



DECEMBER FINANCIAL REPORT FISCAL YEAR 2024



City of Waco
Fiscal Management Services

February 5, 2024

Honorable Mayor and Members of Council,

I respectfully submit this monthly financial report for the month ending December 31, 2023. The actual expenditures for the funds include items that have been encumbered (placed on purchase orders). December is the third month of the fiscal year and departments enter yearlong encumbrances early in the fiscal year. This executive summary covers the major operating funds of the City while the report includes all operating funds and departments.

General Fund Highlights:

- Revenues through the period totaled \$66.4M. This is over the year-to-date budget of \$55.2M by \$11.2M or 20.3%. Revenues are \$2.4M or 3.7% higher compared to the same period of FY 23 due to an increase in property tax collections. The projection for FY24 is \$205.5M, which is \$1.8M over budget.
- Expenses through the period totaled \$52.7M. This is over the year-to-date monthly budget of \$48.8M by \$3.9M or 8%. Expenses are \$8.9M or 20.4% higher compared to the same period of FY 23 due to professional services, personnel costs, contracts with others, and maintenance. The projection for FY24 is \$207.5M, which is \$882K under budget.
- Based on FY 24 actuals, the utilization (drawdown) of fund balance of \$4.6M will decrease to \$2.0M.

Park Performance Fund Highlights:

- This is the first year for the Park Performance Fund.
- Revenues through the period totaled \$436K. This is under the year-to-date budget of \$838K by \$402K or 48%. Charges for Services is \$51K or 22.1% under budget through the period. The projection for FY24 is \$3.6M, which is in line with the budget. Limited transfers in will occur during the year but will be right sized at year end based on need and performance of the fund.
- Expenses through the period totaled \$901K. This is over the year-to-date budget of \$816K by \$86K or 10.5% due to encumbrances for professional services. Expenses are projected to be \$3.5M, which is approximately \$200K under budget.
- Based on FY 24 revenues and expenditures, the planned break-even of the fund will not occur. Instead, the fund is projected to increase by \$148K.

Water Fund Highlights:

- Revenues through the period totaled \$16.1M. This is over the year-to-date budget of \$15.4M by \$686K or 4.5%. Charges for Services are \$141K or 1.0% under budget through the period. Revenues are \$83K or 0.5% higher compared to the same period of FY 23 primarily from increased charges for services. Revenues are projected to be \$68.6M, which is \$1.8M over budget primarily from interest on investments.
- Expenses through the period totaled \$18.1M. This is over the year-to-date budget of \$15.9M by \$2.2M or 13.5%. Expenses are \$4.8M or 13.3% higher as compared to the same period of FY 23 due to encumbrances for supplies and professional services and for maintenance. Expenses are projected to be \$66.5M, which is \$800K under budget.
- Based on projected FY 24 revenues and expenditures, the planned decrease in working capital of \$503K will not occur. Working capital is projected to increase by \$2M.



Wastewater Fund Highlights

- Revenues through the period totaled \$11.2M. This is over the year-to-date budget of \$10.4M by \$755K or 7.2%. Revenues are \$127K or 1.1% lower through the period of FY 24 compared to the same period of FY 23 due to interest on investments because of a lower fair market value adjustment at the end of FY23 as older investments matured and are reinvested at the higher current interest rates. Revenues are projected to be \$47.6M, which is \$1.2M more than budget from increased interest on investments.
- Expenses through the period totaled \$8.7M. This is under the year-to-date budget of \$12.7M by \$4.0M or 31.2%. Expenses are \$2.4M or 37.2% higher through the period compared to the same period of last year, primarily due to encumbrances. Expenses are projected to be \$46.7M which is \$6M under budget primarily related to payments to WMARSS.
- For FY 2024, the Wastewater Utility fund is projected to increase working capital by \$869K.

WMARSS Fund Highlights:

- Revenues through the period totaled \$4.9M. This is under the year-to-date budget of \$5.1M by \$237K or 4.7%. This decrease is primarily due to billing adjustments in Charges for Services. Revenues are \$421K or 9.5% higher in FY24 compared to FY23 through the same period. Revenues are projected to be \$19.4M which is \$1M less than budget.
- Expenses through the period totaled \$5.6M. This is over the year-to-date budget of \$4.0M by \$1.7M or 42.8%. Expenses are \$3.4M or 156.2% higher as compared to the same period of FY 23, due to encumbrances for supplies and professional services. Expenses are projected to be \$16.9M which is \$771K more than budget.
- Based on projected FY 24 revenues and expenditures, the planned increase to working capital of \$4.3M has been reduced to \$2.6M.

Solid Waste Fund Highlights:

- Revenues through the period totaled \$9.2M. This is over the year-to-date budget of \$8.1M by \$1.1M or 13.5%. This is primarily from increased revenues generated through the landfill and commercial divisions. Landfill has collected an additional \$716K, Recycling has collected an additional \$5K more than budget through the period and Residential has collected an additional \$41K. Revenues are \$923K or 11.2% higher compared to the same period of FY 23. The projection for FY24 is \$33.7M, which is \$1.3M over budget.
- Expenses through the period totaled \$9.0M. This is over the year-to-date budget of \$7.5M by \$1.5M or 20.3%. Expenses are \$3.3M or 57.4% higher compared to the same period of FY 23 due to encumbrances for temporary services. The projection for FY24 is \$32.0M, which is \$340K under budget.
- Based on FY 24 actuals, the planned decrease to working capital of \$12.4K will not occur and will instead increase by \$1.7M.



Airport Fund Highlights:

- Revenues through the period totaled \$288K. This is under the year-to-date budget of \$325K by \$38K or 11.6%. Revenues are \$501K or 63.5% lower than in the same period of FY 23 due to less grant revenues. The projection for FY24 is \$1.2M, which is \$128K under budget.
- Expenses through the period totaled \$938K. This is over the year-to-date budget of \$641K by \$297K or 46.3%. Expenses are \$333K or 26.2% lower compared to the same period of FY 23 due to reduced transfers out through the period. The projection for FY24 is \$2.6M, which is \$124K under budget.
- Based on FY 24 actuals, the planned drawdown of working capital of \$1.4M will occur.
- Cost Recovery for FY24 is projected to be 30.7%.

Convention Services Fund Highlights:

- Revenues through the period totaled \$2.6M. This is over the year-to-date budget of \$1.9M by \$649 or 33.3%. Revenues are \$195K or 8.1% higher than in the same period of FY 23. This is primarily due to increased HOT tax and charges for services offset by lower interest on investments revenue. The projection for FY24 is \$9.5M, which is \$1.1M over the budget.
- Expenses through the period totaled \$2.5M. This is over the year-to-date budget of \$1.9M by \$657K or 35.2%. This is primarily due to other purchased services encumbered for advertising. Expenses are \$580K or 29.9% higher through this period as compared to the same period of FY 23, primarily due to increased advertising costs. The projection for FY24 is \$7.9M, which is \$138K under budget.
- Based on FY 24 actuals, working capital is expected to increase by \$1.7M.
- Cost Recovery for FY24 is projected to be 122.6%

Texas Ranger Hall of Fame Fund Highlights:

- Revenues through the period totaled \$493K. This is under the year-to-date budget of \$496K by \$3K or 0.6%. Revenues are \$13K or 2.7% higher as compared to the same period of FY 23. The projection for FY24 is \$2.0M, which is \$15K over the budget.
- Expenses through the period totaled \$472K. This is over the year-to-date budget of \$450K by \$21K or 4.7%. Expenses are \$80K or 20.4% higher as compared to the same period of FY 23 because of increased personnel costs, other purchased services, and inventory purchases. The projection for FY24 is \$2.0M, which is \$12K less than the budget.
- Based on FY 24 actuals, the planned increase in working capital of \$2K will increase to \$30K.
- Cost Recovery for FY24 is projected to be 38.4%.



Zoo Fund Highlights:

- Revenues through the period totaled \$2.4M. This is under the year-to-date budget of \$2.7M by \$332K or 12.2%. This is due to decreased revenue received from net merchandise sales and gate admissions offset by increased interest on investments. Revenues are \$1.3M or 121.4% higher as compared to the same period of FY 23, primarily due to transfers in of funds from the General Fund. Revenues are projected to be \$9.5M, which is \$1.4M under budget.
- Expenses totaled \$2.1M. This is under the year-to-date budget of \$2.6M by \$479K or 18.3%. Expenses are \$714K or 50% higher as compared to the same period of FY 23, primarily due to increased costs of water utilities at the Zoo, personnel costs, and capital expenditures. Expenses are projected to be \$8.4M, which is \$2.8M under budget.
- Based on FY 24 actuals, the planned drawdown of working capital of \$301K will not occur. Instead, working capital will increase by \$1.2M.
- Cost Recovery for FY24 is projected to be 42.7%.

Cottonwood Golf Fund Highlights:

- Revenues through the period totaled \$798K. This is under the year-to-date budget of \$802K by \$4K or 0.5%. Revenues are \$79K or 11.0% higher as compared to the same period of FY 23 due to increased revenue from charges for services. Revenues are projected to be \$3.5M which is \$300K over budget.
- Expenses through the period totaled \$1.5M. This is over the year-to-date budget of \$794K by \$713K or 89.8%. Expenses are \$947K or 168.9% higher as compared to the same period of FY 23 primarily due to encumbering funds for temporary services at the start of the year. Expenses are projected to be \$3.4M, which is \$71K over budget.
- Based on FY 24 actuals, the planned decrease in working capital of \$96K will not occur. Instead, working capital will increase to \$162K.
- Cost Recovery for FY24 is projected to be 90%.

Drainage Fund Highlights:

- Revenues through the period totaled \$2.1M. This is under the year-to-date budget of \$2.1M by \$54K or 2.5%. Revenues are \$565K or 37.3% higher than in the same period in FY 23, due to a rate increase from \$5.51 to \$6.30 per equivalent residential unit (ERU) and licenses and permits revenue. Revenues are projected to be \$8.3M, which is \$200K under budget as the team continues to work towards fully billing customers.
- Expenses through the period totaled \$1.9M. This is under the year-to-date budget of \$1.9M by \$7K or 0.4%. Expenses are \$1.2M or 166.4% higher as compared to the same period of FY23 due to professional services and capital expenditures. Expenses are projected to be \$7.2M, which is \$600K under budget.
- Based on FY 24 projected revenues and expenses, the planned increase in working capital of \$692K will increase to \$1.1M.

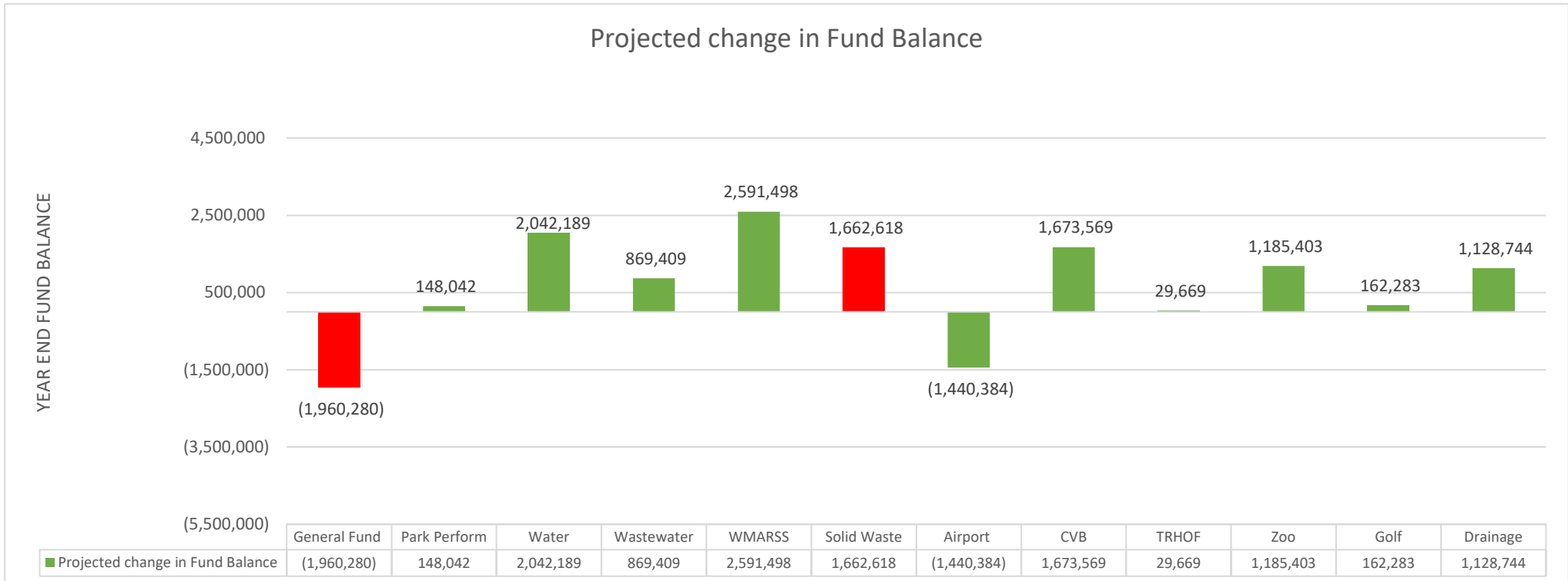


Waco Transit System Fund Highlights:

- Revenues through the period totaled \$1.7M. This is under the year-to-date budget of \$3.1M by \$1.4M or 43.9%. Revenues are \$877K or 33.5% lower than in the same period in FY 23, due to less intergovernmental revenue. Revenues are projected to be \$12.7M, which is \$200K under budget.
- Expenses through the period totaled \$2M. This is under the year-to-date budget of \$3.4M by \$1.4M or 40.6%. Expenses are \$599K or 22.9% lower as compared to the same period of FY23, primarily a result of less than expected capital expenditures through the period. Expenses are projected to be \$11.7M, which is \$1.1M under budget.
- Based on FY 24 actuals, the planned increase in working capital of \$65K will increase to \$1M.
- Cost Recovery for Waco Transit Fund absent grants for FY24 is 21.2%.



Change in Fund Balance



Please contact me if you have any questions or comments about this report.
 Respectfully,
Nicholas Sarpy
 Chief Financial Officer



General Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Property Tax	90,047,214	37,193,354	52,853,860	41.3%	77,669,584	33,963,207	3,230,147	9.5%	30,416,057	6,777,297	22.3%	89,157,242
Sales Tax	55,140,406	14,195,290	40,945,116	25.7%	47,140,406	14,034,402	160,888	1.1%	13,785,102	410,189	3.0%	56,160,205
Business and occupation Fees	10,550,987	2,777,069	7,773,918	26.3%	9,640,987	3,032,594	(255,526)	-8.4%	2,637,747	139,322	5.3%	11,108,274
Taxes (PILOT)	6,243,046	1,560,762	4,682,284	25.0%	5,905,216	1,476,304	84,458	5.7%	1,040,508	520,254	50.0%	6,243,047
Business and occupation Fees (Enterprise Funds)	6,801,038	1,640,059	5,160,979	24.1%	5,500,000	1,308,302	331,756	25.4%	410,015	1,230,044	300.0%	6,560,235
Other	2,551,401	931,682	1,619,719	36.5%	4,371,442	679,485	252,197	37.1%	637,850	293,832	46.1%	3,727,865
Intergovernmental	2,639,899	526,166	2,113,733	19.9%	2,744,899	740,750	(214,584)	-29.0%	659,975	(133,809)	-20.3%	2,104,663
Licenses and Permits	2,899,129	705,543	2,193,586	24.3%	2,729,917	602,277	103,266	17.1%	724,782	(19,239)	-2.7%	2,822,172
Charges for Services	927,779	243,168	684,611	26.2%	1,950,223	316,944	(73,775)	-23.3%	226,311	16,857	7.4%	940,877
Fines	1,472,360	383,314	1,089,046	26.0%	1,492,426	376,655	6,658	1.8%	368,090	15,224	4.1%	1,533,254
Interest on Investments	4,000,000	2,962,440	1,037,560	74.1%	1,245,000	4,142,655	(1,180,215)	-28.5%	1,000,000	1,962,440	196.2%	11,849,760
Net Merchandise Sale	-	-	-	0.0%	294,300	81,967	(81,967)	-100.0%	-	-	0.0%	-
Contributions	709,520	177,637	531,883	25.0%	704,500	159,541	18,096	11.3%	175,177	2,460	1.4%	710,548
Operating Total	183,982,779	63,296,482	120,686,297	34.4%	161,388,900	60,915,083	2,381,400	3.9%	52,081,613	11,214,869	21.5%	192,918,142
Non-Operating												
Interdepartmental Billing	-	46,250	(46,250)	0.0%	3,478,064	558,415	(512,165)	-91.7%	-	46,250	0.0%	181,250
Indirect - Cost Allocation Overhead	12,351,293	3,039,712	9,311,581	24.6%	10,223,730	2,512,091	527,621	21.0%	3,087,823	(48,111)	-1.6%	12,351,293
Transfers In	50,000	12,500	37,500	25.0%	50,000	12,500	-	0.0%	12,500	0	0.0%	50,000
Transfer from Surplus	7,340,656	-	7,340,656	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	19,741,949	3,098,462	16,643,487	15.7%	13,751,794	3,083,006	15,456	0.5%	3,100,323	(1,861)	-0.1%	12,582,543
Revenues Total	203,724,728	66,394,944	137,329,784	32.6%	175,140,694	63,998,088	2,396,856	3.7%	55,181,936	11,213,008	20.3%	205,500,685
Expenses												
Operating												
Salaries and Wages	81,391,494	18,355,075	63,036,419	22.6%	81,009,882	17,728,534	626,542	3.5%	17,019,190	1,335,885	7.8%	82,035,209
Employee Benefits	32,522,887	6,933,456	25,589,431	21.3%	29,878,529	6,161,911	771,545	12.5%	7,193,691	(260,235)	-3.6%	32,229,587
Maintenance	7,029,897	2,906,844	4,123,054	41.3%	8,535,040	1,937,038	969,805	50.1%	1,919,558	987,285	51.4%	7,716,967
Purchased Professional Technical Services	14,303,324	6,224,170	8,079,153	43.5%	16,740,199	2,924,616	3,299,554	112.8%	3,575,831	2,648,340	74.1%	15,010,403
Supplies	9,563,207	2,847,904	6,715,303	29.8%	10,048,207	2,069,140	778,764	37.6%	2,390,802	457,102	19.1%	7,662,361
Other Purchased Services	5,223,986	2,553,697	2,670,289	48.9%	4,565,435	1,442,061	1,111,635	77.1%	2,081,633	472,064	22.7%	5,309,967
Contracts with Others	6,777,496	2,538,871	4,238,624	37.5%	3,934,255	404,916	2,133,956	527.0%	1,694,374	844,497	49.8%	5,805,858
Purchased Property Services	1,828,893	549,156	1,279,737	30.0%	1,652,498	319,924	229,232	71.7%	457,223	91,933	20.1%	1,609,010
Other	778,865	260,347	518,518	33.4%	975,945	72,242	188,105	260.4%	194,716	65,631	33.7%	659,895
Operating Total	159,420,049	43,169,520	116,250,529	27.1%	157,339,990	33,060,382	10,109,138	30.6%	36,527,018	6,642,501	18.2%	158,039,258
Non-Operating												
Transfers Out	41,415,466	7,401,949	34,013,517	17.9%	13,777,646	7,382,480	19,469	0.3%	10,353,867	(2,951,917)	-28.5%	41,890,633
Transfers Out - Cash CIP	5,384,886	721,222	4,663,664	13.4%	7,108,803	2,142,201	(1,420,979)	-66.3%	1,346,222	(625,000)	-46.4%	5,384,886
Interdepartmental Billing	4,759	761	3,998	16.0%	2,324	83	678	814.1%	1,190	(429)	-36.0%	3,044
Indirect - Cost Allocation Overhead	81,343	9,209	72,134	11.3%	199,175	31,909	(22,699)	-71.1%	20,336	(11,126)	-54.7%	81,343
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	48,922,545	9,501,242	39,421,303	19.4%	27,045,175	10,684,275	(1,183,033)	-11.1%	12,228,545	(2,727,303)	-22.3%	49,421,707
Expenses Total	208,342,594	52,670,762	155,671,832	25.3%	184,385,165	43,744,657	8,926,104	20.4%	48,755,563	3,915,199	8.0%	207,460,965
Revenues Over (Under) Expenses	(4,617,866)	13,724,183	(18,342,048)		(9,244,471)	20,253,431	(6,529,248)		6,426,373	7,297,810		(1,960,280)



Revenues for the General Fund are budgeted at \$203.7M for the 2024 fiscal year. The city has collected \$66.4M through the period. This is an increase of \$2.4M compared to the same period last year. Property tax revenues increased by \$3.2M from this time last year. Sales tax increased \$161K over the prior year.

Operating revenues through the period totaled \$63.3M, which is an increase of \$2.4M through the same period last year. Property Tax is the largest source of revenue for the City. The City has budgeted \$90.0M for the fiscal year, which is an increase from last year's budget of \$77.7M. Property tax revenue is typically received during the first two quarters of the fiscal year, with most of the taxes being received in January and February. The city collected \$37.2M, or 41.3% of the budget through the period.

The second largest source is sales tax. The city has budgeted \$55.1M, an increase from the \$47.1M budgeted for the previous year. The city has collected \$14.2M through the period. The City's core sectors of retail, food, manufacturing, and information represent about 70% to 75% of collections in any given month. The graph shows the average distribution for the City of Waco. Monthly, staff reviews the confidential report from the state to ensure there are no major variances in the City's core sales tax sectors and taxpayers. Over the last few months, sales tax revenues have continued to demonstrate volatility and growth rates on a year over year basis may not always exceed year over year growth in inflation. December receipts (October Sales) increased by 2.9% over the prior year whereas year-over-year inflation came in at 3.2%, a net real decline of .30%. This is something that the budget team will continue to monitor monthly and shows that real consumption may be starting to lag.



Property taxes and sales tax collection account for about 79% of budgeted operating revenues.

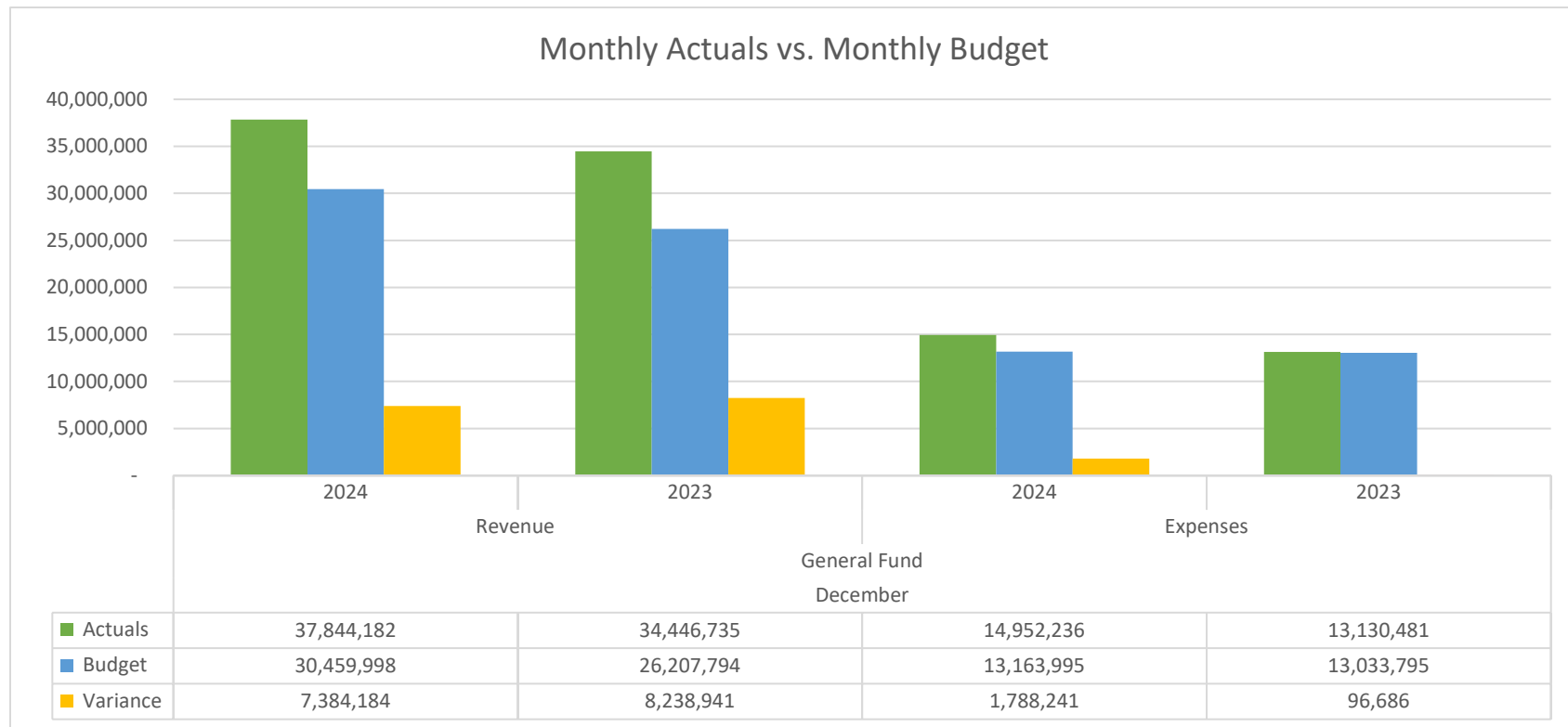
Expenses for the General Fund are budgeted at \$208.3M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$52.7M, which is a \$8.9M increase compared to the same period of FY 23 due to professional services and contracts with others. Through December, expenses are \$3.9M higher than the year-to-date monthly budget of \$48.8M due to professional services, salaries and wages (primarily attributed to employee payoffs and annual longevity payments occurring in November), Maintenance, and Contracts with Others.

The budget contemplates drawing down the fund balance by an additional \$4.6M. Based on actuals through December, the fund is projected to decrease fund balance by \$2.0M.



The top three operational expenses are:

- Salaries and Wages, the largest expense category in the General Fund, totaled \$18.4M, which is an increase of about \$627K compared to last year. This is a result of increased wages for employees across the city. This category is over the monthly year to date budgeted amount of \$17M by \$1.3M or 7.8% due to the annual longevity payment, overtime, and employee payoffs.
- Employee Benefits totaled \$6.9M, which is an increase of \$772K compared to last year. This category is under the monthly year to date budgeted amount of \$7.2M by \$260K or 3.6% due to vacant positions across the fund. Health benefits are budgeted at a flat rate and paid only when a position is filled.
- Purchased Professional Technical Services, totaled \$6.2M, which is an increase of \$3.3M compared to last year. This category is over the monthly year to date budgeted amount of \$3.6M by \$2.6M or 74.1% due to encumbrances entered at the start of the fiscal year.



General Fund - Administrative Services												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Contributions	13,220	13,220	-	100.0%	-	-	13,220	0.0%	1,102	12,118	1100.0%	52,880
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	13,220	13,220	-	100.0%	-	-	13,220	0.0%	1,102	12,118	1100.0%	52,880
Revenues Total	13,220	13,220	-	100.0%	-	-	13,220	0.0%	1,102	12,118	1100.0%	52,880
Expenses												
Operating												
Salaries and Wages	2,875,918	521,332	2,354,586	18.1%	2,960,580	478,299	43,033	9.0%	606,036	(84,705)	-14.0%	2,791,442
Employee Benefits	786,183	138,290	647,893	17.6%	762,716	110,866	27,424	24.7%	171,442	(33,152)	-19.3%	749,658
Maintenance	-	-	-	0.0%	-	54	(54)	-100.0%	-	-	0.0%	-
Purchased Professional Technical Services	269,984	70,312	199,672	26.0%	309,264	9,571	60,741	634.7%	67,496	2,816	4.2%	126,748
Supplies	106,744	38,859	67,885	36.4%	96,744	30,418	8,441	27.8%	26,686	12,173	45.6%	160,197
Other Purchased Services	396,400	96,307	300,093	24.3%	361,100	122,302	(25,995)	-21.3%	99,100	(2,793)	-2.8%	338,275
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	53,853	6,334	47,519	11.8%	40,770	7,580	(1,246)	-16.4%	13,463	(7,129)	-53.0%	25,336
Other	218,329	79,711	138,618	36.5%	218,329	-	79,711	0.0%	54,582	25,129	46.0%	83,011
Operating Total	4,707,411	951,145	3,756,266	20.2%	4,749,503	759,089	192,056	25.3%	1,038,806	(87,661)	-8.4%	4,274,666
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	4,707,411	951,145	3,756,266	20.2%	4,749,503	759,089	192,056	25.3%	1,038,806	(87,661)	-8.4%	4,274,666

Expenses for the Administrative Services department are budgeted at \$4.7M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$951K, which is \$88K or 8.4% less than the FY24 YTD Monthly Budget or 20.2% of the FY24 budget. The department is forecast to spend \$4.3M this year, which is \$400K under budget due in part to transferring a position to the Economic Development Department and other vacancies as well as not expecting to spend contingency funds within the department budget.



General Fund - Economic Development												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Other	500	-	500	0.0%	500	150	(150)	-100.0%	125	(125)	-100.0%	-
Operating Total	500	-	500	0.0%	500	150	(150)	-100.0%	125	(125)	-100.0%	-
Revenues Total	500	-	500	0.0%	500	150	(150)	-100.0%	125	(125)	-100.0%	-
Expenses												
Operating												
Salaries and Wages	437,478	135,869	301,609	31.1%	428,577	95,292	40,578	42.6%	92,189	43,681	47.4%	465,982
Employee Benefits	146,589	40,213	106,376	27.4%	130,232	28,705	11,508	40.1%	32,248	7,965	24.7%	154,034
Maintenance	-	-	-	0.0%	-	170	(170)	-100.0%	-	-	0.0%	-
Purchased Professional Technical Services	15,881	2,049	13,832	12.9%	55,678	23,701	(21,652)	-91.4%	3,970	(1,921)	-48.4%	5,947
Supplies	31,786	4,714	27,072	14.8%	31,555	6,100	(1,385)	-22.7%	7,947	(3,232)	-40.7%	18,858
Other Purchased Services	36,798	9,712	27,086	26.4%	34,602	6,874	2,838	41.3%	9,200	512	5.6%	27,777
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	87,265	65,990	21,275	75.6%	53,460	16,497	49,492	300.0%	21,816	44,174	202.5%	115,482
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	755,797	258,548	497,249	34.2%	734,104	177,340	81,208	45.8%	167,370	91,179	54.5%	788,080
Non-Operating												
Capital Expenditures	-	-	-	0.0%	2,630,428	421,710	(421,710)	-100.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	2,630,428	421,710	(421,710)	-100.0%	-	-	0.0%	-
Expenses Total	755,797	258,548	497,249	34.2%	3,364,532	599,050	(340,502)	-56.8%	167,370	91,179	54.5%	788,080

Expenses for Economic Development are budgeted at \$756K for the 2024 fiscal year. Through the period, the department has spent and encumbered \$259K, which is \$91K or 54.5% more than the FY24 YTD Monthly Budget, due to facility lease encumbrance costs at the start of the fiscal year and a vacation and sick leave accrual cash out for an employee retirement. The department is forecast to be over budget by \$32K due to the addition of a new position that was transferred from the City Manager’s Office.



General Fund - Neighborhood Engagement												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses												
Operating												
Salaries and Wages	269,076	49,468	219,608	18.4%	213,997	48,440	1,028	2.1%	56,702	(7,234)	-12.8%	252,507
Employee Benefits	95,310	16,642	78,668	17.5%	65,050	14,492	2,151	14.8%	21,103	(4,461)	-21.1%	92,125
Maintenance	4,600	-	4,600	0.0%	-	57	(57)	-100.0%	1,150	(1,150)	-100.0%	-
Purchased Professional Technical Services	19,139	1,785	17,354	9.3%	26,657	1,828	(43)	-2.4%	4,785	(3,000)	-62.7%	7,139
Supplies	13,250	1,785	11,465	13.5%	16,850	3,898	(2,114)	-54.2%	3,313	(1,528)	-46.1%	7,138
Other Purchased Services	27,480	3,700	23,780	13.5%	20,567	1,696	2,005	118.2%	6,870	(3,170)	-46.1%	6,461
Contracts with Others	100,000	6,433	93,567	6.4%	100,000	6,776	(342)	-5.1%	25,000	(18,567)	-74.3%	100,000
Purchased Property Services	16,722	1,586	15,136	9.5%	-	1,886	(300)	-15.9%	4,181	(2,595)	-62.1%	4,771
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	545,577	81,399	464,178	14.9%	443,121	79,072	2,327	2.9%	123,103	(41,704)	-33.9%	470,142
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	8,366	34,017	(25,651)	406.6%	-	-	34,017	0.0%	-	34,017	0.0%	34,017
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	8,366	34,017	(25,651)	406.6%	-	-	34,017	0.0%	-	34,017	0.0%	34,017
Expenses Total	553,943	115,416	438,527	20.8%	443,121	79,072	36,344	46.0%	123,103	(7,686)	-6.2%	504,159

Expenses for Neighborhood Engagement are budgeted at \$554K for the 2024 fiscal year. Through the period, the department has spent and encumbered \$115K, which is \$8K or 6.2% less than the FY24 YTD Monthly Budget. The department is forecast to be under budget by \$50K for the year.



