

SEPTEMBER FINANCIAL REPORT FISCAL YEAR 2023



City of Waco
Fiscal Management Services

October 30, 2023

Honorable Mayor and Members of Council,

I respectfully submit this monthly unaudited financial report for the month ending September 30, 2023. The actual expenditures for the funds include items that have been encumbered (placed on purchase orders). Investment earnings are high due to returning investments back to book value from the market value reduction as required by accounting standards for the year-end financial reporting. 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 \$191.7M. This is over the year-to-date budget of \$175.2M by \$16.5M or 9.4%. Revenues are \$13.1M or 7.3% higher compared to the same period of FY 22. \$191.7M was received in FY23, which is \$16.5M over the adopted budget, primarily due to Sales Tax (\$8.6M) and Interest on Investments (\$7.1M).
- Expenses through the period totaled \$186.2M. This is under the year-to-date monthly budget of \$193.2M by \$7.0M or 3.6%. Expenses are \$15.1M or 8.8% higher compared to the same period of FY 22 due to professional services, personnel costs, capital expenditures and transfers out.
- Based on FY 23 actuals, the utilization (drawdown) of fund balance of \$18.0 million will not occur. Instead fund balance will increase by \$5.5M.

Water Fund Highlights:

- Revenues through the period totaled \$67.6M. This is over the year-to-date budget of \$62.7M by \$4.9M or 7.8%, mostly due to charges for services and interest on investments. Charges for service is \$2.8M or 4.9% over budget through the period. Revenues are \$1.6M or 2.4% lower compared to the same period of FY 22. due to capital contributions (capital assets constructed that are turned over to the city for maintenance) for the year not being recorded yet. If the capital contributions in FY22 are excluded operating revenues increased \$5.9M year over year.
- Expenses through the period totaled \$62.3M. This is under the year-to-date budget of \$64.9M by \$2.6M or 4.0%. Expenses are \$4.4M or 7.7% higher as compared to the same period of FY 22 as a result of supply purchases, professional services, personnel costs, and maintenance. Operating expenses were \$484K under budget.
- Based on FY 23 revenues and expenditures, the planned drawdown in working capital of \$2.2M did not occur. Instead working capital increased by \$5.3M due to charges for services and interest earnings this year.



Wastewater Fund Highlights:

- Revenues through the period totaled \$45.6M. This is over the year-to-date budget of \$41.3M by \$4.3M or 10.3% due to increased charges for services and interest on investments. Revenues are \$7.3M or 13.8% lower through the period of FY 23 compared to the same period of FY 22 due to capital contributions (capital assets constructed that are turned over to the city for maintenance) for the year not being recorded yet. If the capital contributions in FY22 are excluded operating revenues increased \$3.5M compared to last year.
- Expenses through the period totaled \$42.1M. This is under the year-to-date budget of \$45.2M by \$3.1M or 6.8%. Expenses are \$2.4M or 6.2% higher through the period compared to the same period of last year, primarily a result of increased professional services, supplies, capital expenditures, and personnel costs. Expenses for FY 23 were \$3.1M under the adopted budget.
- Based on FY 23 revenues and expenditures, the planned utilization of working capital of \$3.9 million did not occur and instead fund balance will increase by \$3.5M.

WMARSS Fund Highlights:

- Revenues through the period totaled \$16.4M. This is over the year-to-date budget of \$15.0M by \$1.4M or 9.6%. This increase is primarily due to charges for service being \$865K over the year-to-date monthly budget from increased flows. Revenues are \$4.0M or 31.9% higher in FY23 compared to FY22 through the same period.
- Expenses through the period totaled \$12.7M. This is under the year-to-date budget of \$15.0M by \$2.3M or 15.6%. Expenses are \$2.0M or 18.4% higher as compared to the same period of FY 22.
- Based on FY 23 revenues and expenditures, working capital rose by \$3.8M, this is primarily due to a \$1.4M increase in revenue which comes from additional revenue tied to interest on investments and charges for services as well as reduced expenses of \$2.3M compared to budget.

Solid Waste Fund Highlights:

- Revenues through the period totaled \$33.2M. This is over the year-to-date budget of \$27.2M by \$6.0M or 22.1%. This is primarily from increased revenues generated through the landfill, commercial and residential divisions. Landfill has collected an additional \$4.4M, commercial has collected \$425K, Recycling has collected an additional \$48K and residential has collected an additional \$400K more than budget through the period. Revenues are \$5.3M or 19.1% higher compared to the same period of FY 22.
- Expenses through the period totaled \$29.4M. This is over the year-to-date budget of \$29.1M by \$322K or 1.1%. Expenses are \$6.9M or 31.0% higher compared to the same period of FY 22. \$29.4M was expensed in FY23, which is \$322K over budget.
- Based on FY 23 actuals, the planned utilization (drawdown) of working capital of \$1.9M will not occur, rather working capital will increase by \$3.8M.



Airport Fund Highlights:

- Revenues through the period totaled \$3.0M. This is over the year-to-date budget of \$3.0M by \$38K or 1.3%. Revenues are \$306K or 9.3% lower as compared to the same period of FY 22.
- Expenses through the period totaled \$4.7M. This is over the year-to-date budget of \$4.6M by \$64K or 1.4%. This is primarily due to increased personnel costs related to the Administrative Service Manager. Expenses are \$1.5M or 48.6% higher compared to the same period of FY 22 due to increased personnel costs, professional services, transfers out for CIP, maintenance activities, and interdepartmental billings (Aircraft Rescue and Fire Fighting Services).
- Based on FY 23 actuals, the planned drawdown of working capital of \$1.6M will occur.
- Cost Recovery for FY23 is 25.0%.

Convention Services Fund Highlights:

- Revenues through the period totaled \$8.7M. This is over the year-to-date budget of \$6.4M by \$2.3M or 35.7%. Revenues are \$1.2M or 16.1% higher through the period as compared to the same period of FY 22. This is primarily due to higher hotel motel tax revenues, charges for services and interest on investments for the current fiscal year.
- Expenses through the period totaled \$6.9M. This is under the year-to-date budget of \$7.5M by \$630K or 8.4%. This is primarily due to vacancies in the Fund and reduced building maintenance costs. Expenses are \$750K or 12.2% higher through this period as compared to the same period of FY 22, primarily due to increased salaries, benefits and temp labor costs.
- Based on FY 23 actuals, the planned utilization of working capital of \$1.1M will not occur rather working capital will increase by \$1.8M.
- Cost Recovery for FY23 is 125.6%.



Texas Ranger Hall of Fame Fund Highlights:

- Revenues through the period totaled \$2.1M. This is over the year-to-date budget of \$1.9M by \$130K or 6.7%. Revenues are \$622K or 42.8% higher as compared to the same period of FY 22 due to overall higher operating revenues and an increase in the General Fund transfer in for the Knox Deck and Roof Replacement projects.
- Expenses through the period totaled \$1.8M. This is under the year-to-date budget of \$2.2M by \$363K or 16.6%. Expenses are \$23K or 1.3% higher as compared to the same period of FY 22 because of increased personnel costs, other, inventory purchases, and professional services.
- Based on FY 23 actuals, the planned utilization of working capital of \$245K will not occur and instead working capital will increase by \$248K.
- Cost Recovery for FY23 is 45.2%.

Zoo Fund Highlights:

- Revenues through the period totaled \$7.8M. This is under the year-to-date budget of \$8.1M by \$238K or 2.9%. This is due to decreased revenue received from net merchandise sales (\$646K) offset by interest on investments and other, insurance recoveries. Revenues are \$2.0M or 34.2% higher as compared to the same period of FY 22, primarily due to a transfer in of funds from the General Fund to cover increased water and sewer charges because of improved metering.
- Expenses through the period totaled \$9.0M. This is under the year-to-date budget of \$10.0M by \$988K or 9.9%. Expenses are \$2.8M or 44.9% higher as compared to the same period of FY 22, primarily due to increased costs of water utilities at the Zoo, as well as salaries and capital expenditure costs.
- Based on FY 23 actuals, the planned drawdown of working capital of \$1.9M will decrease to \$1.2M.
- Cost Recovery for FY23 is 48.7%.

Cottonwood Golf Fund Highlights:

- Revenues through the period totaled \$3.5M. This is over the year-to-date budget of \$3.0M by \$461K or 15.3%. Revenues are \$864K or 33.1% higher as compared to the same period of FY 22 due to increased charges for services and sales of merchandise and the return of the General Fund Transfer.
- Expenses through the period totaled \$2.9M. This is under the year-to-date budget of \$2.9M by \$41K or 1.4%. Expenses are \$563K or 24.0% higher as compared to the same period of FY 22 primarily due to Temp services and capital expenditures.
- Based on FY 23 actuals, the planned increase of working capital of \$59K will increase to \$560K.
- Cost Recovery before FY23 is 102.1%.



Drainage Fund Highlights:

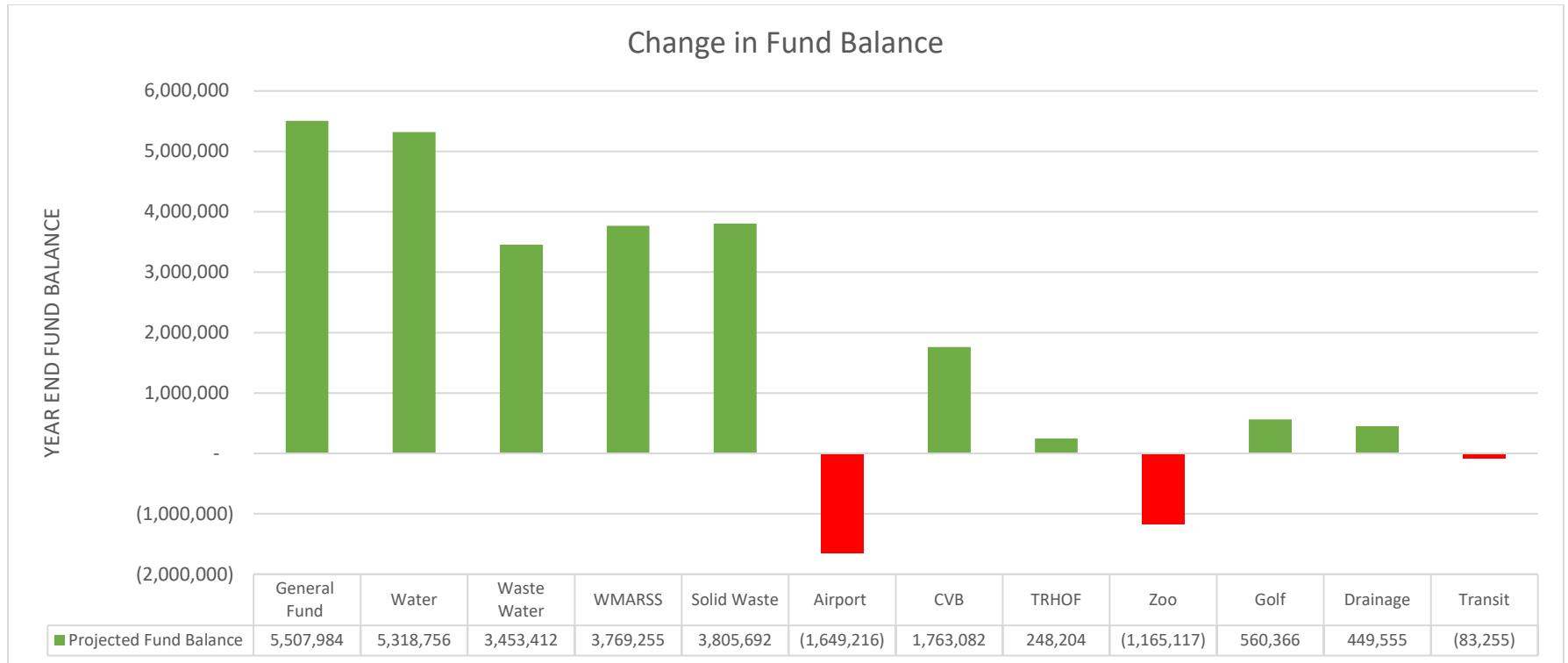
- Revenues through the period totaled \$6.7M. This is under the year-to-date budget of \$7.4M by \$656K or 8.9%. Revenues are \$916K or 15.8% higher than in the same period in FY 22, due to a rate increase of \$0.10 per equivalent residential unit (ERU), licenses and permits revenue, and interest on investments.
- Expenses through the period totaled \$6.3M. This is under the year-to-date budget of \$7.8M by \$1.5M or 19.7%. Expenses are \$3.1M or 98.9% higher as compared to the same period of FY22. This is only the second full year of operations of the Drainage utility, and it is still in its start-up phase.
- Based on FY 23 actual revenues and expenses, the planned drawdown of working capital of \$429K will not occur and working capital will increase by \$450K.

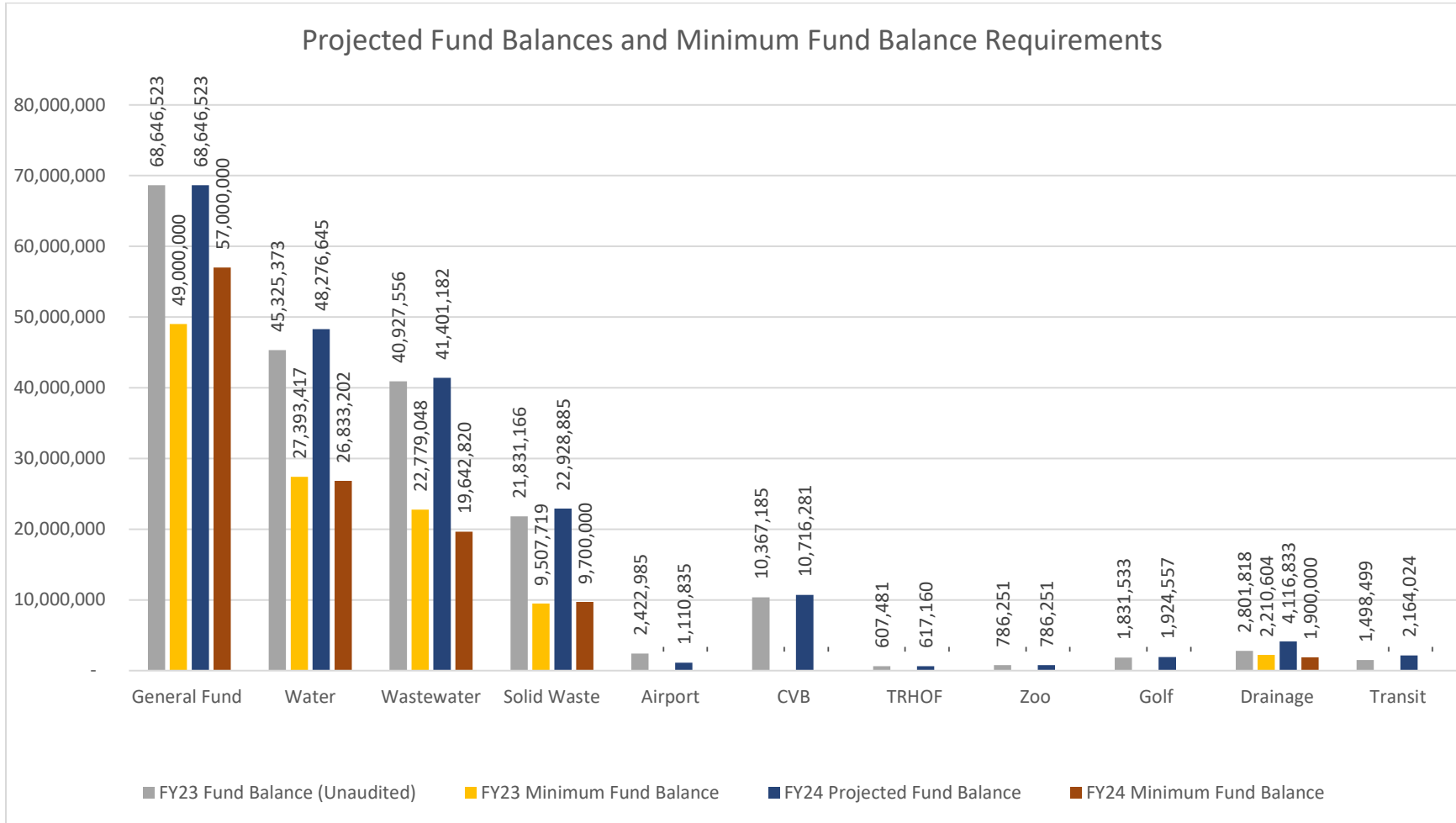
Waco Transit System Fund Highlights:

- Revenues through the period totaled \$8.7M. This is under the year-to-date budget of \$9.3M by \$651K or 7.0%. Revenues are \$892K or 11.5% higher than in the same period in FY 22, due to additional intergovernmental revenue.
- Expenses through the period totaled \$8.8M. This is under the year-to-date budget of \$10.3M by \$1.5M or 15.0%. Expenses are \$1.7M or 23.7% higher as compared to the same period of FY22, primarily a result of increased capital expenses.
- Based on FY 23 actuals, the planned drawdown of working capital of \$977K will decrease to \$83K.
- Cost Recovery for Waco Transit Fund absent grants for FY23 is 27.7%.



Change in Fund Balance





Please contact me if you have any questions or comments about this report.

Respectfully,

Nicholas Szopy

Chief Financial Officer



General Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Property Tax	77,669,584	77,718,128	(48,544)	100.1%	73,750,834	73,155,490	4,562,638	6.2%	77,669,584	48,544	0.1%	77,718,128
Sales Tax	47,140,406	55,707,447	(8,567,041)	118.2%	43,600,094	53,307,957	2,399,489	4.5%	47,140,406	8,567,041	18.2%	55,707,447
Business and occupation Fees	9,640,987	10,545,575	(904,588)	109.4%	9,269,050	10,312,065	233,510	2.3%	9,640,987	904,588	9.4%	10,545,575
Taxes (PILOT)	5,905,216	5,905,216	0	100.0%	5,625,185	5,625,185	280,031	5.0%	5,905,216	(0)	0.0%	5,905,216
Business and occupation Fees (Enterprise Funds)	5,500,000	5,360,527	139,473	97.5%	4,907,565	5,515,628	(155,101)	-2.8%	5,500,000	(139,473)	-2.5%	5,360,527
Other	4,371,442	2,984,063	1,387,379	68.3%	2,544,795	2,759,698	224,365	8.1%	4,371,442	(1,387,379)	-31.7%	2,984,063
Intergovernmental	2,744,899	3,376,333	(631,434)	123.0%	2,541,693	2,880,721	495,612	17.2%	2,744,899	631,434	23.0%	3,376,333
Licenses and Permits	2,729,917	3,258,403	(528,486)	119.4%	2,378,833	3,007,110	251,293	8.4%	2,729,917	528,486	19.4%	3,258,403
Charges for Services	1,950,223	1,976,152	(25,929)	101.3%	1,703,920	1,687,839	288,313	17.1%	1,950,223	25,929	1.3%	1,976,152
Fines	1,492,426	1,464,762	27,664	98.1%	1,569,425	1,473,560	(8,798)	-0.6%	1,492,426	(27,664)	-1.9%	1,464,762
Interest on Investments	1,245,000	8,392,283	(7,147,283)	674.1%	122,000	1,036,356	7,355,927	709.8%	1,245,000	7,147,283	574.1%	8,392,283
Net Merchandise Sale	332,300	438,020	(105,720)	131.8%	217,766	401,002	37,018	9.2%	332,300	105,720	31.8%	438,020
Contributions	719,500	695,267	24,233	96.6%	75,616	701,928	(6,661)	-0.9%	719,500	(24,233)	-3.4%	695,267
Operating Total	161,441,900	177,822,175	(16,380,275)	110.1%	148,306,776	161,864,540	15,957,636	9.9%	161,441,900	16,380,275	10.1%	177,822,175
Non-Operating												
Interdepartmental Billing	3,478,064	3,505,769	(27,705)	100.8%	3,239,002	3,283,247	222,522	6.8%	3,478,064	27,705	0.8%	3,505,769
Indirect - Cost Allocation Overhead	10,223,730	10,321,799	(98,069)	101.0%	9,879,790	9,947,662	374,138	3.8%	10,223,730	98,069	1.0%	10,321,799
Transfers In	50,000	50,000	(0)	100.0%	3,530,000	3,530,000	(3,480,000)	-98.6%	50,000	0	0.0%	50,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	13,751,794	13,877,569	(125,775)	100.9%	16,648,792	16,760,909	(2,883,340)	-17.2%	13,751,794	125,775	0.9%	13,877,569
Revenues Total	175,193,694	191,699,744	(16,506,050)	109.4%	164,955,568	178,625,449	13,074,295	7.3%	175,193,694	16,506,050	9.4%	191,699,744
Expenses												
Operating												
Salaries and Wages	80,517,816	80,043,479	474,337	99.4%	74,799,324	74,717,107	5,326,372	7.1%	80,517,816	(474,337)	-0.6%	80,043,479
Employee Benefits	29,900,082	28,691,396	1,208,686	96.0%	27,534,300	26,183,608	2,507,788	9.6%	29,900,082	(1,208,686)	-4.0%	28,691,396
Maintenance	7,978,961	6,831,798	1,147,163	85.6%	11,361,537	9,644,343	(2,812,545)	-29.2%	7,978,961	(1,147,163)	-14.4%	6,831,798
Purchased Professional Technical Services	16,116,308	14,807,210	1,309,098	91.9%	11,340,770	8,957,780	5,849,430	65.3%	16,116,308	(1,309,098)	-8.1%	14,807,210
Supplies	9,872,941	10,113,329	(240,388)	102.4%	7,950,627	8,398,823	1,714,506	20.4%	9,872,941	240,388	2.4%	10,113,329
Other Purchased Services	4,520,615	4,562,634	(42,019)	100.9%	4,825,586	5,053,309	(490,676)	-9.7%	4,520,615	42,019	0.9%	4,562,634
Contracts with Others	4,404,273	2,761,947	1,642,326	62.7%	3,465,246	3,054,093	(292,146)	-9.6%	4,404,273	(1,642,326)	-37.3%	2,761,947
Purchased Property Services	1,700,546	1,533,260	167,286	90.2%	1,352,119	1,503,472	29,788	2.0%	1,700,546	(167,286)	-9.8%	1,533,260
Other	1,002,665	762,688	239,977	76.1%	934,726	691,318	71,370	10.3%	1,002,665	(239,977)	-23.9%	762,688
Operating Total	156,014,207	150,107,741	5,906,466	96.2%	143,564,235	138,203,853	11,903,888	8.6%	156,014,207	(5,906,466)	-3.8%	150,107,741
Non-Operating												
Transfers Out	16,887,646	16,332,858	554,788	96.7%	10,566,436	10,301,876	6,030,983	58.5%	16,887,646	(554,788)	-3.3%	16,332,858
Transfers Out - Cash CIP	15,679,016	14,561,215	1,117,800	92.9%	19,800,000	19,800,000	(5,238,785)	-26.5%	15,679,016	(1,117,800)	-7.1%	14,561,215
Capital Expenditures	4,439,517	5,009,977	(570,461)	112.8%	5,907,154	2,447,618	2,562,359	104.7%	4,439,517	570,461	12.8%	5,009,977
Interdepartmental Billing	2,324	2,324	-	100.0%	333	331	1,993	601.7%	2,324	-	0.0%	2,324
Indirect - Cost Allocation Overhead	199,175	177,644	21,531	89.2%	136,671	205,019	(27,375)	-13.4%	199,175	(21,531)	-10.8%	177,644
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchasing Card Default	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	172,865	(172,865)	-100.0%	-	-	0.0%	-
Non-Operating Total	37,207,677	36,084,019	1,123,658	97.0%	36,410,594	32,927,709	3,156,310	9.6%	37,207,677	(1,123,658)	-3.0%	36,084,019
Expenses Total	193,221,884	186,191,760	7,030,124	96.4%	179,974,829	171,131,562	15,060,198	8.8%	193,221,884	(7,030,124)	-3.6%	186,191,760
Revenues Over/(Under) Expenses	(18,028,190)	5,507,984	(23,536,174)		(15,019,261)	7,493,887	(1,985,903)		(18,028,190)	23,536,174		5,507,984



Revenues for the General Fund are budgeted at \$175.2M for the 2023 fiscal year. The city has collected \$191.7M which is \$16.5M (9.42%) more than budgeted. This is an increase of \$13.1M compared to last year. Property tax revenues increased by \$4.6M from this time last year. Sales tax increased \$2.4M over the prior year.

Operating revenues totaled \$177.8M, which is an increase of \$16.0M compared to last year. Property Tax is the largest source of revenue for the City. The City has budgeted \$77.7M for the fiscal year, this is an increase from last year’s budget of \$73.8M. 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 \$77.7M, or 100.1% of the budget through the period.

The second largest source is sales tax. The city has budgeted \$47.1M, an increase from the \$43.6M budgeted for the previous year. The city has collected \$55.7M which is \$8.6M (18.26%) more than budgeted accounting for about one-half of total revenues above budget (\$16.5M). 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. For example, October receipts (August Sales) increased by 2.70% over the prior year whereas year-over-year inflation came in at 3.7%, a net real decline of 1.0%. 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 77% of budgeted operating revenues.

Expenses for the General Fund are budgeted at \$193.2M for the 2023 fiscal year. The fund has spent and encumbered \$186.2M (96.38%) of the total budget amount-- savings of approximately \$7M (3.62%). This \$186.2M total is a \$15.1M increase compared to the same period of FY 22 due to professional services, personnel costs, and capital expenditures.

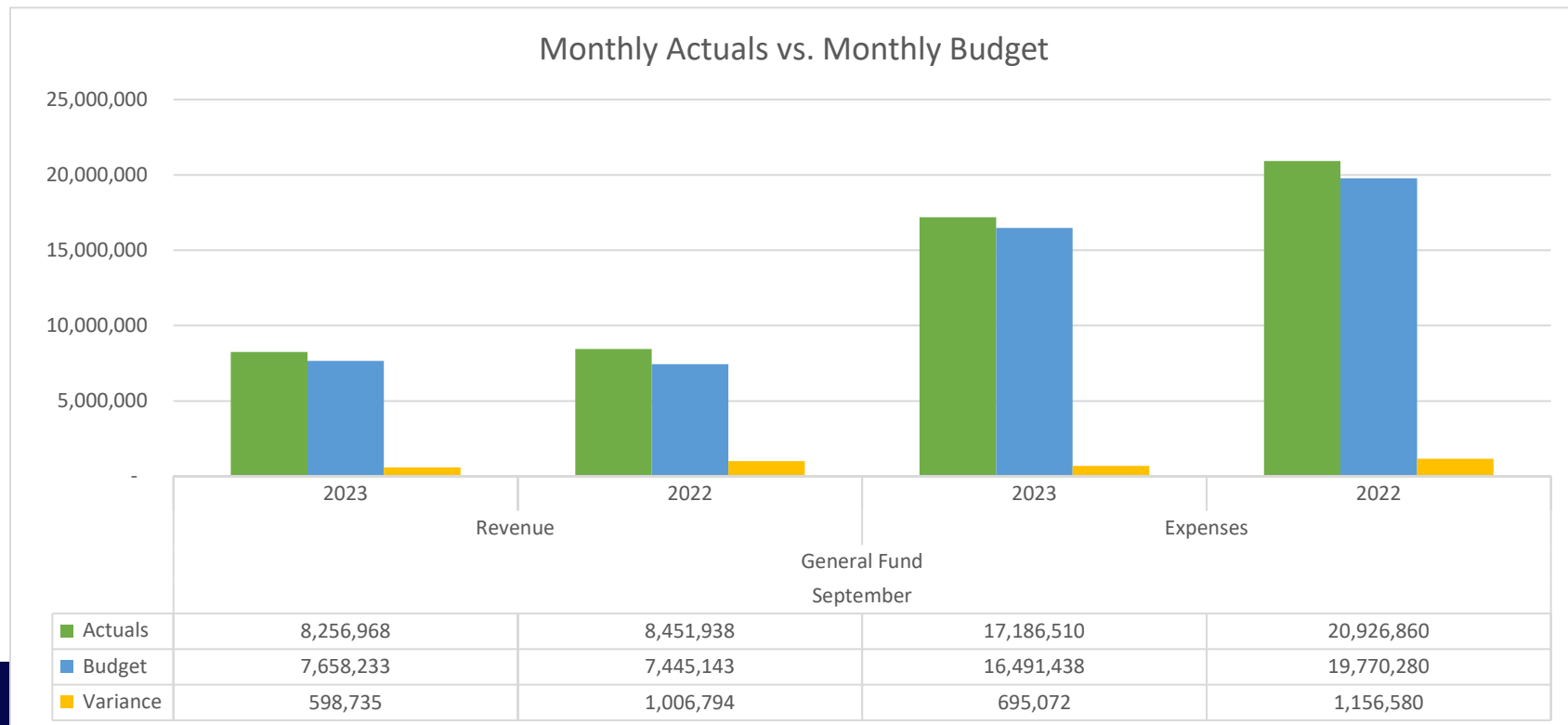
The Fund was projected to end the year with a positive \$3,906,714 Fund Balance and based on actuals will end the year at \$5,507,984. This variation from the forecast is primarily due to decreased spending from all categories except for Salaries and Benefits. Further, we expect to assign \$156K for neighborhood grants as part of the year-end financials (carryforward unspent and unencumbered budget for the program), as well as



\$284K for the We All Win program funded by excess sales tax collections, and \$1.6M for the Employee Health Insurance Fund to be compliant with our financial policies as well as from the claims exceeding the actuarial based budget by over \$2M.