General Fund - City Secretary												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	474,461	105,052	369,409	22.1%	460,361	99,491	5,561	5.6%	99,982	5,070	5.1%	463,071
Employee Benefits	183,270	40,498	142,772	22.1%	161,770	34,398	6,100	17.7%	40,996	(498)	-1.2%	181,888
Maintenance	39,572	27,545	12,027	69.6%	35,065	2,644	24,901	941.8%	9,893	17,652	178.4%	110,179
Purchased Professional Technical Services	107,544	43,584	63,960	40.5%	127,350	2,574	41,010	1593.5%	26,886	16,698	62.1%	83,796
Supplies	119,267	13,639	105,628	11.4%	119,267	77,072	(63,433)	-82.3%	29,817	(16,178)	-54.3%	54,554
Other Purchased Services	42,686	28,566	14,120	66.9%	35,583	10,240	18,325	179.0%	10,672	17,894	167.7%	97,235
Purchased Property Services	63	-	63	0.0%	-	-	-	0.0%	16	(16)	-100.0%	-
Operating Total	966,863	258,883	707,980	26.8%	939,396	226,420	32,464	14.3%	218,261	40,622	18.6%	990,723
Non-Operating												
Capital Expenditures	-	-	-	0.0%	32,467	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	32,467	-	-	0.0%	-	-	0.0%	-
Expenses Total	966,863	258,883	707,980	26.8%	971,863	226,420	32,464	14.3%	218,261	40,622	18.6%	990,723

Expenses for the City Secretary are budgeted at \$967K for the 2024 fiscal year. Through the period, the department has spent and encumbered \$259K, which is \$41K or 18.6% more than the FY24 YTD Monthly Budget, due to costs for annual subscription to the open records software, dues to the National League of Cities, and encumbrances for records management and storage services. Currently, expenses for the City Secretary are projected to exceed the budget by \$24K due to maintenance/software subscriptions.



General Fund - Fiscal Management Services												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses												
Operating												
Salaries and Wages	2,918,444	643,160	2,275,284	22.0%	2,846,551	641,479	1,681	0.3%	614,998	28,162	4.6%	2,845,360
Employee Benefits	1,058,845	230,270	828,575	21.7%	936,724	200,438	29,832	14.9%	235,010	(4,740)	-2.0%	1,048,269
Maintenance	168,142	56,281	111,861	33.5%	166,602	65,459	(9,178)	-14.0%	42,036	14,245	33.9%	225,123
Purchased Professional Technical Services	145,247	99,385	45,862	68.4%	145,761	22,516	76,868	341.4%	36,312	63,073	173.7%	143,539
Supplies	56,740	13,297	43,443	23.4%	39,635	6,138	7,158	116.6%	14,185	(888)	-6.3%	53,190
Other Purchased Services	137,606	40,178	97,428	29.2%	91,002	18,001	22,177	123.2%	34,402	5,776	16.8%	71,524
Purchased Property Services	38,633	41,109	(2,476)	106.4%	54,074	10,677	30,431	285.0%	9,658	31,450	325.6%	71,940
Other	78,000	17,698	60,302	22.7%	78,000	18,862	(1,164)	-6.2%	19,500	(1,802)	-9.2%	70,791
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	4,601,657	1,141,377	3,460,280	24.8%	4,358,348	983,570	157,806	16.0%	1,006,100	135,277	13.4%	4,529,737
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	3,039	760	2,279	25.0%	609	13	746	5629.6%	760	-	0.0%	3,039
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	3,039	760	2,279	25.0%	609	13	746	5629.6%	760	-	0.0%	3,039
Expenses Total	4,604,696	1,142,136	3,462,559	24.8%	4,358,957	983,584	158,553	16.1%	1,006,859	135,277	13.4%	4,532,776

Expenses for Fiscal Management Services are budgeted at \$4.6M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$1.1M, which is \$135K or 13.4% more than the FY24 YTD Monthly Budget this is primarily related to encumbrances for professional services for the annual audit, the annual cost allocation plan update, and rent for the Roosevelt Tower office space. The department is projected to be \$72K under budget primarily from salary and benefit savings.



General Fund - Legal												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses												
Operating												
Salaries and Wages	1,315,105	275,732	1,039,373	21.0%	1,268,756	248,680	27,052	10.9%	277,129	(1,397)	-0.5%	1,268,084
Employee Benefits	426,929	87,103	339,826	20.4%	378,137	70,428	16,675	23.7%	93,700	(6,598)	-7.0%	417,948
Maintenance	2,310	-	2,310	0.0%	2,085	640	(640)	-100.0%	578	(578)	-100.0%	-
Purchased Professional Technical Services	4,450	740	3,710	16.6%	4,450	150	590	393.3%	1,113	(373)	-33.5%	2,960
Supplies	44,905	8,367	36,538	18.6%	44,905	6,005	2,362	39.3%	11,226	(2,859)	-25.5%	33,469
Other Purchased Services	47,434	18,084	29,350	38.1%	39,920	6,724	11,360	168.9%	11,859	6,225	52.5%	42,264
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,841,133	390,026	1,451,107	21.2%	1,738,253	332,627	57,399	17.3%	395,605	(5,578)	-1.4%	1,764,725
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	1,841,133	390,026	1,451,107	21.2%	1,738,253	332,627	57,399	17.3%	395,605	(5,578)	-1.4%	1,764,725

Expenses for Legal Services are budgeted at \$1.8M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$390K, which is \$6K or 1.4% less than the FY24 YTD Monthly Budget. The department is projected to come in under budget by \$76K from personnel costs.



General Fund - Development Services												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Business and occupation Fees	110,987	7,558	103,430	6.8%	110,987	13,618	(6,060)	-44.5%	27,747	(20,189)	-72.8%	30,230
Charges for Services	81,444	-	81,444	0.0%	69,249	-	-	0.0%	20,361	(20,361)	-100.0%	81,444
Fines	3,561	-	3,561	0.0%	3,561	-	-	0.0%	890	(890)	-100.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Licenses and Permits	2,814,311	687,112	2,127,199	24.4%	2,645,099	581,116	105,996	18.2%	703,578	(16,466)	-2.3%	2,748,446
Other	2,200	450	1,750	20.5%	2,200	450	-	0.0%	550	(100)	-18.2%	1,800
Operating Total	3,012,503	695,119	2,317,384	23.1%	2,831,096	595,183	99,936	16.8%	753,126	(58,007)	-7.7%	2,861,920
Non-Operating												
Interdepartmental Billing	-	45,000	(45,000)	0.0%	-	-	45,000	0.0%	-	45,000	0.0%	180,000
Non-Operating Total	-	45,000	(45,000)	0.0%	-	-	45,000	0.0%	-	45,000	0.0%	180,000
Revenues Total	3,012,503	740,119	2,272,384	24.6%	2,831,096	595,183	144,936	24.4%	753,126	(13,007)	-1.7%	3,041,920
Expenses												
Operating												
Salaries and Wages	3,508,041	635,110	2,872,931	18.1%	2,792,518	545,035	90,075	16.5%	739,242	(104,132)	-14.1%	3,282,208
Employee Benefits	1,332,948	249,419	1,083,529	18.7%	1,013,332	192,065	57,354	29.9%	296,845	(47,425)	-16.0%	1,285,680
Maintenance	42,448	2,618	39,830	6.2%	26,190	1,334	1,284	96.3%	10,612	(7,994)	-75.3%	12,433
Purchased Professional Technical Services	1,211,261	478,678	732,583	39.5%	992,327	86,340	392,338	454.4%	302,815	175,863	58.1%	1,246,699
Supplies	1,169,091	43,526	1,125,565	3.7%	130,747	14,412	29,114	202.0%	292,273	(248,747)	-85.1%	161,567
Other Purchased Services	204,417	69,154	135,263	33.8%	148,252	39,438	29,716	75.3%	51,104	18,050	35.3%	134,204
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	136,895	31,801	105,094	23.2%	103,741	25,553	6,248	24.4%	34,224	(2,423)	-7.1%	127,204
Other	60,000	23,365	36,635	38.9%	60,000	15,273	8,092	53.0%	15,000	8,365	55.8%	93,461
Operating Total	7,665,101	1,533,672	6,131,429	20.0%	5,267,107	919,451	614,222	66.8%	1,742,115	(208,443)	-12.0%	6,343,456
Non-Operating												
Capital Expenditures	-	-	-	0.0%	66,892	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	1,715	-	1,715	0.0%	1,715	70	(70)	-100.0%	429	(429)	-100.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,715	-	1,715	0.0%	68,607	70	(70)	-100.0%	429	(429)	-100.0%	-
Expenses Total	7,666,816	1,533,672	6,133,144	20.0%	5,335,714	919,521	614,152	66.8%	1,742,544	(208,872)	-12.0%	6,343,456

Revenues for Development Services are budgeted at \$3.0M for the 2024 fiscal year. Through the period, the department has received \$740K, which is \$13K or 1.7% less than the FY24 YTD Monthly Budget. Revenues are projected to come in at budget.

Expenses for Development Services are budgeted at \$7.7M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$1.5M, which is \$209K or 12% less than the FY24 YTD Monthly Budget primarily due to the current year budget including funding for a new permitting software that has not been purchased yet. Expenses are projected to come under budget by \$1.4M, due to personnel costs and timing of the software acquisition.

Development Services’ cost recovery is 45.3%.



General Fund - Human Resources												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	1,555,199	342,077	1,213,122	22.0%	1,344,524	278,109	63,968	23.0%	319,033	23,044	7.2%	1,515,599
Employee Benefits	652,832	138,775	514,057	21.3%	535,274	95,159	43,617	45.8%	147,948	(9,173)	-6.2%	647,668
Maintenance	2,623	2,798	(175)	106.7%	2,893	2,798	-	0.0%	656	2,142	326.7%	11,192
Purchased Professional Technical Services	55,268	47,111	8,157	85.2%	20,268	2,836	44,274	1561.0%	13,817	33,294	241.0%	50,803
Supplies	54,046	2,825	51,221	5.2%	62,413	2,048	777	38.0%	13,512	(10,687)	-79.1%	11,300
Other Purchased Services	238,817	79,229	159,588	33.2%	215,464	69,833	9,396	13.5%	70,231	8,998	12.8%	252,700
Purchased Property Services	270	1,403	(1,133)	519.6%	-	-	1,403	0.0%	68	1,336	1978.5%	5,612
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,559,055	614,217	1,944,837	24.0%	2,180,836	450,782	163,436	36.3%	565,264	48,954	8.7%	2,494,874
Expenses Total	2,559,055	614,217	1,944,837	24.0%	2,180,836	450,782	163,436	36.3%	565,264	48,954	8.7%	2,494,874

Expenses for Human Resources Department are budgeted at \$2.6M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$614K, which is \$49K or 8.7% more than the FY24 YTD Monthly Budget. This is primarily due to rental space for Career Expo, Articulate 360 software, and encumbrances for strategic organizational planning consulting services. The department is projected to be under budget by about \$64K.



General Fund - Communications & Marketing												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	70,000	26,599	43,401	38.0%	70,000	-	26,599	0.0%	17,500	9,099	52.0%	70,000
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	70,000	26,599	43,401	38.0%	70,000	-	26,599	0.0%	17,500	9,099	52.0%	70,000
Revenues Total	70,000	26,599	43,401	38.0%	70,000	-	26,599	0.0%	17,500	9,099	52.0%	70,000
Expenses												
Operating												
Salaries and Wages	1,210,378	260,875	949,503	21.6%	938,854	210,006	50,869	24.2%	255,060	5,815	2.3%	1,174,202
Employee Benefits	451,060	98,372	352,688	21.8%	320,319	70,800	27,572	38.9%	100,482	(2,110)	-2.1%	446,367
Maintenance	20,881	981	19,900	4.7%	23,115	13,456	(12,475)	-92.7%	5,220	(4,240)	-81.2%	3,923
Purchased Professional Technical Services	75,040	3,352	71,688	4.5%	75,040	3,158	194	6.1%	18,760	(15,408)	-82.1%	13,408
Supplies	23,620	14,168	9,452	60.0%	22,992	7,185	6,983	97.2%	5,905	8,263	139.9%	56,674
Other Purchased Services	35,446	57,448	(22,002)	162.1%	28,732	9,968	47,480	476.3%	8,862	48,587	548.3%	194,399
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	29,500	1,962	27,538	6.7%	29,500	3,512	(1,550)	-44.1%	7,375	(5,413)	-73.4%	7,848
Operating Total	1,845,925	437,158	1,408,767	23.7%	1,438,552	318,086	119,072	37.4%	401,665	35,494	8.8%	1,896,819
Non-Operating												
Capital Expenditures	-	-	-	0.0%	10,000	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	10,000	-	-	0.0%	-	-	0.0%	-
Expenses Total	1,845,925	437,158	1,408,767	23.7%	1,448,552	318,086	119,072	37.4%	401,665	35,494	8.8%	1,896,819

Revenues for Communications and Marketing are budgeted at \$70K for the 2024 fiscal year. Through the period, the department has received \$27K, which is \$9K or 52% more than the FY24 YTD Monthly Budget. Revenues are projected to be \$70K, which is the budget.

Expenses for Communications and Marketing are budgeted at \$1.8M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$437K, which is \$35K or 8.8% more than the FY24 YTD Monthly Budget due to software and advertising expenses. Expenses are forecast to exceed budget by \$51K due other purchased services which is primarily related to advertising and promotions associated with rebranding.



General Fund - Information Technology												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses												
Operating												
Salaries and Wages	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Employee Benefits	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Maintenance	14,463	17,143	(2,680)	118.5%	35,391	15,295	1,848	12.1%	3,616	13,527	374.1%	25,183
Purchased Professional Technical Services	91,440	91,440	-	100.0%	185,854	26,882	64,558	240.2%	22,860	68,580	300.0%	91,440
Supplies	-	14	(14)	0.0%	345	7,312	(7,298)	-99.8%	-	14	0.0%	56
Other Purchased Services	1,963	2,137	(175)	108.9%	35,521	34,958	(32,821)	-93.9%	491	1,647	335.6%	2,661
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	107,865	110,734	(2,869)	102.7%	257,112	84,447	26,287	31.1%	26,966	83,768	310.6%	119,340
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	67,196	67,196	-	100.0%	547,220	93,907	(26,711)	-28.4%	16,799	50,397	300.0%	67,196
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	67,196	67,196	-	100.0%	547,220	93,907	(26,711)	-28.4%	16,799	50,397	300.0%	67,196
Expenses Total	175,062	177,931	(2,869)	101.6%	804,332	178,355	(424)	-0.2%	43,765	134,165	306.6%	186,537

The IT department was moved to an Internal Service Fund in FY23, and all IT activity is in the Information Technology Fund as detailed below.

There are still existing Purchase Orders that are being charged to the General Fund that have been carried forward from prior years. Expenses in the General Fund for IT will not exceed the purchase orders and excess costs will be moved to the IT Fund on a regular basis.



General Fund - Facilities												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	1,690,773	368,418	1,322,355	21.8%	1,296,866	294,248	74,170	25.2%	356,293	12,125	3.4%	1,644,241
Employee Benefits	704,273	154,246	550,027	21.9%	541,409	116,948	37,297	31.9%	156,893	(2,648)	-1.7%	698,849
Maintenance	1,618,130	372,484	1,245,646	23.0%	1,546,674	104,153	268,331	257.6%	404,532	(32,049)	-7.9%	1,134,297
Purchased Professional Technical Services	1,062,387	505,235	557,152	47.6%	1,230,498	330,245	174,990	53.0%	265,597	239,638	90.2%	674,632
Supplies	299,496	65,999	233,497	22.0%	292,694	64,557	1,442	2.2%	74,874	(8,875)	-11.9%	238,046
Other Purchased Services	122,340	61,717	60,623	50.4%	93,880	100,555	(38,837)	-38.6%	65,551	(3,833)	-5.8%	105,204
Purchased Property Services	17,655	3,451	14,204	19.5%	16,777	2,984	467	15.7%	4,414	(963)	-21.8%	13,805
Operating Total	5,515,054	1,531,549	3,983,504	27.8%	5,018,798	1,013,690	517,859	51.1%	1,328,154	203,395	15.3%	4,509,073
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	74,833	74,833	-	100.0%	75,896	-	74,833	0.0%	18,708	56,125	300.0%	74,833
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	74,833	74,833	-	100.0%	75,896	-	74,833	0.0%	18,708	56,125	300.0%	74,833
Expenses Total	5,589,887	1,606,382	3,983,504	28.7%	5,094,694	1,013,690	592,692	58.5%	1,346,862	259,520	19.27%	4,583,906

Expenses for Facilities are budgeted at \$5.6M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$1.6M, which is \$260K or 19.27% more than the FY24 YTD Monthly Budget. This is primarily due to encumbrances for city-wide custodial service, HVAC filter change services, and temp services at the beginning of the fiscal year that will be expensed over the course of the year. The department is forecast to come in under budget by \$1M as expenses for services are moved to the individual department’s budget where services are provided.



General Fund - Municipal Court												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	925,604	151,941	773,663	16.4%	883,043	229,559	(77,618)	-33.8%	195,051	(43,109)	-22.1%	850,384
Employee Benefits	364,802	58,590	306,212	16.1%	314,554	70,217	(11,627)	-16.6%	81,627	(23,037)	-28.2%	347,910
Maintenance	82,115	-	82,115	0.0%	82,115	-	-	0.0%	20,529	(20,529)	-100.0%	-
Purchased Professional Technical Services	124,883	23,389	101,494	18.7%	118,799	28,478	(5,090)	-17.9%	31,221	(7,832)	-25.1%	93,554
Supplies	79,462	12,137	67,325	15.3%	83,697	15,297	(3,159)	-20.7%	19,866	(7,728)	-38.9%	48,550
Other Purchased Services	25,382	10,129	15,253	39.9%	18,952	2,859	7,270	254.2%	12,371	(2,242)	-18.1%	16,416
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	13,000	4,201	8,799	32.3%	13,000	3,386	815	24.1%	3,250	951	29.3%	16,805
Operating Total	1,615,248	260,387	1,354,861	16.1%	1,514,160	349,797	(89,409)	-25.6%	363,913	(103,526)	-28.4%	1,373,618
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	1,615,248	260,387	1,354,861	16.1%	1,514,160	349,797	(89,409)	-25.6%	363,913	(103,526)	-28.4%	1,373,618

Expenses for the Municipal Court are budgeted at \$1.6M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$260K, which is \$104K or 28.4% less than the FY24 YTD Monthly Budget. This is primarily due to Salaries and Wages and Employee Benefits savings from vacancies and the annual Incode, the department’s financial software, maintenance service expense has not been spent or encumbered through the period. Currently, the department is forecast to be under budget \$242K for the year.



General Fund - Animal Services												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	459,016	134,130	324,886	29.2%	681,133	76,292	57,838	75.8%	114,754	19,376	16.9%	459,676
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	44	(44)	0.0%	-	-	44	0.0%	-	44	0.0%	44
Operating Total	459,016	134,174	324,842	29.2%	681,133	76,292	57,882	75.9%	114,754	19,420	16.9%	459,720
Revenues Total	459,016	134,174	324,842	29.2%	681,133	76,292	57,882	75.9%	114,754	19,420	16.9%	459,720
Expenses												
Operating												
Salaries and Wages	1,470,753	276,924	1,193,829	18.8%	1,186,942	215,107	61,817	28.7%	307,402	(30,478)	-9.9%	1,386,725
Employee Benefits	635,983	118,913	517,070	18.7%	454,280	82,266	36,647	44.5%	143,180	(24,267)	-16.9%	619,393
Maintenance	77,160	5,622	71,538	7.3%	106,939	33,988	(28,366)	-83.5%	19,290	(13,668)	-70.9%	14,822
Purchased Professional Technical Services	323,958	86,089	237,869	26.6%	487,765	83,133	2,956	3.6%	80,990	5,099	6.3%	283,649
Supplies	553,724	233,503	320,221	42.2%	469,242	53,900	179,603	333.2%	138,431	95,072	68.7%	509,381
Other Purchased Services	86,804	40,576	46,228	46.7%	69,075	19,769	20,807	105.3%	33,480	7,096	21.2%	113,037
Contracts with Others	214,000	32,961	181,039	15.4%	-	-	32,961	0.0%	53,500	(20,539)	-38.4%	131,844
Purchased Property Services	25,052	5,723	19,329	22.8%	19,375	6,798	(1,075)	-15.8%	6,263	(540)	-8.6%	22,891
Other	1,000	-	1,000	0.0%	1,000	-	-	0.0%	250	(250)	-100.0%	-
Operating Total	3,388,434	800,310	2,588,124	23.6%	2,794,617	494,960	305,350	61.7%	782,785	17,525	2.2%	3,081,743
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	13,893	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	13,893	-	-	0.0%	-	-	0.0%	-
Expenses Total	3,388,434	800,310	2,588,124	23.6%	2,808,511	494,960	305,350	61.7%	782,785	17,525	2.2%	3,081,743

Revenues for Animal Services are budgeted at \$459K for the 2024 fiscal year. Through the period, the department has received \$134K, which is \$19K or 16.9% more than the FY24 YTD Monthly Budget. Revenues are projected to be in line with the budget.

Expenses for Animal Services are budgeted at \$3.4M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$800K, which is \$18K or 2.2% more than the FY24 YTD Monthly Budget. This is primarily due to encumbering funds for animal medical supplies to start the year that will be expensed over the course of the year. Other Purchased Services is \$41K through the period, which is \$7.1K or 21.2% over the FY24 YTD Monthly Budget due to higher-than-expected travel and training expenses through the period. Expenses are projected to be \$3.1M, which is \$307K under budget because of vacancies and less than expected services for the ABC Clinic based on current activity.



General Fund - Fire & Emergency Management												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Contributions	-	100	(100)	0.0%	-	-	100	0.0%	-	100	0.0%	400
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	907,000	10,007	896,993	1.1%	12,000	148,599	(138,592)	-93.3%	226,750	(216,743)	-95.6%	40,028
Licenses and Permits	84,818	18,432	66,386	21.7%	84,818	21,882	(3,451)	-15.8%	21,205	(2,773)	-13.1%	73,726
Other	267,000	75,335	191,665	28.2%	260,000	120	75,215	62679.2%	66,750	8,585	12.9%	301,340
Operating Total	1,258,818	103,873	1,154,945	8.3%	356,818	170,601	(66,728)	-39.1%	314,705	(210,831)	-67.0%	415,494
Non-Operating												
Interdepartmental Billing	-	-	-	0.0%	860,000	203,877	(203,877)	-100.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	860,000	203,877	(203,877)	-100.0%	-	-	0.0%	-
Revenues Total	1,258,818	103,873	1,154,945	8.3%	1,216,818	374,478	(270,605)	-72.3%	314,705	(210,831)	-67.0%	415,494
Expenses												
Operating												
Salaries and Wages	23,233,615	5,625,402	17,608,213	24.2%	22,565,814	5,225,664	399,738	7.6%	4,895,973	729,430	14.9%	23,157,023
Employee Benefits	9,150,640	2,141,237	7,009,403	23.4%	8,068,126	1,822,182	319,056	17.5%	2,008,417	132,820	6.6%	9,234,363
Maintenance	1,584,291	689,155	895,136	43.5%	1,533,404	438,275	250,880	57.2%	558,157	130,998	23.5%	2,435,353
Purchased Professional Technical Services	860,442	396,735	463,707	46.1%	708,587	124,525	272,210	218.6%	215,110	181,625	84.4%	839,950
Supplies	1,992,278	404,059	1,588,219	20.3%	1,826,720	315,480	88,579	28.1%	498,070	(94,010)	-18.9%	1,270,303
Other Purchased Services	1,438,557	420,687	1,017,870	29.2%	1,294,627	215,261	205,427	95.4%	549,086	(128,399)	-23.4%	1,511,411
Purchased Property Services	119,013	24,608	94,405	20.7%	138,983	20,263	4,345	21.4%	29,753	(5,146)	-17.3%	98,431
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	38,378,835	9,701,884	28,676,951	25.3%	36,136,262	8,161,649	1,540,235	18.9%	8,754,566	947,318	10.8%	38,546,834
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	196,657	161,663	34,994	82.2%	488,585	117,595	44,068	37.5%	49,164	112,498	228.8%	196,663
Indirect - Cost Allocation Overhead	81,343	9,209	72,134	11.3%	199,175	31,909	(22,699)	-71.1%	20,336	(11,126)	-54.7%	36,838
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	278,000	170,872	107,128	61.5%	687,760	149,504	21,369	14.3%	69,500	101,372	145.9%	233,500
Expenses Total	38,656,835	9,872,756	28,784,079	25.5%	36,824,022	8,311,153	1,561,603	18.8%	8,824,066	1,048,690	11.9%	38,780,334

Revenues for Fire Services are budgeted at \$1.3M for the 2024 fiscal year. Through the period, the department has received \$104K, which is \$211K or 67% less than the FY24 YTD Monthly Budget. This is due to not receiving any Intergovernmental revenues from McLennan County for its share of Emergency Management Services and dispatch services through the period.

Expenses for Fire Services are budgeted at \$38.7M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$9.9M, which is \$1M or 11.9% more than the FY24 YTD Monthly Budget. This is primarily due to salaries and benefits exceeding budget through the period. The department is projected to be \$100K over budget due to personnel costs and maintenance services projected to exceed budget.



General Fund - Police												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	63,119	-	63,119	0.0%	63,119	-	-	0.0%	15,780	(15,780)	-100.0%	-
Fines	106,543	34,562	71,981	32.4%	106,543	26,456	8,107	30.6%	26,636	7,926	29.8%	138,248
Other	25,626	5,322	20,304	20.8%	25,626	5,012	310	6.2%	6,407	(1,085)	-16.9%	21,287
Operating Total	195,288	39,884	155,404	20.4%	195,288	31,467	8,416	26.7%	48,822	(8,938)	-18.3%	159,535
Non-Operating												
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	195,288	39,884	155,404	20.4%	195,288	31,467	8,416	26.7%	48,822	(8,938)	-18.3%	159,535
Expenses												
Operating												
Salaries and Wages	34,234,310	7,304,528	26,929,782	21.3%	31,132,348	6,578,920	725,607	11.0%	7,214,127	90,401	1.3%	33,137,053
Employee Benefits	12,965,569	2,704,030	10,261,539	20.9%	11,013,357	2,256,978	447,052	19.8%	2,861,549	(157,518)	-5.5%	12,814,016
Maintenance	1,877,712	1,233,881	643,831	65.7%	1,829,808	524,006	709,874	135.5%	469,428	764,453	162.8%	2,744,203
Purchased Professional Technical Services	3,629,529	1,164,909	2,464,619	32.1%	3,406,886	767,290	397,619	51.8%	907,382	257,527	28.4%	3,563,462
Supplies	2,988,062	880,524	2,107,538	29.5%	2,910,000	489,098	391,426	80.0%	747,016	133,508	17.9%	2,627,427
Other Purchased Services	1,603,410	1,139,018	464,392	71.0%	1,177,383	411,867	727,151	176.6%	866,290	272,728	31.5%	1,776,172
Purchased Property Services	209,307	75,503	133,804	36.1%	147,963	23,964	51,539	215.1%	52,327	23,177	44.3%	148,599
Other	1,500	311	1,189	20.8%	1,500	392	(80)	-20.5%	375	(64)	-17.0%	1,245
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	57,509,399	14,502,704	43,006,694	25.2%	51,619,246	11,052,516	3,450,189	31.2%	13,118,492	1,384,212	10.6%	56,812,177
Non-Operating												
Transfers Out	216,000	7,307	208,693	3.4%	216,000	5,000	2,307	46.1%	54,000	(46,693)	-86.5%	216,000
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	1,498,029	848,029	650,000	56.6%	1,025,797	(3,239)	851,268	-26281.8%	374,507	473,522	126.4%	1,498,029
Interdepartmental Billing	5	1	4	25.2%	-	-	1	0.0%	1	0	0.8%	5
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,714,034	855,338	858,697	49.9%	1,241,797	1,761	853,576	48458.7%	428,509	426,829	99.6%	1,714,034
Expenses Total	59,223,433	15,358,042	43,865,391	25.9%	52,861,043	11,054,277	4,303,765	38.9%	13,547,001	1,811,041	13.4%	58,526,211

Revenues for the Police Department are budgeted at \$195K for the 2024 fiscal year. Through the period, the department has received \$40K, which is \$8.9K or 18.3% less than the FY24 YTD Monthly Budget. This is due to not receiving Charges for Services revenues through the period as the revenue is typically received in the summer for park patrol services. Revenues are projected to be \$160K, which is \$35K less than the budget.

Expenses for the Police Department are budgeted at \$59.2M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$15.4M, which is \$1.8M or 13.4% more than the FY24 YTD Monthly Budget. This is primarily due to the payment and encumbrance of annual Maintenance services for the Chief’s Office, Support Services, and Patrol divisions at the beginning of the fiscal year. As well as the annual encumbrance of the Crimes Against Children office space lease expense and the annual encumbrance for Other Purchased Services expenses of the vehicle rental agreement and the radar equipment lease. Expenses are projected to be \$58.5M, which is \$700K under budget.



General Fund - Library												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	134,200	19,045	115,155	14.2%	134,200	20,305	(1,260)	-6.2%	27,917	(8,871)	-31.8%	76,181
Contributions	200	1	199	0.3%	200	11	(10)	-93.9%	50	(49)	-98.7%	3
Other	74,000	(36)	74,036	0.0%	98,600	6	(42)	-716.5%	18,500	(18,536)	-100.2%	145
Operating Total	208,400	19,010	189,390	9.1%	233,000	20,322	(1,312)	-6.5%	46,467	(27,457)	-59.1%	76,329
Revenues Total	208,400	19,010	189,390	9.1%	233,000	20,322	(1,312)	-6.5%	46,467	(27,457)	-59.1%	76,329
Expenses												
Operating												
Salaries and Wages	2,468,504	517,172	1,951,332	21.0%	2,451,293	484,796	32,376	6.7%	520,183	(3,011)	-0.6%	2,379,856
Employee Benefits	948,424	201,851	746,573	21.3%	860,938	172,820	29,031	16.8%	213,431	(11,580)	-5.4%	937,775
Maintenance	68,344	42,851	25,493	62.7%	134,825	74,694	(31,842)	-42.6%	17,086	25,765	150.8%	139,143
Purchased Professional Technical Services	774,436	370,249	404,187	47.8%	797,385	202,544	167,705	82.8%	193,609	176,640	91.2%	1,010,540
Supplies	1,038,771	784,746	254,025	75.5%	929,713	182,629	602,117	329.7%	259,693	525,053	202.2%	1,114,359
Other Purchased Services	161,211	80,541	80,670	50.0%	133,172	52,893	27,648	52.3%	92,747	(12,206)	-13.2%	112,387
Purchased Property Services	33,301	7,934	25,367	23.8%	31,433	6,998	936	13.4%	8,325	(391)	-4.7%	31,736
Other	1,800	556	1,244	30.9%	1,800	589	(33)	-5.7%	450	106	23.5%	2,222
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	5,494,791	2,005,899	3,488,891	36.5%	5,340,559	1,177,963	827,936	70.3%	1,305,524	700,375	53.6%	5,728,018
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	5,494,791	2,005,899	3,488,891	36.5%	5,340,559	1,177,963	827,936	70.3%	1,305,524	700,375	53.6%	5,728,018

Revenues for the Library are budgeted at \$208K for the 2024 fiscal year. Through the period, the department has received \$19K, which is \$27K or 59.1% less than the FY24 YTD Monthly Budget. This is due to not receiving Other revenues. Other revenues are budgeted at \$74K which is primarily related to e-rate revenues that have not been recorded yet. Charges for Services are less than budgeted because the budget was not adjusted down for FY24 to be in line with FY23 actuals.

Expenses for the Library are budgeted at \$5.5M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$2M, which is \$700K or 53.6% more than the FY24 YTD Monthly Budget. This is primarily due to payments and encumbrances for the annual supply expense for additions and replacements to the library collection, the maintenance expense for bookbinding and repair at the beginning of the fiscal year, the cost of archival equipment maintenance and encumbrances for Purchased Professional Technical Services for recruitment services for interim Library Director. The library is projected to exceed the budget by \$233K due to the professional services and supply costs.



General Fund - Parks and Recreation												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	120,000	34,943	85,057	29.1%	932,522	176,238	(141,295)	-80.2%	30,000	4,943	16.5%	139,770
Contributions	56,100	-	56,100	0.0%	64,300	-	-	0.0%	14,025	(14,025)	-100.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	-	-	-	0.0%	294,300	81,967	(81,967)	-100.0%	-	-	0.0%	-
Other	218,975	72,002	146,973	32.9%	329,650	71,187	815	1.1%	54,744	17,258	31.5%	288,087
Operating Total	395,075	106,944	288,131	27.1%	1,620,772	329,392	(222,448)	-67.5%	98,769	8,176	8.3%	427,857
Revenues Total	395,075	106,944	288,131	27.1%	1,620,772	329,392	(222,448)	-67.5%	98,769	8,176	8.3%	427,857
Expenses												
Operating												
Salaries and Wages	5,207,530	1,045,410	4,162,120	20.1%	7,036,645	1,199,993	(154,583)	-12.9%	976,316	69,094	7.1%	4,974,908
Employee Benefits	2,364,789	483,018	1,881,771	20.4%	2,539,292	481,607	1,412	0.3%	531,234	(48,216)	-9.1%	2,321,149
Maintenance	1,083,620	141,423	942,197	13.1%	777,354	194,269	(52,846)	-27.2%	270,905	(129,482)	-47.8%	514,261
Purchased Professional Technical Services	2,383,214	1,360,570	1,022,643	57.1%	2,750,990	454,209	906,361	199.5%	595,803	764,767	128.4%	2,953,050
Supplies	943,731	257,756	685,975	27.3%	1,333,705	367,018	(109,262)	-29.8%	235,933	21,823	9.2%	1,031,388
Other Purchased Services	432,167	253,873	178,293	58.7%	564,796	178,933	74,941	41.9%	108,042	145,832	135.0%	420,722
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	1,004,187	197,646	806,541	19.7%	974,557	170,767	26,879	15.7%	251,047	(53,400)	-21.3%	790,585
Other	6,736	4,978	1,758	73.9%	195,536	47,479	(42,501)	-89.5%	1,684	3,294	195.6%	19,911
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	13,425,973	3,744,675	9,681,298	27.9%	16,172,875	3,094,274	650,401	21.0%	2,970,964	773,711	26.0%	13,025,975
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	56,000	47,300	8,700	84.5%	197,880	50,114	(2,814)	-5.6%	14,000	33,300	237.9%	56,000
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	56,000	47,300	8,700	84.5%	197,880	50,114	(2,814)	-5.6%	14,000	33,300	237.9%	56,000
Expenses Total	13,481,973	3,791,975	9,689,998	28.1%	16,370,754	3,144,388	647,587	20.6%	2,984,964	807,011	27.0%	13,081,975

Revenues for Parks and Recreation are budgeted at \$395K for the 2024 fiscal year. Through the period, the department has received \$107K, which is \$8K or 8.3% more than the FY24 YTD Monthly Budget. Other Revenue is \$72K through the period, which is \$17K or 31.5% over the FY24 YTD Monthly Budget due to increased revenue from the facility rentals through the period. Revenues are projected to be \$428K, which exceeds the budget.

Expenses for Parks and Recreation are budgeted at \$13.5M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$3.8M, which is \$807K or 27% more than the FY24 YTD Monthly Budget due to encumbrances for services.



Significant variances for expenses include:

- Purchased Professional Technical Services totaled \$1.4M. This category is over the monthly year to date budgeted amount of \$596K by \$765K or 128.4% because of encumbrances being entered at the start of the year for annual expenses for temp services for parks maintenance, mowing services, and management contracts for Rosemound Cemetery and the Waco Regional Tennis Center. The encumbrances will be liquidated throughout the year.
- Other Purchased Services totaled \$254K, which is over the monthly year to date budgeted amount of \$108K by \$146K or 135% due to insurance payments.

Overall, the department is projected to come in under the budget by nearly \$400K.



General Fund - Housing & Community Services												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	150	(150)	0.0%	-	150	-	0.0%	-	150	0.0%	600
Operating Total	-	150	(150)	0.0%	-	150	-	0.0%	-	150	0.0%	600
Revenues Total	-	150	(150)	0.0%	-	150	-	0.0%	-	150	0.0%	600
Expenses												
Operating												
Salaries and Wages	596,305	96,604	499,701	16.2%	298,223	70,518	26,086	37.0%	125,658	(29,054)	-23.1%	546,564
Employee Benefits	204,441	31,988	172,453	15.6%	95,583	20,546	11,442	55.7%	45,084	(13,096)	-29.0%	193,905
Maintenance	2,417	355	2,062	14.7%	-	-	355	0.0%	604	(249)	-41.2%	1,421
Purchased Professional Technical Services	88,410	18,948	69,462	21.4%	87,975	19,663	(714)	-3.6%	22,103	(3,154)	-14.3%	75,793
Supplies	12,947	2,972	9,975	23.0%	2,780	1,231	1,741	141.4%	3,237	(264)	-8.2%	11,889
Other Purchased Services	49,024	10,512	38,512	21.4%	17,045	9,541	971	10.2%	17,267	(6,755)	-39.1%	22,006
Contracts with Others	35,000	1,630	33,370	4.7%	35,000	-	1,630	0.0%	8,750	(7,120)	-81.4%	6,518
Purchased Property Services	86,677	84,195	2,482	97.1%	35,330	20,093	64,102	319.0%	21,669	62,526	288.5%	145,126
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,075,221	247,205	828,016	23.0%	571,936	141,592	105,612	74.6%	244,372	2,833	1.2%	1,003,222
Non-Operating												
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	1,075,221	247,205	828,016	23.0%	571,936	141,592	105,612	74.6%	244,372	2,833	1.2%	1,003,222

Revenues for Housing are budgeted at \$0 for the 2024 fiscal year. Through the period, the department has received \$150, which is \$150 more than the FY24 YTD Monthly Budget.

Expenses for Housing are budgeted at \$1.1M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$247K, which is \$3K or 1.2% more than the FY24 YTD Monthly Budget. This is primarily due to the encumbrance of annual office rental expenses at the beginning of the fiscal year. The department is projected to be under budget by \$72K this year.



Waco-McLennan County Public Health District Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	826,740	200,244	626,496	24.2%	759,139	201,386	(1,141)	-0.6%	206,685	(6,441)	-3.1%	783,486
Contributions	1,272,301	233,421	1,038,880	18.3%	815,771	196,398	37,023	18.9%	318,075	(84,654)	-26.6%	933,684
Interest on Investments	110,000	87,055	22,945	79.1%	40,000	120,131	(33,076)	-27.5%	27,500	59,555	216.6%	348,221
Intergovernmental	276,707	48,478	228,229	17.5%	256,707	9,167	39,311	428.8%	69,177	(20,699)	-29.9%	193,911
Licenses and Permits	244,035	65,179	178,856	26.7%	243,908	63,576	1,603	2.5%	61,009	4,170	6.8%	260,715
Other	1,370	6,939	(5,569)	506.5%	1,370	113	6,826	6045.1%	343	6,597	1926.0%	27,825
Operating Total	2,731,153	641,316	2,089,837	23.5%	2,116,895	590,770	50,546	8.6%	682,788	(41,472)	-6.1%	2,547,843
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	3,863,148	965,787	2,897,361	25.0%	3,863,148	965,787	-	0.0%	965,787	-	0.0%	3,863,148
Non-Operating Total	3,863,148	965,787	2,897,361	25.0%	3,863,148	965,787	-	0.0%	965,787	-	0.0%	3,863,148
Revenues Total	6,594,301	1,607,103	4,987,198	24.4%	5,980,043	1,556,557	50,546	3.2%	1,648,575	(41,472)	-2.5%	6,410,991
Expenses												
Operating												
Salaries and Wages	2,428,572	501,983	1,926,589	20.7%	2,700,731	484,176	17,808	3.7%	511,768	(9,785)	-1.9%	2,334,535
Employee Benefits	944,339	199,551	744,788	21.1%	932,537	168,248	31,304	18.6%	210,963	(11,412)	-5.4%	930,438
Maintenance	98,862	33,496	65,367	33.9%	46,565	2,982	30,513	1023.2%	24,716	8,780	35.5%	69,854
Purchased Professional Technical Services	599,041	176,996	422,044	29.5%	579,177	125,836	51,161	40.7%	149,760	27,236	18.2%	583,657
Supplies	517,160	193,041	324,119	37.3%	486,819	87,886	105,155	119.6%	129,290	63,751	49.3%	507,424
Other Purchased Services	298,786	100,219	198,567	33.5%	287,573	60,228	39,991	66.4%	74,697	25,523	34.2%	288,195
Contracts with Others	1,258,000	-	1,258,000	0.0%	1,176,736	43,879	(43,879)	-100.0%	314,500	(314,500)	-100.0%	1,258,000
Purchased Property Services	3,663	1,014	2,649	27.7%	51,915	845	169	20.0%	916	98	10.7%	4,055
Other	8,000	2,539	5,461	31.7%	8,000	2,031	507	25.0%	2,000	539	26.9%	10,155
Operating Total	6,156,423	1,208,839	4,947,584	19.6%	6,270,053	976,110	232,729	23.8%	1,418,609	(209,770)	-14.8%	5,986,312
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	27,389	27,389	-	100.0%	24,470	-	27,389	0.0%	6,847	20,542	300.0%	27,389
Indirect - Cost Allocation Overhead	886,914	221,729	665,186	25.0%	491,147	122,787	98,942	80.6%	221,729	-	0.0%	886,914
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	914,303	249,117	665,186	27.2%	515,617	122,787	126,331	102.9%	228,576	20,542	9.0%	914,303
Expenses Total	7,070,726	1,457,956	5,612,770	20.6%	6,785,670	1,098,897	359,059	32.7%	1,647,185	(189,228)	-11.5%	6,900,615
Revenues Over (Under) Expenses	(476,425)	149,147	(625,572)	-	(805,627)	457,661	(308,513)	-	1,391	147,757	-	(489,624)

Revenues for the Waco-McLennan County Public Health District Fund are budgeted at \$6.6M for the 2024 fiscal year. Through the period, the department has received \$1.6M, which is \$41K or 2.5% less than the FY24 YTD Monthly Budget. FY24 department revenues are projected to be \$6.4M, which is 97.2% of the FY24 budget.

Expenses for the Waco-McLennan County Public Health District are budgeted at \$7.1M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$1.5M, which is \$189K or 11.5% less than the FY24 YTD Monthly Budget.



The top three operational expenses are:

- Salaries and Wages totaled \$502K. This category is under the monthly year to date budgeted amount of \$512K by \$10K or 1.9% due to vacancies.
- Employee Benefits totaled \$200K. This category is under the monthly year to date budgeted amount of \$211K by \$11K or 5.4% due to vacancies.
- Supplies totaled \$193K. This category is over the monthly year to date budgeted amount of \$129K by \$64K or 49.3% due to encumbrances for medical supplies.

Expenses for the Waco-McLennan County Public Health District Fund are projected to be \$170K under budget due primarily from salaries and benefits.



Waco-Mclennan County Public Health District Fund - Marketing & Communications												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	-	14,412	(14,412)	0.0%	-	13,678	734	5.4%	-	14,412	0.0%	68,392
Employee Benefits	-	5,652	(5,652)	0.0%	-	4,861	790	16.3%	-	5,652	0.0%	25,350
Supplies	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other Purchased Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	20,064	(20,064)	0.0%	-	18,539	1,524	8.2%	-	20,064	0.0%	93,742
Expenses Total	-	20,064	(20,064)	0.0%	-	18,539	1,524	8.2%	-	20,064	0.0%	93,742

The City of Waco Marketing & Communications department has one employee who charges salaries and employee benefits to the Waco-Mclennan County Public Health District Fund. The spending for FY2024 is projected to be \$94K. The position and associated budget were included in the overall fund budget.



Park Performance Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 Monthly Budget Variance	FY 2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	917,612	178,618	738,994	19.5%	-	-	178,618	0.0%	229,403	(50,785)	-22.1%	714,474
Net Merchandise Sale	329,300	92,148	237,152	28.0%	-	-	92,148	0.0%	82,325	9,823	11.9%	368,615
Other	156,550	60,970	95,580	38.9%	-	-	60,970	0.0%	39,138	21,832	55.8%	243,880
Intergovernmental	46,494	21,182	25,312	45.6%	-	-	21,182	0.0%	11,624	9,558	82.2%	84,727
Contributions	13,300	300	13,000	2.3%	-	-	300	0.0%	3,325	(3,025)	-91.0%	1,200
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,463,256	353,218	1,110,038	24.1%	-	-	353,218	0.0%	365,814	(12,596)	-3.4%	1,412,896
Non-Operating												
Transfers In	2,198,269	82,483	2,115,786	3.8%	-	-	82,483	0.0%	472,168	(389,685)	-82.5%	2,198,269
Non-Operating Total	2,198,269	82,483	2,115,786	3.8%	-	-	82,483	0.0%	472,168	(389,685)	-82.5%	2,198,269
Revenues Total	3,661,525	435,701	3,225,824	11.9%	-	-	435,701	0.0%	837,982	(402,281)	-48.0%	3,611,165
Expenses												
Operating												
Purchased Professional Technical Services	562,089	313,552	248,537	55.8%	-	-	313,552	0.0%	140,522	173,030	123.1%	731,335
Salaries and Wages	1,731,923	269,237	1,462,686	15.5%	-	-	269,237	0.0%	347,911	(78,674)	-22.6%	1,576,112
Employee Benefits	547,187	106,980	440,207	19.6%	-	-	106,980	0.0%	122,094	(15,114)	-12.4%	531,828
Other Purchased Services	276,180	92,694	183,486	33.6%	-	-	92,694	0.0%	69,045	23,649	34.3%	190,446
Other	203,800	53,350	150,450	26.2%	-	-	53,350	0.0%	50,950	2,400	4.7%	189,538
Supplies	256,641	43,739	212,902	17.0%	-	-	43,739	0.0%	64,160	(20,422)	-31.8%	176,537
Maintenance	61,379	18,455	42,924	30.1%	-	-	18,455	0.0%	15,345	3,110	20.3%	54,857
Purchased Property Services	22,326	3,118	19,208	14.0%	-	-	3,118	0.0%	5,582	(2,464)	-44.1%	12,471
Operating Total	3,661,525	901,124	2,760,401	24.6%	-	-	901,124	0.0%	815,609	85,515	10.5%	3,463,123
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	3,661,525	901,124	2,760,401	24.6%	-	-	901,124	0.0%	815,609	85,515	10.5%	3,463,123
Revenues Over (Under) Expenses	-	(465,423)	465,423		-	-	(465,423)		22,373	(487,796)		148,042



Revenues for Parks Performance are budgeted at \$3.7M for the 2024 fiscal year. Through the period, the department has received \$436K, which is \$402K or 48% less than the FY24 YTD Monthly Budget due to transfers in from the General Fund being based on the full year's need and as such will not occur until September. Transfers in year to date are related to moving inventory from the General Fund to the Parks Performance Fund. Revenues are projected to be about \$50K under budget for the year.

Expenses for Parks Performance are budgeted at \$3.7M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$901K, which is \$86K or 10.5% more than the FY24 YTD Monthly Budget.

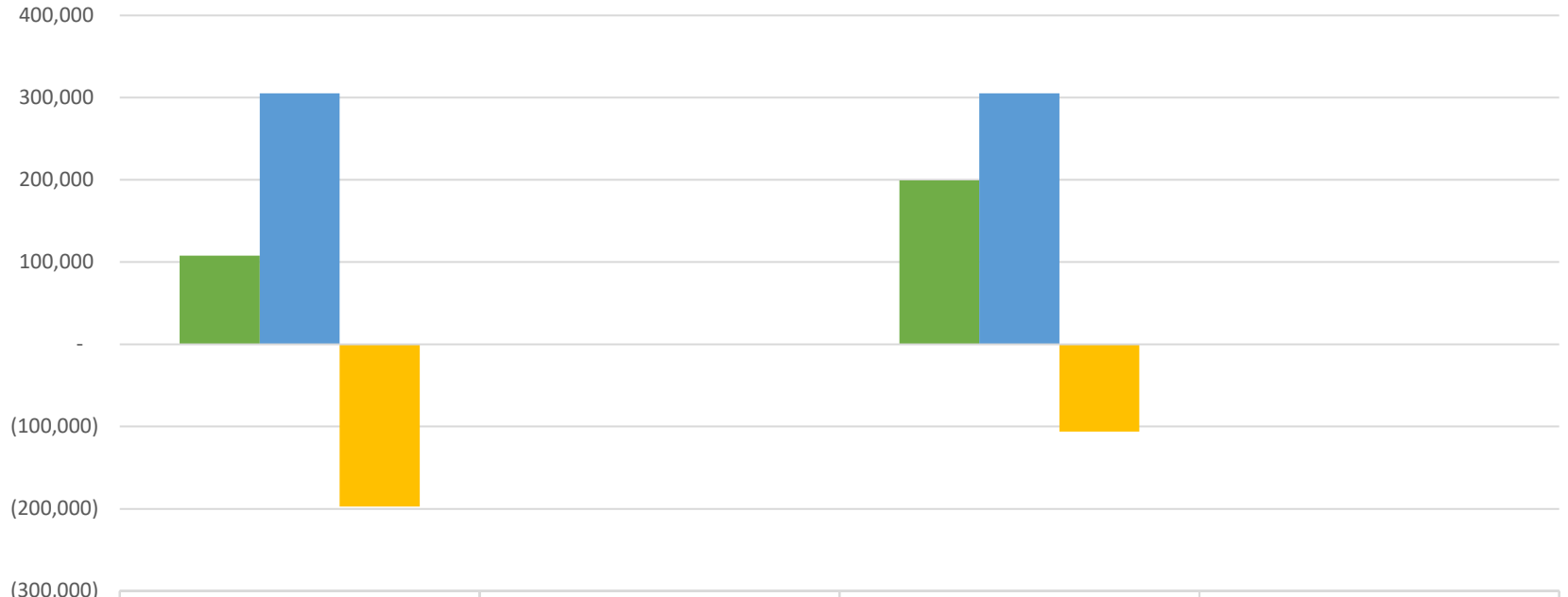
The three largest operational expenses for the period were:

- Purchased Professional Technical Services, the largest expense, totaled \$314K. This category is over the year-to-date monthly budgeted amount of \$141K by \$173K or 123.1%, due to encumbering costs for temp labor services at the start of the fiscal year.
- Salaries and Wages totaled \$269K. This category is under the year-to-date monthly budgeted amount of \$348K by \$79K or 22.6% due to vacancies in the department.
- Employee Benefits, the third largest expense, totaled \$107K. This category is under the year-to-date monthly budgeted amount of \$122K by \$15K or 12.4% due to vacancies.

Expenses are projected to be \$3.5 million, which is about \$200 thousand less than the budget.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	107,959	-	199,236	-
■ Budget	305,127	-	305,127	-
■ Variance	(197,168)	-	(105,891)	-

Park Performance
December



Water Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	61,427,053	13,907,512	47,519,541	22.6%	58,412,906	13,687,296	220,216	1.6%	14,048,835	(141,323)	-1.0%	59,903,078
Interest on Investments	1,200,000	1,148,829	51,171	95.7%	450,000	1,411,561	(262,733)	-18.6%	300,000	848,829	282.9%	4,595,315
Other	513,344	60,649	452,695	11.8%	456,410	125,890	(65,241)	-51.8%	128,336	(67,687)	-52.7%	242,596
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	23,745	(23,745)	-100.0%	-	-	0.0%	-
Operating Total	63,140,397	15,116,989	48,023,408	23.9%	59,319,316	15,248,492	(131,503)	-0.9%	14,477,171	639,819	4.4%	64,740,989
Non-Operating												
Interdepartmental Billing	3,651,599	959,107	2,692,492	26.3%	3,350,751	744,516	214,592	28.8%	912,900	46,208	5.1%	3,836,429
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	3,651,599	959,107	2,692,492	26.3%	3,350,751	744,516	214,592	28.8%	912,900	46,208	5.1%	3,836,429
Revenues Total	66,791,996	16,076,097	50,715,899	24.1%	62,670,067	15,993,008	83,089	0.5%	15,390,070	686,027	4.5%	68,577,418
Expenses												
Operating												
Supplies	7,774,199	4,753,335	3,020,864	61.1%	6,756,190	1,508,304	3,245,031	215.1%	1,943,550	2,809,785	144.6%	7,871,227
Salaries and Wages	7,660,460	1,670,275	5,990,185	21.8%	7,059,979	1,498,130	172,146	11.5%	1,614,273	56,002	3.5%	7,615,874
Maintenance	5,107,184	2,343,887	2,763,298	45.9%	5,786,092	1,083,525	1,260,362	116.3%	1,276,796	1,067,091	83.6%	4,596,413
Purchased Professional Technical Services	3,792,992	2,184,708	1,608,284	57.6%	2,778,480	604,901	1,579,807	261.2%	948,248	1,236,460	130.4%	3,706,255
Employee Benefits	3,289,935	696,878	2,593,057	21.2%	2,827,331	575,198	121,680	21.2%	735,256	(38,378)	-5.2%	3,252,840
Other Purchased Services	2,036,783	1,178,178	858,605	57.8%	1,759,164	919,680	258,499	28.1%	509,196	668,983	131.4%	2,085,737
Other	625,000	221,386	403,614	35.4%	625,000	151,564	69,821	46.1%	156,250	65,136	41.7%	709,072
Purchased Property Services	219,237	249,656	(30,419)	113.9%	207,937	31,820	217,837	684.6%	54,809	194,847	355.5%	386,624
Contracts with Others	10,000	10,000	-	100.0%	7,123	1,745	8,255	473.1%	2,500	7,500	300.0%	10,000
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	30,515,791	13,308,303	17,207,488	43.6%	27,807,296	6,374,864	6,933,438	108.8%	7,240,878	6,067,425	83.8%	30,234,043
Non-Operating												
Transfers Out - Debt Service	22,815,852	713,116	22,102,736	3.1%	20,803,130	713,546	(429)	-0.1%	5,703,963	(4,990,847)	-87.5%	22,815,852
Taxes (PILOT)	4,226,686	1,056,671	3,170,015	25.0%	4,106,963	1,026,741	29,931	2.9%	1,056,672	(0)	0.0%	4,226,686
Indirect - Cost Allocation Overhead	3,128,258	782,065	2,346,193	25.0%	3,062,524	765,631	16,434	2.1%	782,065	0	0.0%	3,128,258
Business and occupation Fees (Enterprise Funds)	2,654,870	663,718	1,991,152	25.0%	2,149,036	537,259	126,459	23.5%	165,929	497,788	300.0%	2,654,870
Capital Expenditures	1,923,599	1,563,489	360,110	81.3%	1,847,013	1,258,204	305,285	24.3%	480,900	1,082,589	225.1%	1,945,521
Transfers Out - Cash CIP	1,500,000	-	1,500,000	0.0%	2,500,000	2,500,000	(2,500,000)	-100.0%	375,000	(375,000)	-100.0%	1,500,000
Interdepartmental Billing	530,000	7,500	522,500	1.4%	552,522	125,000	(117,500)	-94.0%	132,500	(125,000)	-94.3%	30,000
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	36,779,265	4,786,559	31,992,706	13.0%	35,021,188	6,926,380	(2,139,822)	-30.9%	8,697,028	(3,910,469)	-45.0%	36,301,187
Expenses Total	67,295,056	18,094,861	49,200,194	26.9%	62,828,484	13,301,245	4,793,617	36.0%	15,937,906	2,156,955	13.5%	66,535,229
Revenues Over (Under) Expenses	(503,060)	(2,018,764)	1,515,705	-	(158,417)	2,691,763	(4,710,528)	-	760,093	(2,778,858)	-	2,042,189



Revenues for the Water Fund are budgeted at \$66.8M for the 2024 fiscal year. The fund has collected \$16.1M through the period. This is \$686K or 4.5% higher than the monthly budget.

Operating revenues through the period totaled \$15.1M, 23.9% of the budget. This is a decrease of \$132K or 0.9% compared to the same period last year. Charges for Services is the largest source of revenue for the Water Fund. The department has budgeted \$61.4M, which is an increase of \$3M over the previous year. Charges for Services are \$141K less than the year-to-date monthly budget and \$220K more than last year.

Other Revenue is budgeted at \$513K for the 2024 fiscal year, which is an increase of \$57K over the previous year. The department has collected \$61K, or 11.8% of the budget, through the period. Other revenue is \$68K less than the year-to-date monthly budget and \$65K less than the prior year.

Charges for Services and Other Revenue account for 98.1% of budgeted operating revenues.

Revenues are projected to exceed the budget by \$1.8M primarily from increased investment earnings as charges for services are projected to come in under budget.

Expenses for the Water Fund are budgeted at \$67.3M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$18.1M, which is a \$4.8M increase compared to the same period of FY 2023 due to bulk supply purchases. Expenses are \$2.2M more than the monthly budget due to encumbrances for supplies and maintenance services that will be spent over the course of the year.

The top three operational expenses are:

- Supplies, the largest expense category in the Water Fund, totaled \$4.8M, which is an increase of \$3.2M compared to last year. This category is over the monthly year to date budgeted amount of \$1.9M by \$2.8M or 144.6% due to bulk supply purchases entered to start the year that will be spent over the course of the year.
- Maintenance expenses totaled \$2.3M, which is an increase of \$1.3M compared to last year. This category is over the monthly year to date budgeted amount of \$1.3M by \$1.1M or 83.6% primarily due to the replacement of an emergency gas scrubber at the Mount Carmel Treatment Plant.
- Purchased Professional Technical Services, the third largest expense, totaled \$2.2M, which is an increase of \$1.6M compared to last year. This category is over the monthly year to date budgeted amount of \$948K by \$1.2M or 130.4% due to encumbrances that will be invoiced throughout the year.

Expenses are projected to be \$66.5M, which is 98.9% of the budget.

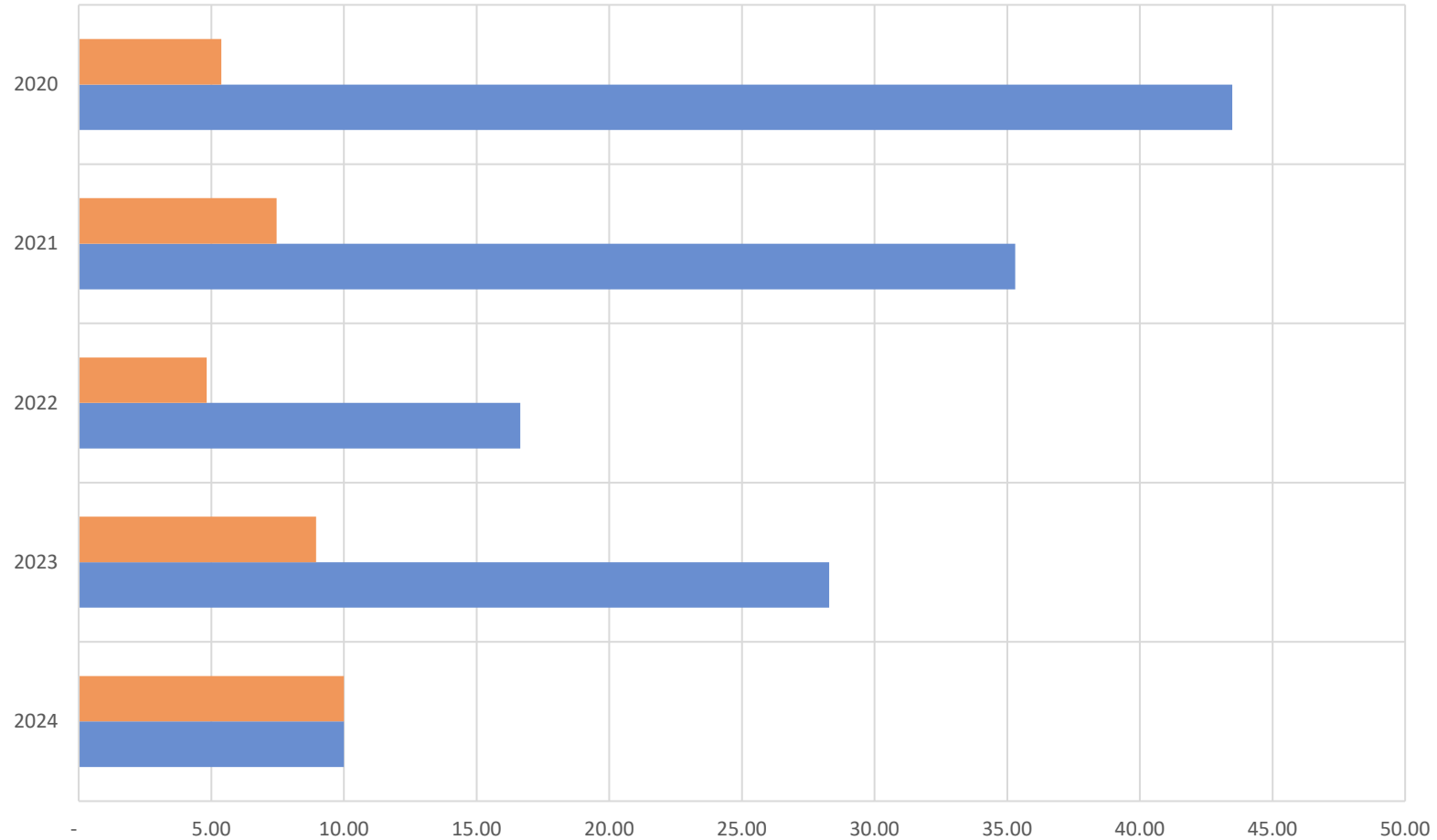


Water Fund - Marketing & Communications												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	33,621	7,577	26,044	22.5%	-	7,246	331	4.6%	7,085	492	6.9%	32,947
Employee Benefits	13,023	2,939	10,084	22.6%	-	2,543	396	15.6%	2,914	25	0.8%	12,986
Operating Total	46,644	10,516	36,128	22.5%	-	9,789	727	7.4%	9,999	517	5.2%	45,933
Expenses Total	46,644	10,516	36,128	22.5%	-	9,789	727	7.4%	9,999	517	5.2%	45,933

The City of Waco Marketing & Communications department charges half of a position to the Water Fund (the rest is charged to the Wastewater Fund). The spending for FY 2024 is projected to be \$46K.



Rain Fall Total

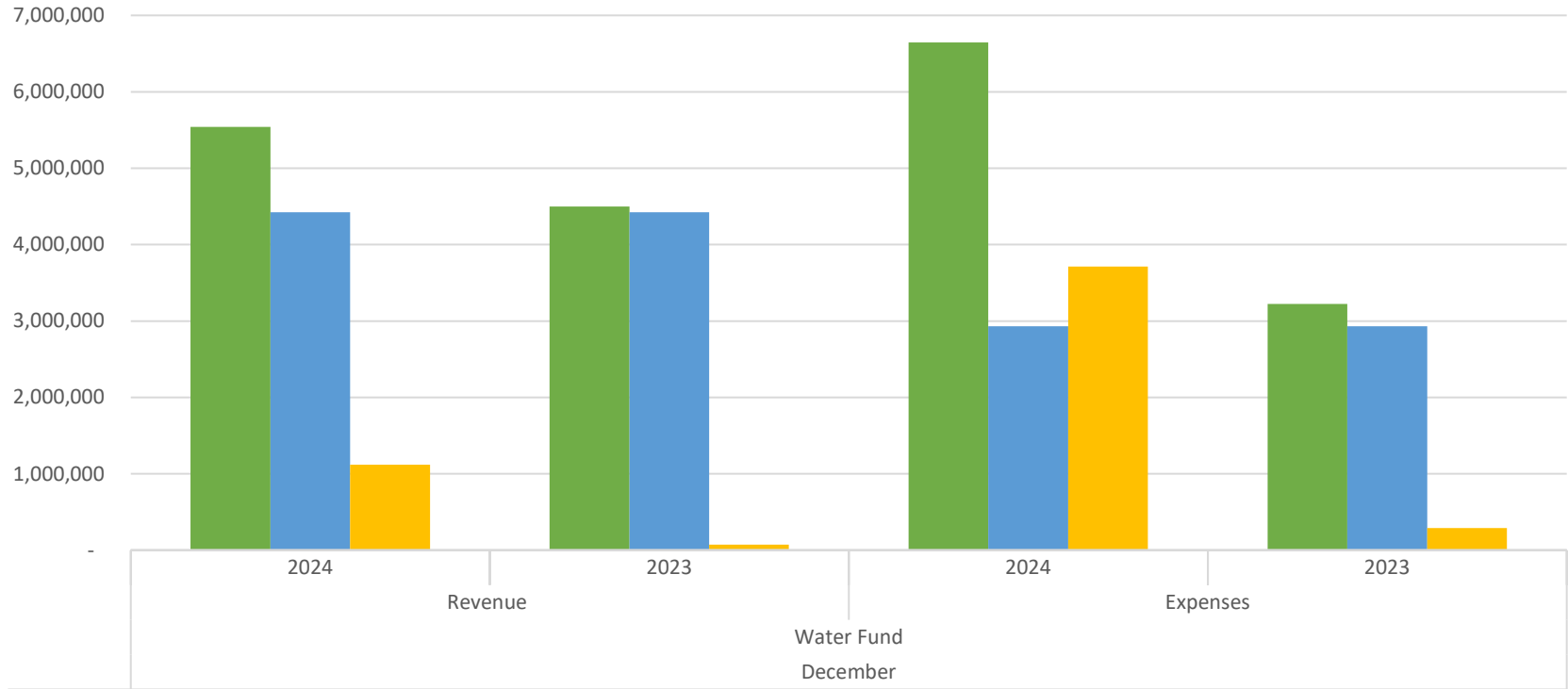


	2024	2023	2022	2021	2020
YTD	10.00	8.95	4.83	7.46	5.38
Total	10.00	28.29	16.64	35.30	43.48

YTD Total



Monthly Actuals vs. Monthly Budget



Actuals	5,542,433	4,497,165	6,644,123	3,223,743
Budget	4,423,148	4,423,148	2,931,804	2,931,804
Variance	1,119,285	74,017	3,712,319	291,939



Wastewater Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	45,209,954	10,416,241	34,793,713	23.0%	40,668,353	10,365,432	50,809	0.5%	10,148,870	267,371	2.6%	44,518,307
Interest on Investments	780,000	682,295	97,705	87.5%	290,000	859,863	(177,567)	-20.7%	195,000	487,295	249.9%	2,729,182
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	45,989,954	11,098,536	34,891,418	24.1%	40,958,353	11,225,295	(126,758)	-1.1%	10,343,870	754,667	7.3%	47,247,489
Non-Operating												
Transfers In	369,380	92,345	277,035	25.0%	369,994	92,498	(153)	-0.2%	92,345	0	0.0%	369,380
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	369,380	92,345	277,035	25.0%	369,994	92,498	(153)	-0.2%	92,345	0	0.0%	369,380
Revenues Total	46,359,334	11,190,881	35,168,453	24.1%	41,328,347	11,317,793	(126,912)	-1.1%	10,436,215	754,667	7.2%	47,616,869
Expenses												
Operating												
Other	16,084,137	2,644,300	13,439,837	16.4%	12,405,486	1,857,641	786,659	42.3%	4,021,034	(1,376,734)	-34.2%	10,577,201
Salaries and Wages	3,360,327	627,298	2,733,029	18.7%	3,155,792	647,304	(20,006)	-3.1%	708,115	(80,817)	-11.4%	3,288,487
Maintenance	2,131,721	734,669	1,397,052	34.5%	2,172,178	333,000	401,669	120.6%	532,930	201,739	37.9%	1,824,801
Purchased Professional Technical Services	1,771,910	685,428	1,086,482	38.7%	1,286,742	213,083	472,345	221.7%	442,977	242,451	54.7%	1,692,819
Supplies	1,679,171	981,498	697,673	58.5%	812,062	197,662	783,836	396.6%	419,793	561,705	133.8%	1,912,493
Employee Benefits	1,447,827	255,477	1,192,350	17.6%	1,273,605	239,505	15,971	6.7%	322,581	(67,104)	-20.8%	1,396,204
Other Purchased Services	454,740	365,694	89,046	80.4%	267,168	157,401	208,293	132.3%	113,685	252,009	221.7%	472,304
Purchased Property Services	19,311	4,244	15,067	22.0%	16,750	4,020	224	5.6%	4,828	(584)	-12.1%	16,975
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	26,949,144	6,298,609	20,650,536	23.4%	21,389,782	3,649,618	2,648,991	72.6%	6,565,943	(267,334)	-4.1%	21,181,284
Non-Operating												
Transfers Out - Debt Service	15,823,375	-	15,823,375	0.0%	13,825,455	-	-	0.0%	3,955,844	(3,955,844)	-100.0%	15,823,375
Interdepartmental Billing	2,707,572	626,893	2,080,679	23.2%	2,556,130	577,108	49,785	8.6%	676,893	(50,000)	-7.4%	2,507,572
Business and occupation Fees (Enterprise Funds)	2,008,389	502,097	1,506,292	25.0%	1,626,734	406,684	95,414	23.5%	167,366	334,732	200.0%	2,008,389
Indirect - Cost Allocation Overhead	1,975,675	493,919	1,481,756	25.0%	1,334,550	333,638	160,281	48.0%	493,919	(0)	0.0%	1,975,675
Taxes (PILOT)	1,467,556	366,889	1,100,667	25.0%	1,275,286	318,821	48,068	15.1%	366,889	(0)	0.0%	1,467,556
Transfers Out - Cash CIP	1,000,000	-	1,000,000	0.0%	1,000,000	1,000,000	(1,000,000)	-100.0%	250,000	(250,000)	-100.0%	1,000,000
Capital Expenditures	772,705	426,109	346,596	55.1%	1,185,821	65,466	360,643	550.9%	193,176	232,933	120.6%	783,609
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	25,755,272	2,415,907	23,339,365	9.4%	22,803,976	2,701,716	(285,809)	-10.6%	6,104,086	(3,688,179)	-60.4%	25,566,176
Expenses Total	52,704,416	8,714,516	43,989,900	16.5%	44,193,758	6,351,334	2,363,182	37.2%	12,670,029	(3,955,514)	-31.2%	46,747,460
Revenues Over (Under) Expenses	(6,345,082)	2,476,365	(8,821,448)	-	(2,865,411)	4,966,459	(2,490,094)	-	(1,080,196)	3,556,561	-	869,409



Revenues for the Wastewater Fund are budgeted at \$46.4M for the 2024 fiscal year. The department has collected \$11.2M through the period. This is a decrease of \$127K compared to the same period last year, primarily due to lower billings for services and interest on investments from the annual year-end (FY23) fair market value adjustment compared to the year-end FY22. The department's primary revenue source, Charges for Services, increased by \$51K from this time last year. Revenues are \$755K more than the monthly budget amount of \$10.4M through the period.