The top three operational expenses are:

- Salaries and Wages, the largest expense category in the General Fund, totaled \$80.0M, which is an increase of about \$5.3M compared to last year. This is a result of increased wages for employees across the city. This category is under the budgeted amount of \$80.5M by \$474K or 0.6% due to vacant positions across the fund.
- Employee Benefits totaled \$28.7M, which is an increase of \$2.5M compared to last year. This category is under the budgeted amount of \$29.9M by \$1.2M or 4.0% 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, the third largest expense, totaled \$14.8M, which is an increase of \$5.8M compared to last year. This category is under the budgeted amount of \$16.1M by \$1.3M or 8.1% due to reduced expenses from special services accounts for multiple departments including Public Works, Development Services, and Police.



General Fund - Administrative Services												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Contributions	-	-	-	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	2,794,844	2,419,386	375,458	86.6%	2,122,752	2,041,843	377,543	18.5%	2,794,844	(375,458)	-13.4%	2,419,386
Employee Benefits	716,755	631,107	85,648	88.1%	542,360	524,123	106,983	20.4%	716,755	(85,648)	-11.9%	631,107
Maintenance	-	10,453	(10,453)	0.0%	-	31,095	(20,642)	-66.4%	-	10,453	0.0%	10,453
Purchased Professional Technical Services	309,264	184,943	124,321	59.8%	325,696	417,938	(232,994)	-55.7%	309,264	(124,321)	-40.2%	184,943
Supplies	96,744	194,739	(97,995)	201.3%	113,337	192,501	2,239	1.2%	96,744	97,995	101.3%	194,739
Other Purchased Services	361,100	344,520	16,580	95.4%	510,755	541,308	(196,788)	-36.4%	361,100	(16,580)	-4.6%	344,520
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	40,770	32,609	8,162	80.0%	39,000	51,659	(19,050)	-36.9%	40,770	(8,162)	-20.0%	32,609
Other	218,329	79,711	138,618	36.5%	218,329	-	79,711	0.0%	218,329	(138,618)	-63.5%	79,711
Operating Total	4,537,806	3,897,468	640,338	85.9%	3,872,229	3,800,466	97,002	2.6%	4,537,806	(640,338)	-14.1%	3,897,468
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	19,348	(19,348)	-100.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	19,348	(19,348)	-100.0%	-	-	0.0%	-
Expenses Total	4,537,806	3,897,468	640,338	85.9%	3,872,229	3,819,814	77,654	2.0%	4,537,806	(640,338)	-14.1%	3,897,468
Revenues Over/(Under) Expenses	(4,537,806)	(3,897,468)	(640,338)		(3,872,229)	(3,819,814)	(77,654)		(4,537,806)	640,338		(3,897,468)

Expenses for the Administrative Services department are budgeted at \$4.5M for the 2023 fiscal year. The department has spent and encumbered \$3.9M, which is \$640K or 14.1% less than the FY23 Budget or 85.9% of the FY23 budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages totaled \$2.4M. This category is under the budgeted amount of \$2.8M by \$375K or 13.4% due to vacant positions across the department.
- Employee Benefits totaled \$631K. This category is under the budgeted amount of \$717K by \$86K or 11.9% due to vacant positions across the department.
- Supplies total \$195K. This category is over the budgeted amount of \$97K by \$98K or 101.3% due to software purchases, Enviso, and conferences.
- Purchased Professional Technical Services total \$185K. This category is under the budgeted amount of \$309K by \$124K or 40.2% due to lower consulting costs for the year as well as charging the transit low/zero emission propulsion study to the Waco Transit System fund.



- Other total \$80K. This category is under the budgeted amount of \$218K by \$139K or 63.5% due to not using contingency budget.



General Fund - Economic Development												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Other	500	150	350	30.0%	1,000	-	150	0.0%	500	(350)	-70.0%	150
Operating Total	500	150	350	30.0%	1,000	-	150	0.0%	500	(350)	-70.0%	150
Revenues Total	500	150	350	30.0%	1,000	-	150	0.0%	500	(350)	-70.0%	150
Expenses												
Operating												
Salaries and Wages	428,577	427,255	1,322	99.7%	465,362	269,548	157,707	58.5%	428,577	(1,322)	-0.3%	427,255
Employee Benefits	130,232	128,813	1,419	98.9%	139,758	81,037	47,776	59.0%	130,232	(1,419)	-1.1%	128,813
Maintenance	-	170	(170)	0.0%	-	213	(43)	-20.4%	-	170	0.0%	170
Purchased Professional Technical Services	47,524	83,547	(36,023)	175.8%	539,356	335,775	(252,228)	-75.1%	47,524	36,023	75.8%	83,547
Supplies	31,555	43,828	(12,273)	138.9%	31,650	35,563	8,266	23.2%	31,555	12,273	38.9%	43,828
Other Purchased Services	34,602	40,360	(5,758)	116.6%	37,793	37,455	2,905	7.8%	34,602	5,758	16.6%	40,360
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	53,460	65,990	(12,530)	123.4%	3,150	24,480	41,510	169.6%	53,460	12,530	23.4%	65,990
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	725,950	789,964	(64,013)	108.8%	1,217,069	784,071	5,893	0.8%	725,950	64,013	8.8%	789,964
Non-Operating												
Capital Expenditures	-	-	-	0.0%	3,360,000	729,572	(729,572)	-100.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	3,360,000	729,572	(729,572)	-100.0%	-	-	0.0%	-
Expenses Total	725,950	789,964	(64,013)	108.8%	4,577,069	1,513,643	(723,679)	-47.8%	725,950	64,013	8.8%	789,964

Expenses for Economic Development are budgeted at \$726K for the 2023 fiscal year. The department has spent and encumbered \$790K, which is \$64K or 8.8% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Purchased Professional Technical Services total \$84K. This category is over the budgeted amount of \$48K by \$36K or 75.8% due to purchases for the Retail Coach contracts and increased costs for office furniture at the Roosevelt Tower.
- Purchased Property Services total \$66K. This category is over the budgeted amount of \$53K by \$13K or 23.4% due to increased costs for rent.
- Supplies total \$44K. This category is over the budgeted amount of \$32K by \$12K or 38.9% due to increased costs for the Placer and ED Project software applications and business lunches (approximately \$7K over budget).



General Fund - Neighborhood Engagement												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	213,997	212,764	1,233	99.4%	184,877	191,946	20,817	10.8%	213,997	(1,233)	-0.6%	212,764
Employee Benefits	65,050	64,203	847	98.7%	57,777	58,695	5,508	9.4%	65,050	(847)	-1.3%	64,203
Maintenance	-	1,271	(1,271)	0.0%	-	191	1,080	565.2%	-	1,271	0.0%	1,271
Purchased Professional Technical Services	26,657	7,543	19,114	28.3%	10,800	56	7,487	13412.3%	26,657	(19,114)	-71.7%	7,543
Supplies	16,850	13,508	3,342	80.2%	8,000	5,972	7,536	126.2%	16,850	(3,342)	-19.8%	13,508
Other Purchased Services	20,567	23,760	(3,193)	115.5%	10,181	3,907	19,853	508.2%	20,567	3,193	15.5%	23,760
Contracts with Others	186,522	30,977	155,545	16.6%	177,140	90,618	(59,641)	-65.8%	186,522	(155,545)	-83.4%	30,977
Purchased Property Services	-	9,323	(9,323)	0.0%	2,500	756	8,567	1133.2%	-	9,323	0.0%	9,323
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	529,643	363,349	166,294	68.6%	451,275	352,141	11,208	3.2%	529,643	(166,294)	-31.4%	363,349
Expenses Total	529,643	380,082	149,561	71.8%	451,275	352,141	27,941	7.9%	529,643	(149,561)	-28.2%	380,082

Expenses for Neighborhood Engagement are budgeted at \$530K for the 2023 fiscal year. The department has spent and encumbered \$380K, which is \$150K or 28.2% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Purchased Professional Technical Services total \$8K. This category is under the budgeted amount of \$27K by \$19K or 71.7% due to Neighborhood services charging for City Academy costs out of a different account.
- Contracts with Others total \$31K. This category is under the budgeted amount of \$187K by \$156K or 83.4%. These unspent funds will be reappropriated in Fiscal Year 2023-2024 to continue providing neighborhood grants as planned.



General Fund - City Secretary												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	460,361	412,515	47,846	89.6%	424,501	326,721	85,794	26.3%	460,361	(47,846)	-10.4%	412,515
Employee Benefits	161,770	149,172	12,598	92.2%	151,291	112,217	36,955	32.9%	161,770	(12,598)	-7.8%	149,172
Maintenance	35,065	5,142	29,923	14.7%	35,065	38,428	(33,285)	-86.6%	35,065	(29,923)	-85.3%	5,142
Purchased Professional Technical Services	127,350	53,531	73,819	42.0%	127,357	99,806	(46,275)	-46.4%	127,350	(73,819)	-58.0%	53,531
Supplies	119,267	102,372	16,895	85.8%	88,112	22,587	79,785	353.2%	119,267	(16,895)	-14.2%	102,372
Other Purchased Services	35,583	40,271	(4,688)	113.2%	37,518	26,982	13,289	49.2%	35,583	4,688	13.2%	40,271
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	939,396	763,004	176,392	81.2%	863,844	626,741	136,263	21.7%	939,396	(176,392)	-18.8%	763,004
Non-Operating												
Capital Expenditures	32,467	32,467	-	100.0%	32,500	-	32,467	0.0%	32,467	-	0.0%	32,467
Non-Operating Total	32,467	32,467	-	100.0%	32,500	-	32,467	0.0%	32,467	-	0.0%	32,467
Expenses Total	971,863	795,471	176,392	81.9%	896,344	626,741	168,731	26.9%	971,863	(176,392)	-18.1%	795,471

Expenses for City Secretary are budgeted at \$972K for the 2023 fiscal year. The department has spent and encumbered \$795K, which is \$176K or 18.1% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages are \$413K, which is under the FY23 Budget by \$48K or 10.4% due to vacancies.
- Maintenance expenses are \$5K, which is under the FY23 Budget by \$30K or 85.3% due to a shift of subscription services from the Maintenance category to Other Purchased Services.
- Purchased Professional Technical Services are \$54K, which is under the FY23 Budget by \$74K or 58% due to decreases in election expenses and temp services.
- Supplies are \$102K, which is under the FY23 Budget by \$17K or 14.2% due to decreases in software expenses.



General Fund - Fiscal Management Service												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	2,846,551	2,705,680	140,871	95.1%	2,663,963	2,520,651	185,030	7.3%	2,846,551	(140,871)	-4.9%	2,705,680
Employee Benefits	936,724	890,555	46,169	95.1%	873,539	813,710	76,846	9.4%	936,724	(46,169)	-4.9%	890,555
Maintenance	166,602	86,151	80,451	51.7%	166,602	142,334	(56,183)	-39.5%	166,602	(80,451)	-48.3%	86,151
Purchased Professional Technical Services	142,584	145,493	(2,910)	102.0%	164,678	196,168	(50,675)	-25.8%	142,584	2,910	2.0%	145,493
Supplies	39,635	44,520	(4,885)	112.3%	40,367	33,928	10,592	31.2%	39,635	4,885	12.3%	44,520
Other Purchased Services	90,620	81,051	9,569	89.4%	80,506	53,829	27,222	50.6%	90,620	(9,569)	-10.6%	81,051
Purchased Property Services	54,074	41,509	12,565	76.8%	750	15,853	25,656	161.8%	54,074	(12,565)	-23.2%	41,509
Other	78,000	76,819	1,181	98.5%	78,000	60,675	16,144	26.6%	78,000	(1,181)	-1.5%	76,819
Operating Total	4,354,790	4,071,779	283,011	93.5%	4,068,406	3,837,148	234,631	6.1%	4,354,790	(283,011)	-6.5%	4,071,779
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	609	609	-	100.0%	53	53	556	1048.2%	609	-	0.0%	609
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchasing Card Default	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	609	609	-	100.0%	53	53	556	1048.2%	609	-	0.0%	609
Expenses Total	4,355,399	4,072,388	283,011	93.5%	4,068,459	3,837,201	235,187	6.1%	4,355,399	(283,011)	-6.5%	4,072,388

Expenses for Finance are budgeted at \$4.4M for the 2023 fiscal year. The department has spent and encumbered \$4.1M, which is \$283K or 6.5% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Maintenance totaled \$86K. This category is under the FY23 budgeted amount of \$167K by \$80K or 48.3% due to cancelling the OpenGov budget software contract.
- Purchased Property Services total \$42K. This category is under the FY23 budgeted amount of \$54K by \$13K or 23.2% due to cost savings from travel and training and cell phones.



General Fund - Legal												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	1,268,756	1,209,935	58,821	95.4%	1,117,679	1,053,126	156,809	14.9%	1,268,756	(58,821)	-4.6%	1,209,935
Employee Benefits	378,137	355,709	22,428	94.1%	336,334	302,436	53,273	17.6%	378,137	(22,428)	-5.9%	355,709
Maintenance	2,085	640	1,445	30.7%	1,260	179	461	257.3%	2,085	(1,445)	-69.3%	640
Purchased Professional Technical Services	4,450	612	3,838	13.7%	4,450	130	482	370.5%	4,450	(3,838)	-86.3%	612
Supplies	44,905	32,723	12,182	72.9%	44,743	34,151	(1,428)	-4.2%	44,905	(12,182)	-27.1%	32,723
Other Purchased Services	39,538	28,252	11,286	71.5%	33,974	28,119	133	0.5%	39,538	(11,286)	-28.5%	28,252
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,737,871	1,627,870	110,001	93.7%	1,538,440	1,418,141	209,729	14.8%	1,737,871	(110,001)	-6.3%	1,627,870
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	1,737,871	1,627,870	110,001	93.7%	1,538,440	1,418,141	209,729	14.8%	1,737,871	(110,001)	-6.3%	1,627,870

Expenses for Legal Services are budgeted at \$1.7M for the 2023 fiscal year. The department has spent and encumbered \$1.6M, which is \$110K or 6.3% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Supplies are \$33K, which is \$12K or 27.1% over the FY23 Budget due to lower costs for books and publishing.
- Other Purchased Services is \$28K, which is \$11K or 28.5% under the FY23 Budget due to lower costs for travel training.