Operating revenues through the period totaled \$11.1M, which is a decrease of \$127K through the same period last year. Charges for Services is the largest source of revenue for the Wastewater Fund. The department has budgeted \$45.2M for the fiscal year, which is an increase from last year's budget of \$40.7M. The department collected \$10.4M, or 23% of the charges for services revenue budget through the period.

Revenues are projected to be \$47.6M for the year, which is \$1.2M more than the budget primarily from increased investment earnings.

Expenses for the Wastewater Fund are budgeted at \$52.7M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$8.7M, which is a \$2.4M increase compared to the same period of FY 2023 due to encumbrances of supplies and services early in the fiscal year.

The top three operational expenses are:

- Other, payments to WMARSS, the largest expense category in the Wastewater Fund, totaled \$2.6M, which is an increase of \$787K compared to last year. This category is under the monthly year to date budgeted amount of \$4M by \$1.4M or 34.2%.
- Supplies totaled \$981K, which is an increase of \$784K compared to last year. This category is over the monthly year to date budgeted amount of \$420K by \$562K or 133.8% due to encumbrances for Sprypoint software, the new utility billing software.
- Maintenance expenses totaled \$735K, which is an increase of \$402K compared to last year. This category is over the monthly year to date budgeted amount of \$533K by \$202K or 37.9% due to emergency sewer repairs.

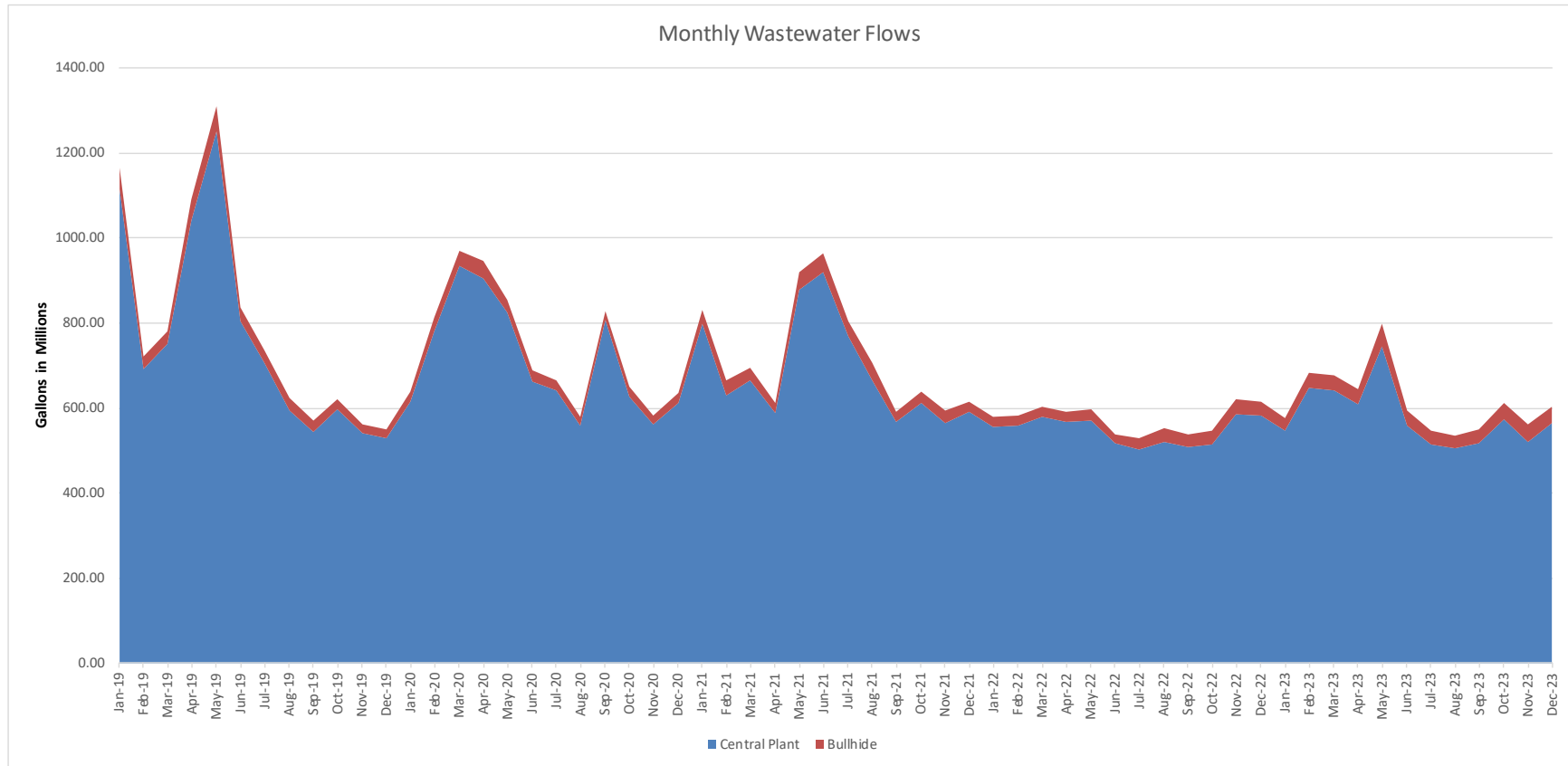
Expenses are projected to be \$46.7M which is 88.7% of the budget.



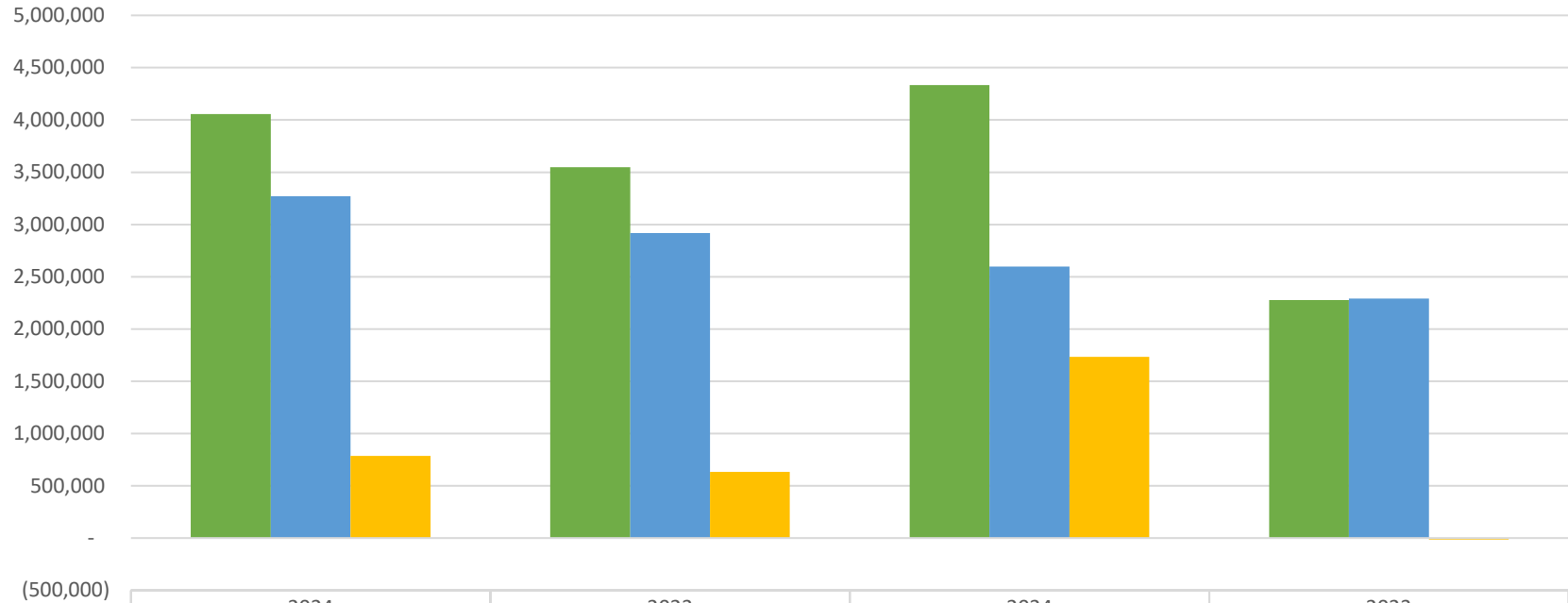
Wastewater Fund - Marketing & Communications												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	33,621	7,577	26,044	22.5%	-	7,246	331	4.6%	7,085	492	6.9%	32,947
Employee Benefits	13,023	2,939	10,084	22.6%	-	2,543	396	15.6%	2,914	25	0.8%	12,986
Operating Total	46,644	10,516	36,128	22.5%	-	9,789	727	7.4%	9,999	517	5.2%	45,933
Expenses Total	46,644	10,516	36,128	22.5%	-	9,789	727	7.4%	9,999	517	5.2%	45,933

The City of Waco Marketing & Communications department charges half a position to the Wastewater Fund (the other half is charged to the Water Fund). The spending for FY 2024 is projected to be \$46K.





Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	4,056,656	3,548,584	4,332,316	2,276,032
■ Budget	3,271,796	2,916,735	2,598,555	2,290,370
■ Variance	784,860	631,849	1,733,761	(14,337)



WMARSS Fund

	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	20,075,740	4,536,076	15,539,664	22.6%	14,870,841	4,092,473	443,603	10.8%	5,018,935	(482,859)	-9.6%	18,144,305
Interest on Investments	300,000	322,321	(22,321)	107.4%	110,000	324,606	(2,284)	-0.7%	75,000	247,321	329.8%	1,289,285
Other	19,450	3,002	16,448	15.4%	19,000	3,000	2	0.1%	4,863	(1,861)	-38.3%	12,008
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	20,777	(20,777)	-100.0%	-	-	0.0%	-
Operating Total	20,395,190	4,861,399	15,533,791	23.8%	14,999,841	4,440,856	420,544	9.5%	5,098,798	(237,398)	-4.7%	19,445,598
Non-Operating												
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	20,395,190	4,861,399	15,533,791	23.8%	14,999,841	4,440,856	420,544	9.5%	5,098,798	(237,398)	-4.7%	19,445,598
Expenses												
Operating												
Supplies	3,251,508	1,504,076	1,747,432	46.3%	3,201,235	451,068	1,053,008	233.4%	812,877	691,199	85.0%	3,243,484
Purchased Professional Technical Services	1,389,983	1,121,401	268,582	80.7%	1,274,391	288,288	833,113	289.0%	347,496	773,905	222.7%	2,259,961
Maintenance	2,362,079	1,065,688	1,296,392	45.1%	2,229,189	394,567	671,120	170.1%	639,475	426,213	66.7%	2,069,193
Salaries and Wages	2,211,988	485,486	1,726,502	21.9%	1,940,100	366,599	118,887	32.4%	466,128	19,359	4.2%	2,233,839
Other Purchased Services	369,670	320,668	49,002	86.7%	290,942	189,084	131,584	69.6%	92,418	228,250	247.0%	535,007
Employee Benefits	979,422	206,827	772,595	21.1%	796,847	138,527	68,300	49.3%	218,897	(12,070)	-5.5%	966,200
Purchased Property Services	93,323	30,801	62,522	33.0%	92,450	18,995	11,806	62.1%	23,331	7,470	32.0%	121,606
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	10,657,973	4,734,947	5,923,026	44.4%	9,825,154	1,847,129	2,887,818	156.3%	2,600,621	2,134,326	82.1%	11,429,290
Non-Operating												
Capital Expenditures	1,124,665	601,701	522,964	53.5%	1,950,864	64,541	537,160	832.3%	281,166	320,535	114.0%	1,124,665
Indirect - Cost Allocation Overhead	879,244	219,811	659,433	25.0%	802,213	200,553	19,258	9.6%	219,811	(0)	0.0%	879,244
Transfers Out	3,420,527	92,345	3,328,182	2.7%	2,452,141	92,498	(153)	-0.2%	855,132	(762,787)	-89.2%	3,420,527
Interdepartmental Billing	373	93	280	25.0%	17,007	56	38	67.3%	93	(0)	0.0%	373
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	5,424,809	913,950	4,510,859	16.8%	5,222,225	357,649	556,301	155.5%	1,356,202	(442,252)	-32.6%	5,424,809
Expenses Total	16,082,782	5,648,897	10,433,885	35.1%	15,047,378	2,204,778	3,444,119	156.2%	3,956,823	1,692,074	42.8%	16,854,099
Revenues Over (Under) Expenses	4,312,408	(787,498)	5,099,905	-	(47,537)	2,236,078	(3,023,575)	-	1,141,975	(1,929,472)	-	2,591,498



Revenues for the WMARSS Fund are budgeted at \$20.4M for the 2024 fiscal year. The fund has collected \$4.9M through the period. This is an increase of \$421K compared to the same period last year. The fund's primary revenue source, Charges for Services, increased by \$444K from this time last year, and is \$483K less than the monthly budget.

Revenues are projected to be under budget at \$19.4M.

Expenses for the WMARSS Fund are budgeted at \$16.1M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$5.6M, which is a \$3.4M increase compared to the same period of FY 2023, primarily due to a bulk order of chemical supplies and capital expenses.

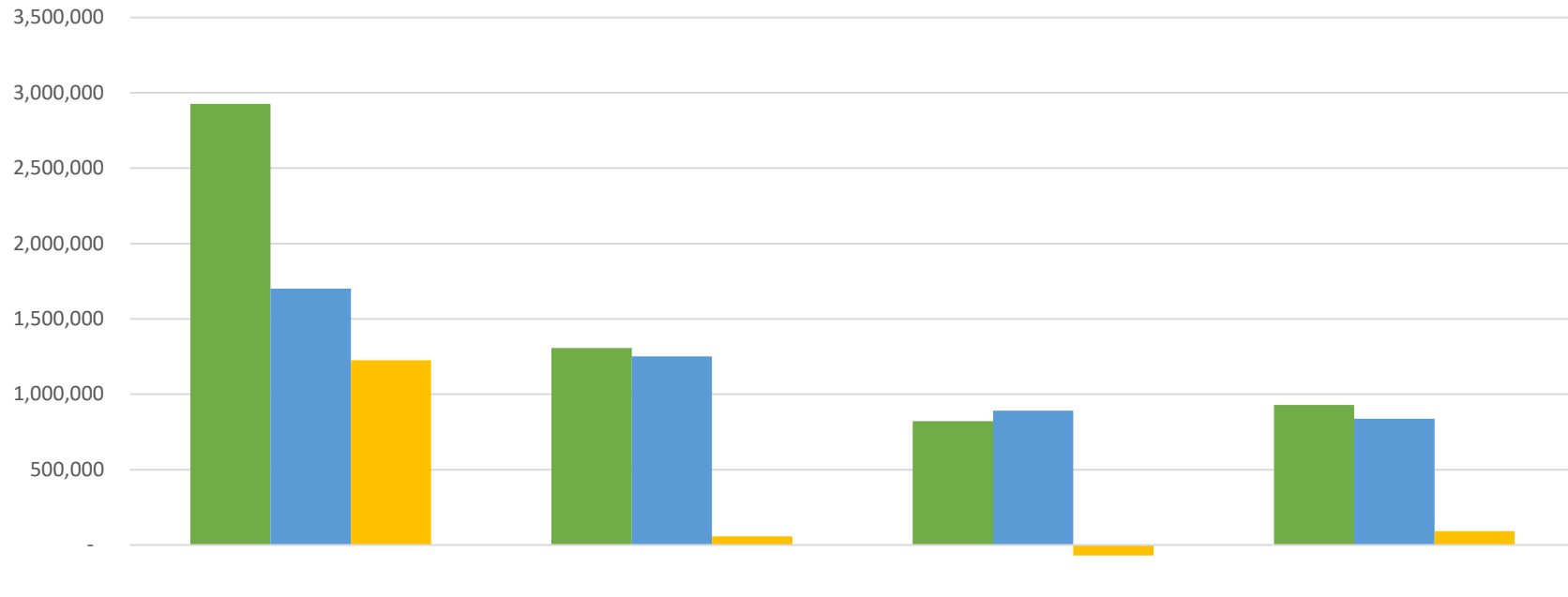
The top three operational expenses are:

- Supplies, the largest expense category in the WMARSS Fund, totaled \$1.5M, which is an increase of about \$1.1M compared to last year. This category is over the monthly year to date budgeted amount of \$813K by \$691K or 85% due to a bulk order of chemical supplies.
- Purchased Professional Technical Services totaled \$1.1M, which is an increase of \$833K compared to last year. This category is over the monthly year to date budgeted amount of \$347K by \$774K or 222.7% due to encumbrances of services that will be invoiced throughout the year.
- Maintenance, the third largest expense, totaled \$1.1M, which is an increase of \$671K compared to last year. This category is over the monthly year to date budgeted amount of \$639K by \$426K or 66.7%.

Expenses are projected to be over budget at \$16.9M, approximately \$800K over budget, primarily from professional services.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	2,926,763	1,307,820	821,239	928,175
■ Budget	1,700,842	1,250,900	890,378	838,008
■ Variance	1,225,921	56,920	(69,138)	90,168

WMARSS
December



Solid Waste Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	31,737,407	8,688,056	23,049,351	27.4%	26,841,751	7,734,269	953,788	12.3%	7,934,352	753,705	9.5%	31,727,183
Interest on Investments	450,000	448,832	1,168	99.7%	145,000	493,376	(44,544)	-9.0%	112,500	336,332	299.0%	1,795,329
Other	159,364	23,263	136,101	14.6%	157,885	26,109	(2,847)	-10.9%	39,841	(16,578)	-41.6%	93,051
Intergovernmental	-	16,589	(16,589)	0.0%	20,000	-	16,589	0.0%	-	16,589	0.0%	66,358
Business and occupation Fees (Enterprise Funds)	-	-	-	0.0%	27,441	-	-	0.0%	-	-	0.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	32,346,771	9,176,741	23,170,030	28.4%	27,192,077	8,253,753	922,987	11.2%	8,086,693	1,090,048	13.5%	33,681,920
Non-Operating												
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	32,346,771	9,176,741	23,170,030	28.4%	27,192,077	8,253,753	922,987	11.2%	8,086,693	1,090,048	13.5%	33,681,920
Expenses												
Operating												
Purchased Professional Technical Services	4,379,048	2,400,370	1,978,678	54.8%	4,405,393	655,351	1,745,020	266.3%	1,094,762	1,305,608	119.3%	5,127,869
Supplies	3,647,278	1,604,222	2,043,056	44.0%	3,155,571	801,818	802,404	100.1%	911,819	692,402	75.9%	4,102,199
Salaries and Wages	6,602,027	1,455,982	5,146,045	22.1%	6,043,008	1,307,854	148,127	11.3%	1,364,262	91,719	6.7%	6,437,739
Maintenance	4,990,688	1,202,683	3,788,005	24.1%	3,325,255	625,447	577,236	92.3%	1,247,672	(44,989)	-3.6%	4,316,783
Employee Benefits	2,976,396	642,741	2,333,655	21.6%	2,567,610	536,438	106,303	19.8%	662,791	(20,051)	-3.0%	2,966,332
Other Purchased Services	387,257	285,678	101,579	73.8%	521,795	206,078	79,599	38.6%	96,814	188,863	195.1%	421,273
Contracts with Others	90,000	90,000	-	100.0%	72,069	15,703	74,297	473.1%	22,500	67,500	300.0%	90,000
Other	851,000	32,499	818,501	3.8%	401,000	7,416	25,083	338.2%	212,750	(180,251)	-84.7%	129,996
Purchased Property Services	31,552	5,799	25,753	18.4%	35,383	8,518	(2,719)	-31.9%	7,888	(2,089)	-26.5%	23,196
Operating Total	23,955,246	7,719,973	16,235,272	32.2%	20,527,085	4,164,624	3,555,350	85.4%	5,621,259	2,098,714	37.3%	23,615,387
Non-Operating												
Indirect - Cost Allocation Overhead	1,913,218	478,304	1,434,914	25.0%	1,931,104	482,776	(4,472)	-0.9%	478,305	(0)	0.0%	1,913,218
Business and occupation Fees (Enterprise Funds)	1,413,902	353,476	1,060,426	25.0%	1,073,670	268,418	85,058	31.7%	88,369	265,107	300.0%	1,413,902
Interdepartmental Billing	1,078,150	269,537	808,613	25.0%	1,430,380	314,948	(45,411)	-14.4%	269,538	(0)	0.0%	1,078,150
Taxes (PILOT)	548,805	137,201	411,604	25.0%	522,967	130,742	6,460	4.9%	137,201	-	0.0%	548,805
Capital Expenditures	9,800	9,800	-	100.0%	358,695	105,558	(95,758)	-90.7%	2,450	7,350	300.0%	9,800
Transfers Out	3,340,040	-	3,340,040	0.0%	2,266,131	-	-	0.0%	835,010	(835,010)	-100.0%	3,340,040
Transfers Out - Cash CIP	100,000	-	100,000	0.0%	232,000	232,000	(232,000)	-100.0%	25,000	(25,000)	-100.0%	100,000
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	8,403,915	1,248,319	7,155,596	14.9%	7,814,947	1,534,441	(286,123)	-18.6%	1,835,872	(587,553)	-32.0%	8,403,915
Expenses Total	32,359,161	8,968,292	23,390,869	27.7%	28,342,032	5,699,065	3,269,227	57.4%	7,457,131	1,511,161	20.3%	32,019,302
Revenues Over (Under) Expenses	(12,390)	208,449	(220,838)		(1,149,955)	2,554,688	(2,346,240)		629,561	(421,113)		1,662,618



Revenues for the Solid Waste fund is budgeted at \$32.3M for the 2024 fiscal year. The city has collected \$9.2M in revenue through the period. This is an increase of \$923K compared to the same period last year. Revenues are \$1.1M more than the year-to-date monthly budget because of increased charges for services as shown below from the landfill and commercial services as well as interest on investments.

Charges for Services Comparison for Solid Waste Divisions			
Division	Monthly YTD Budget	YTD Actuals	Variance
Residential	3,173,696	3,214,804	41,108
Commercial	1,913,025	1,903,816	(9,209)
Recycling	31,827	37,527	5,700
Landfill	2,815,385	3,531,880	716,495
Admin	419	30	-390
Total	7,934,352	8,688,056	753,705

Revenues are projected to total \$33.7M, which is \$1.4M more than the budget.

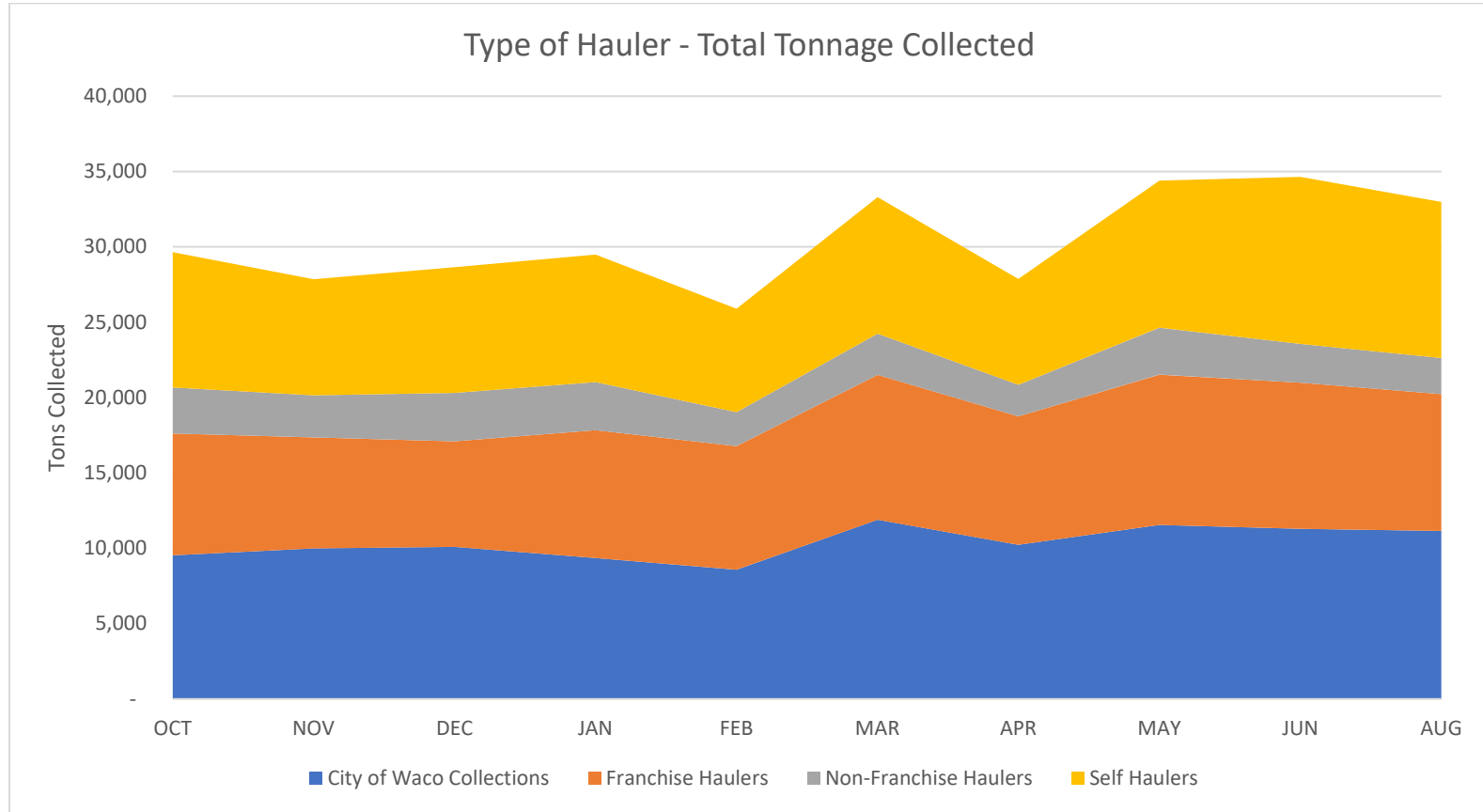
Expenses for the Solid Waste fund is budgeted at \$32.4M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$9.0M, which is \$1.5M or 20.3% more than the FY24 YTD Monthly Budget. Expenses are \$3.3M more than last year due to professional services from encumbering funds for temporary services at the start of the year.

The three largest operational expenses for the period were:

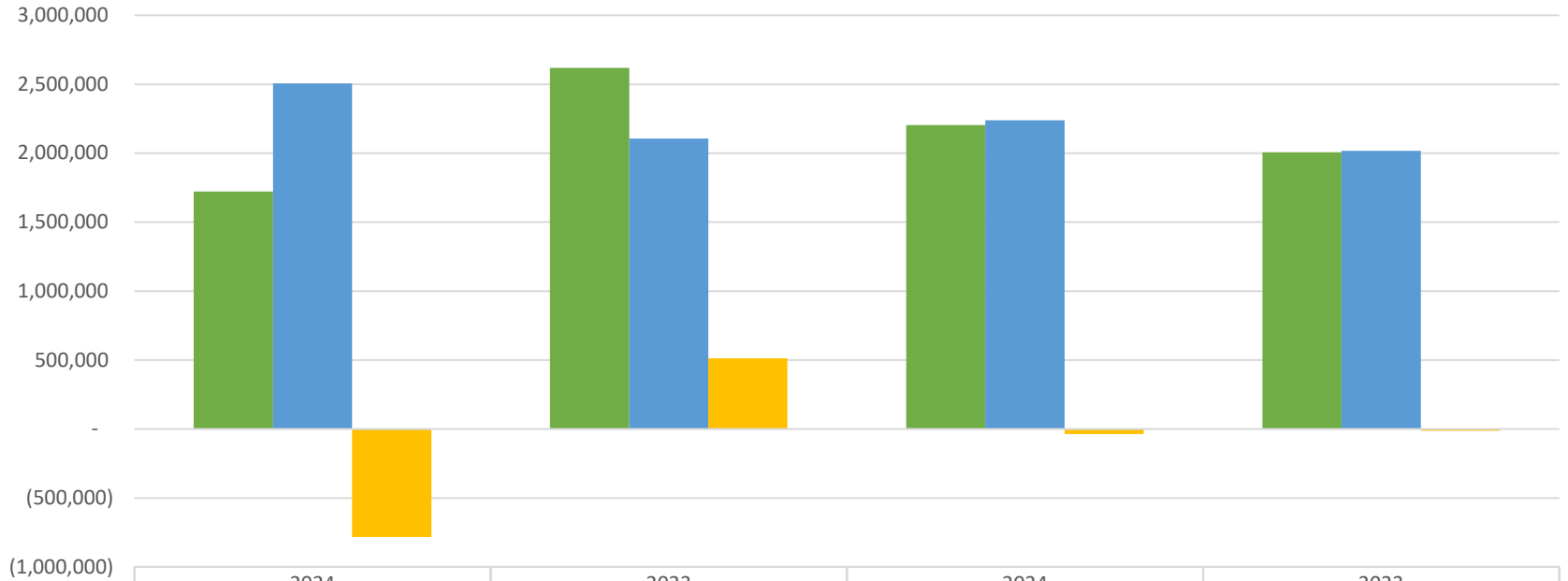
- Purchased Professional Technical Services totaled \$2.4M, an increase of \$1.7M compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$1.1M by \$1.3M or 119.3%, due to \$1.4M of funds being encumbered at the start of the fiscal year for temporary services.
- Supplies totaled \$1.6M, an increase of \$802K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$912K by \$692K or 75.9% due to the encumbrance for Sprypoint software.
- Salaries and Wages totaled \$1.5M, an increase of \$148K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$1.4M by \$92K or 6.7%, due to overtime expenses.

Expenses are projected to be slightly under budget at \$32.0M compared to the budget of \$32.4M





Monthly Actuals vs. Monthly Budget



	2024	2023	2024	2023
	Revenue		Expenses	
Actuals	1,722,094	2,619,051	2,203,511	2,005,406
Budget	2,505,823	2,106,502	2,239,262	2,017,858
Variance	(783,729)	512,549	(35,751)	(12,452)



Airport Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	907,801	178,917	728,884	19.7%	828,329	160,402	18,515	11.5%	226,950	(48,033)	-21.2%	685,071
Other	272,252	55,458	216,794	20.4%	272,910	85,195	(29,737)	-34.9%	68,063	(12,605)	-18.5%	221,833
Interest on Investments	40,000	47,316	(7,316)	118.3%	15,000	83,578	(36,262)	-43.4%	10,000	37,316	373.2%	189,265
Intergovernmental	29,000	6,105	22,895	21.1%	1,847,250	459,177	(453,072)	-98.7%	7,250	(1,145)	-15.8%	24,420
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,249,053	287,797	961,256	23.0%	2,963,489	788,353	(500,556)	-63.5%	312,263	(24,467)	-7.8%	1,120,589
Non-Operating												
Transfers In	52,499	-	52,499	0.0%	-	-	-	0.0%	13,125	(13,125)	-100.0%	52,499
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	52,499	-	52,499	0.0%	-	-	-	0.0%	13,125	(13,125)	-100.0%	52,499
Revenues Total	1,301,552	287,797	1,013,755	22.1%	2,963,489	788,353	(500,556)	-63.5%	325,388	(37,591)	-11.6%	1,173,088
Expenses												
Operating												
Purchased Professional Technical Services	383,621	368,558	15,063	96.1%	409,891	98,397	270,161	274.6%	95,905	272,652	284.3%	410,584
Salaries and Wages	815,177	185,088	630,089	22.7%	604,202	142,713	42,374	29.7%	169,850	15,238	9.0%	800,204
Other Purchased Services	170,053	106,931	63,122	62.9%	88,463	62,651	44,280	70.7%	42,513	64,418	151.5%	139,667
Employee Benefits	350,812	76,321	274,491	21.8%	251,188	57,189	19,132	33.5%	77,998	(1,677)	-2.1%	350,382
Supplies	194,886	44,569	150,317	22.9%	190,934	41,897	2,672	6.4%	48,722	(4,153)	-8.5%	141,048
Maintenance	176,830	44,268	132,562	25.0%	255,994	33,349	10,919	32.7%	44,208	60	0.1%	126,670
Purchased Property Services	30,437	8,903	21,534	29.3%	28,771	6,025	2,878	47.8%	7,609	1,294	17.0%	29,561
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,121,816	834,637	1,287,179	39.3%	1,829,443	442,221	392,416	88.7%	486,805	347,833	71.5%	1,998,116
Non-Operating												
Transfers Out - Cash CIP	515,358	102,912	412,446	20.0%	879,988	624,000	(521,088)	-83.5%	128,840	(25,928)	-20.1%	515,358
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	50,000	-	50,000	0.0%	50,000	-	-	0.0%	12,500	(12,500)	-100.0%	50,000
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	49,999	-	49,999	0.0%	-	-	-	0.0%	12,500	(12,500)	-100.0%	49,999
Interdepartmental Billing	-	-	-	0.0%	878,760	203,877	(203,877)	-100.0%	-	-	0.0%	-
Non-Operating Total	615,357	102,912	512,445	16.7%	1,808,748	827,877	(724,965)	-87.6%	153,839	(50,927)	-33.1%	615,357
Expenses Total	2,737,173	937,549	1,799,624	34.3%	3,638,191	1,270,098	(332,549)	-26.2%	640,644	296,905	46.3%	2,613,473
Revenues Over (Under) Expenses	(1,435,621)	(649,753)	(785,868)		(674,702)	(481,745)	(168,007)		(315,256)	(334,497)		(1,440,384)



Revenues for the Airport fund is budgeted at \$1.3M for the 2024 fiscal year. This is a decrease from \$3.0M the previous fiscal year. The FY 2024 budget estimates \$29K in federal grants. The city has collected \$288K in revenues. This is a decrease of \$501K compared to the same period last year, due to a reduction in intergovernmental revenue. Through the period, the Airport has received \$6K in grant funds. Actual revenues for the period are under the year-to-date monthly budgeted amount of \$325K by \$38K or 11.6%.

Revenues are projected to be under budget at \$1.2M.

Expenses for the Airport Fund are budgeted at \$2.7M for the 2024 fiscal year, this is a decrease from \$3.6M for the 2023 fiscal year. Through the period, the fund spent \$938K, this is a decrease of \$333K compared to the same period last year. Actual expenses for the period are above the year-to-date monthly budgeted amount of \$641K by \$297K or 46.3% due to encumbrances in special services for facility maintenance and security for professional services.

The three largest operational expenses for the period were:

- Purchased Professional Technical Services totaled \$369K, an increase of \$270K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$96K by \$273K or 284.3%, due to encumbrances for Securitas and UBM services.
- Salaries and Wages totaled \$185K, an increase of \$42K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$170K by \$15K or 9% due to increased employee payoffs.
- Other Purchased Services totaled \$107K, an increase of \$44K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$43K by \$64K or 151.5%, due to annual insurance payments occurring during the period.

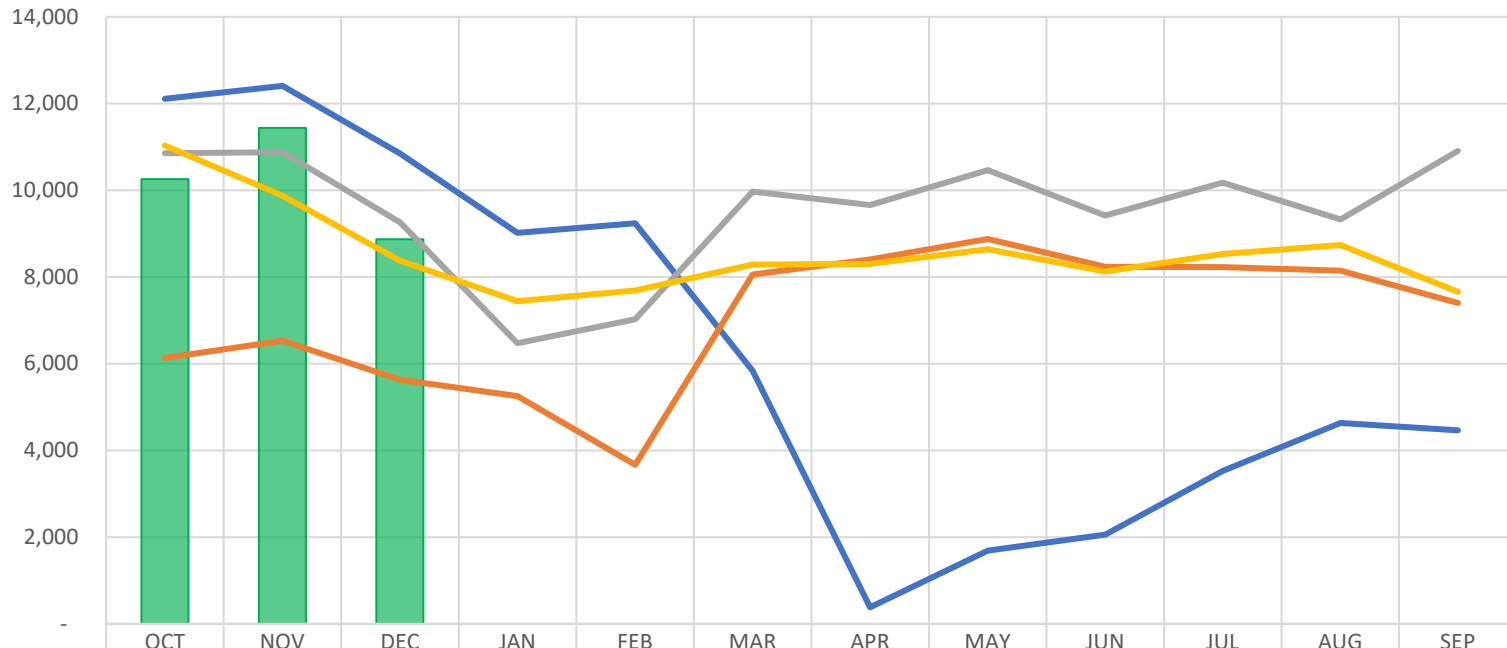
Expenses are projected to be under budget at \$2.6M.

Operational performance

- Through the period, total passengers totaled 30,567 compared to 29,283 in the prior year. This is an increase of 1,284 passengers or 4.4%.
- Through the period, revenues per passenger generated from charges for services and net merchandise sales totaled \$5.85, compared to \$5.48 in FY 2023.
- Through the period, operational expenses per passenger totaled \$27.31 compared to \$15.10 in FY23.
- The net operational loss per passenger totals -\$21.46 compared to -\$9.62 in FY23. This is a decrease of \$11.84 or 55.2%.
- Overall, Operating Revenues less intergovernmental revenue will recover 30.7% of total expenses for the fund.



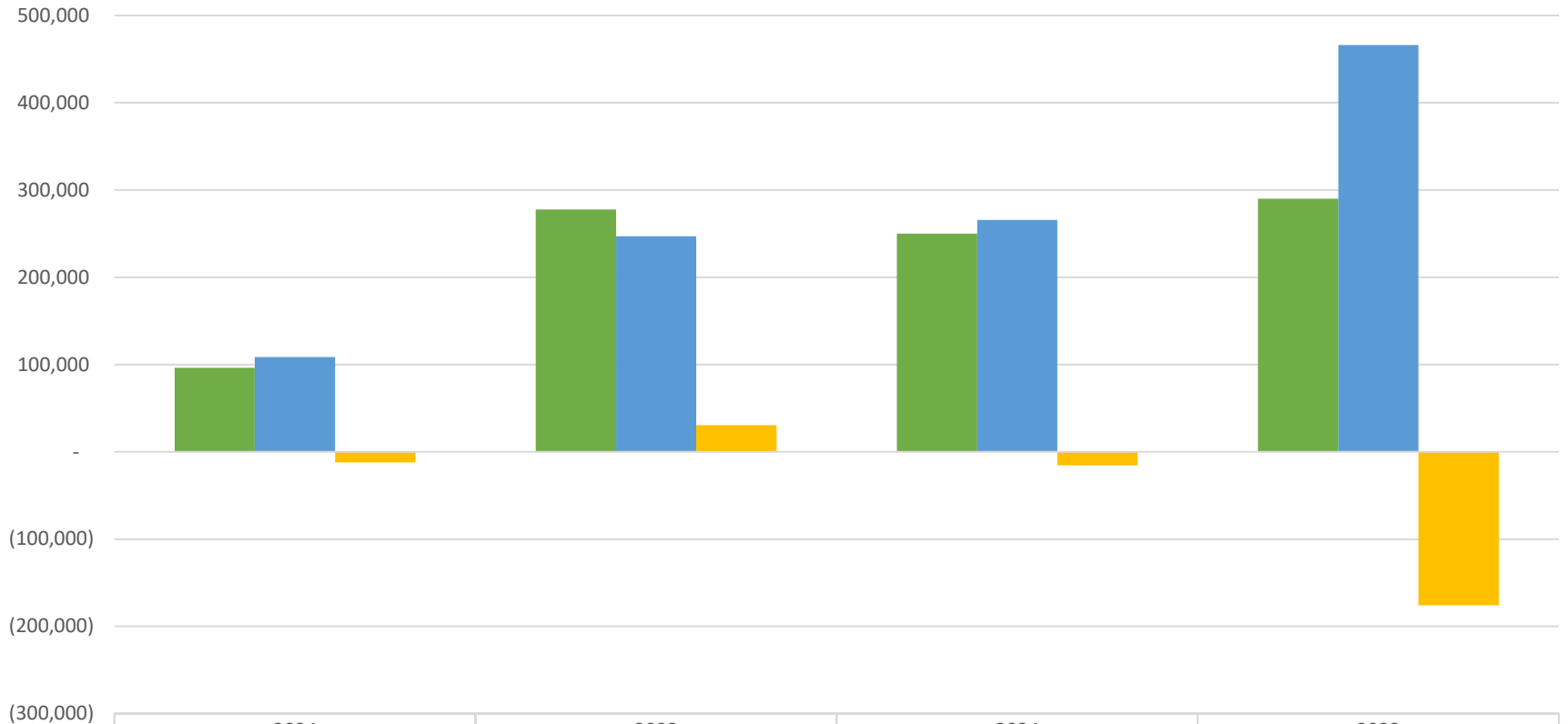
Arrivals and Departure- Airport



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
■ FY 2024	10,257	11,440	8,870	-	-	-	-	-	-	-	-	-
— FY 2020	12,107	12,408	10,845	9,014	9,239	5,840	382	1,691	2,061	3,526	4,636	4,465
— FY 2021	6,135	6,533	5,630	5,250	3,668	8,059	8,406	8,877	8,238	8,229	8,144	7,402
— FY 2022	10,855	10,874	9,262	6,472	7,022	9,972	9,663	10,465	9,415	10,177	9,324	10,906
— FY 2023	11,033	9,877	8,373	7,442	7,690	8,290	8,305	8,644	8,121	8,529	8,739	7,659



Monthly Actuals vs. Monthly Budget



	2024	2023	2024	2023
	Revenue		Expenses	
	Airport December			
■ Actuals	96,183	277,675	250,051	290,113
■ Budget	108,458	246,948	265,629	466,135
■ Variance	(12,275)	30,728	(15,578)	(176,022)



Convention Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Hotel - Motel Tax	6,653,790	1,905,192	4,748,599	28.6%	5,000,000	1,747,303	157,888	9.0%	1,653,990	251,201	15.2%	6,787,472
Charges for Services	1,095,798	354,008	741,790	32.3%	938,798	345,843	8,166	2.4%	130,455	223,553	171.4%	1,385,885
Net Merchandise Sale	368,000	124,352	243,648	33.8%	298,000	69,215	55,137	79.7%	92,000	32,352	35.2%	503,215
Interest on Investments	200,000	189,557	10,443	94.8%	48,000	222,139	(32,582)	-14.7%	50,000	139,557	279.1%	758,228
Contributions	46,313	10,601	35,712	22.9%	46,313	8,593	2,008	23.4%	11,578	(977)	-8.4%	42,404
Other	45,550	15,041	30,509	33.0%	45,050	10,889	4,152	38.1%	11,388	3,654	32.1%	60,356
Operating Total	8,409,451	2,598,751	5,810,700	30.9%	6,376,161	2,403,982	194,769	8.1%	1,949,411	649,340	33.3%	9,537,560
Non-Operating												
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	8,409,451	2,598,751	5,810,700	30.9%	6,376,161	2,403,982	194,769	8.1%	1,949,411	649,340	33.3%	9,537,560
Expenses												
Operating												
Other Purchased Services	2,198,978	1,220,078	978,900	55.5%	1,904,512	748,363	471,715	63.0%	549,745	670,333	121.9%	2,366,723
Salaries and Wages	2,041,169	349,423	1,691,746	17.1%	1,897,177	283,254	66,169	23.4%	414,729	(65,306)	-15.7%	1,889,649
Employee Benefits	843,676	138,279	705,397	16.4%	726,329	106,442	31,837	29.9%	189,323	(51,044)	-27.0%	810,824
Maintenance	613,844	131,197	482,646	21.4%	608,290	106,389	24,808	23.3%	153,461	(22,264)	-14.5%	387,845
Purchased Professional Technical Services	610,247	262,275	347,972	43.0%	649,495	266,475	(4,199)	-1.6%	133,395	128,880	96.6%	748,824
Supplies	296,597	71,851	224,746	24.2%	295,837	83,211	(11,360)	-13.7%	74,149	(2,299)	-3.1%	273,937
Other	264,250	65,080	199,170	24.6%	264,250	65,063	17	0.0%	66,063	(983)	-1.5%	260,320
Purchased Property Services	50,889	10,831	40,058	21.3%	46,641	9,842	989	10.0%	12,722	(1,891)	-14.9%	43,323
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	6,919,650	2,249,015	4,670,635	32.5%	6,392,531	1,669,039	579,975	34.7%	1,593,586	655,429	41.1%	6,781,446
Non-Operating												
Indirect - Cost Allocation Overhead	925,549	231,387	694,162	25.0%	939,174	234,794	(3,406)	-1.5%	231,387	(0)	0.0%	925,549
Transfers Out	150,000	37,500	112,500	25.0%	150,000	37,500	-	0.0%	37,500	-	0.0%	150,000
Interdepartmental Billing	5,000	1,250	3,750	25.0%	34,851	-	1,250	0.0%	1,250	0	0.0%	5,000
Capital Expenditures	1,996	1,996	-	100.0%	40,000	-	1,996	0.0%	499	1,497	300.0%	1,996
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,082,545	272,134	810,412	25.1%	1,164,025	272,294	(160)	-0.1%	270,636	1,497	0.6%	1,082,545
Expenses Total	8,002,195	2,521,148	5,481,047	31.5%	7,556,556	1,941,333	579,815	29.9%	1,864,223	656,926	35.2%	7,863,991
Revenues Over (Under) Expenses	407,256	77,603	329,653		(1,180,395)	462,649	(385,047)		85,189	(7,586)		1,673,569



Revenues for the Convention Service fund is budgeted at \$8.4M for the 2024 fiscal year. This is an increase from \$6.4M for the previous fiscal year. The city has collected \$2.6M in revenues through the period. This is an increase of \$195K compared to the same period last year, due to increased revenue from HOT Tax offset by a decrease in interest on investments due to a smaller year-end adjustment in FY23 compared to FY22.

Revenues are projected to be \$9.5M, which is \$1.1M more than the budget.

Expenses for the Convention Service fund is budgeted at \$8M for the 2024 fiscal year, this is an increase from the \$7.6M in the 2023 fiscal year by \$446K. Through the period, the fund has spent \$2.5M an increase of \$580K compared to fiscal year 2023. Actual expenses for the period are over the year-to-date monthly budgeted amount of \$1.9M by \$657K or 35.2% due to advertising and marketing agreements.

The three largest operational expenses for the period were:

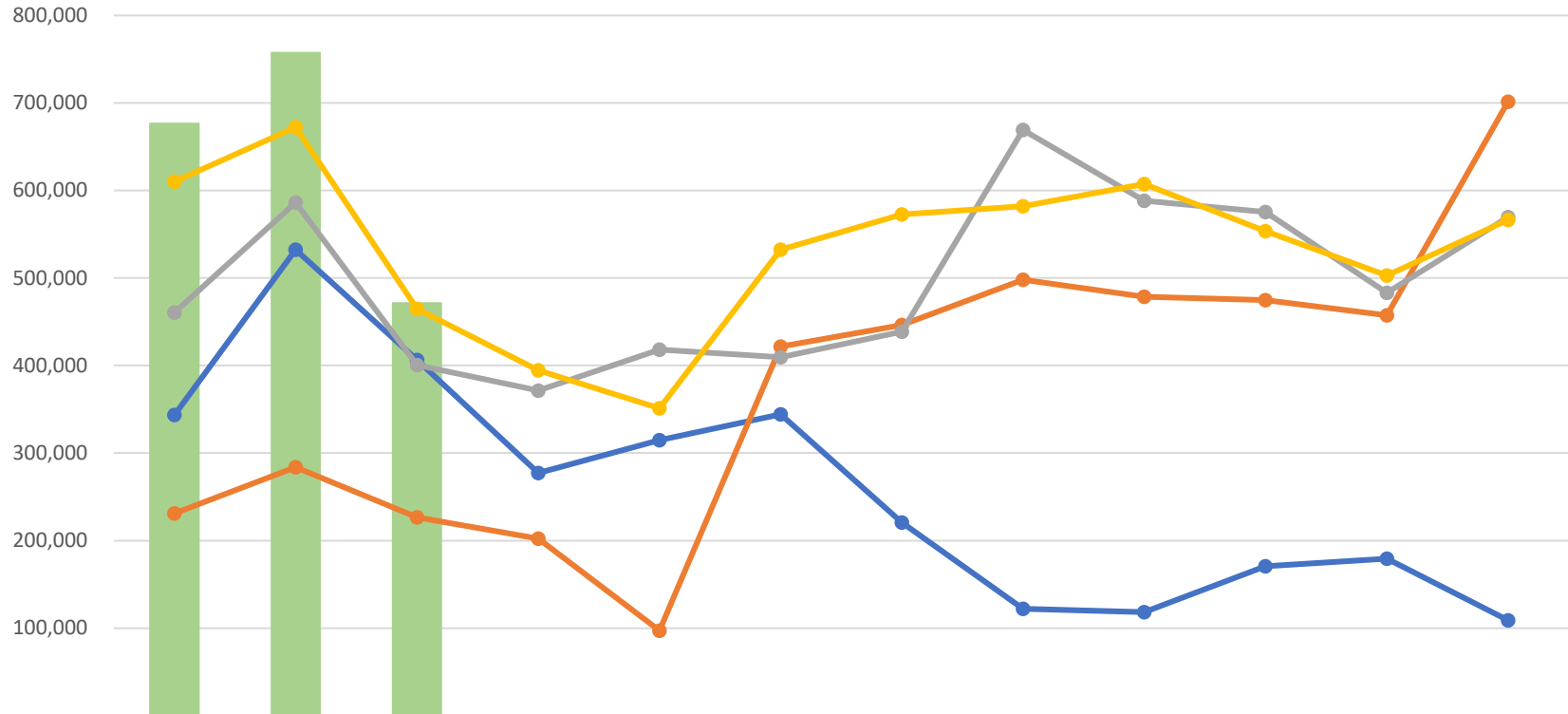
- Other Purchased Services totaled \$1.2M, an increase of \$472K compared to the same period last year. The large variance is primarily due to the city's advertising and marketing agreements. This category is over the year-to-date monthly budgeted amount of \$550K by \$670K or 121.9%, due to advertising and promotion cost increases.
- Salaries and Wages totaled \$349K, an increase of \$66K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$415K by \$65K or 15.7% due to vacant positions.
- Purchased Professional Technical Services totaled \$262K, a decrease of \$4K compared to the same period last year. This category is over the year-to-date monthly budget of \$135K by \$129K due to encumbrances for temporary services which are expected to be used during the fiscal year.

Expenses are projected to be under budget at \$7.9M.

The Convention Fund is projected to recover 122.6% of expenses from operating revenues.



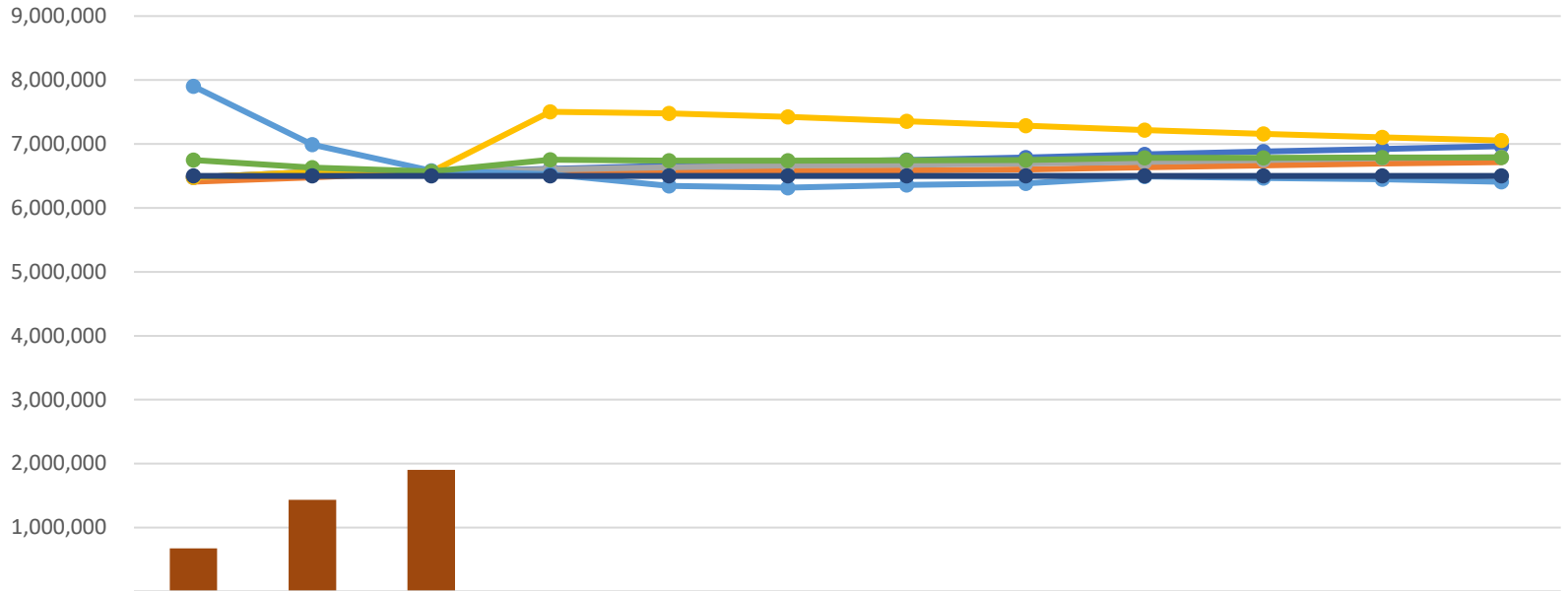
Hotel Motel Tax



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
2024	676,527	757,306	471,359									
2020	343,573	532,375	406,281	277,233	314,844	344,177	220,668	122,100	118,191	170,770	179,488	108,996
2021	231,004	284,017	226,722	202,144	97,172	421,657	446,306	498,198	478,518	474,937	457,429	701,442
2022	460,567	586,085	400,345	371,478	418,345	409,470	438,726	669,202	588,475	575,344	483,231	569,494
2023	610,174	672,239	464,891	394,445	351,138	532,267	572,613	582,244	607,498	553,728	502,783	566,392



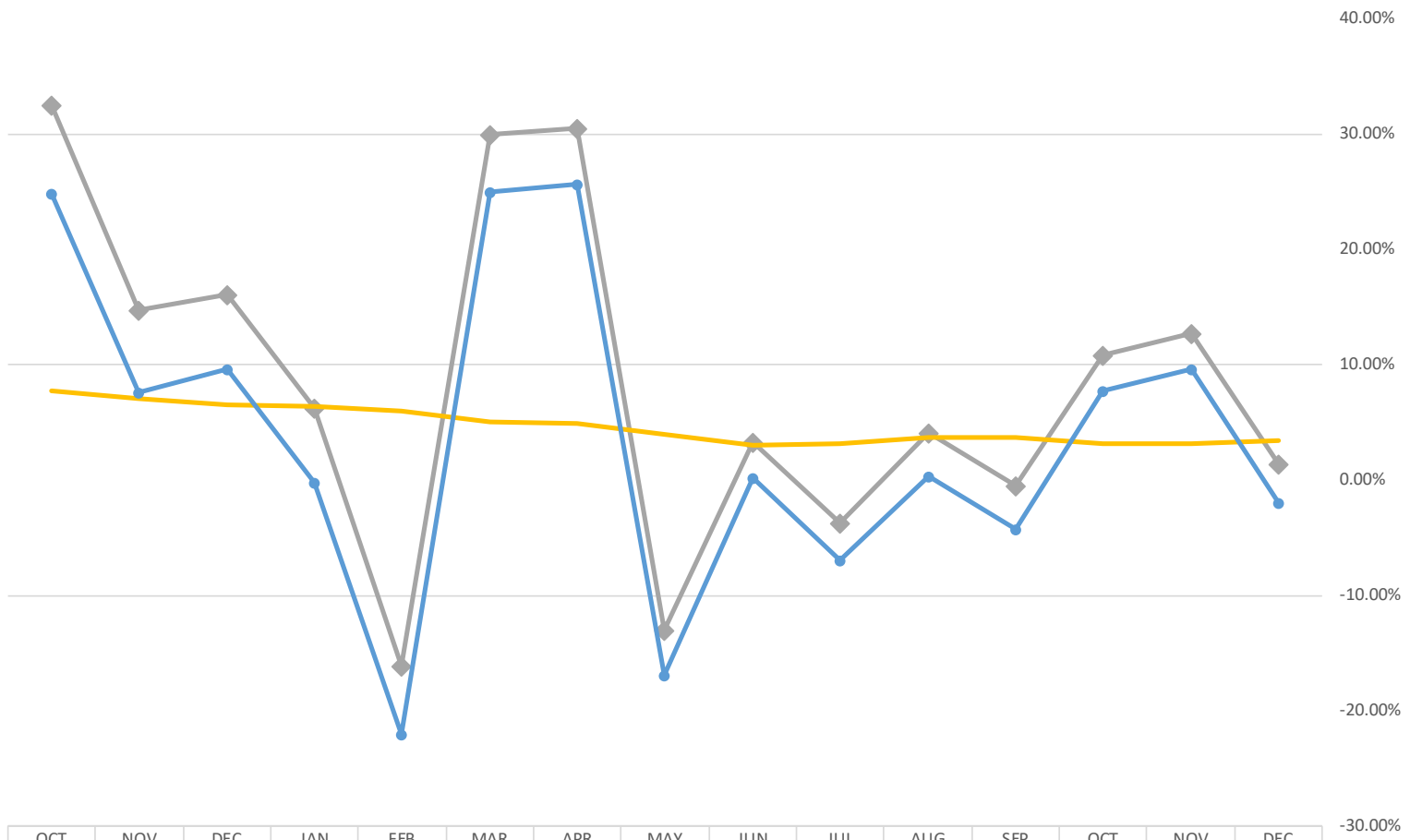
HOT Tax Forecast



	October	November	December	January	February	March	April	May	June	July	August	September
YTD Actuals	676,527	1,433,833	1,905,192	-	-	-	-	-	-	-	-	-
Aggregate Linear 6M	\$6,476,764	\$6,561,831	\$6,568,300	\$6,609,097	\$6,660,318	\$6,713,087	\$6,750,020	\$6,786,428	\$6,837,826	\$6,882,020	\$6,923,530	\$6,965,447
Aggregate Linear 12 M	6,410,412.	6,476,764.	6,561,831.	6,536,319.	6,566,125.	6,580,598.	6,584,472.	6,599,604.	6,637,507.	6,664,320.	6,693,154.	6,715,708.
Aggregate Linear 18M	\$6,476,764	\$6,561,831	\$6,568,300	\$6,602,993	\$6,634,511	\$6,666,090	\$6,677,011	\$6,696,281	\$6,720,181	\$6,748,227	\$6,776,701	\$6,793,811
Aggregate Linear 36M	\$6,476,764	\$6,561,831	\$6,568,300	\$7,503,024	\$7,477,635	\$7,423,191	\$7,356,315	\$7,283,865	\$7,216,869	\$7,156,588	\$7,101,697	\$7,051,978
Correlation (i)	7,901,983	6,991,436	6,581,268	6,524,346	6,343,167	6,316,778	6,358,850	6,385,234	6,491,393	6,467,912	6,445,616	6,410,412
Average	6,748,538	6,630,739	6,569,600	6,755,156	6,736,352	6,739,949	6,745,334	6,750,283	6,780,756	6,783,814	6,788,140	6,787,472
Budget	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000



Hotel Motel Occupancy Tax - Year over Year vs. Inflation

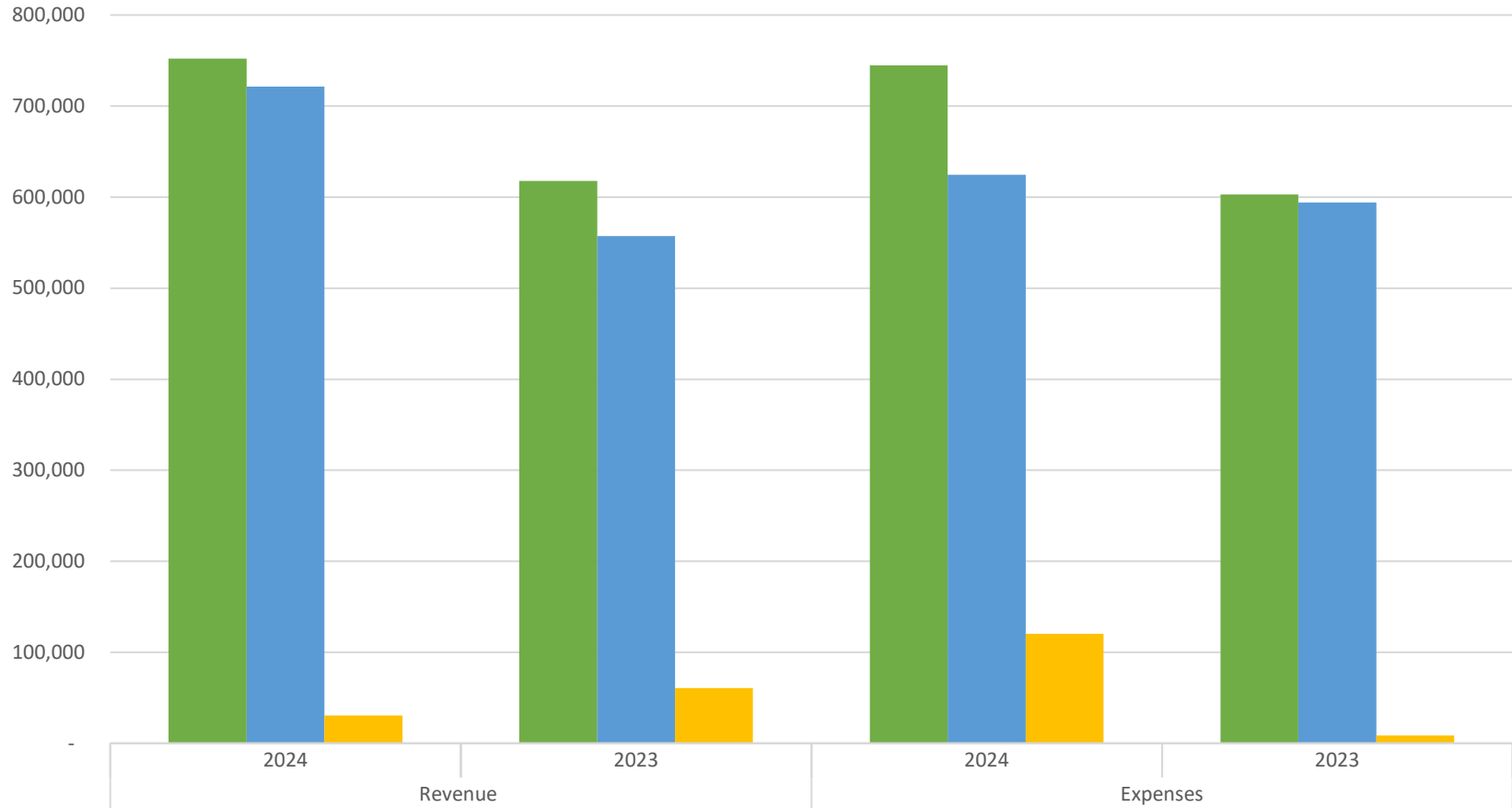


	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
—◆— % Change	32.48%	14.70%	16.12%	6.18%	-16.07%	29.99%	30.52%	-12.99%	3.23%	-3.76%	4.05%	-0.54%	10.87%	12.65%	1.39%
—■— CPI %	7.7%	7.1%	6.5%	6.4%	6.0%	5.0%	4.9%	4.0%	3.0%	3.2%	3.70%	3.70%	3.20%	3.10%	3.40%
—●— Real Growth	24.78%	7.60%	9.62%	-0.22%	-22.07%	24.99%	25.62%	-16.99%	0.23%	-6.96%	0.35%	-4.24%	7.67%	9.55%	-2.01%