General Fund - Development Services												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Business and occupation Fees	110,987	78,656	32,331	70.9%	96,354	116,068	(37,411)	-32.2%	110,987	(32,331)	-29.1%	78,656
Charges for Services	69,249	82,548	(13,299)	119.2%	-	-	82,548	0.0%	69,249	13,299	19.2%	82,548
Fines	3,561	59,401	(55,840)	1668.1%	-	-	59,401	0.0%	3,561	55,840	1568.1%	59,401
Licenses and Permits	2,645,099	3,178,306	(533,207)	120.2%	2,294,015	2,955,611	222,694	7.5%	2,645,099	533,207	20.2%	3,178,306
Other	2,200	450	1,750	20.5%	300	450	0	0.0%	2,200	(1,750)	-79.5%	450
Operating Total	2,831,096	3,399,361	(568,265)	120.1%	2,390,669	3,072,129	327,232	10.7%	2,831,096	568,265	20.1%	3,399,361
Non-Operating												
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	2,831,096	3,399,361	(568,265)	120.1%	2,390,669	3,072,129	327,232	10.7%	2,831,096	568,265	20.1%	3,399,361
Expenses												
Operating												
Salaries and Wages	2,792,518	2,614,461	178,057	93.6%	1,848,632	1,785,529	828,933	46.4%	2,792,518	(178,057)	-6.4%	2,614,461
Employee Benefits	1,013,332	964,034	49,298	95.1%	652,618	610,559	353,475	57.9%	1,013,332	(49,298)	-4.9%	964,034
Maintenance	26,190	16,723	9,467	63.9%	45,033	37,726	(21,003)	-55.7%	26,190	(9,467)	-36.1%	16,723
Purchased Professional Technical Services	992,327	988,738	3,589	99.6%	36,313	38,876	949,863	2443.3%	992,327	(3,589)	-0.4%	988,738
Supplies	130,747	121,569	9,178	93.0%	83,116	72,320	49,249	68.1%	130,747	(9,178)	-7.0%	121,569
Other Purchased Services	148,252	117,082	31,170	79.0%	87,739	73,211	43,871	59.9%	148,252	(31,170)	-21.0%	117,082
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	103,741	104,925	(1,184)	101.1%	103,266	105,375	(450)	-0.4%	103,741	1,184	1.1%	104,925
Other	60,000	86,689	(26,689)	144.5%	37,500	68,866	17,823	25.9%	60,000	26,689	44.5%	86,689
Operating Total	5,267,107	5,014,221	252,886	95.2%	2,894,217	2,792,461	2,221,760	79.6%	5,267,107	(252,886)	-4.8%	5,014,221
Non-Operating												
Capital Expenditures	66,892	110,078	(43,186)	164.6%	77,475	47,469	62,609	131.9%	66,892	43,186	64.6%	110,078
Interdepartmental Billing	1,715	1,715	-	100.0%	280	280	1,435	512.6%	1,715	-	0.0%	1,715
Non-Operating Total	68,607	111,793	(43,186)	162.9%	77,755	47,749	64,044	134.1%	68,607	43,186	62.9%	111,793
Expenses Total	5,335,714	5,126,014	209,700	96.1%	2,971,972	2,840,210	2,285,804	80.5%	5,335,714	(209,700)	-3.9%	5,126,014
Revenues Over/(Under) Expenses	(2,504,618)	(1,726,653)	(777,965)		(581,303)	231,919	(1,958,572)		(2,504,618)	777,965		(1,726,653)

Revenues for Development Services are budgeted at \$2.8M for the 2023 fiscal year. The department has received \$3.4M, which is \$568K or 20.1% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Licenses and Permits are \$3.2M, which is \$533K or 20.2% over the FY23 Budget due to business growth in Waco and increased development.
- Business and Occupation Fees are \$79K, which is \$32K or 29.1% under the FY23 Budget due to revenue fluctuating each year based on permit renewal dates.



Expenses for Development Services are budgeted at \$5.3M for the 2023 fiscal year. The department has spent and encumbered \$5.1M, which is \$210K or 3.9% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Other Purchased Services total \$117K. This category is under the budgeted amount of \$148K by \$31K or 21.0% due to reduced travel training costs for inspections and code compliance.
- Other total \$87K. This category is over the budgeted amount of \$60K by \$27K or 44.5% due to higher bank charges.



General Fund - Human Resources												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	1,344,524	1,312,355	32,169	97.6%	1,112,388	1,058,518	253,837	24.0%	1,344,524	(32,169)	-2.4%	1,312,355
Employee Benefits	535,274	473,852	61,422	88.5%	361,801	335,980	137,873	41.0%	535,274	(61,422)	-11.5%	473,852
Maintenance	2,893	6,509	(3,616)	225.0%	11,053	5,254	1,255	23.9%	2,893	3,616	125.0%	6,509
Purchased Professional Technical Services	20,268	50,042	(29,774)	246.9%	16,568	23,978	26,064	108.7%	20,268	29,774	146.9%	50,042
Supplies	62,413	50,652	11,761	81.2%	17,820	20,199	30,453	150.8%	62,413	(11,761)	-18.8%	50,652
Other Purchased Services	213,622	165,436	48,186	77.4%	178,459	117,872	47,564	40.4%	213,622	(48,186)	-22.6%	165,436
Purchased Property Services	-	911	(911)	0.0%	1,500	-	911	0.0%	-	911	0.0%	911
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,178,994	2,059,757	119,237	94.5%	1,699,589	1,561,801	497,956	31.9%	2,178,994	(119,237)	-5.5%	2,059,757
Expenses Total	2,178,994	2,059,757	119,237	94.5%	1,699,589	1,561,801	497,956	31.9%	2,178,994	(119,237)	-5.5%	2,059,757

Expenses for Human Resources Department are budgeted at \$2.2M for the 2023 fiscal year. The department has spent and encumbered \$2.1M, which is \$119K or 5.5% less than the FY23 Budget due to vacancies and tuition reimbursement for citywide personnel only being about 53% of the \$100K budget.



General Fund - Communications & Marketing												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	70,000	91,828	(21,828)	131.2%	77,099	-	91,828	0.0%	70,000	21,828	31.2%	91,828
Operating Total	70,000	91,828	(21,828)	131.2%	77,099	-	91,828	0.0%	70,000	21,828	31.2%	91,828
Revenues Total	70,000	91,828	(21,828)	131.2%	77,099	-	91,828	0.0%	70,000	21,828	31.2%	91,828
Expenses												
Operating												
Salaries and Wages	938,854	1,076,292	(137,438)	114.6%	900,998	699,804	376,489	53.8%	938,854	137,438	14.6%	1,076,292
Employee Benefits	320,319	358,963	(38,644)	112.1%	229,234	232,518	126,445	54.4%	320,319	38,644	12.1%	358,963
Maintenance	23,115	17,014	6,101	73.6%	21,039	36,648	(19,634)	-53.6%	23,115	(6,101)	-26.4%	17,014
Purchased Professional Technical Services	75,040	18,166	56,874	24.2%	93,082	36,920	(18,754)	-50.8%	75,040	(56,874)	-75.8%	18,166
Supplies	22,992	41,743	(18,751)	181.6%	18,134	48,815	(7,072)	-14.5%	22,992	18,751	81.6%	41,743
Other Purchased Services	28,732	54,952	(26,220)	191.3%	21,776	30,414	24,538	80.7%	28,732	26,220	91.3%	54,952
Other	29,500	7,688	21,812	26.1%	24,000	26,344	(18,656)	-70.8%	29,500	(21,812)	-73.9%	7,688
Operating Total	1,438,552	1,574,818	(136,266)	109.5%	1,308,263	1,111,462	463,356	41.7%	1,438,552	136,266	9.5%	1,574,818
Non-Operating												
Capital Expenditures	10,000	-	10,000	0.0%	-	11,400	(11,400)	-100.0%	10,000	(10,000)	-100.0%	-
Non-Operating Total	10,000	-	10,000	0.0%	-	11,400	(11,400)	-100.0%	10,000	(10,000)	-100.0%	-
Expenses Total	1,448,552	1,574,818	(126,266)	108.7%	1,308,263	1,122,862	451,956	40.3%	1,448,552	126,266	8.7%	1,574,818

Revenues for Communications and Marketing are budgeted at \$70K for the 2023 fiscal year. The department has received \$92K, which is \$22K or 31.2% more than the FY23 Budget.

Expenses for Communications and Marketing are budgeted at \$1.4M for the 2023 fiscal year. The department has spent and encumbered \$1.6M, which is \$126K or 8.7% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages totaled \$1.1M. This category is over the budgeted amount of \$939K by \$137K or 14.6% due to overage positions being added.
- Purchased Professional Technical Services totaled \$18K. This category is under the budgeted amount of \$75K by \$57K or 75.8% due to the rebranding study being paid from the Special Projects Reserve Fund.
- Supplies totaled \$42K. This category is over the budgeted amount of \$23K by \$19K or 81.6% due to purchasing software, IT equipment and business lunches.
- Other Purchased Services total \$55K. This category is over the budgeted amount of \$29K by \$26K or 91.3% due to increased costs for advertising, cell phones, and postage equipment for the mailroom.



- Other total \$8K. This category is under the budgeted amount of \$30K by \$22K or 73.9% due to lower copier charges.



General Fund - Information Technology												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	-	-	-	0.0%	1,950,193	1,971,232	(1,971,232)	-100.0%	-	-	0.0%	-
Employee Benefits	-	-	-	0.0%	722,926	655,199	(655,199)	-100.0%	-	-	0.0%	-
Maintenance	16,663	16,663	-	100.0%	2,385,931	2,325,963	(2,309,300)	-99.3%	16,663	-	0.0%	16,663
Purchased Professional Technical Services	164,040	144,135	19,905	87.9%	477,109	304,633	(160,498)	-52.7%	164,040	(19,905)	-12.1%	144,135
Supplies	(11)	-	(11)	0.0%	173,555	236,621	(236,621)	-100.0%	(11)	11	-100.0%	-
Other Purchased Services	24,244	26,261	(2,017)	108.3%	559,432	481,681	(455,420)	-94.5%	24,244	2,017	8.3%	26,261
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	204,937	187,060	17,877	91.3%	6,269,147	5,975,330	(5,788,271)	-96.9%	204,937	(17,877)	-8.7%	187,060
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	522,282	504,522	17,760	96.6%	1,140,231	527,559	(23,037)	-4.4%	522,282	(17,760)	-3.4%	504,522
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	522,282	504,522	17,760	96.6%	1,140,231	527,559	(23,037)	-4.4%	522,282	(17,760)	-3.4%	504,522
Expenses Total	727,219	691,581	35,637	95.1%	7,409,378	6,502,889	(5,811,308)	-89.4%	727,219	(35,637)	-4.9%	691,581

Expenses for Information Technology are budgeted at \$727K for the 2023 fiscal year. The department has spent and encumbered \$692K, which is \$36K or 4.9% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Purchased Professional Technical Services totaled \$144K. This category is under the budgeted amount of \$164K by \$20K or 12.1%.



General Fund - Facilities												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	1,296,866	1,369,309	(72,443)	105.6%	1,063,260	1,032,527	336,782	32.6%	1,296,866	72,443	5.6%	1,369,309
Employee Benefits	541,409	561,162	(19,753)	103.6%	459,129	431,199	129,964	30.1%	541,409	19,753	3.6%	561,162
Maintenance	1,519,891	1,068,641	451,249	70.3%	1,494,150	1,055,728	12,913	1.2%	1,519,891	(451,249)	-29.7%	1,068,641
Purchased Professional Technical Services	1,235,498	1,265,445	(29,947)	102.4%	1,454,849	1,141,946	123,499	10.8%	1,235,498	29,947	2.4%	1,265,445
Supplies	292,694	334,403	(41,709)	114.3%	246,682	228,690	105,713	46.2%	292,694	41,709	14.3%	334,403
Other Purchased Services	93,880	132,471	(38,591)	141.1%	60,215	418,604	(286,133)	-68.4%	93,880	38,591	41.1%	132,471
Purchased Property Services	16,777	16,337	440	97.4%	7,062	12,156	4,181	34.4%	16,777	(440)	-2.6%	16,337
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	4,997,015	4,747,769	249,246	95.0%	4,785,347	4,320,850	426,919	9.9%	4,997,015	(249,246)	-5.0%	4,747,769
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	75,896	74,833	1,063	98.6%	-	-	74,833	0.0%	75,896	(1,063)	-1.4%	74,833
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	75,896	74,833	1,063	98.6%	-	-	74,833	0.0%	75,896	(1,063)	-1.4%	74,833
Expenses Total	5,072,911	4,822,601	250,309	95.1%	4,785,347	4,320,850	501,752	11.6%	5,072,911	(250,309)	-4.93%	4,822,601

Expenses for Facilities are budgeted at \$5.1M for the 2023 fiscal year. The department has spent and encumbered \$4.8M, which is \$250K or 4.93% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Other Purchased Services are \$132K, which is \$39K or 41.1% over the FY23 Budget due to a temporary AC rental for the Animal Shelter.
- Maintenance is \$1.1M, which is \$451K or 29.7% under the FY23 Budget due to less heating/cooling maintenance and building maintenance expenses than expected.
- Supplies are \$334K, which is \$42K or 14.3% over the FY23 Budget due to increased minor tool purchases, office furniture, cleaning supplies, and software.



General Fund - Public Works Department - Streets & Traffic												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Other	20,000	62,865	(42,865)	314.3%	20,200	50,368	12,496	24.8%	20,000	42,865	214.3%	62,865
Operating Total	20,000	62,865	(42,865)	314.3%	20,200	50,368	12,496	24.8%	20,000	42,865	214.3%	62,865
Revenues Total	20,000	62,865	(42,865)	314.3%	20,200	50,368	12,496	24.8%	20,000	42,865	214.3%	62,865
Expenses												
Operating												
Salaries and Wages	3,868,086	3,512,921	355,165	90.8%	3,181,490	2,735,556	777,365	28.4%	3,868,086	(355,165)	-9.2%	3,512,921
Employee Benefits	1,655,417	1,472,951	182,466	89.0%	1,405,208	1,182,523	290,428	24.6%	1,655,417	(182,466)	-11.0%	1,472,951
Maintenance	1,974,741	1,897,236	77,505	96.1%	2,537,735	1,903,877	(6,641)	-0.3%	1,974,741	(77,505)	-3.9%	1,897,236
Purchased Professional Technical Services	2,281,561	1,799,587	481,974	78.9%	2,259,113	1,412,547	387,040	27.4%	2,281,561	(481,974)	-21.1%	1,799,587
Supplies	1,598,225	1,680,744	(82,520)	105.2%	980,398	1,098,409	582,336	53.0%	1,598,225	82,520	5.2%	1,680,744
Other Purchased Services	179,991	190,698	(10,707)	105.9%	167,832	166,116	24,581	14.8%	179,991	10,707	5.9%	190,698
Purchased Property Services	24,614	28,575	(3,961)	116.1%	27,075	21,239	7,336	34.5%	24,614	3,961	16.1%	28,575
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	11,582,635	10,582,712	999,923	91.4%	10,558,851	8,520,268	2,062,445	24.2%	11,582,635	(999,923)	-8.6%	10,582,712
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	652,250	1,462,027	(809,777)	224.2%	299,888	864,877	597,151	69.0%	652,250	809,777	124.2%	1,462,027
Interdepartmental Billing	1,300,000	1,300,000	0	100.0%	1,382,822	1,382,822	(82,822)	-6.0%	1,300,000	(0)	0.0%	1,300,000
Non-Operating Total	1,952,250	2,762,027	(809,777)	141.5%	1,682,710	2,247,699	514,328	22.9%	1,952,250	809,777	41.5%	2,762,027
Expenses Total	13,534,886	13,344,740	190,146	98.6%	12,241,561	10,767,966	2,576,773	23.9%	13,534,886	(190,146)	-1.4%	13,344,740

Revenues for Public Works Department – Streets & Traffic are budgeted at \$20K for the 2023 fiscal year. The department has received \$63K, which is \$43K or 214.3% more than the FY23 Budget due to increased events throughout the city that required signs and marking services.

Expenses for Public Works Department – Streets & Traffic are budgeted at \$13.5M for the 2023 fiscal year. The department has spent and encumbered \$13.3M, which is \$190K or 1.4% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Employee Benefits are \$1.5M, which is \$182K or 11% under the FY23 Budget due to vacancies.
- Purchased Professional Technical Services are \$1.8M, which is \$482K or 21.1% under the FY23 Budget due to more inspections being done in-house, rather than outsourced.
- Capital Expenditures are \$1.5M, which is \$810K or 124.2% over the FY23 Budget due to emergency street repairs.



General Fund - Municipal Court												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	883,043	823,905	59,138	93.3%	842,128	849,719	(25,814)	-3.0%	883,043	(59,138)	-6.7%	823,905
Employee Benefits	314,554	300,266	14,288	95.5%	300,935	291,519	8,747	3.0%	314,554	(14,288)	-4.5%	300,266
Maintenance	82,115	80,974	1,141	98.6%	77,920	77,202	3,772	4.9%	82,115	(1,141)	-1.4%	80,974
Purchased Professional Technical Services	118,799	92,341	26,458	77.7%	24,300	46,764	45,577	97.5%	118,799	(26,458)	-22.3%	92,341
Supplies	79,462	66,830	12,632	84.1%	77,413	60,331	6,499	10.8%	79,462	(12,632)	-15.9%	66,830
Other Purchased Services	18,952	12,568	6,384	66.3%	15,982	12,439	129	1.0%	18,952	(6,384)	-33.7%	12,568
Other	13,000	13,614	(614)	104.7%	13,000	12,333	1,281	10.4%	13,000	614	4.7%	13,614
Operating Total	1,509,925	1,390,498	119,427	92.1%	1,351,678	1,350,308	40,190	3.0%	1,509,925	(119,427)	-7.9%	1,390,498
Expenses Total	1,509,925	1,390,498	119,427	92.1%	1,351,678	1,350,308	40,190	3.0%	1,509,925	(119,427)	-7.9%	1,390,498

Expenses for Municipal Court are budgeted at \$1.5M for the 2023 fiscal year. The department has spent and encumbered \$1.4M, which is \$119K or 7.9% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Purchased Professional Technical Services are \$92K, which is \$26K or 22.3% under the FY23 Budget due to no longer needing interim judge services since the new municipal court judge was hired.
- Supplies are \$66.8K, which is \$13K or 15.9% under the FY23 Budget due to less than expected natural gas heating & fuel and electric expenses. As well as a decrease in supply needs because of vacant positions across the department.



General Fund - Animal Services												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	681,133	480,356	200,777	70.5%	402,456	332,615	147,741	44.4%	681,133	(200,777)	-29.5%	480,356
Other	-	1,303	(1,303)	0.0%	-	945	358	37.9%	-	1,303	0.0%	1,303
Operating Total	681,133	481,660	199,474	70.7%	402,456	333,560	148,100	44.4%	681,133	(199,474)	-29.3%	481,660
Revenues Total	681,133	481,660	199,474	70.7%	402,456	333,560	148,100	44.4%	681,133	(199,474)	-29.3%	481,660
Expenses												
Operating												
Salaries and Wages	1,186,942	1,110,164	76,778	93.5%	949,729	758,640	351,524	46.3%	1,186,942	(76,778)	-6.5%	1,110,164
Employee Benefits	454,280	439,692	14,588	96.8%	392,464	288,180	151,512	52.6%	454,280	(14,588)	-3.2%	439,692
Maintenance	102,098	72,322	29,775	70.8%	83,997	58,843	13,479	22.9%	102,098	(29,775)	-29.2%	72,322
Purchased Professional Technical Services	487,765	506,854	(19,089)	103.9%	287,974	340,798	166,056	48.7%	487,765	19,089	3.9%	506,854
Supplies	469,242	399,057	70,185	85.0%	460,728	310,053	89,004	28.7%	469,242	(70,185)	-15.0%	399,057
Other Purchased Services	69,075	111,354	(42,279)	161.2%	75,454	59,823	51,531	86.1%	69,075	42,279	61.2%	111,354
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	19,375	27,787	(8,412)	143.4%	23,880	20,824	6,963	33.4%	19,375	8,412	43.4%	27,787
Other	1,000	-	1,000	0.0%	1,000	-	-	0.0%	1,000	(1,000)	-100.0%	-
Operating Total	2,789,776	2,667,230	122,546	95.6%	2,275,226	1,837,160	830,070	45.2%	2,789,776	(122,546)	-4.4%	2,667,230
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	74,175	73,983	191	99.7%	-	-	73,983	0.0%	74,175	(191)	-0.3%	73,983
Non-Operating Total	74,175	73,983	191	99.7%	-	-	73,983	0.0%	74,175	(191)	-0.3%	73,983
Expenses Total	2,863,951	2,741,213	122,738	95.7%	2,275,226	1,837,160	904,053	49.2%	2,863,951	(122,738)	-4.3%	2,741,213

Revenues for Animal Services are budgeted at \$681K for the 2023 fiscal year. The department has received \$482K, which is \$199K or 29.3% less than the FY23 Budget. This is due to decreased revenues from Shelter fees, primarily from surrender, vaccination, boarding, and reclaim fees. Further revenues are a result of reduced billings because of the Parvo outbreak that the Shelter experienced this year. Lastly, the City is no longer receiving revenue share from the Humane Society and is instead paying for services.

Expenses for Animal Services are budgeted at \$2.9M for the 2023 fiscal year. The department has spent and encumbered \$2.7M, which is \$123K or 4.3% less than the FY23 Budget

Significant variances (greater than 10% and \$10K) for expenses include:

- Other Purchased Services is \$111K, which is \$42K or 61.2% over the FY23 Budget due to increased expenses for advertising, cell phones, and communications.
- Maintenance is \$72K, which is \$30K or 29.2% under the FY23 Budget due to decreased maintenance expenses for equipment, building, and vehicle maintenance.



- Supplies are \$399K, which is \$70K or 15% under the FY23 Budget due to vacant positions across the department resulting in a decrease in wearing apparel costs. There have been less than expected chemical and medical expenses as well as a decrease in unleaded fuel cost in the Animal Care division due to lower fuel costs.



General Fund - Fire & Emergency Management												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	12,000	184,690	(172,690)	1539.1%	-	290,290	(105,600)	-36.4%	12,000	172,690	1439.1%	184,690
Licenses and Permits	84,818	82,951	1,867	97.8%	84,818	57,109	25,842	45.3%	84,818	(1,867)	-2.2%	82,951
Other	260,000	287,005	(27,005)	110.4%	182,876	665	286,340	43058.6%	260,000	27,005	10.4%	287,005
Operating Total	356,818	554,646	(197,828)	155.4%	267,694	348,064	206,582	59.4%	356,818	197,828	55.4%	554,646
Non-Operating												
Interdepartmental Billing	860,000	826,991	33,009	96.2%	780,000	849,035	(22,044)	-2.6%	860,000	(33,009)	-3.8%	826,991
Non-Operating Total	860,000	826,991	33,009	96.2%	780,000	849,035	(22,044)	-2.6%	860,000	(33,009)	-3.8%	826,991
Revenues Total	1,216,818	1,381,637	(164,819)	113.5%	1,047,694	1,197,099	184,538	15.4%	1,216,818	164,819	13.5%	1,381,637
Expenses												
Operating												
Salaries and Wages	22,565,814	22,452,112	113,702	99.5%	19,649,394	21,188,993	1,263,119	6.0%	22,565,814	(113,702)	-0.5%	22,452,112
Employee Benefits	8,068,126	7,968,040	100,086	98.8%	7,260,668	7,471,355	496,685	6.6%	8,068,126	(100,086)	-1.2%	7,968,040
Maintenance	1,488,222	1,116,498	371,724	75.0%	1,420,016	1,261,637	(145,139)	-11.5%	1,488,222	(371,724)	-25.0%	1,116,498
Purchased Professional Technical Services	626,486	569,061	57,425	90.8%	165,902	75,171	493,890	657.0%	626,486	(57,425)	-9.2%	569,061
Supplies	1,790,507	1,603,690	186,817	89.6%	1,710,183	1,798,817	(195,127)	-10.8%	1,790,507	(186,817)	-10.4%	1,603,690
Other Purchased Services	1,253,411	1,164,317	89,094	92.9%	1,087,168	1,042,794	121,522	11.7%	1,253,411	(89,094)	-7.1%	1,164,317
Purchased Property Services	142,031	86,486	55,545	60.9%	78,706	86,369	117	0.1%	142,031	(55,545)	-39.1%	86,486
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	35,934,598	34,960,203	974,394	97.3%	31,372,038	32,925,136	2,035,067	6.2%	35,934,598	(974,394)	-2.7%	34,960,203
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	649,077	648,776	301	100.0%	439,862	125,183	523,593	418.3%	649,077	(301)	0.0%	648,776
Indirect - Cost Allocation Overhead	199,175	177,644	21,531	89.2%	136,671	205,019	(27,375)	-13.4%	199,175	(21,531)	-10.8%	177,644
Non-Operating Total	848,252	826,420	21,832	97.4%	576,533	330,202	496,218	150.3%	848,252	(21,832)	-2.6%	826,420
Expenses Total	36,782,849	35,786,623	996,226	97.3%	31,948,570	33,255,339	2,531,285	7.6%	36,782,849	(996,226)	-2.7%	35,786,623

Revenues for Fire Services are budgeted at \$1.2M for the 2023 fiscal year. The department has received \$1.4M, which is \$165K or 13.5% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Intergovernmental Revenue is \$185K, which is \$173K or 1,439.1% over the FY23 Budget due to increased support from the State of Texas for TIFMAS (Texas Intrastate Fire Mutual Aid System).
- Other Revenue is \$287K, which is \$27K or 10.4% over the FY23 Budget due to increased revenue from radio billings.

Expenses for Fire Services are budgeted at \$36.8M for the 2023 fiscal year. The department has spent and encumbered \$35.8M, which is \$996K or 2.7% less than the FY23 Budget.



Significant variances (greater than 10% and \$10K) for expenses include:

- Maintenance Services total \$1.1M. This category is under the budgeted amount of \$1.5M by \$372K or 25.0% due to lower costs for vehicle repair, building maintenance, and radio replacement.
- Purchased Property Services total \$86K. This category is under the budgeted amount of \$142K by \$56K or 39.1% due to lower costs for rental and utility services.
- Supplies total \$1.6M. This category is under the budgeted amount of \$1.8M by \$187K or 10.4% due to lower costs for Radio supplies.



General Fund - Police												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	63,119	48,760	14,359	77.3%	-	89,530	(40,770)	-45.5%	63,119	(14,359)	-22.7%	48,760
Fines	106,543	91,448	15,095	85.8%	106,543	89,323	2,125	2.4%	106,543	(15,095)	-14.2%	91,448
Other	25,626	25,502	124	99.5%	25,100	24,695	808	3.3%	25,626	(124)	-0.5%	25,502
Operating Total	195,288	165,711	29,577	84.9%	131,643	203,548	(37,837)	-18.6%	195,288	(29,577)	-15.1%	165,711
Non-Operating												
Interdepartmental Billing	-	60,714	(60,714)	0.0%	-	-	60,714	0.0%	-	60,714	0.0%	60,714
Non-Operating Total	-	60,714	(60,714)	0.0%	-	-	60,714	0.0%	-	60,714	0.0%	60,714
Revenues Total	195,288	226,425	(31,137)	115.9%	131,643	203,548	22,877	11.2%	195,288	31,137	15.9%	226,425
Expenses												
Operating												
Salaries and Wages	31,132,348	30,257,237	875,111	97.2%	28,074,019	28,482,263	1,774,975	6.2%	31,132,348	(875,111)	-2.8%	30,257,237
Employee Benefits	11,013,357	10,698,353	315,004	97.1%	10,229,470	9,817,819	880,534	9.0%	11,013,357	(315,004)	-2.9%	10,698,353
Maintenance	1,630,435	1,439,788	190,647	88.3%	2,047,429	1,636,273	(196,485)	-12.0%	1,630,435	(190,647)	-11.7%	1,439,788
Purchased Professional Technical Services	3,356,587	3,201,533	155,054	95.4%	782,934	506,755	2,694,778	531.8%	3,356,587	(155,054)	-4.6%	3,201,533
Supplies	2,807,729	2,774,068	33,661	98.8%	1,859,562	2,009,499	764,568	38.0%	2,807,729	(33,661)	-1.2%	2,774,068
Other Purchased Services	1,175,690	1,359,003	(183,313)	115.6%	1,188,854	1,343,507	15,495	1.2%	1,175,690	183,313	15.6%	1,359,003
Purchased Property Services	147,963	98,393	49,570	66.5%	120,270	118,250	(19,857)	-16.8%	147,963	(49,570)	-33.5%	98,393
Other	1,500	1,465	35	97.7%	900	1,317	148	11.3%	1,500	(35)	-2.3%	1,465
Operating Total	51,265,608	49,829,840	1,435,768	97.2%	44,303,438	43,915,684	5,914,156	13.5%	51,265,608	(1,435,768)	-2.8%	49,829,840
Non-Operating												
Transfers Out	216,000	362,940	(146,940)	168.0%	216,000	101,440	261,501	257.8%	216,000	146,940	68.0%	362,940
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	1,114,622	907,555	207,067	81.4%	498,678	64,230	843,325	1313.0%	1,114,622	(207,067)	-18.6%	907,555
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,330,622	1,270,495	60,127	95.5%	714,678	165,669	1,104,826	666.9%	1,330,622	(60,127)	-4.5%	1,270,495
Expenses Total	52,596,231	51,100,335	1,495,896	97.2%	45,018,116	44,081,353	7,018,982	15.9%	52,596,231	(1,495,896)	-2.8%	51,100,335

Revenues for the Police Department are budgeted at \$195K for the 2023 fiscal year. The department has received \$226K, which is \$31K or 15.9% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Interdepartmental Billing revenue is \$61K, which is \$61K or 100% over the FY23 Budget due to security services for a rally at the Airport.
- Charges for Services revenue is \$48.8K, which is \$14K or 22.7% under the FY23 Budget. Charges for Services revenue is \$48.8K at year-end, which is \$14K or 77.3% under the FY23 Budget. This is due to less police security charges for services revenues.
- Fines revenue is \$91K, which is \$15K or 14.2% under the FY23 Budget. Fines revenue is \$91K at year-end, which is \$15K or 85.8% under the FY23 Budget. This is due to a significant increase in revenues received from auto impound fines.