For the period, Hotel Motel Occupancy Taxes saw a real year over year decrease of 2.01%. Budget staff will continue to monitor this trend and measure Real Growth by comparing the year-to-year percentage change in tax revenues against the year over year inflation percentage change.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	752,082	617,765	744,854	602,794
■ Budget	721,306	557,092	624,587	594,062
■ Variance	30,776	60,673	120,267	8,732



Texas Ranger Hall of Fame Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	425,960	83,842	342,118	19.7%	405,675	75,290	8,553	11.4%	106,490	(22,648)	-21.3%	362,014
Net Merchandise Sale	290,315	82,633	207,682	28.5%	276,485	55,874	26,759	47.9%	72,579	10,054	13.9%	330,717
Interest on Investments	10,000	11,413	(1,413)	114.1%	6,000	16,164	(4,751)	-29.4%	2,500	8,913	356.5%	45,651
Other	9,010	2,969	6,041	33.0%	9,010	2,603	367	14.1%	2,241	728	32.5%	11,877
Contributions	350	142	208	40.6%	350	18,088	(17,946)	-99.2%	88	55	62.3%	568
Operating Total	735,635	180,999	554,636	24.6%	697,520	168,018	12,981	7.7%	183,897	(2,898)	-1.6%	750,827
Non-Operating												
Transfers In	1,250,000	312,500	937,500	25.0%	1,250,000	312,500	-	0.0%	312,500	0	0.0%	1,250,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,250,000	312,500	937,500	25.0%	1,250,000	312,500	-	0.0%	312,500	0	0.0%	1,250,000
Revenues Total	1,985,635	493,499	1,492,136	24.9%	1,947,520	480,518	12,981	2.7%	496,397	(2,898)	-0.6%	2,000,827
Expenses												
Operating												
Salaries and Wages	916,099	188,833	727,266	20.6%	923,695	187,085	1,748	0.9%	193,048	(4,215)	-2.2%	880,103
Employee Benefits	370,139	75,844	294,295	20.5%	327,285	66,968	8,876	13.3%	83,088	(7,244)	-8.7%	364,259
Purchased Professional Technical Services	258,850	65,401	193,449	25.3%	248,067	65,944	(543)	-0.8%	64,713	688	1.1%	243,801
Other	160,000	60,531	99,469	37.8%	154,180	15,327	45,204	294.9%	40,000	20,531	51.3%	242,124
Supplies	81,671	11,691	69,980	14.3%	81,378	18,189	(6,498)	-35.7%	20,418	(8,727)	-42.7%	46,764
Other Purchased Services	72,680	38,200	34,480	52.6%	62,182	25,658	12,542	48.9%	18,170	20,030	110.2%	63,669
Maintenance	29,488	21,983	7,505	74.5%	29,343	3,170	18,813	593.4%	7,372	14,611	198.2%	40,695
Purchased Property Services	12,029	1,816	10,213	15.1%	11,308	812	1,004	123.7%	3,007	(1,191)	-39.6%	7,264
Operating Total	1,900,956	464,299	1,436,657	24.4%	1,837,438	383,153	81,146	21.2%	429,815	34,483	8.0%	1,888,680
Non-Operating												
Capital Expenditures	82,478	7,478	75,000	9.1%	345,569	8,569	(1,091)	-12.7%	20,620	(13,141)	-63.7%	82,478
Interdepartmental Billing	-	-	-	0.0%	9,746	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	82,478	7,478	75,000	9.1%	355,315	8,569	(1,091)	-12.7%	20,620	(13,141)	-63.7%	82,478
Expenses Total	1,983,434	471,777	1,511,657	23.8%	2,192,753	391,722	80,055	20.4%	450,435	21,342	4.7%	1,971,158
Revenues Over (Under) Expenses	2,201	21,722	(19,521)		(245,233)	88,796	(67,074)		45,962	(24,240)		29,669



Revenues for the Texas Ranger Hall of Fame are budgeted at \$2.0M for the 2024 fiscal year. This is an increase from \$1.9M from the previous fiscal year. The city has collected \$493K in revenues through the period. This is an increase of \$13K compared to the same period last year. Revenues are projected to be in line with the budget.

Expenses for the Texas Ranger Hall of Fame are budgeted at \$2.0M for the 2024 fiscal year, this is a decrease from \$2.2M for the 2023 fiscal year. The year-to-year variance is the result of no current year budget for capital expenditures for the roof and the Knox deck. Through the period, the fund has spent \$472K. This is an increase of \$80K compared to the same period last year, primarily due to other expenses, inventory purchases and banking fees. Expenses are \$21K or 4.7% more than the year-to-date monthly budget because of other expenses and other purchased services.

The three largest operational expenses for the period were:

- Salaries and Wages totaled \$189K, an increase of \$2K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$193K by \$4K or 2.2%.
- Employee Benefits totaled \$76K, an increase of \$9K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$83K by \$7K or 8.7%.
- Purchased Professional Technical Services totaled \$65K, a decrease of \$543 compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$65K by \$688 or 1.1%.

Expenses are projected to be \$12K under the budget.

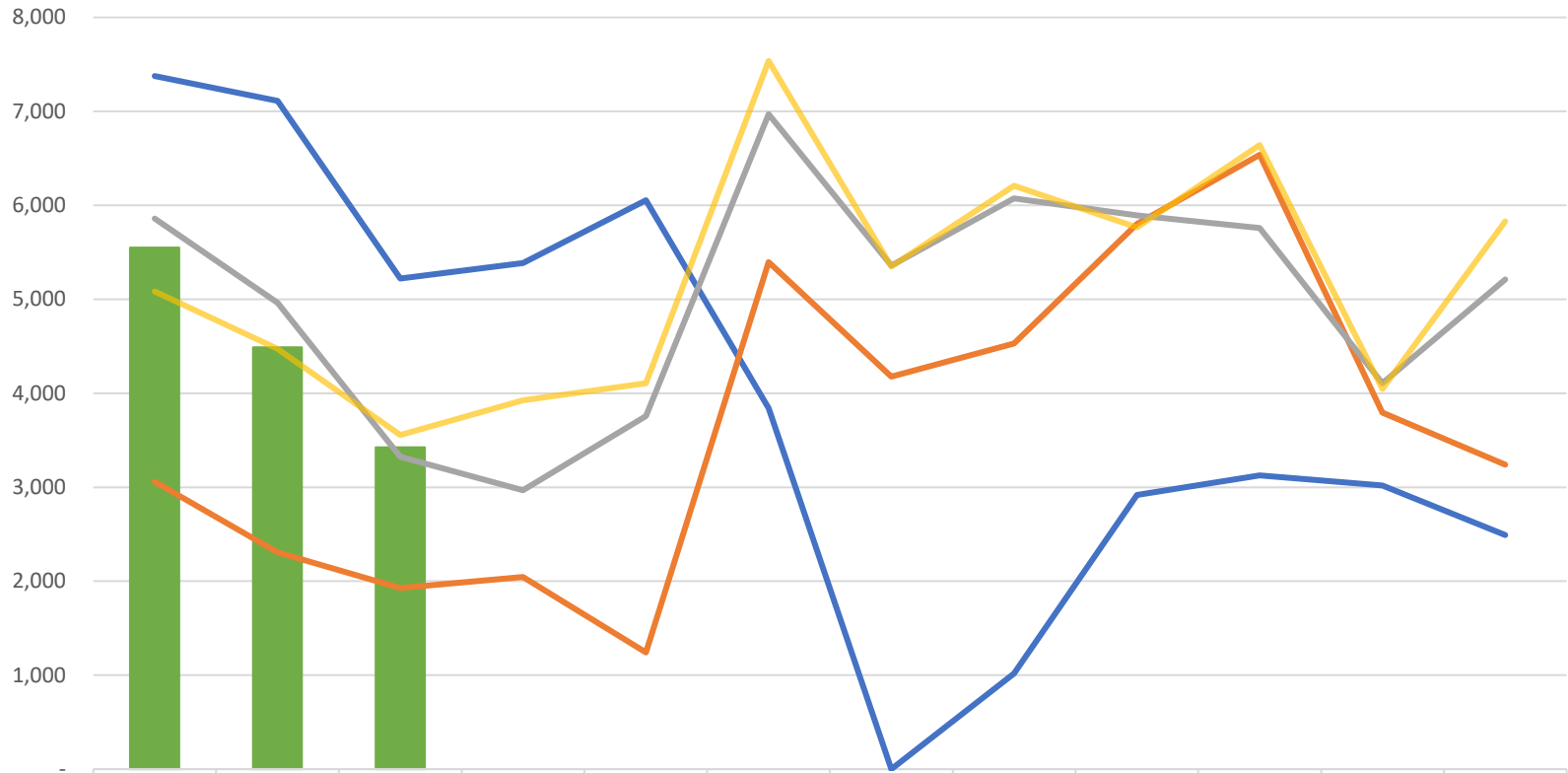
Operational performance

Visitation is expected to increase at the Museum this fiscal year. Total attendance for FY 24 is projected to be 66,319—approximately 6% higher than FY23's 62,519.

- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$12.36, compared to \$10.00 in FY 2023.
- Through the period, attendance totaled 13,464 compared to 13,111 in the prior year. This is an increase of 353 or 2.6%.
- Through the period, overall operating expenses per visitor totaled \$34.48 compared to \$29.22 in FY23.
- The net operational loss per visitor totals -\$22.12 compared to -\$19.22 in FY23. This is a reduction of \$2.90 or 2.6%.
- Overall, operating revenues of the Texas Ranger Hall of Fame Fund will recover 38.4% of expenses.



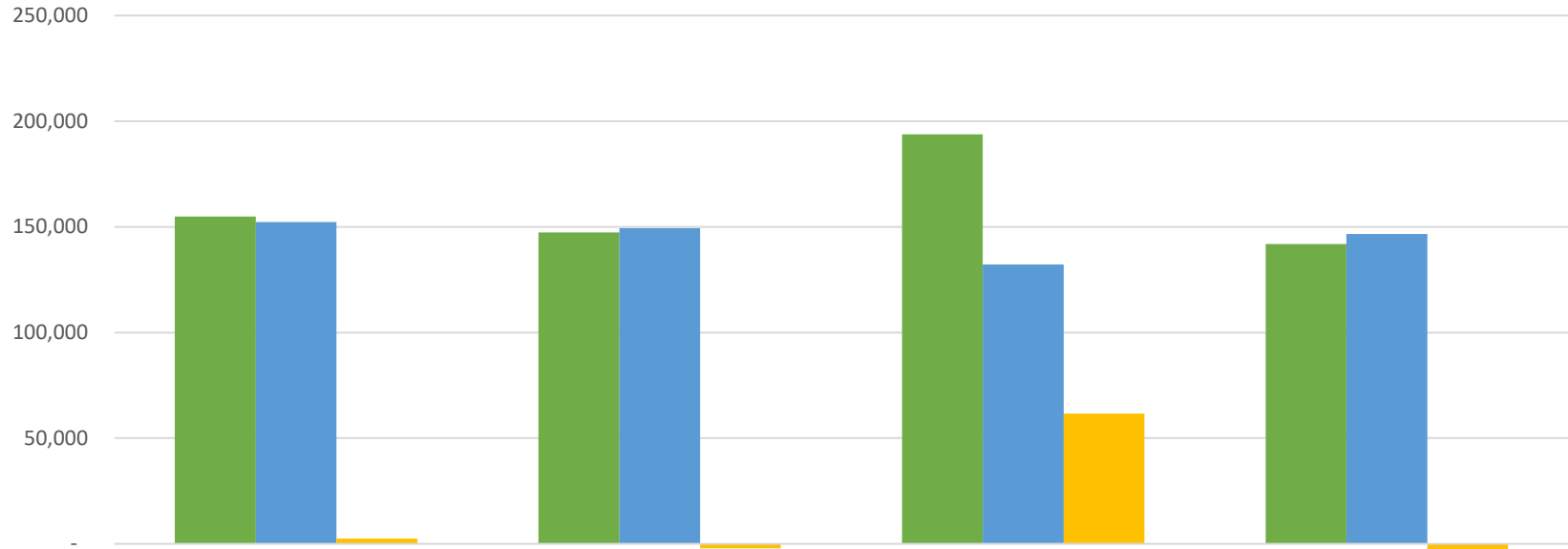
Texas Ranger Hall of Fame Visits



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY2024	5,552	4,488	3,424									
FY2020	7,376	7,112	5,223	5,387	6,054	3,840	-	1,017	2,919	3,127	3,020	2,493
FY2021	3,058	2,308	1,927	2,046	1,242	5,395	4,178	4,530	5,801	6,538	3,794	3,239
FY2022	5,860	4,964	3,325	2,968	3,756	6,970	5,358	6,074	5,893	5,757	4,106	5,211
FY2023	5,083	4,472	3,556	3,926	4,108	7,537	5,348	6,208	5,764	6,643	4,045	5,829



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	154,874	147,325	193,807	141,880
■ Budget	152,347	149,423	132,154	146,654
■ Variance	2,527	(2,098)	61,653	(4,774)

Ranger Hall of Fame
December



Zoo Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	3,244,507	543,700	2,700,807	16.8%	2,715,729	367,011	176,689	48.1%	811,127	(267,427)	-33.0%	2,174,801
Net Merchandise Sale	1,603,320	215,521	1,387,799	13.4%	1,778,320	203,025	12,496	6.2%	400,830	(185,309)	-46.2%	862,082
Other	73,600	15,377	58,223	20.9%	73,600	14,228	1,148	8.1%	18,400	(3,023)	-16.4%	63,573
Interest on Investments	60,000	138,961	(78,961)	231.6%	23,000	59,466	79,494	133.7%	15,000	123,961	826.4%	555,843
Contributions	250	-	250	0.0%	250	-	-	0.0%	63	(63)	-100.0%	-
Intergovernmental	-	-	-	0.0%	-	(28,197)	28,197	-100.0%	-	-	0.0%	-
Operating Total	4,981,677	913,558	4,068,119	18.3%	4,590,899	615,533	298,025	48.4%	1,245,419	(331,861)	-26.6%	3,656,299
Non-Operating												
Transfers In	5,884,822	1,471,205	4,413,617	25.0%	1,846,770	461,693	1,009,513	218.7%	1,471,206	(0)	0.0%	5,884,822
Non-Operating Total	5,884,822	1,471,205	4,413,617	25.0%	1,846,770	461,693	1,009,513	218.7%	1,471,206	(0)	0.0%	5,884,822
Revenues Total	10,866,499	2,384,764	8,481,735	21.9%	6,437,669	1,077,226	1,307,538	121.4%	2,716,625	(331,861)	-12.2%	9,541,121
Expenses												
Operating												
Salaries and Wages	3,389,399	690,862	2,698,537	20.4%	3,112,947	541,468	149,394	27.6%	714,241	(23,379)	-3.3%	3,248,434
Purchased Property Services	3,323,979	322,259	3,001,720	9.7%	746,262	138,939	183,320	131.9%	830,995	(508,736)	-61.2%	1,289,037
Employee Benefits	1,487,558	302,298	1,185,260	20.3%	1,217,075	220,144	82,153	37.3%	333,825	(31,528)	-9.4%	1,466,557
Supplies	853,380	230,900	622,480	27.1%	957,513	238,173	(7,272)	-3.1%	213,345	17,555	8.2%	885,592
Other	710,000	10,564	699,436	1.5%	710,000	70,035	(59,471)	-84.9%	177,500	(166,936)	-94.0%	130,434
Purchased Professional Technical Services	445,539	117,290	328,249	26.3%	465,894	83,355	33,935	40.7%	111,385	5,905	5.3%	387,431
Other Purchased Services	297,348	193,727	103,621	65.2%	199,689	107,060	86,666	81.0%	74,337	119,390	160.6%	325,964
Maintenance	185,719	35,958	149,761	19.4%	178,037	24,402	11,555	47.4%	46,430	(10,472)	-22.6%	130,413
Contracts with Others	-	-	-	0.0%	100,000	-	-	0.0%	-	-	0.0%	-
Operating Total	10,692,922	1,903,857	8,789,065	17.8%	7,687,416	1,423,576	480,281	33.7%	2,502,058	(598,201)	-23.9%	7,863,862
Non-Operating												
Capital Expenditures	474,097	237,875	236,222	50.2%	646,656	4,200	233,675	5563.7%	118,524	119,351	100.7%	491,856
Interdepartmental Billing	-	-	-	0.0%	19,090	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	474,097	237,875	236,222	50.2%	665,746	4,200	233,675	5563.7%	118,524	119,351	100.7%	491,856
Expenses Total	11,167,019	2,141,732	9,025,287	19.2%	8,353,162	1,427,776	713,956	50.0%	2,620,582	(478,850)	-18.3%	8,355,718
Revenues Over (Under) Expenses	(300,520)	243,032	(543,552)		(1,915,493)	(350,550)	593,582		96,043	146,989		1,185,403



Revenues for the Zoo are budgeted at \$10.9M for the 2024 fiscal year. This is an increase from \$6.4M from the previous fiscal year. The city has collected \$2.4M in total revenues through the period. This is an increase of \$1.3M compared to the same period last year due to increased General Fund transfers. Operational revenues total \$914K. This is an increase of \$298K compared to the same period last year due to increased charges for services and interest on investments. Revenues are projected to be \$9.5M compared to the budget of \$10.9M.

Expenses for Zoo are budgeted at \$11.2M for the 2024 fiscal year, this is an increase from \$8.4M for the 2023 fiscal year. The increase is a result of boosting employee wages and the increased budget for water and sewer charges. Through the period, the fund has spent \$2.1M, which is an increase of \$714K compared to the same period last year.

The three largest operational expenses for the period were:

- Salaries and Wages totaled \$691K, an increase of \$149K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$714K by \$23K or 3.3% due to vacancies.
- Purchased Property Services totaled \$322K, an increase of \$183K compared to the same period last year. This is due to an increase in water and sewer expenses from improved metering of these services because of the replacement of prior meters. This category is under the year-to-date monthly budgeted amount of \$831K by \$509K or 61.2%, due to less utility costs.
- Employee Benefits totaled \$302K, an increase of \$82K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$334K by \$32K or 9.4% due to vacancies.

Expenses are currently projected to be under budget due to lower water and sewer expenses to start the year than expected as we understand the full impact of the new water meters.

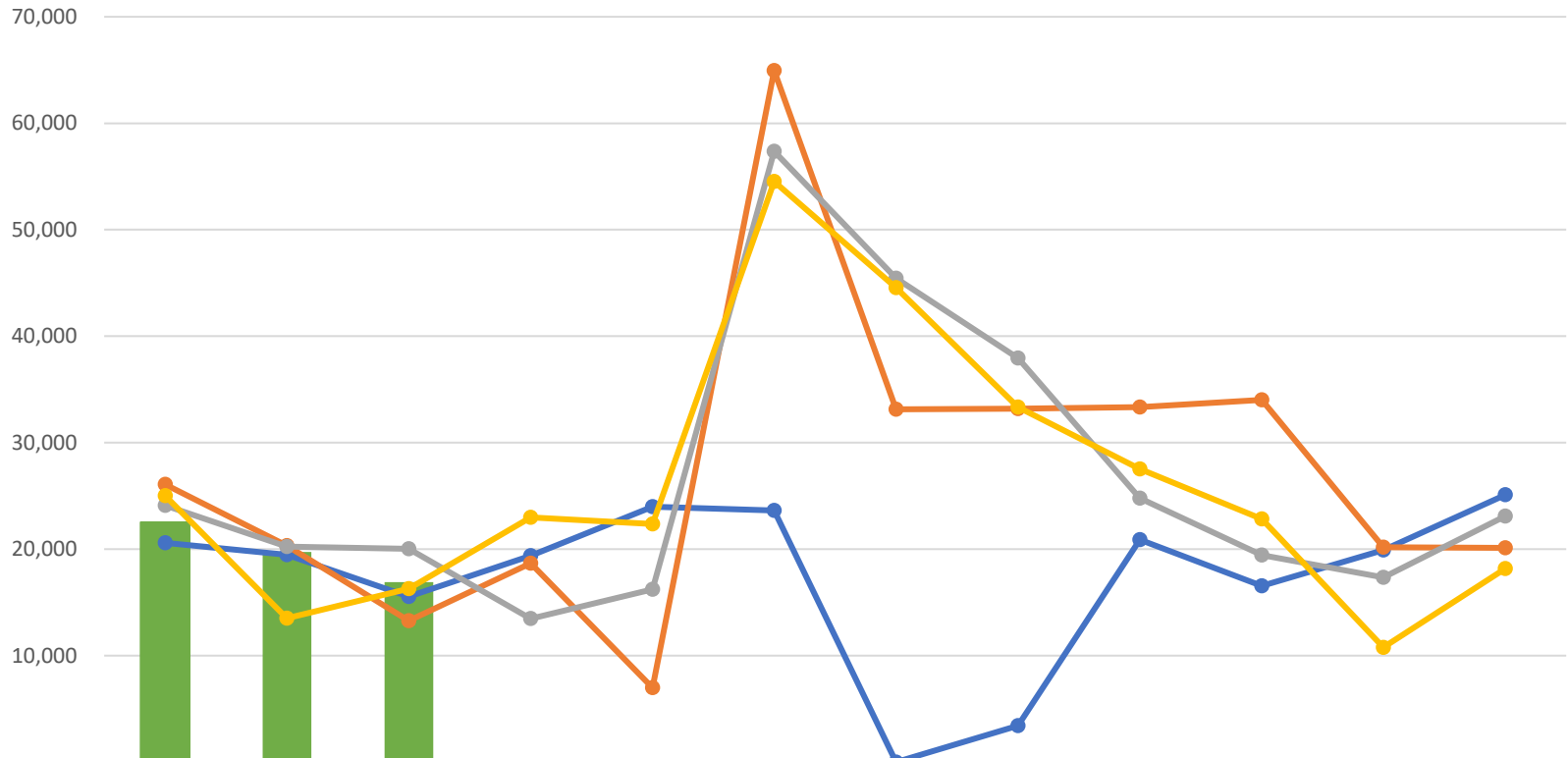
Operational performance

The zoo expects attendance to increase and merchandise sales to rebound from Fiscal Year 2023 in Fiscal Year 2024 because of moving inventory and the planned opening of the Penguin Shores Exhibit and the Vet/Education Complex later this year. Currently, total attendance for FY 24 is projected to be 307,653—approximately .6% lower than FY23's 309,543.

- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$12.83, compared to \$10.39 in FY 2023.
- Through the period, attendance totaled 59,162 compared to 54,839 in FY23 this is an increase of 4,323 or 7.31%.
- Through the period, overall operating expenses per visitor totaled \$32.18 compared to \$25.96 in FY23.
- The net operational loss per visitor totals -\$19.35 compared to -\$15.57 in FY23. This is a decrease of \$3.78 or 19.5%.
- Overall, operating revenues will recover 42.7% of expenses of the fund.



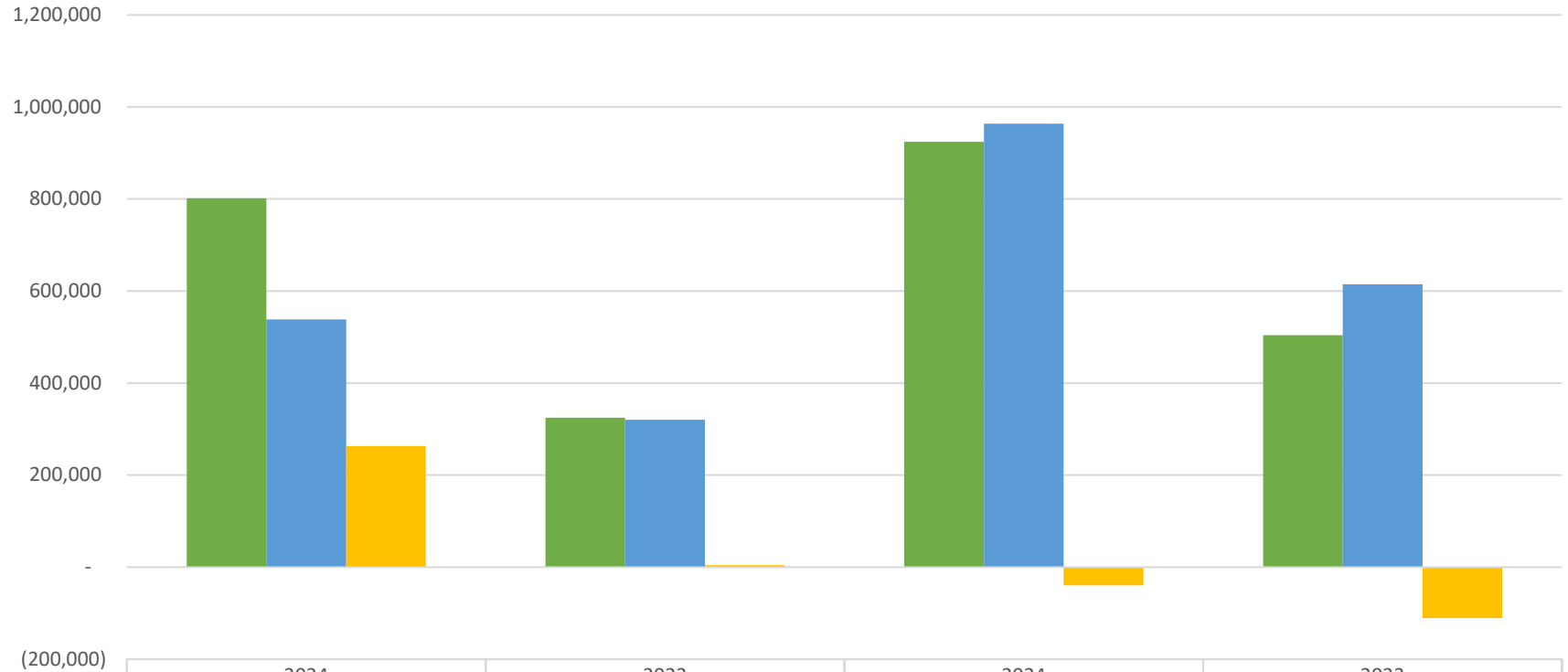
Zoo Attendance



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 2024	22,522	19,744	16,896									
FY2020	20,588	19,471	15,556	19,384	23,993	23,633	-	3,431	20,904	16,560	19,925	25,099
FY 2021	26,081	20,334	13,265	18,675	6,980	64,946	33,122	33,208	33,343	34,031	20,172	20,136
FY 2022	24,106	20,238	20,040	13,471	16,229	57,364	45,444	37,940	24,794	19,450	17,341	23,089
FY 2023	25,027	13,511	16,301	22,980	22,376	54,528	44,547	33,353	27,536	22,833	10,780	18,163



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	801,744	324,526	924,407	504,126
■ Budget	538,530	320,159	963,804	614,518
■ Variance	263,214	4,367	(39,397)	(110,392)

Cameron Park Zoo
December



Cottonwood Golf Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	1,882,110	446,259	1,435,851	23.7%	1,732,126	377,272	68,987	18.3%	470,528	(24,268)	-5.2%	2,113,065
Net Merchandise Sale	775,000	175,873	599,127	22.7%	753,000	165,074	10,799	6.5%	193,750	(17,877)	-9.2%	720,255
Interest on Investments	40,000	49,067	(9,067)	122.7%	15,000	49,832	(765)	-1.5%	10,000	39,067	390.7%	196,269
Other	8,976	1,538	7,438	17.1%	7,476	1,734	(196)	-11.3%	2,244	(706)	-31.5%	6,153
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,706,086	672,738	2,033,348	24.9%	2,507,602	593,912	78,826	13.3%	676,522	(3,784)	-0.6%	3,035,742
Non-Operating												
Transfers In	500,000	125,000	375,000	25.0%	500,000	125,000	-	0.0%	125,000	0	0.0%	500,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	500,000	125,000	375,000	25.0%	500,000	125,000	-	0.0%	125,000	0	0.0%	500,000
Revenues Total	3,206,086	797,738	2,408,348	24.9%	3,007,602	718,912	78,826	11.0%	801,522	(3,784)	-0.5%	3,535,742
Expenses												
Operating												
Purchased Professional Technical Services	737,237	670,594	66,643	91.0%	554,207	183,184	487,410	266.1%	184,309	486,285	263.8%	1,173,598
Salaries and Wages	625,526	150,398	475,128	24.0%	596,013	120,186	30,212	25.1%	131,816	18,582	14.1%	622,407
Other	596,480	97,293	499,187	16.3%	586,480	96,375	918	1.0%	149,120	(51,827)	-34.8%	398,096
Supplies	373,823	47,260	326,563	12.6%	360,848	57,299	(10,039)	-17.5%	93,456	(46,196)	-49.4%	189,040
Employee Benefits	271,448	63,508	207,940	23.4%	245,238	46,212	17,296	37.4%	60,934	2,574	4.2%	273,457
Other Purchased Services	182,534	122,007	60,527	66.8%	167,360	33,882	88,125	260.1%	45,634	76,373	167.4%	222,688
Maintenance	155,947	36,245	119,702	23.2%	154,839	20,702	15,543	75.1%	38,987	(2,742)	-7.0%	144,980
Purchased Property Services	15,067	1,297	13,770	8.6%	14,106	2,515	(1,218)	-48.4%	3,767	(2,470)	-65.6%	5,187
Operating Total	2,958,062	1,188,601	1,769,461	40.2%	2,679,091	560,355	628,246	112.1%	708,022	480,579	67.9%	3,029,453
Non-Operating												
Capital Expenditures	344,007	318,432	25,575	92.6%	264,000	-	318,432	0.0%	86,002	232,430	270.3%	344,007
Interdepartmental Billing	-	-	-	0.0%	5,917	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	344,007	318,432	25,575	92.6%	269,917	-	318,432	0.0%	86,002	232,430	270.3%	344,007
Expenses Total	3,302,069	1,507,033	1,795,036	45.6%	2,949,008	560,355	946,677	168.9%	794,024	713,009	89.8%	3,373,460
Revenues Over (Under) Expenses	(95,983)	(709,295)	613,312		58,594	158,557	(867,851)		7,498	(716,792)		162,283



Revenues for the Cottonwood Creek Golf Course are budgeted at \$3.2M for the 2024 fiscal year. This is an increase from \$3.0M in the previous fiscal year due to the increased rounds played expected. The city has collected \$798K in revenues through the period. This is an increase of \$79K compared to the same period last year primarily from increased charges for services. Revenues are projected to be \$330K over budget.

Expenses for Cottonwood Creek Golf Course are budgeted at \$3.3M for the 2024 fiscal year, this is an increase from \$2.9M from the previous fiscal year. Through the period, the fund has spent \$1.5M. This is an increase of \$947K compared to the same period last year due to encumbrances for professional services, other purchased services, maintenance, and capital expenditures. Expenses are projected to exceed the budget by \$71K.

The three largest operational expenses for the period were:

- Purchased Professional Technical Services totaled \$671K, an increase of \$487K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$184K by \$486K or 263.8%. This is primarily due to encumbrances for temporary services.
- Salaries and wages totaled \$150K, an increase of \$30K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$132K by \$19K or 14.1% due to increased overtime.
- Other Purchased Services totaled \$122K, an increase of \$88K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$46K by \$76K or 167.4%. This is due to the encumbrance of equipment costs at the start of the year.