Expenses for the Police Department are budgeted at \$52.6M for the 2023 fiscal year. The department has spent and encumbered \$51.1, which is \$1.5M or 2.8% less than the FY23 Budget.

Significant variances for expenses include:

- Capital Expenditures are \$908K, which is \$207K or 18.6% under the FY23 Budget. Capital Expenditures are \$908K at year-end, which is 81.4% of the FY23 Budget. This is primarily due to not purchasing a gunshot detection system.
- Salaries and Wages are \$30.2M, which is under the FY23 Budget by \$875K or 2.8% due to vacancies.
- Employee Benefits are \$10.7M, which is under the FY23 Budget by \$315K or 2.9% due to vacancies.



General Fund - Library												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	134,200	78,139	56,061	58.2%	134,200	92,775	(14,636)	-15.8%	134,200	(56,061)	-41.8%	78,139
Contributions	15,200	44	15,156	0.3%	200	179	(135)	-75.3%	15,200	(15,156)	-99.7%	44
Other	98,600	72,915	25,685	74.0%	98,600	(16)	72,930	-466009.5%	98,600	(25,685)	-26.0%	72,915
Operating Total	248,000	151,098	96,902	60.9%	233,000	92,938	58,160	62.6%	248,000	(96,902)	-39.1%	151,098
Revenues Total	248,000	151,098	96,902	60.9%	233,000	92,938	58,160	62.6%	248,000	(96,902)	-39.1%	151,098
Expenses												
Operating												
Salaries and Wages	2,451,293	2,169,581	281,712	88.5%	2,190,465	2,057,251	112,330	5.5%	2,451,293	(281,712)	-11.5%	2,169,581
Employee Benefits	860,938	804,668	56,270	93.5%	792,585	731,822	72,847	10.0%	860,938	(56,270)	-6.5%	804,668
Maintenance	134,825	96,427	38,398	71.5%	194,084	183,558	(87,132)	-47.5%	134,825	(38,398)	-28.5%	96,427
Purchased Professional Technical Services	797,333	790,243	7,090	99.1%	199,374	205,580	584,663	284.4%	797,333	(7,090)	-0.9%	790,243
Supplies	933,948	1,016,948	(83,000)	108.9%	917,846	920,440	96,508	10.5%	933,948	83,000	8.9%	1,016,948
Other Purchased Services	133,172	90,422	42,750	67.9%	99,414	92,420	(1,998)	-2.2%	133,172	(42,750)	-32.1%	90,422
Purchased Property Services	31,433	31,573	(140)	100.4%	30,139	29,277	2,297	7.8%	31,433	140	0.4%	31,573
Other	1,800	2,053	(253)	114.1%	1,561	1,933	120	6.2%	1,800	253	14.1%	2,053
Operating Total	5,344,742	5,001,916	342,826	93.6%	4,425,468	4,222,281	779,635	18.5%	5,344,742	(342,826)	-6.4%	5,001,916
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	6,283	-	6,283	0.0%	-	-	-	0.0%	6,283	(6,283)	-100.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	6,283	-	6,283	0.0%	-	-	-	0.0%	6,283	(6,283)	-100.0%	-
Expenses Total	5,351,025	5,001,916	349,109	93.5%	4,425,468	4,222,281	779,635	18.5%	5,351,025	(349,109)	-6.5%	5,001,916

Revenues for the Library are budgeted at \$248K for the 2023 fiscal year. The department has received \$151K, which is \$97K or 39.1% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Charges for Services are \$78K, which is \$56K or 41.8% under the FY23 Budget due to a decrease in the collection of library fines.
- Other Revenue is \$73K, which is \$26K or 26% under the FY23 Budget due to a decrease in E-rates.

Expenses for the Library are budgeted at \$5.4M for the 2023 fiscal year. The department has spent and encumbered \$5M, which is \$349K or 6.5% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Other Purchased Services are \$90K, which is under the FY23 Budget by \$43K or 32.1% due to decreased spending regarding travel & training, advertising, and communications.



- Maintenance is \$96K, which is under the FY23 Budget by \$38K or 28.5% due to reduced expenses for maintenance of equipment.
- Salaries and Wages are \$2.2M, which is under the FY23 Budget by \$282K or 11.5% due to vacancies.



General Fund - Parks and Recreation												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	932,522	1,129,049	(196,527)	121.1%	1,027,616	892,839	236,210	26.5%	932,522	196,527	21.1%	1,129,049
Contributions	64,300	41,850	22,450	65.1%	72,141	44,444	(2,594)	-5.8%	64,300	(22,450)	-34.9%	41,850
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	332,300	438,020	(105,720)	131.8%	217,766	400,991	37,029	9.2%	332,300	105,720	31.8%	438,020
Other	329,650	397,715	(68,065)	120.6%	316,000	340,703	57,012	16.7%	329,650	68,065	20.6%	397,715
Operating Total	1,658,772	2,006,634	(347,862)	121.0%	1,633,523	1,678,977	327,657	19.5%	1,658,772	347,862	21.0%	2,006,634
Revenues Total	1,658,772	2,006,634	(347,862)	121.0%	1,633,523	1,678,977	327,657	19.5%	1,658,772	347,862	21.0%	2,006,634
Expenses												
Operating												
Salaries and Wages	6,565,645	5,591,104	974,541	85.2%	4,906,740	4,853,924	737,180	15.2%	6,565,645	(974,541)	-14.8%	5,591,104
Employee Benefits	2,539,292	2,306,392	232,900	90.8%	2,180,833	1,932,676	373,717	19.3%	2,539,292	(232,900)	-9.2%	2,306,392
Maintenance	772,310	895,980	(123,670)	116.0%	822,796	837,213	58,767	7.0%	772,310	123,670	16.0%	895,980
Purchased Professional Technical Services	2,981,960	2,758,346	223,614	92.5%	1,830,170	1,577,623	1,180,723	74.8%	2,981,960	(223,614)	-7.5%	2,758,346
Supplies	1,302,012	1,580,096	(278,084)	121.4%	1,030,569	1,202,350	377,746	31.4%	1,302,012	278,084	21.4%	1,580,096
Other Purchased Services	561,266	550,754	10,512	98.1%	514,939	467,036	83,719	17.9%	561,266	(10,512)	-1.9%	550,754
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	974,557	909,090	65,467	93.3%	885,996	927,461	(18,371)	-2.0%	974,557	(65,467)	-6.7%	909,090
Other	233,536	249,509	(15,973)	106.8%	233,436	214,628	34,881	16.3%	233,536	15,973	6.8%	249,509
Operating Total	15,930,578	14,841,273	1,089,305	93.2%	12,405,478	12,012,910	2,828,363	23.5%	15,930,578	(1,089,305)	-6.8%	14,841,273
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	232,573	232,432	141	99.9%	58,520	40,641	191,791	471.9%	232,573	(141)	-0.1%	232,432
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	232,573	232,432	141	99.9%	58,520	40,641	191,791	471.9%	232,573	(141)	-0.1%	232,432
Expenses Total	16,163,151	15,073,705	1,089,446	93.3%	12,463,999	12,053,551	3,020,154	25.1%	16,163,151	(1,089,446)	-6.7%	15,073,705

Revenues for Parks and Recreation are budgeted at \$1.7M for the 2023 fiscal year. The department has received \$2.0M, which is \$348K or 21% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Charges for Services Revenue is \$1.1M, which is \$197K or 21.1% over the FY23 Budget due to increased revenue from the Mammoth Site Facility Improvement Fee and South Waco Community Center.
- Net Merchandise Sales Revenue is \$438K, which is \$106K or 31.8% over the FY23 Budget due to increased sales at the Mammoth site.
- Other Revenue is \$398K, which is \$68K or 20.6% over the FY23 Budget due to increased revenue from rentals for Athletic, park administration and Facility Improvement.
- Contributions Revenue is \$42K, which is \$22K or 34.9% under the FY23 Budget. Revenue is \$42K at year-end, which is 65.1% of the FY23 Budget.



Expenses for Parks and Recreation are budgeted at \$16.2M for the 2023 fiscal year. The department has spent and encumbered \$15.1M, which is \$1.1M or 6.7% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages totaled \$5.6M. This category is under the budgeted amount of \$6.6M by \$975K or 14.8% due to vacancies in the department.
- Supplies total \$1.6M. This category is over the budgeted amount of \$1.3M by \$278K or 21.4% due to increased costs for energy, cleaning supplies and landscaping tools.
- Maintenance totals \$896K. This category is over the budgeted amount of \$772K by \$124K or 16% due to lighting costs for fields and public spaces and vehicle repairs.



General Fund - Housing & Community Services												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Other	-	450	(450)	0.0%	-	-	450	0.0%	-	450	0.0%	450
Operating Total	-	450	(450)	0.0%	-	-	450	0.0%	-	450	0.0%	450
Revenues Total	-	450	(450)	0.0%	-	-	450	0.0%	-	450	0.0%	450
Expenses												
Operating												
Salaries and Wages	403,457	366,502	36,955	90.8%	525,080	211,221	155,281	73.5%	403,457	(36,955)	-9.2%	366,502
Employee Benefits	141,544	118,436	23,108	83.7%	173,934	61,862	56,574	91.5%	141,544	(23,108)	-16.3%	118,436
Maintenance	-	93	(93)	0.0%	-	2,835	(2,742)	-96.7%	-	93	0.0%	93
Purchased Professional Technical Services	127,975	70,034	57,941	54.7%	152,236	49,207	20,826	42.3%	127,975	(57,941)	-45.3%	70,034
Supplies	2,780	5,630	(2,850)	202.5%	2,460	21,915	(16,285)	-74.3%	2,780	2,850	102.5%	5,630
Other Purchased Services	32,547	28,731	3,816	88.3%	20,000	17,230	11,501	66.8%	32,547	(3,816)	-11.7%	28,731
Contracts with Others	35,000	-	35,000	0.0%	35,000	25,746	(25,746)	-100.0%	35,000	(35,000)	-100.0%	-
Purchased Property Services	80,330	79,754	576	99.3%	-	61,457	18,296	29.8%	80,330	(576)	-0.7%	79,754
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	823,633	669,179	154,454	81.2%	908,710	451,473	217,706	48.2%	823,633	(154,454)	-18.8%	669,179
Expenses Total	823,633	669,179	154,454	81.2%	908,710	451,473	217,706	48.2%	823,633	(154,454)	-18.8%	669,179

Revenues for Housing are budgeted at \$0 for the 2023 fiscal year. The department has received \$450, which is \$450 more than the FY23 Budget.

Expenses for Housing are budgeted at \$824K for the 2023 fiscal year. The department has spent and encumbered \$669K, which is \$154K or 18.8% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Contracts with Others are \$0, which is under the FY23 Budget by \$35K or 100% due to no owner-occupied rehab contract expenses.
- Purchased Professional Technical Services are \$70K, which is under the FY23 Budget by \$58K or 45.3% due to unspent Cooper Foundation grant funds, which will be carried forward into FY24.
- Salaries and Wages Employee Benefits are \$485K, which is under the FY23 Budget by \$60K or 11.0% due to vacancies.



Waco-McLennan County Public Health District Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	759,139	933,870	(174,731)	123.0%	749,182	973,187	(39,317)	-4.0%	759,139	174,731	23.0%	933,870
Contributions	815,771	815,588	183	100.0%	716,178	957,148	(141,560)	-14.8%	815,771	(183)	0.0%	815,588
Interest on Investments	40,000	236,546	(196,546)	591.4%	4,000	30,559	205,987	674.1%	40,000	196,546	491.4%	236,546
Intergovernmental	256,707	372,877	(116,170)	145.3%	256,707	240,682	132,195	54.9%	256,707	116,170	45.3%	372,877
Licenses and Permits	243,908	271,743	(27,835)	111.4%	243,908	277,325	(5,582)	-2.0%	243,908	27,835	11.4%	271,743
Other	1,370	310	1,060	22.6%	12,370	864	(554)	-64.1%	1,370	(1,060)	-77.4%	310
Operating Total	2,116,895	2,630,934	(514,039)	124.3%	1,982,345	2,479,764	151,169	6.1%	2,116,895	514,039	24.3%	2,630,934
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	3,863,148	3,863,148	-	100.0%	3,892,943	3,892,943	(29,795)	-0.8%	3,863,148	-	0.0%	3,863,148
Non-Operating Total	3,863,148	3,863,148	-	100.0%	3,892,943	3,892,943	(29,795)	-0.8%	3,863,148	-	0.0%	3,863,148
Revenues Total	5,980,043	6,494,082	(514,039)	108.6%	5,875,288	6,372,707	121,374	1.9%	5,980,043	514,039	8.6%	6,494,082
Expenses												
Operating												
Salaries and Wages	2,700,731	2,277,098	423,633	84.3%	2,551,198	2,047,461	229,636	11.2%	2,700,731	(423,633)	-15.7%	2,277,098
Employee Benefits	932,537	878,272	54,265	94.2%	980,741	679,182	199,091	29.3%	932,537	(54,265)	-5.8%	878,272
Maintenance	60,565	38,635	21,930	63.8%	101,027	96,585	(57,950)	-60.0%	60,565	(21,930)	-36.2%	38,635
Purchased Professional Technical Services	579,177	533,606	45,571	92.1%	226,848	150,082	383,524	255.5%	579,177	(45,571)	-7.9%	533,606
Supplies	501,643	359,598	142,045	71.7%	473,193	374,871	(15,274)	-4.1%	501,643	(142,045)	-28.3%	359,598
Other Purchased Services	287,461	205,297	82,164	71.4%	239,863	142,227	63,070	44.3%	287,461	(82,164)	-28.6%	205,297
Contracts with Others	1,176,736	1,220,615	(43,879)	103.7%	1,176,736	1,176,736	43,879	3.7%	1,176,736	43,879	3.7%	1,220,615
Purchased Property Services	23,203	3,379	19,824	14.6%	3,145	2,938	441	15.0%	23,203	(19,824)	-85.4%	3,379
Other	8,000	9,359	(1,359)	117.0%	5,700	8,674	684	7.9%	8,000	1,359	17.0%	9,359
Operating Total	6,270,053	5,525,858	744,195	88.1%	5,758,451	4,678,757	847,101	18.1%	6,270,053	(744,195)	-11.9%	5,525,858
Non-Operating												
Transfers Out - Cash CIP	114,911	114,911	-	100.0%	-	-	114,911	0.0%	114,911	-	0.0%	114,911
Capital Expenditures	63,565	66,483	(2,918)	104.6%	69,100	30,963	35,521	114.7%	63,565	2,918	4.6%	66,483
Indirect - Cost Allocation Overhead	491,147	491,147	(0)	100.0%	688,267	688,267	(197,120)	-28.6%	491,147	0	0.0%	491,147
Non-Operating Total	669,623	672,541	(2,918)	100.4%	757,367	719,230	(46,688)	-6.5%	669,623	2,918	0.4%	672,541
Expenses Total	6,939,676	6,198,399	741,277	89.3%	6,515,818	5,397,987	800,412	14.8%	6,939,676	(741,277)	-10.7%	6,198,399
Revenues Over/(Under) Expenses	(959,633)	295,683	(1,255,316)		(640,529)	974,721	(679,038)		(959,633)	1,255,316		295,683

Revenues for the Waco-McLennan County Public Health District Fund are budgeted at \$6.0M for the 2023 fiscal year. The department has received \$6.5M, which is \$514K or 8.6% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Interest on Investments is \$237K, which is \$197K or 491.4% over the FY23 Budget, due to reversing the fair value adjustment from last year as well as higher interest rates this year.
- Intergovernmental Revenues are \$373K, which is \$116K or 45.3% over the FY23 Budget, due to higher-than-anticipated Medicare Administrative Claiming (MAC) revenues.