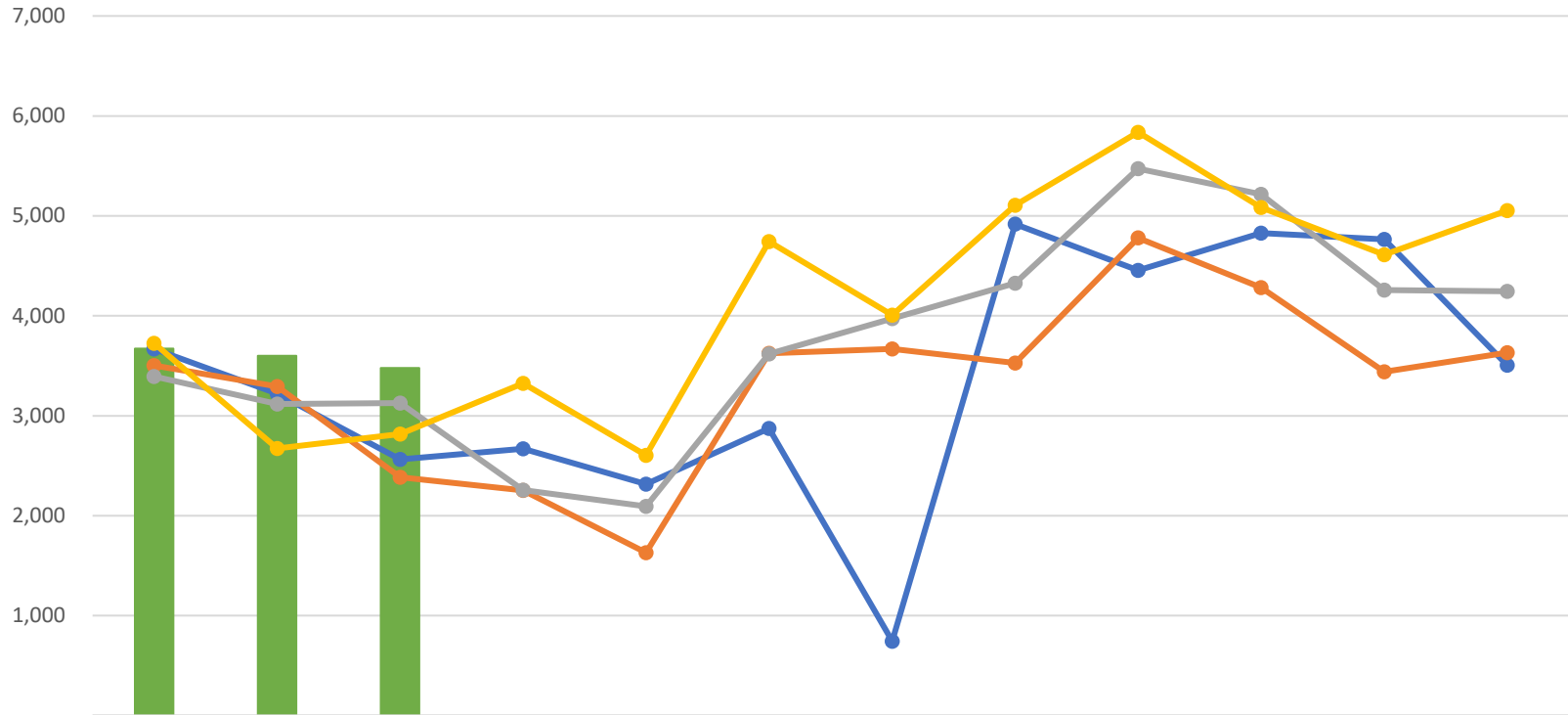
Operational performance

Total rounds played for FY 24 are projected to be 53,311—approximately 8% higher than FY23's 49,583.

- Through the period, revenues per rounds played generated from charges for services and net merchandise sales totaled \$57.87, compared to \$58.85 in FY 2023.
- Through the period, rounds played totaled 10,751 compared to 9,216, this is an increase of 1,535 or 14.3%.
- Through the period, overall operating expenses per rounds played totaled \$110.56, compared to \$60.80 in FY23.
- The net operational income (loss) per visitor totals -\$52.69 compared to \$1.95 in FY23. This is a decrease of \$50.74 or -2,605.05%.
- Overall operating revenues for the Cottonwood Creek Golf Course will recover 90% of expenses.



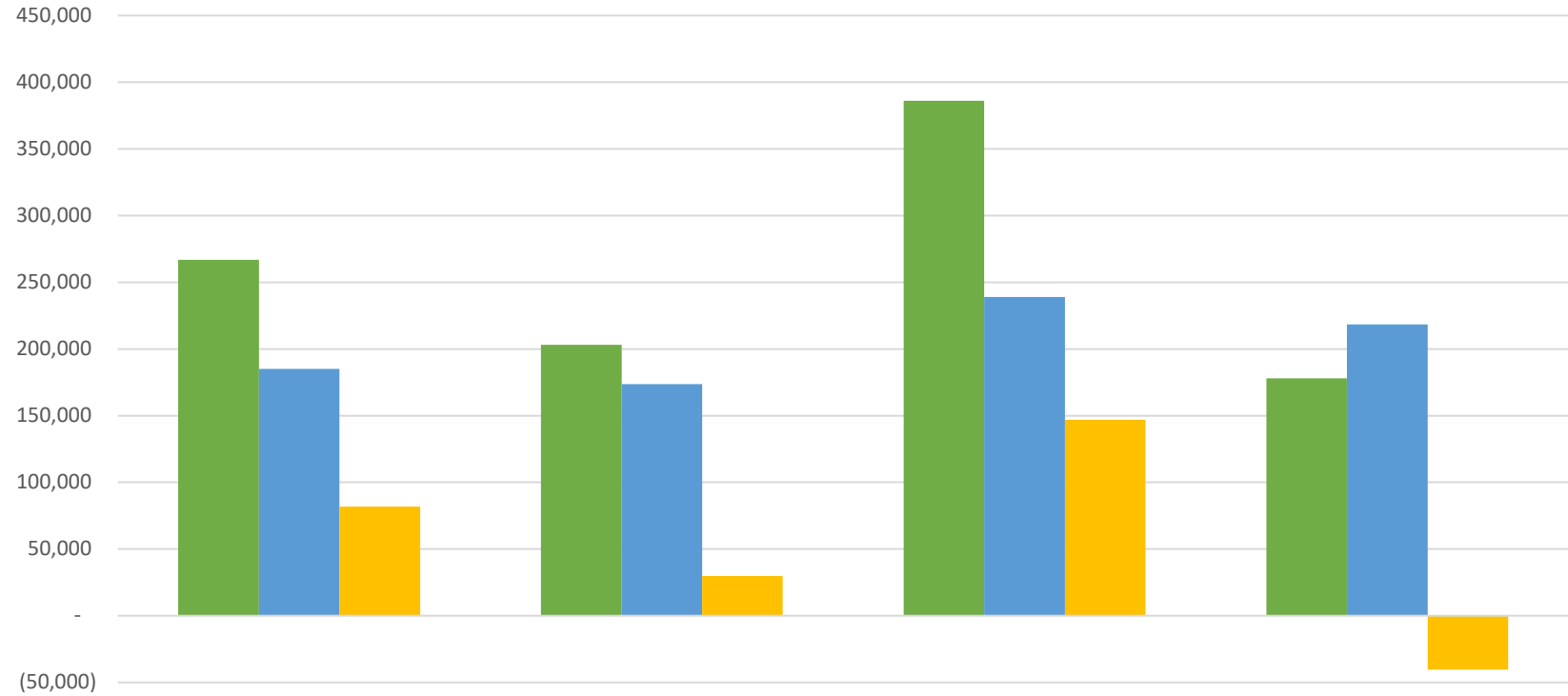
Cottonwood Creek Golf



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY2024	3,672	3,601	3,478									
FY2020	3,669	3,221	2,563	2,670	2,316	2,874	745	4,917	4,455	4,828	4,764	3,505
FY2021	3,502	3,292	2,386	2,253	1,630	3,625	3,668	3,529	4,779	4,283	3,441	3,630
FY2022	3,392	3,117	3,127	2,256	2,093	3,620	3,973	4,327	5,472	5,217	4,257	4,244
FY2023	3,725	2,673	2,818	3,323	2,604	4,743	4,007	5,106	5,837	5,083	4,610	5,054



Monthly Actuals vs. Monthly Budget



	2024	2023	2024	2023
	Revenue		Expenses	
	Cottonwood Golf Fund December			
■ Actuals	266,851	203,219	386,011	178,055
■ Budget	184,987	173,535	239,088	218,441
■ Variance	81,864	29,685	146,923	(40,386)



Drainage Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	8,443,400	1,943,170	6,500,230	23.0%	7,362,680	1,441,407	501,762	34.8%	2,110,850	(167,680)	-7.9%	7,772,678
Licenses and Permits	-	69,557	(69,557)	0.0%	-	5,984	63,573	1062.4%	-	69,557	0.0%	278,228
Interest on Investments	50,000	66,266	(16,266)	132.5%	6,000	66,764	(498)	-0.7%	12,500	53,766	430.1%	265,062
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	37,500	-	37,500	0.0%	-	-	-	0.0%	9,375	(9,375)	-100.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	8,530,900	2,078,992	6,451,908	24.4%	7,368,680	1,514,155	564,837	37.3%	2,132,725	(53,733)	-2.5%	8,315,969
Non-Operating												
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	8,530,900	2,078,992	6,451,908	24.4%	7,368,680	1,514,155	564,837	37.3%	2,132,725	(53,733)	-2.5%	8,315,969
Expenses												
Operating												
Purchased Professional Technical Services	2,171,684	801,357	1,370,327	36.9%	1,531,071	230,917	570,440	247.0%	542,921	258,436	47.6%	2,227,026
Salaries and Wages	1,469,706	344,990	1,124,716	23.5%	1,657,522	222,331	122,658	55.2%	309,708	35,281	11.4%	1,454,000
Employee Benefits	573,401	135,965	437,436	23.7%	415,870	72,636	63,329	87.2%	127,504	8,461	6.6%	580,235
Supplies	462,600	117,755	344,845	25.5%	392,380	19,523	98,232	503.2%	115,650	2,105	1.8%	219,933
Other Purchased Services	187,224	57,812	129,412	30.9%	152,556	23,459	34,353	146.4%	46,806	11,006	23.5%	60,708
Purchased Property Services	73,602	54,902	18,701	74.6%	54,460	13,725	41,176	300.0%	18,401	36,501	198.4%	96,078
Maintenance	101,435	104	101,331	0.1%	219,458	13,151	(13,047)	-99.2%	25,359	(25,255)	-99.6%	416
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	250,000	-	250,000	0.0%	250,000	-	-	0.0%	62,500	(62,500)	-100.0%	-
Operating Total	5,289,653	1,512,885	3,776,768	28.6%	4,673,316	595,743	917,142	153.9%	1,248,849	264,036	21.1%	4,638,395
Non-Operating												
Capital Expenditures	959,562	209,562	750,000		1,002,609	27,720	181,842	656.0%	239,890	(30,329)	-12.6%	959,562
Indirect - Cost Allocation Overhead	368,083	92,021	276,062	25.0%	15,738	-	92,021	0.0%	92,021	(0)	0.0%	368,083
Interdepartmental Billing	258,645	64,661	193,984	25.0%	1,328,338	81,858	(17,197)	-21.0%	64,661	-	0.0%	258,645
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	962,540	-	962,540	0.0%	784,513	-	-	0.0%	240,635	(240,635)	-100.0%	962,540
Non-Operating Total	2,548,830	366,243	2,182,586		3,131,198	109,578	256,665	234.2%	637,207	(270,964)	-42.5%	2,548,829
Expenses Total	7,838,482	1,879,128	5,959,354	24.0%	7,804,514	705,321	1,173,807	166.4%	1,886,056	(6,928)	-0.4%	7,187,224
Revenues Over (Under) Expenses	692,418	199,864	492,554		(435,834)	808,833	(608,970)		246,669	(46,805)		1,128,744



Revenues for the Drainage Fund are budgeted at \$8.5M for the 2024 fiscal year. The fund has collected \$2.1M through the period. This is an increase of \$565K compared to the same period last year. Charges for Services increased by \$502K from this time last year due to an increase in rates from \$5.51 to \$6.30 per Equivalent Residential Unit (ERU) per month. Revenues are projected to be \$8.3M, which is \$200K under budget.

Operating revenues through the period totaled \$2.1M, which is an increase of \$565K through the same period last year. Charges for Services is the largest source of revenue for the Drainage Fund. The fund has budgeted \$8.4M, which is an increase from last year's budget of \$7.4M, because of the rate increase to keep pace with inflation as the original rate structure was based upon. The fund has collected \$1.9M or 23% of the FY 2024 budget.

The fund collected \$70K in Licenses and Permits. There was no budget set for Licenses and Permits for the 2024 fiscal year.

Charges for Services and Licenses and Permits account for 96.8% of revenues.

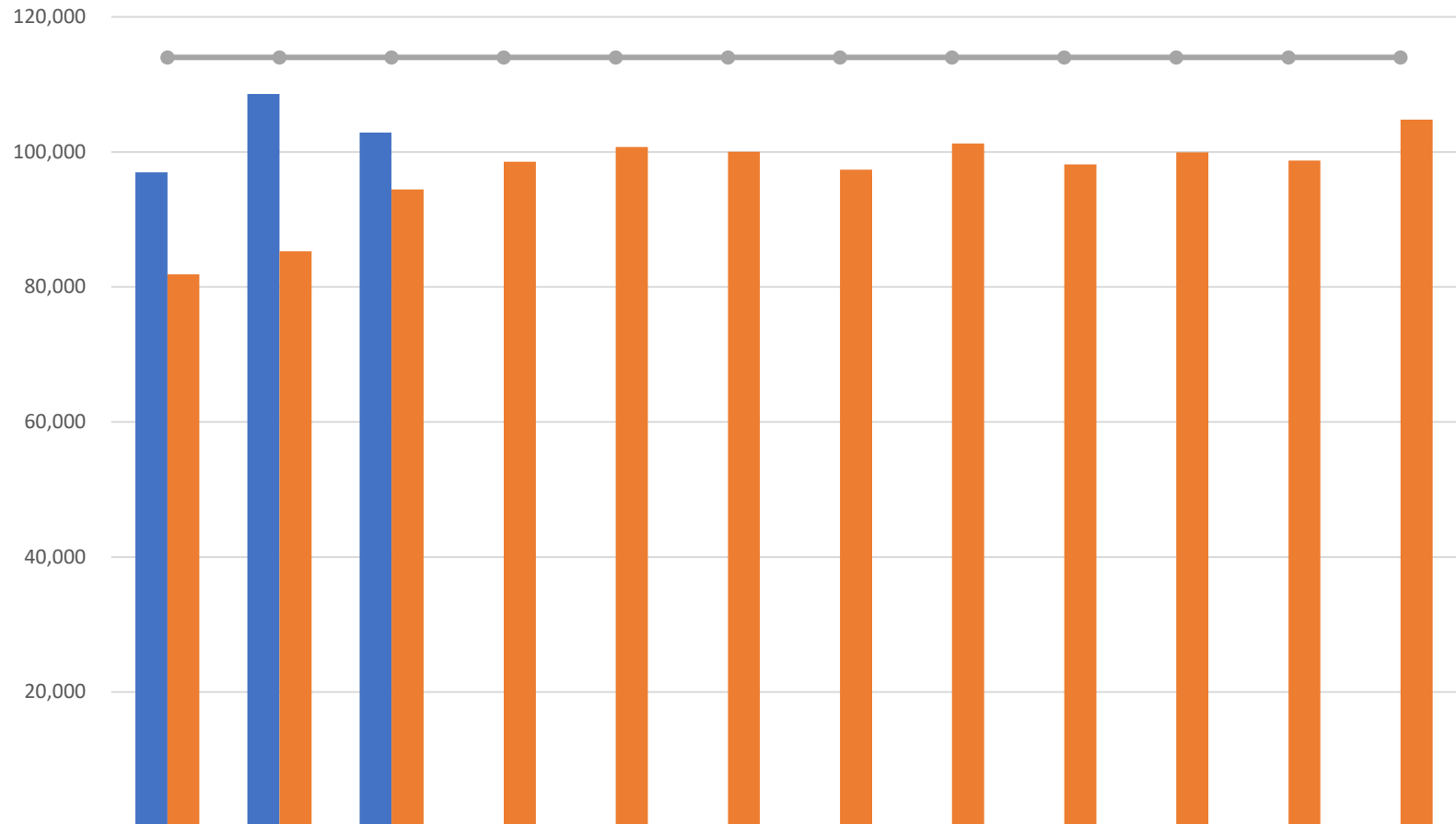
Expenses for the Drainage Fund are budgeted at \$7.8M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$1.9M, which is \$7K below the YTD monthly budget. Expenses are \$1.2M more than last year due to increased professional services, purchased property services, supplies, and personnel costs. Expenses are projected to be \$7.2M, which is \$600K under budget.

The top three operational expenses are:

- Purchased Professional Technical Services, the largest expense category in the Drainage Fund, totaled \$801K, which is an increase of about \$570K compared to last year. This category is over the monthly year to date budgeted amount of \$543K by \$258K or 47.6% due to encumbrances for studies.
- Salaries and Wages totaled \$345K, which is an increase of \$123K compared to last year. This category is over the monthly year to date budgeted amount of \$310K by \$35K or 11.4% due to overtime and longevity incentives.
- Employee Benefits, the third largest expense, totaled \$136K, which is an increase of \$63K compared to last year. This category is over the monthly year to date budgeted amount of \$128K by \$8K or 6.6%.



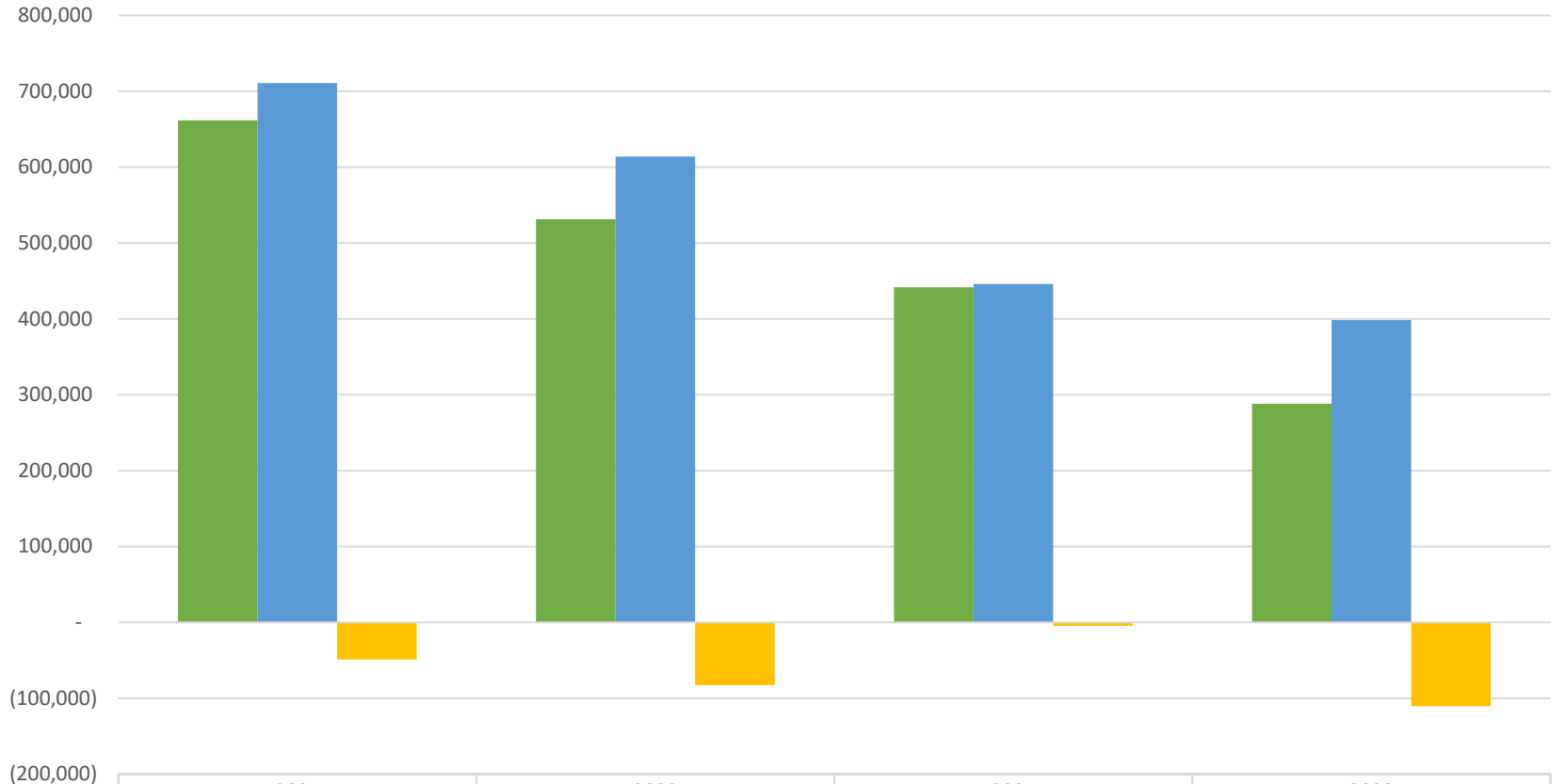
ERUs Actuals vs. ERUs Budget



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY24 ERUs	96,976	108,584	102,880	-	-	-	-	-	-	-	-	-
FY23 ERUs	81,865	85,270	94,463	98,545	100,716	100,019	97,375	101,235	98,168	99,952	98,736	104,801
ERU Budget	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	661,770	531,389	441,525	287,960
■ Budget	710,880	614,032	446,038	398,517
■ Variance	(49,110)	(82,643)	(4,513)	(110,557)

Drainage Fund
December



Waco Transit System Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Charges for Services	780,466	218,970	561,496	28.1%	826,507	146,777	72,193	49.2%	195,117	23,853	12.2%	713,404
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	9,525,335	965,462	8,559,872	10.1%	5,627,540	1,957,847	(992,385)	-50.7%	2,381,334	(1,415,872)	-59.5%	9,525,335
Other	1,890,402	559,143	1,331,259	29.6%	2,169,042	516,089	43,054	8.3%	472,601	86,543	18.3%	1,767,789
Operating Total	12,196,203	1,743,575	10,452,627	14.3%	8,623,089	2,620,713	(877,138)	-33.5%	3,049,051	(1,305,475)	-42.8%	12,006,528
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	701,728	-	701,728	0.0%	701,728	-	-	0.0%	58,477	(58,477)	-100.0%	701,728
Non-Operating Total	701,728	-	701,728	0.0%	701,728	-	-	0.0%	58,477	(58,477)	-100.0%	701,728
Revenues Total	12,897,931	1,743,575	11,154,355	13.5%	9,324,817	2,620,713	(877,138)	-33.5%	3,107,528	(1,363,953)	-43.9%	12,708,256
Expenses												
Operating												
Salaries and Wages	3,874,035	781,866	3,092,169	20.2%	3,556,375	709,892	71,974	10.1%	809,012	(27,146)	-3.4%	3,705,136
Employee Benefits	1,045,343	199,563	845,780	19.1%	982,339	170,231	29,332	17.2%	237,466	(37,903)	-16.0%	1,035,228
Purchased Professional Technical Services	906,732	162,172	744,560	17.9%	717,619	126,412	35,760	28.3%	226,683	(64,511)	-28.5%	578,297
Purchased Property Services	36,807	3,331	33,476	9.0%	33,808	4,479	(1,148)	-25.6%	9,202	(5,871)	-63.8%	25,978
Maintenance	737,395	144,062	593,333	19.5%	556,602	117,469	26,593	22.6%	184,349	(40,287)	-21.9%	658,033
Other Purchased Services	628,397	238,916	389,481	38.0%	615,773	130,332	108,584	83.3%	532,959	(294,043)	-55.2%	588,699
Supplies	1,572,723	365,060	1,207,662	23.2%	621,894	222,317	142,743	64.2%	393,181	(28,121)	-7.2%	1,080,923
Other	3,535	430	3,105	12.2%	3,535	674	(243)	-36.1%	884	(453)	-51.3%	2,441
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	8,804,967	1,895,400	6,909,566	21.5%	7,087,944	1,481,805	413,595	27.9%	2,393,735	(498,334)	-20.8%	7,674,736
Non-Operating												
Capital Expenditures	3,522,816	-	3,522,816	0.0%	2,111,881	1,018,552	(1,018,552)	-100.0%	880,704	(880,704)	-100.0%	3,522,816
Indirect - Cost Allocation Overhead	505,121	126,280	378,841	25.0%	481,427	120,357	5,924	4.9%	126,280	0	0.0%	505,121
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	4,027,937	126,280	3,901,657	3.1%	2,593,308	1,138,909	(1,012,629)	-88.9%	1,006,984	(880,704)	-87.5%	4,027,937
Expenses Total	12,832,904	2,021,681	10,811,223	15.8%	9,681,252	2,620,714	(599,033)	-22.9%	3,400,719	(1,379,038)	-40.6%	11,702,673
Revenues Over (Under) Expenses	65,027	(278,105)	343,132		(356,435)	(0)	(278,105)		(293,191)	15,086		1,005,584



Revenues for the Waco Transit System are budgeted at \$12.9M for the 2024 fiscal year. The fund has received \$1.7M through the period. This is \$1.4M or 43.9% less than the FY24 YTD Monthly Budget. This is due to less intergovernmental revenues received through this period. Revenues are projected to be \$12.7M this year, about \$200K less than the budget as grant revenues tend to lag other revenue sources.

Expenses for Waco Transit System are budgeted at \$12.8M for the 2024 fiscal year. Through the period, the fund has spent and encumbered \$2M, which is \$1.4M or 40.6% less than the FY24 YTD Monthly Budget. This is primarily due to no encumbrance of expenses for capital expenditures year to date. Expenses are \$599K less than last year due to capital expenses. Expenses are projected to be \$11.7M or \$1.1M under budget due to reduced supply expenses, fuel, and professional services.

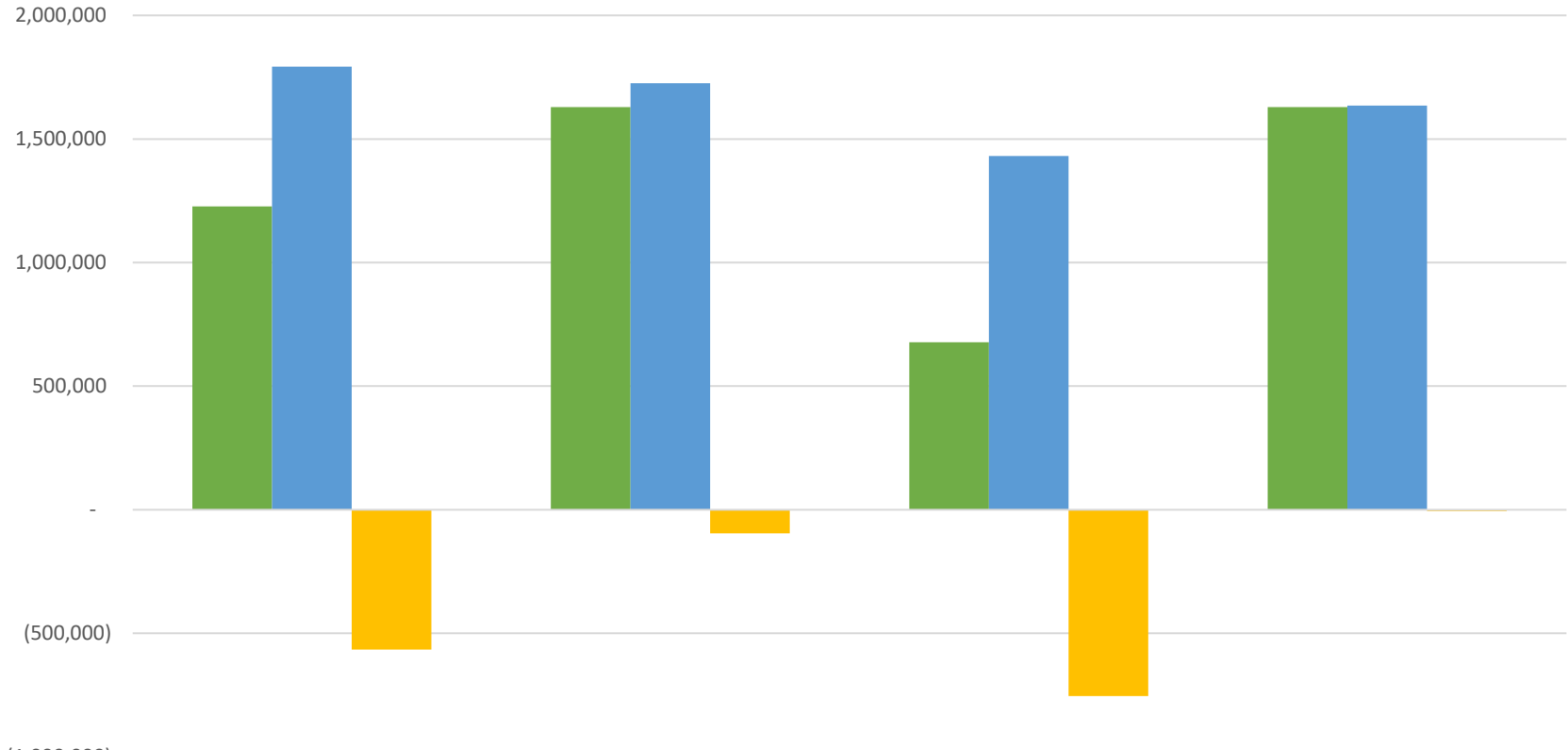
The top three operational expenses are:

- Salaries and wages totaled \$782K, which is a \$72K increase compared to last year. This category is under the monthly year to date budget of \$809K by \$27K due to vacancies.
- Purchased Property Services totaled \$3K, which is a decrease of \$1K compared to last year. This category is under the monthly year-to-date budgeted amount of \$9.2K by \$5.9K or 63.8%. This is primarily due to less than expected refuse utility services expenses through the period.
- Other Purchased Services totaled \$365K, which is an increase of \$143K compared to last year. This category is under the monthly year-to-date budgeted amount of \$393K by \$28K or 7.2%. This is primarily due to less than expected advertising expenses through the period.

Cost Recovery for Waco Transit Fund absent grants is projected to be 21.2%.



Monthly Actuals vs. Monthly Budget

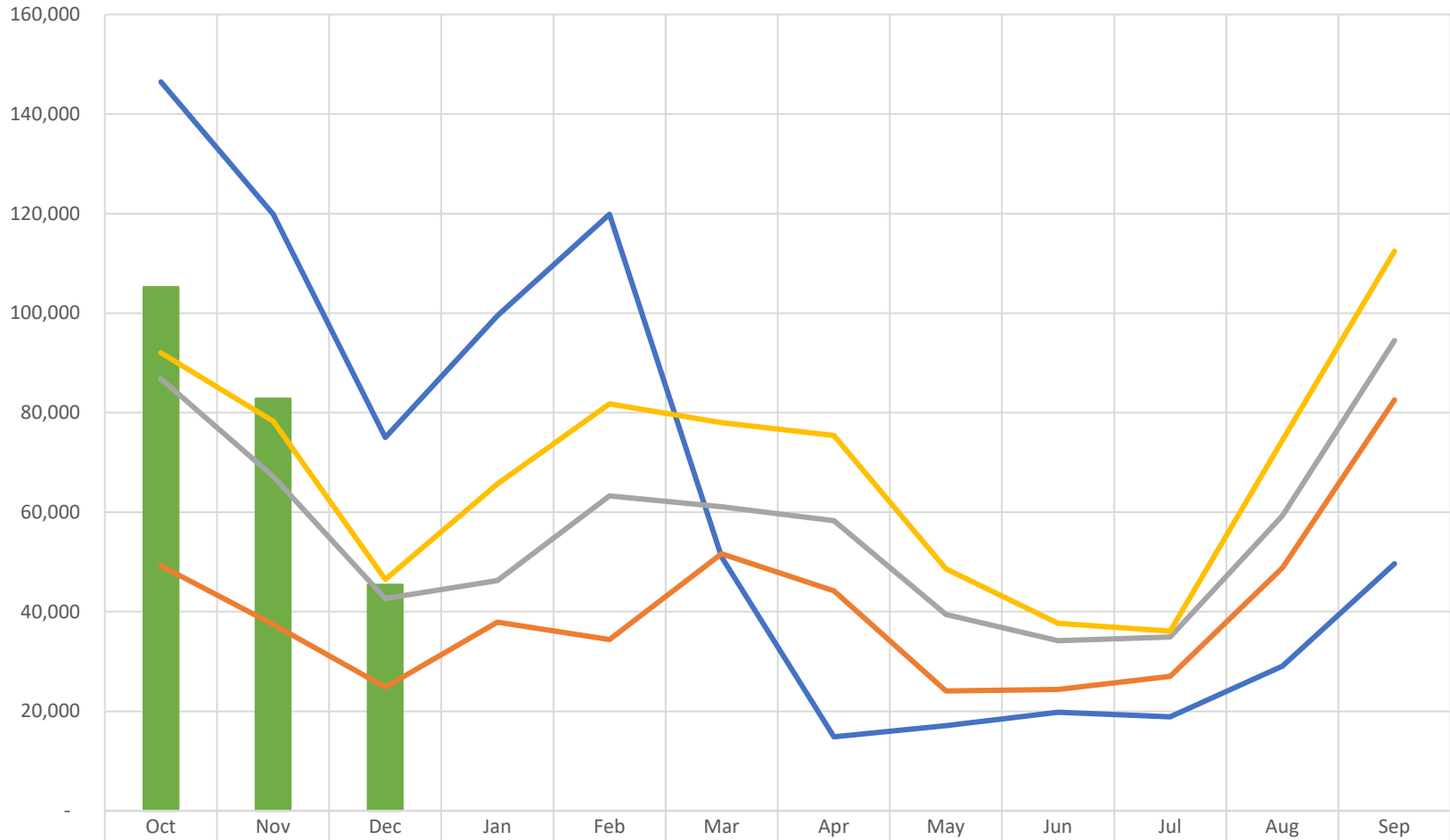


	Revenue		Expenses	
	2024	2023	2024	2023
■ Actuals	1,226,655	1,629,557	678,205	1,629,556
■ Budget	1,792,795	1,725,498	1,431,753	1,634,725
■ Variance	(566,140)	(95,941)	(753,548)	(5,168)

Waco Transit System
December



Waco Transit System Ridership



FY2024	105,235	82,838	45,459									
FY2020	146,466	119,859	75,044	99,463	119,880	50,993	14,866	17,104	19,784	18,903	29,107	49,665
FY2021	49,232	37,455	24,818	37,898	34,397	51,671	44,205	24,082	24,383	27,046	48,860	82,565
FY2022	86,793	67,144	42,671	46,250	63,263	61,095	58,314	39,439	34,185	34,953	59,317	94,503
FY2023	92,003	78,305	46,492	65,708	81,798	77,996	75,407	48,588	37,670	36,102	74,510	112,459



Risk Management Fund - Insurance & Occupational Health												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	6,900,000	4,489,765	2,410,235	65.1%	5,529,382	2,409,749	2,080,015	86.3%	1,725,000	2,764,765	160.3%	7,475,599
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	200,000	154,567	45,433	77.3%	75,000	223,397	(68,830)	-30.8%	50,000	104,567	209.1%	618,269
Other	454,000	11,940	442,061	2.6%	354,000	-	11,940	0.0%	113,500	(101,561)	-89.5%	47,758
Operating Total	7,554,000	4,656,272	2,897,728	61.6%	5,958,382	2,633,147	2,023,125	76.8%	1,888,500	2,767,772	146.6%	8,141,626
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	7,554,000	4,656,272	2,897,728	61.6%	5,958,382	2,633,147	2,023,125	76.8%	1,888,500	2,767,772	146.6%	8,141,626
Expenses												
Operating												
Salaries and Wages	85,134	19,193	65,941	22.5%	303,029	9,127	10,066	110.3%	17,940	1,253	7.0%	83,434
Employee Benefits	30,675	6,972	23,703	22.7%	101,311	3,079	3,893	126.5%	6,804	169	2.5%	30,639
Maintenance	4,979	4,920	59	98.8%	126,150	17,248	(12,328)	-71.5%	1,245	3,675	295.2%	4,959
Purchased Professional Technical Services	927,296	351,945	575,351	38.0%	1,002,125	263,603	88,342	33.5%	231,824	120,121	51.8%	714,205
Supplies	6,135	323	5,812	5.3%	6,694	1,206	(883)	-73.2%	1,534	(1,211)	-78.9%	1,291
Other Purchased Services	2,310,213	1,962,193	348,020	84.9%	1,962,201	1,637,139	325,053	19.9%	1,114,034	848,159	76.1%	2,263,056
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	2,229,113	554,360	1,674,753	24.9%	2,072,780	250,869	303,490	121.0%	557,278	(2,919)	-0.5%	2,275,359
Operating Total	5,593,546	2,899,906	2,693,640	51.8%	5,574,290	2,182,271	717,635	32.9%	1,930,659	969,247	50.2%	5,372,943
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	55,000	-	55,000	0.0%	-	-	-	0.0%	13,750	(13,750)	-100.0%	55,000
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	147,651	36,913	110,738	25.0%	130,350	32,588	4,325	13.3%	36,913	-	0.0%	147,651
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	202,651	36,913	165,738	18.2%	130,350	32,588	4,325	13.3%	50,663	(13,750)	-27.1%	202,651
Expenses Total	5,796,197	2,936,819	2,859,378	50.7%	5,704,640	2,214,859	721,960	32.6%	1,981,322	955,497	48.2%	5,575,594

Revenues for the Risk Management - Insurance & Occupational Health are budgeted at \$7.6M for the 2024 fiscal year. The department has received \$4.7M through the period. This is \$2.8M or 146.6% more than the FY24 YTD Monthly Budget. This is due to Charges for Services revenues received are higher than expected through this period from the annual insurance premium charge in December. Revenues are projected to be \$8.1M compared to the budget of \$7.6M.



- Interest on Investment is \$155K through the period, which is \$105K or 209.1% over the FY24 YTD Monthly Budget due to the reversal of the FY23 year-end fair value adjustment for financial reporting purposes and higher market rates.

Expenses for Risk Management - Insurance & Occupational Health are budgeted at \$5.8M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$2.9M, which is \$955K or 48.2% more than the FY24 YTD Monthly Budget. This is primarily due to liability insurance expenses being \$848K more than the FY24 YTD Monthly Budget as they are paid and encumbered in October. Expenses are projected to be under budget at \$5.6M, which is \$200K less than budget.



Risk Management Fund - Safety												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Expenses												
Operating												
Salaries and Wages	469,673	99,210	370,463	21.1%	248,040	17,991	81,219	451.4%	98,973	237	0.2%	453,616
Employee Benefits	173,404	37,751	135,653	21.8%	64,933	5,864	31,887	543.8%	38,578	(828)	-2.1%	171,534
Maintenance	1,270	-	1,270	0.0%	2,365	-	-	0.0%	318	(318)	-100.0%	-
Purchased Professional Technical Services	89,643	7,411	82,232	8.3%	29,571	7,670	(260)	-3.4%	22,411	(15,000)	-66.9%	29,643
Supplies	3,592	(845)	4,437	-23.5%	2,155	-	(845)	0.0%	898	(1,743)	-194.1%	50
Other Purchased Services	121,693	4,888	116,805	4.0%	10,780	145	4,743	3270.9%	30,423	(25,536)	-83.9%	19,551
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	859,275	148,414	710,861	17.3%	357,844	31,670	116,744	368.6%	191,601	(43,187)	-22.5%	674,394
Non-Operating												
Capital Expenditures	102,688	102,688	-	100.0%	200,000	-	102,688	0.0%	25,672	77,016	300.0%	102,688
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	102,688	102,688	-	100.0%	200,000	-	102,688	0.0%	25,672	77,016	300.0%	102,688
Expenses Total	961,963	251,102	710,861	26.1%	557,844	31,670	219,432	692.9%	217,273	33,829	15.6%	777,082

Expenses for Risk Management - Safety are budgeted at \$962K for the 2024 fiscal year. Through the period, the department has spent and encumbered \$251K, which is \$33.8K or 15.6% more than the FY24 YTD Monthly Budget. This is primarily due to capital expenditures being encumbered at the start of the year and budgeted monthly. Expenses are projected to be \$777K compared to the budget of \$962K.

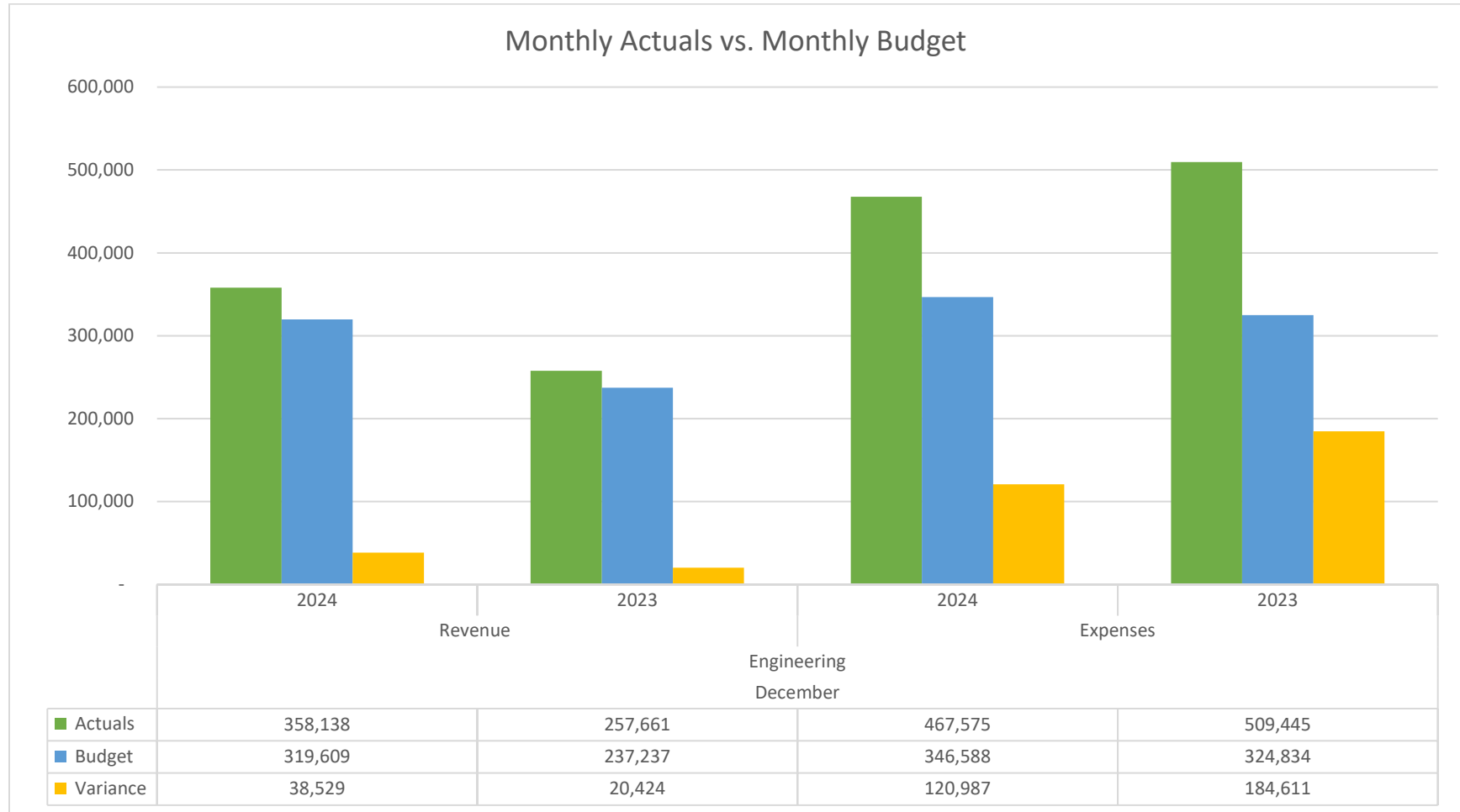


Engineering Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	2024 Monthly Budget Variance	2024 Monthly Budget Variance %	FY 24 Projections
Revenues												
Operating												
Licenses and Permits	913,265	110,219	803,046	12.1%	755,000	59,823	50,396	84.2%	209,439	(99,220)	-47.4%	440,875
Interest on Investments	25,000	8,295	16,705	33.2%	18,000	48,744	(40,448)	-83.0%	6,250	2,045	32.7%	33,180
Other	90,000	1,080	88,920	1.2%	-	31,059	(29,979)	-96.5%	22,500	(21,420)	-95.2%	4,320
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,028,265	119,594	908,671	11.6%	773,000	139,625	(20,031)	-14.3%	238,189	(118,595)	-49.8%	478,376
Non-Operating												
Interdepartmental Billing	3,764,403	941,101	2,823,302	25.0%	2,828,963	707,241	233,860	33.1%	941,101	-	0.0%	3,764,403
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	3,764,403	941,101	2,823,302	25.0%	2,828,963	707,241	233,860	33.1%	941,101	-	0.0%	3,764,403
Revenues Total	4,792,668	1,060,695	3,731,973	22.1%	3,601,963	846,865	213,829	25.2%	1,179,290	(118,595)	-10.1%	4,242,779
Expenses												
Operating												
Purchased Professional Technical Services	1,704,008	949,412	754,597	55.7%	2,027,904	228,176	721,236	316.1%	426,002	523,410	122.9%	1,848,270
Salaries and Wages	1,325,562	489,107	836,455	36.9%	916,193	458,143	30,964	6.8%	279,333	209,774	75.1%	2,983,645
Employee Benefits	1,215,167	180,609	1,034,558	14.9%	975,529	155,507	25,102	16.1%	269,650	(89,040)	-33.0%	1,144,479
Maintenance	33,456	90,688	(57,232)	271.1%	36,794	88,487	2,200	2.5%	8,364	82,324	984.3%	318,369
Supplies	288,918	75,324	213,595	26.1%	234,469	20,839	54,485	261.5%	72,230	3,094	4.3%	287,755
Other Purchased Services	148,717	50,493	98,224	34.0%	137,739	32,248	18,245	56.6%	62,338	(11,845)	-19.0%	93,590
Purchased Property Services	74,791	17,010	57,781	22.7%	56,557	14,139	2,871	20.3%	18,698	(1,688)	-9.0%	68,040
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	4,790,620	1,852,643	2,937,977	38.7%	4,385,185	997,540	855,103	85.7%	1,136,614	716,029	63.0%	6,744,148
Non-Operating												
Indirect - Cost Allocation Overhead	393,825	98,456	295,369	25.0%	361,345	90,336	8,120	9.0%	98,456	-	0.0%	393,825
Capital Expenditures	51,175	51,062	114	99.8%	511,927	105,693	(54,631)	-51.7%	12,794	38,268	299.1%	51,175
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	445,000	149,518	295,482		873,272	196,029	(46,511)	-23.7%	111,250	38,268	34.4%	445,000
Expenses Total	5,235,620	2,002,160	3,233,459	38.2%	5,258,457	1,193,569	808,592	67.7%	1,247,864	754,296	60.4%	7,189,148
Revenues Over (Under) Expenses	(442,952)	(941,466)	498,514		(1,656,494)	(346,703)	(594,762)		(68,575)	(872,891)		(2,946,370)

Revenues for Engineering are budgeted at \$4.8M for the 2024 fiscal year. Through the period, the department has received \$1.1M, which is \$119K or 10.1% less than the FY24 YTD Monthly Budget, due to decreased construction. FY24 department revenues are projected to be \$4.2M at year end, which is 88.5% of the FY24 Budget.



Expenses for Engineering are budgeted at \$5.2M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$2M, which is \$754K or 60.4% more than the FY24 YTD Monthly Budget. FY24 department expenses are projected to be \$7.2M, which is 137.3% of the FY24 Budget. This is due to salaries not being charged and allocated to capital projects as planned in the budget.



Employee Health Insurance Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	19,057,439	3,927,123	15,130,316	20.6%	16,687,602	3,501,335	425,789	12.2%	4,764,360	(837,236)	-17.6%	18,308,494
Interest on Investments	45,000	64,896	(19,896)	144.2%	45,000	106,640	(41,744)	-39.1%	11,250	53,646	476.9%	259,583
Other	-	-	-	0.0%	132,000	-	-	0.0%	-	-	0.0%	-
Operating Total	19,102,439	3,992,019	15,110,420	20.9%	16,864,602	3,607,974	384,045	10.6%	4,775,610	(783,591)	-16.4%	18,568,076
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	19,102,439	3,992,019	15,110,420	20.9%	16,864,602	3,607,974	384,045	10.6%	4,775,610	(783,591)	-16.4%	18,568,076
Expenses												
Operating												
Salaries and Wages	77,003	17,214	59,789	22.4%	76,854	22,576	(5,362)	-23.7%	16,227	988	6.1%	75,319
Employee Benefits	28,571	6,403	22,168	22.4%	25,628	5,628	775	13.8%	6,360	43	0.7%	28,446
Maintenance	14,000	-	14,000	0.0%	14,000	550	(550)	-100.0%	3,500	(3,500)	-100.0%	-
Purchased Professional Technical Services	2,466,013	731,119	1,734,894	29.6%	1,420,791	178,970	552,149	308.5%	616,503	114,616	18.6%	2,133,843
Supplies	4,500	-	4,500	0.0%	19,500	-	-	0.0%	1,125	(1,125)	-100.0%	13,959
Other Purchased Services	2,890	110	2,780	3.8%	2,890	-	110	0.0%	723	(613)	-84.8%	110
Purchased Property Services	1,024	-	1,024	0.0%	-	-	-	0.0%	256	(256)	-100.0%	6,242
Other	16,259,494	3,223,638	13,035,856	19.8%	15,299,094	4,506,685	(1,283,046)	-28.5%	4,064,874	(841,235)	-20.7%	16,921,878
Operating Total	18,853,495	3,978,485	14,875,010	21.1%	16,858,757	4,714,409	(735,924)	-15.6%	4,709,567	(731,082)	-15.5%	19,179,797
Non-Operating												
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	18,853,495	3,978,485	14,875,010	21.1%	16,858,757	4,714,409	(735,924)	-15.6%	4,709,567	(731,082)	-15.5%	19,179,797

Revenues for the Employee Health Insurance Fund are budgeted at \$19.1M for the 2024 fiscal year. Through the period, the department has received \$4M, which is \$784K or 16.4% less than the FY24 YTD Monthly Budget. This is due to the City’s contribution being less than the monthly budget due to contributions only occurring for filled positions throughout the year. At year-end a true-up contribution is made based on need based on the vacant positions and policy requirements. Revenues are projected to be \$18.6M, which is \$500K less than the budget.

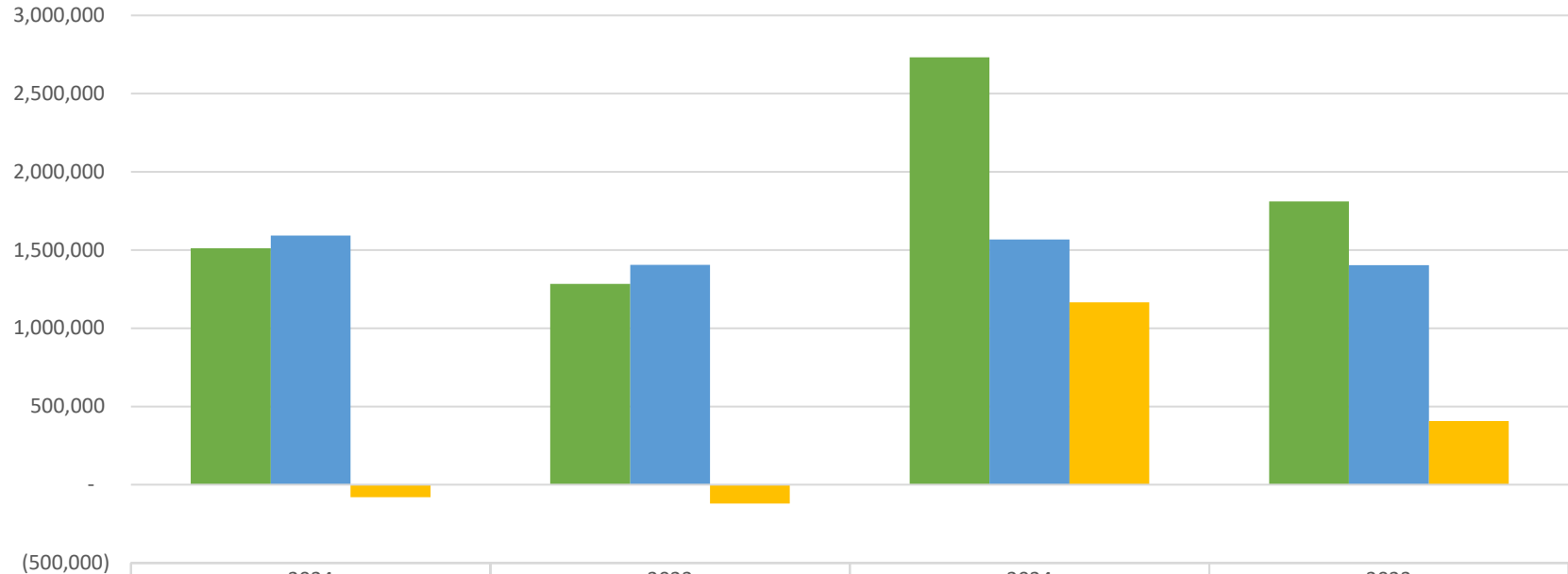
- Interest on Investment is \$65K through the period, which is \$54K or 476.9% over the FY24 YTD Monthly Budget due to the reversal of the FY23 year-end fair value adjustment for financial reporting purposes and higher interest rates.



Expenses for Employee Health Insurance Fund are budgeted at \$18.9M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$4M, which is \$731K or 15.5% less than the FY24 YTD Monthly Budget due to claims expense being lower than budget due to less high-cost claimants through the period. Expenses are projected to be \$19.2M which is \$300K more than budget.



Monthly Actuals vs. Monthly Budget



	Revenue		Health Insurance December		Expenses	
	2024	2023	2024	2023	2024	2023
■ Actuals	1,512,381	1,284,455	2,732,566	1,810,021		
■ Budget	1,591,806	1,405,327	1,566,771	1,404,233		
■ Variance	(79,425)	(120,873)	1,165,795	405,789		



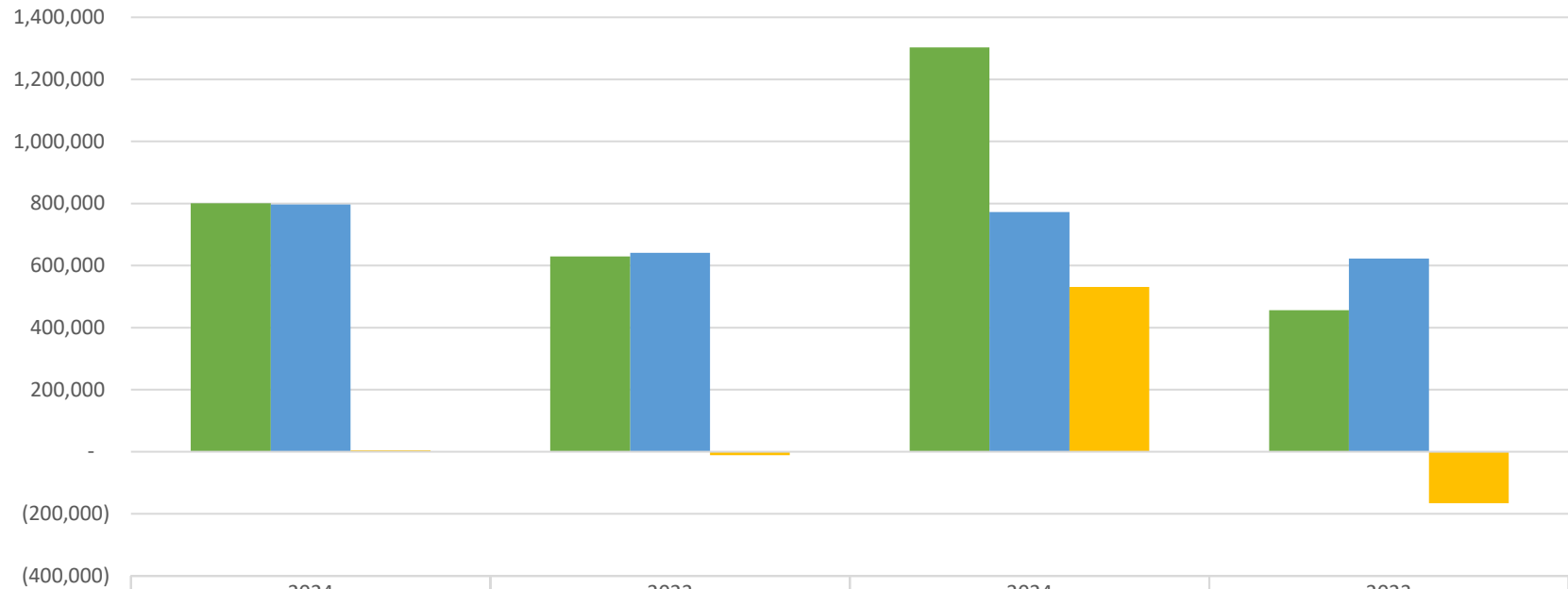
Information Technology Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	9,554,154	2,399,530	7,154,624	25.1%	7,691,911	1,888,727	510,803	27.0%	2,388,539	10,991	0.5%	9,598,120
Interest on Investments	2,000	755	1,245	37.8%	2,000	-	755	0.0%	167	589	353.2%	3,021
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	9,556,154	2,400,285	7,155,869	25.1%	7,693,911	1,888,727	511,558	27.1%	2,388,705	11,580	0.5%	9,601,141
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	9,556,154	2,400,285	7,155,869	25.1%	7,693,911	1,888,727	511,558	27.1%	2,388,705	11,580	0.5%	9,601,141
Expenses												
Operating												
Salaries and Wages	3,299,029	586,443	2,712,586	17.8%	2,478,897	485,372	101,071	20.8%	695,198	(108,755)	-15.6%	3,075,824
Employee Benefits	1,219,179	211,026	1,008,153	17.3%	840,386	156,787	54,239	34.6%	272,893	(61,867)	-22.7%	1,181,876
Maintenance	3,067,635	1,706,305	1,361,330	55.6%	2,714,554	1,104,391	601,913	54.5%	766,909	939,396	122.5%	3,127,792
Purchased Professional Technical Services	816,442	223,166	593,275	27.3%	367,936	49,977	173,190	346.5%	204,110	19,056	9.3%	513,455
Supplies	181,456	72,363	109,093	39.9%	166,732	46,710	25,653	54.9%	45,364	26,999	59.5%	234,540
Other Purchased Services	647,345	354,361	292,984	54.7%	604,466	99,612	254,749	255.7%	161,836	192,525	119.0%	816,755
Purchased Property Services	5,295	-	5,295	0.0%	-	1,001	(1,001)	-100.0%	1,324	(1,324)	-100.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	9,236,381	3,153,664	6,082,717	34.1%	7,172,971	1,943,850	1,209,814	62.2%	2,147,634	1,006,030	46.8%	8,950,242
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	503,731	174,231	329,500	34.6%	532,760	39,252	134,979	343.9%	125,933	48,298	38.4%	503,731
Indirect - Cost Allocation Overhead	257,206	64,301	192,905	25.0%	-	-	64,301	0.0%	64,302	(0)	0.0%	257,206
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	760,937	238,532	522,405	31.3%	532,760	39,252	199,281	507.7%	190,234	48,298	25.4%	760,937
Expenses Total	9,997,318	3,392,196	6,605,122	33.9%	7,705,731	1,983,102	1,409,094	71.1%	2,337,868	1,054,328	45.1%	9,711,179
Revenues Over (Under) Expenses	(441,164)	(991,911)	550,747	(0)	(11,820)	(94,375)	(897,536)	(0)	50,837	(1,042,748)	(0)	(110,038)

Revenues for Information Technology are budgeted at \$9.6M for the 2024 fiscal year. Through the period, the department has received \$2.4M, which is \$12K or 0.5% more than the FY24 YTD Monthly Budget. FY24 department revenues are projected to be \$9.6M at year end, which is 100% of the FY24 Budget.

Expenses for Information Technology are budgeted at \$10M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$3.4M, which is \$1.1M or 45.1% over the FY24 YTD Monthly Budget due to encumbrances for software licenses. Expenses are forecast to be \$9.7M or \$300K under budget.



Monthly Actuals vs. Monthly Budget



	Revenue		Information Technology		Expenses	
	2024	2023	2024	2023	2024	2023
■ Actuals	800,598	629,576	1,302,975	456,232	456,232	622,524
■ Budget	796,314	641,134	772,014	622,524	622,524	622,524
■ Variance	4,284	(11,558)	530,961	(166,292)	(166,292)	(166,292)



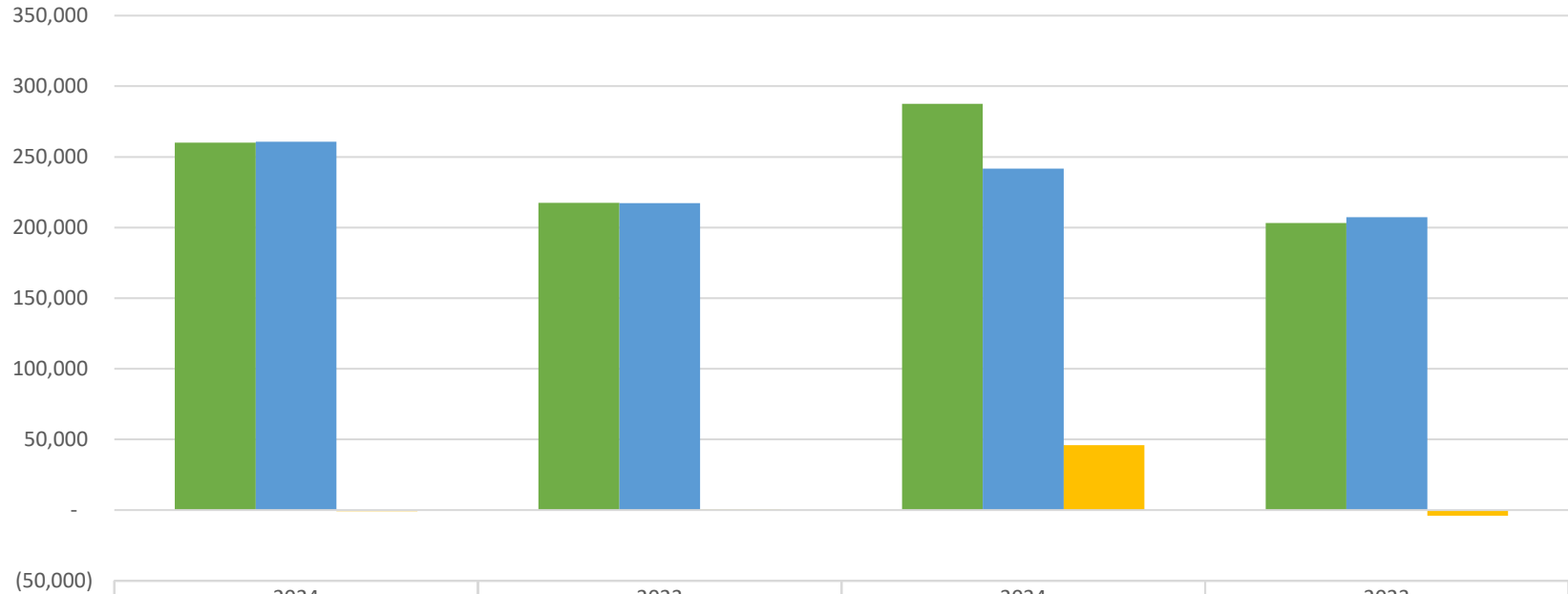
Fleet Fund												
	FY 2024 Budget	Year to Date Actuals	Remaining 2024 Budget	Utilized 2024 Budget %	FY 2023 Budget	FY 2023 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2024 YTD Monthly Budget	FY 2024 YTD Monthly Budget Variance	FY 2024 YTD Monthly Budget Variance %	FY 2024 Forecast
Revenues												
Operating												
Charges for Services	3,119,692	779,923	2,339,769	25.0%	2,600,000	652,042	127,881	19.6%	779,923	(0)	0.0%	3,119,692
Interest on Investments	4,000	-	4,000	0.0%	2,000	5,512	(5,512)	-100.0%	1,000	(1,000)	-100.0%	-
Other	4,900	2	4,898	0.0%	4,766	-	2	0.0%	1,225	(1,223)	-99.8%	8
Operating Total	3,128,592	779,925	2,348,667	24.9%	2,606,766	657,553	122,372	18.6%	782,148	(2,223)	-0.3%	3,119,700
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	3,128,592	779,925	2,348,667	24.9%	2,606,766	657,553	122,372	18.6%	782,148	(2,223)	-0.3%	3,119,700
Expenses												
Operating												
Salaries and Wages	1,728,666	376,003	1,352,663	21.8%	1,468,370	286,386	89,617	31.3%	364,278	11,724	3.2%	1,680,419
Employee Benefits	739,732	157,732	582,000	21.3%	585,928	114,212	43,521	38.1%	166,063	(8,331)	-5.0%	735,574
Maintenance	60,960	7,821	53,139	12.8%	54,502	14,316	(6,495)	-45.4%	15,240	(7,419)	-48.7%	31,673
Purchased Professional Technical Services	151,832	57,563	94,269	37.9%	153,108	45,356	12,207	26.9%	37,958	19,605	51.6%	146,935
Supplies	80,947	18,306	62,641	22.6%	71,311	18,622	(316)	-1.7%	20,237	(1,931)	-9.5%	73,225
Other Purchased Services	48,796	37,462	11,334	76.8%	35,164	18,896	18,566	98.3%	33,512	3,950	11.8%	64,596
Purchased Property Services	14,798	7,816	6,982	52.8%	13,998	2,719	5,097	187.5%	3,700	4,117	111.3%	31,264
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,825,731	662,703	2,163,029	23.5%	2,382,380	500,507	162,196	32.4%	640,988	21,715	3.4%	2,763,687
Non-Operating												
Capital Expenditures	50,000	44,854	5,146	89.7%	11,956	11,956	32,898	275.2%	12,500	32,354	258.8%	50,000
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	280,633	70,158	210,475	25.0%	289,197	72,299	(2,141)	-3.0%	70,158	(0)	0.0%	280,633
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Budget Purposes Only	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	330,633	115,012	215,621	34.8%	301,153	84,255	30,757	36.5%	82,658	32,354	39.1%	330,633
Expenses Total	3,156,364	777,715	2,378,649	24.6%	2,683,533	584,762	192,953	33.0%	723,646	54,069	7.5%	3,094,320

Revenues for Fleet are budgeted at \$3.1M for the 2024 fiscal year. Through the period, the department has received \$780K, which is \$2K or 0.3% less than the FY24 YTD Monthly Budget. FY24 department revenues are projected to be \$3.1M, which is almost 100% of the FY24 Budget.

Expenses for Fleet are budgeted at \$3.2M for the 2024 fiscal year. Through the period, the department has spent and encumbered \$778K, which is \$54K or 7.5% more than the FY24 YTD Monthly Budget. This is primarily due to the encumbrance for the purchase of a new column lift for the shop at the beginning of the fiscal year. Expenses are projected to be \$3.1M almost \$100K under budget.



Monthly Actuals vs. Monthly Budget



	Revenue		Fleet December		Expenses	
	2024	2023	2024	2023	2024	2023
■ Actuals	259,974	217,389	287,638	203,230		
■ Budget	260,706	217,222	241,748	207,358		
■ Variance	(732)	167	45,890	(4,128)		