- Charges for Services is \$934K, which is \$175K or 23% over the FY23 Budget, primarily due to an increased volume of collections related to immunizations and vital statistics.
- Licenses and Permits are \$272K, which is \$28K or 11.4% over the FY23 Budget, due to an increase in OSSF contributions.

Expenses for the Waco-McLennan County Public Health District are budgeted at \$6.9M for the 2023 fiscal year. The department has spent and encumbered \$6.2M, which is \$741K or 10.7% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages are \$2.3M at year-end, which is \$424K or 15.7% under the FY23 Budget. This is due to vacancies.
- Maintenance expenses are \$39K at year-end, which is \$22K or 36.2% under the FY23 Budget. This decrease is primarily due to unresponsive vendors. The department did manage to get some of the funds allocated before the end of the fiscal year.
- Supplies are \$360K at year-end, which is \$142K or 28.3% under the FY23 Budget. This is due to less need for some supplies associated with coming out of the pandemic.
- Other Purchased Services are \$205K at year-end, which is \$82K or 28.6% under the FY23 Budget. This is due to a decrease in spending on travel and training.
- Purchased Property Services are \$3K at year-end, which is \$20K or 85.4% under the FY23 Budget. This is due to the reduced need for COVID vaccine clinics.



Waco-Mclennan County Public Health District Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	-	64,722	(64,722)	0.0%	-	15,320	49,402	322.5%	-	64,722	0.0%	64,722
Employee Benefits	-	22,421	(22,421)	0.0%	-	7,491	14,930	199.3%	-	22,421	0.0%	22,421
Supplies	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other Purchased Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	87,143	(87,143)	0.0%	-	22,812	64,331	282.0%	-	87,143	0.0%	87,143
Expenses Total	-	87,143	(87,143)	0.0%	-	22,812	64,331	282.0%	-	87,143	0.0%	87,143

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 FY2023 is \$87K. Due to the timing of the change (moving the position from the Health District Department to the Communications and Marketing Department), budget was not included in the FY23 budget for the department, but the position and associated budget were included in the overall fund budget.



Water Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	58,412,906	61,250,894	(2,837,988)	104.9%	53,719,175	57,313,151	3,937,743	6.9%	58,412,906	2,837,988	4.9%	61,250,894
Other	456,410	382,299	74,111	83.8%	456,410	702,118	(319,819)	-45.6%	456,410	(74,111)	-16.2%	382,299
Interest on Investments	450,000	2,572,320	(2,122,320)	571.6%	60,000	316,726	2,255,594	712.2%	450,000	2,122,320	471.6%	2,572,320
Contributions	-	156	(156)	0.0%	-	7,825,288	(7,825,133)	-100.0%	-	156	0.0%	156
Intergovernmental	-	23,745	(23,745)	0.0%	-	-	23,745	0.0%	-	23,745	0.0%	23,745
Operating Total	59,319,316	64,229,413	(4,910,097)	108.3%	54,235,585	66,157,284	(1,927,870)	-2.9%	59,319,316	4,910,097	8.3%	64,229,413
Non-Operating												
Interdepartmental Billing	3,350,751	3,350,751	-	100.0%	2,909,143	2,909,147	441,604	15.2%	3,350,751	-	0.0%	3,350,751
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	145,042	145,042	(145,042)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	3,350,751	3,350,751	-	100.0%	3,054,185	3,054,189	296,562	9.7%	3,350,751	-	0.0%	3,350,751
Revenues Total	62,670,067	67,580,164	(4,910,097)	107.8%	57,289,770	69,211,472	(1,631,308)	-2.4%	62,670,067	4,910,097	7.8%	67,580,164
Expenses												
Operating												
Supplies	7,567,779	7,367,458	200,321	97.4%	5,138,438	5,204,152	2,163,306	41.6%	7,567,779	(200,321)	-2.6%	7,367,458
Salaries and Wages	7,059,979	6,972,755	87,224	98.8%	6,252,181	5,828,388	1,144,368	19.6%	7,059,979	(87,224)	-1.2%	6,972,755
Maintenance	4,973,568	4,758,753	214,815	95.7%	4,894,909	3,920,611	838,142	21.4%	4,973,568	(214,815)	-4.3%	4,758,753
Employee Benefits	2,827,331	2,987,012	(159,681)	105.6%	2,478,358	2,270,491	716,521	31.6%	2,827,331	159,681	5.6%	2,987,012
Purchased Professional Technical Services	2,204,915	2,423,406	(218,491)	109.9%	1,692,181	1,202,274	1,221,133	101.6%	2,204,915	218,491	9.9%	2,423,406
Other Purchased Services	1,651,514	1,218,575	432,940	73.8%	1,162,189	1,071,792	146,782	13.7%	1,651,514	(432,940)	-26.2%	1,218,575
Other	625,000	661,879	(36,879)	105.9%	725,000	595,373	66,506	11.2%	625,000	36,879	5.9%	661,879
Purchased Property Services	210,205	246,241	(36,037)	117.1%	177,760	165,214	81,027	49.0%	210,205	36,037	17.1%	246,241
Contracts with Others	8,400	8,400	-	100.0%	7,123	7,123	1,277	17.9%	8,400	-	0.0%	8,400
Operating Total	27,128,691	26,644,480	484,211	98.2%	22,528,139	20,265,418	6,379,062	31.5%	27,128,691	(484,211)	-1.8%	26,644,480
Non-Operating												
Transfers Out - Debt Service	20,803,130	20,796,282	6,848	100.0%	20,132,526	20,067,174	729,109	3.6%	20,803,130	(6,848)	0.0%	20,796,282
Taxes (PILOT)	4,106,963	4,106,963	(0)	100.0%	3,964,917	3,964,917	142,046	3.6%	4,106,963	0	0.0%	4,106,963
Capital Expenditures	4,054,899	4,023,883	31,016	99.2%	6,985,694	4,744,474	(720,591)	-15.2%	4,054,899	(31,016)	-0.8%	4,023,883
Indirect - Cost Allocation Overhead	3,062,524	3,062,524	0	100.0%	2,941,255	2,941,255	121,269	4.1%	3,062,524	(0)	0.0%	3,062,524
Transfers Out - Cash CIP	2,500,000	2,500,000	-	100.0%	4,000,000	4,000,000	(1,500,000)	-37.5%	2,500,000	-	0.0%	2,500,000
Business and occupation Fees (Enterprise Funds)	2,149,036	2,149,036	0	100.0%	2,148,767	2,294,510	(145,474)	-6.3%	2,149,036	(0)	0.0%	2,149,036
Interdepartmental Billing	1,052,522	1,052,522	(0)	100.0%	1,262,612	1,204,475	(151,953)	-12.6%	1,052,522	0	0.0%	1,052,522
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	(2,125,328)	2,125,328	0.0%	-	(1,709,212)	(416,116)	24.3%	-	(2,125,328)	0.0%	(2,125,328)
Other	-	51,046	(51,046)	0.0%	55,414	55,414	(4,368)	-7.9%	-	51,046	0.0%	51,046
Non-Operating Total	37,729,074	35,616,928	2,112,145	94.4%	41,491,185	37,563,005	(1,946,077)	-5.2%	37,729,074	(2,112,145)	-5.6%	35,616,928
Expenses Total	64,857,765	62,261,408	2,596,356	96.0%	64,019,324	57,828,424	4,432,985	7.7%	64,857,765	(2,596,356)	-4.0%	62,261,408
Revenues Over/(Under) Expenses	(2,187,698)	5,318,756	(7,506,454)		(6,729,554)	11,383,049	(6,064,293)		(2,187,698)	7,506,454		5,318,756



Revenues for the Water Fund are budgeted at \$62.7M for the 2023 fiscal year. The fund has collected \$67.6M, an increase of \$4.91M (7.83%) above budgeted revenue.

Operating revenues through the period totaled \$64.2M, 108.3% of the budget, which is a decrease of \$1.9M compared to last year due to capital contributions (capital assets constructed that are turned over to the city for maintenance) for the year not being recorded yet. If the capital contributions in FY22 are excluded operating revenues increased \$5.9M year over year. Charges for Services is the largest source of revenue for the Water Fund. Charges for Services total \$61.25M for the year, which is an increase of \$2.84M (4.86%) above FY23 budget amounts. Other Revenue is budgeted at \$456K, which is the same amount budgeted for the previous year. The department has collected \$382K, or 83.8% of the budget.

Charges for Services and Other revenues account for 96.7% of budgeted operating revenues.

Expenses for the Water Fund are budgeted at \$64.9M for the 2023 fiscal year. The fund has spent and encumbered \$62.3M—approximately \$2.6M (-4%) below total FY23 budgeted expenses. The \$62.3M total is a \$4.4M increase compared to FY 2022 due to increased budgets for personnel costs, supplies, and professional services.

The top three operational expenses are:

- Supplies totaled \$7.4M, which is an increase of about \$2.2M compared to last year. This category is under the FY23 budgeted amount of \$7.6M by \$200K or 2.6% due to decreased spending across the fund.
- Salaries and Wages totaled \$7.0M, which is an increase of \$1.1M compared to last year. This category is under the FY23 budgeted amount of \$7.1M by \$87K or 1.2% due to vacant positions across the fund.
- Maintenance, the third largest expense, totaled \$4.8M, which is an increase of \$838K compared to last year. This category is under the FY23 budgeted amount of \$5.0M by \$215K or 4.3% due to decreased expenses across several categories, primarily dam and fire hydrant maintenance.

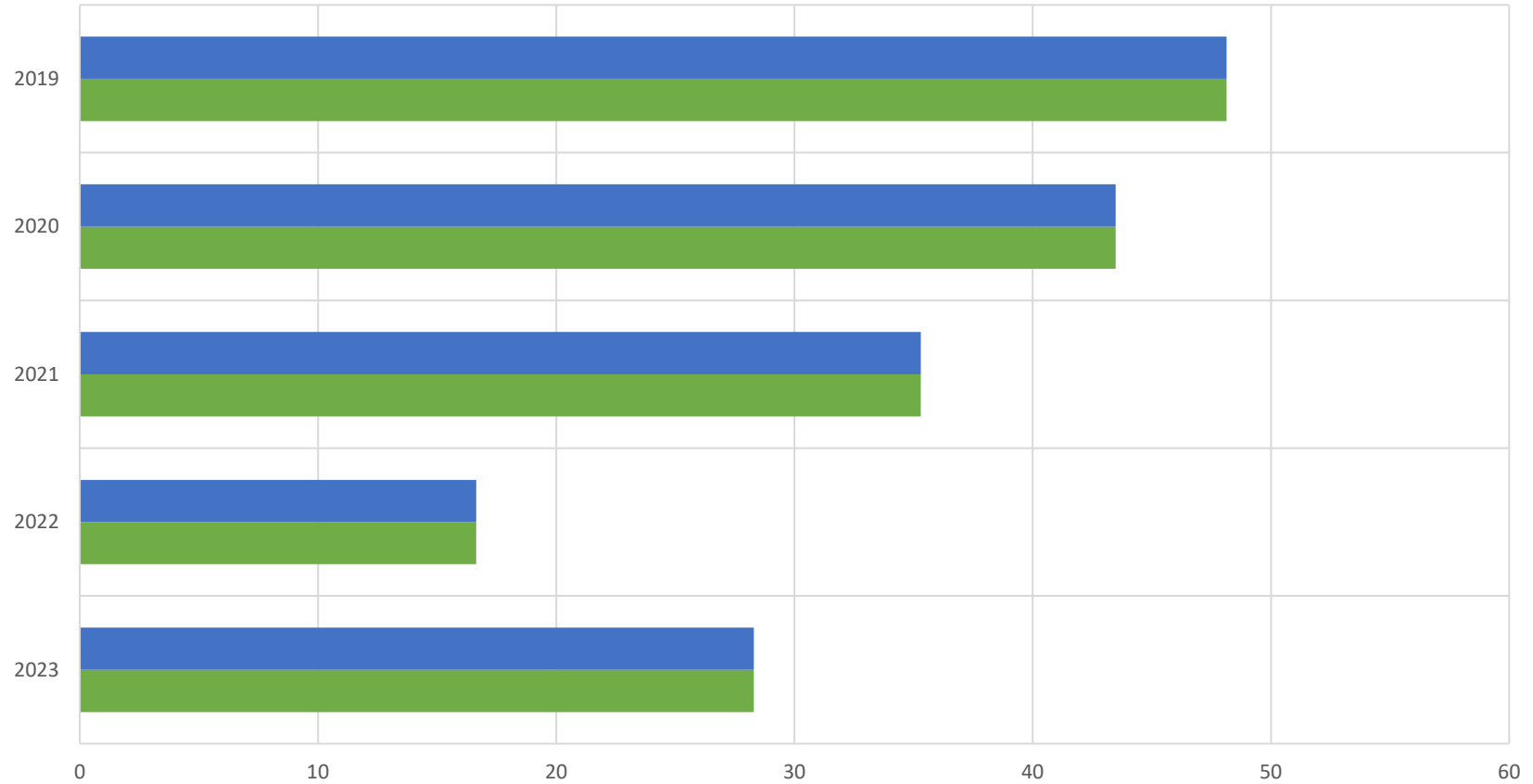


Water Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	-	30,844	(30,844)	0.0%	-	602	30,242	5024.3%	-	30,844	0.0%	30,844
Employee Benefits	-	10,799	(10,799)	0.0%	-	218	10,581	4849.7%	-	10,799	0.0%	10,799
Operating Total	-	41,643	(41,643)	0.0%	-	820	40,823	4977.8%	-	41,643	0.0%	41,643
Expenses Total	-	41,643	(41,643)	0.0%	-	820	40,823	4977.8%	-	41,643	0.0%	41,643

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 FY2023 is \$42K. Due to the timing of the change (moving the position from the Water Department to the Communications and Marketing Department) budget was not included in the FY23 budget for the department, but the position and associated budget were included in the overall fund budget.



Rain Fall Total

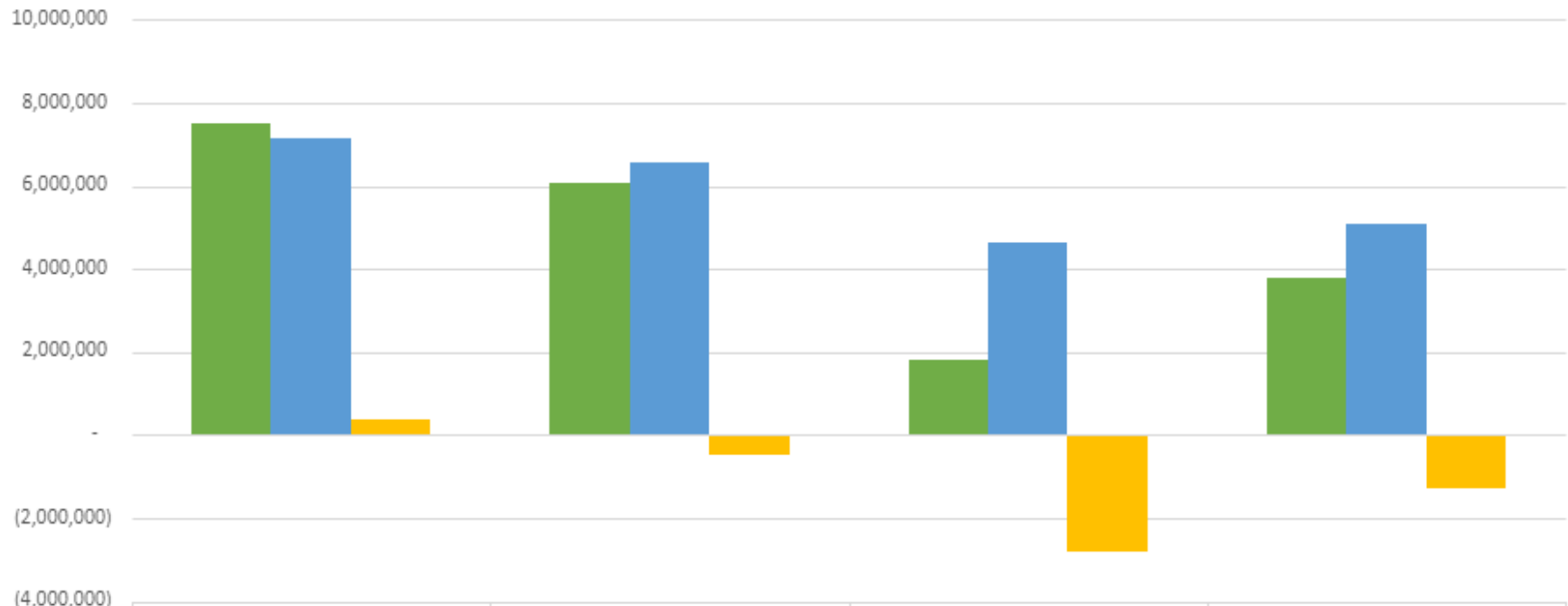


	2023	2022	2021	2020	2019
■ YTD	28.29	16.64	35.30	43.48	48.14
■ Total	28.29	16.64	35.30	43.48	48.14

■ YTD ■ Total



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	7,523,115	6,066,841	1,801,754	3,807,314
■ Budget	7,144,800	6,547,907	4,621,462	5,097,845
■ Variance	378,315	(481,066)	(2,819,708)	(1,290,531)

Water Fund
September



Wastewater Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	40,668,353	43,603,237	(2,934,884)	107.2%	38,090,137	41,524,857	2,078,380	5.0%	40,668,353	2,934,884	7.2%	43,603,237
Interest on Investments	290,000	1,598,904	(1,308,904)	551.3%	46,000	205,042	1,393,862	679.8%	290,000	1,308,904	451.3%	1,598,904
Contributions	-	-	-	0.0%	-	10,701,934	(10,701,934)	-100.0%	-	-	0.0%	-
Other	-	7,500	(7,500)	0.0%	-	5,550	1,950	35.1%	-	7,500	0.0%	7,500
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	40,958,353	45,209,641	(4,251,288)	110.4%	38,136,137	52,437,382	(7,227,742)	-13.8%	40,958,353	4,251,288	10.4%	45,209,641
Non-Operating												
Transfers In	369,994	369,994	0	100.0%	442,937	442,937	(72,943)	-16.5%	369,994	(0)	0.0%	369,994
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	369,994	369,994	0	100.0%	442,937	442,937	(72,943)	-16.5%	369,994	(0)	0.0%	369,994
Revenues Total	41,328,347	45,579,635	(4,251,288)	110.3%	38,579,074	52,880,319	(7,300,685)	-13.8%	41,328,347	4,251,288	10.3%	45,579,635
Expenses												
Operating												
Other	12,285,757	11,477,005	808,752	93.4%	9,988,473	12,559,766	(1,082,761)	-8.6%	12,285,757	(808,752)	-6.6%	11,477,005
Salaries and Wages	3,155,792	2,912,663	243,129	92.3%	2,560,474	2,519,726	392,936	15.6%	3,155,792	(243,129)	-7.7%	2,912,663
Maintenance	2,164,681	1,814,505	350,176	83.8%	1,963,018	1,534,650	279,855	18.2%	2,164,681	(350,176)	-16.2%	1,814,505
Supplies	1,606,032	1,649,316	(43,284)	102.7%	613,200	589,592	1,059,724	179.7%	1,606,032	43,284	2.7%	1,649,316
Employee Benefits	1,273,605	1,306,231	(32,626)	102.6%	1,053,496	952,881	353,350	37.1%	1,273,605	32,626	2.6%	1,306,231
Purchased Professional Technical Services	840,706	683,730	156,975	81.3%	589,088	304,318	379,412	124.7%	840,706	(156,975)	-18.7%	683,730
Other Purchased Services	277,703	295,107	(17,404)	106.3%	212,894	189,300	105,807	55.9%	277,703	17,404	6.3%	295,107
Purchased Property Services	17,516	18,775	(1,260)	107.2%	24,178	16,160	2,616	16.2%	17,516	1,260	7.2%	18,775
Operating Total	21,621,791	20,157,332	1,464,458	93.2%	17,004,820	18,666,393	1,490,939	8.0%	21,621,791	(1,464,458)	-6.8%	20,157,332
Non-Operating												
Transfers Out - Debt Service	13,825,455	13,824,727	728	100.0%	13,975,474	13,958,734	(134,008)	-1.0%	13,825,455	(728)	0.0%	13,824,727
Interdepartmental Billing	3,056,130	3,056,130	(0)	100.0%	2,977,814	2,977,814	78,316	2.6%	3,056,130	0	0.0%	3,056,130
Business and occupation Fees (Enterprise Funds)	1,626,734	1,626,734	(0)	100.0%	1,523,605	1,660,994	(34,260)	-2.1%	1,626,734	0	0.0%	1,626,734
Capital Expenditures	1,457,658	1,160,554	297,104	79.6%	1,091,870	502,048	658,506	131.2%	1,457,658	(297,104)	-20.4%	1,160,554
Indirect - Cost Allocation Overhead	1,334,550	1,334,550	-	100.0%	1,203,547	1,203,547	131,003	10.9%	1,334,550	-	0.0%	1,334,550
Taxes (PILOT)	1,275,286	1,275,286	0	100.0%	1,145,758	1,145,758	129,528	11.3%	1,275,286	(0)	0.0%	1,275,286
Transfers Out - Cash CIP	1,000,000	1,000,000	-	100.0%	1,000,000	1,000,000	-	0.0%	1,000,000	-	0.0%	1,000,000
Depreciation & Amortization	-	(1,309,089)	1,309,089	0.0%	-	(1,430,531)	121,442	-8.5%	-	(1,309,089)	0.0%	(1,309,089)
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	23,575,813	21,968,891	1,606,922	93.2%	22,918,068	21,018,364	950,527	4.5%	23,575,813	(1,606,922)	-6.8%	21,968,891
Expenses Total	45,197,603	42,126,223	3,071,380	93.2%	39,922,889	39,684,757	2,441,466	6.2%	45,197,603	(3,071,380)	-6.8%	42,126,223
Revenues Over/(Under) Expenses	(3,869,256)	3,453,412	(7,322,668)		(1,343,815)	13,195,562	(9,742,150)		(3,869,256)	7,322,668		3,453,412



Revenues for the Wastewater Fund are budgeted at \$41.3M for the 2023 fiscal year. The department collected \$45.6M for the year—approximately \$4.25M (10.3%) above FY23 budgeted revenues. This is a decrease of \$7.3M compared to last year due to capital contributions (capital assets constructed that are turned over to the city for maintenance) for the year not being recorded yet. If the capital contributions in FY22 are excluded revenues increased \$3.4M year over year. The department’s primary revenue source, Charges for Services, are \$2.9M (7.22%) above FY 23 budgeted revenues. Charges for Service increased by \$2.1M from this time last year.

Expenses for the Wastewater Fund are budgeted at \$45.2M for the 2023 fiscal year. The fund has spent and encumbered \$42.1M or approximately \$3.07M (6.8%) below FY23 budgeted expenses. This amount is a \$2.4M increase compared to FY 2022 due to an increase in personnel costs, supplies, and capital expenditures.

The top three operational expenses are:

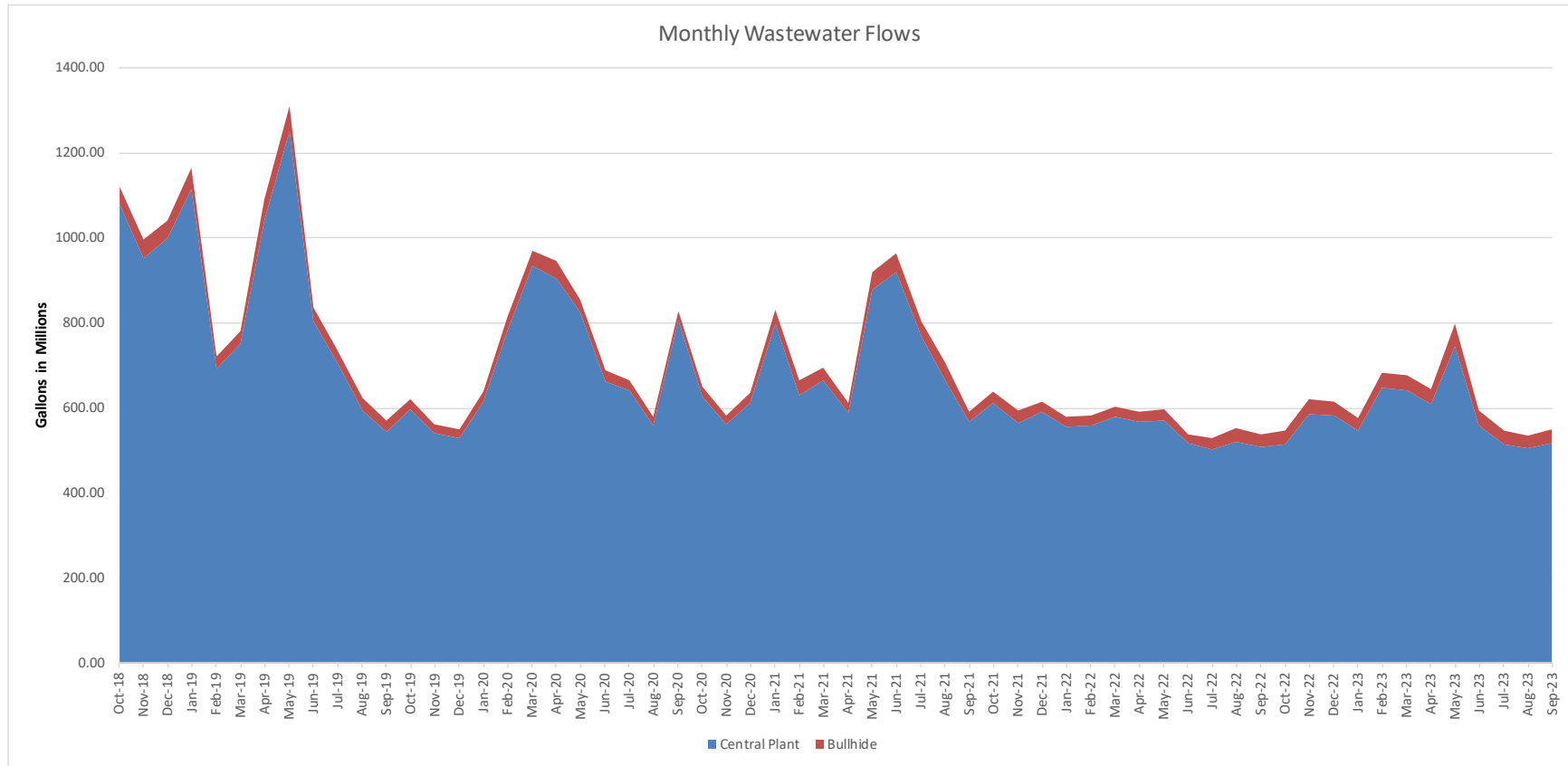
- Other Expense is the largest expense category in the Wastewater Fund, and totals \$11.5M, which is a decrease of about \$1.1M compared to last year. This category is under the FY23 budgeted amount of \$12.3M by \$809K or 6.6% due to decreased billing from WMARSS.
- Salaries and Wages totaled \$2.9M, which is an increase of \$393K compared to last year. This category is under the FY23 budgeted amount of \$3.2M by \$243K or 7.7% due to vacant positions across the fund.
- Maintenance, the third largest expense, totaled \$1.8M, which is an increase of \$280K compared to last year. This category is under the FY23 budgeted amount of \$2.2M by \$350K or 16.2% due to decreased spending across the fund, primarily for vehicle and equipment maintenance.



Wastewater Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	-	30,844	(30,844)	0.0%	-	602	30,242	5024.2%	-	30,844	0.0%	30,844
Employee Benefits	-	10,799	(10,799)	0.0%	-	218	10,580	4849.1%	-	10,799	0.0%	10,799
Operating Total	-	41,642	(41,642)	0.0%	-	820	40,822	4977.6%	-	41,642	0.0%	41,642
Expenses Total	-	41,642	(41,642)	0.0%	-	820	40,822	4977.6%	-	41,642	0.0%	41,642

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 FY2023 is \$42K. Due to the timing of the change (moving the position from the Water Department to the Communications and Marketing Department) budget was not included in the FY23 budget for the department, but the position and associated budget were included in the overall fund budget.





Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	4,076,359	4,221,603	2,051,072	5,269,747
■ Budget	3,993,126	3,742,557	3,958,698	2,680,138
■ Variance	83,233	479,046	(1,907,626)	2,589,610

Wastewater Fund
September



WMARSS Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	14,870,841	15,736,216	(865,375)	105.8%	13,556,859	12,203,541	3,532,675	28.9%	14,870,841	865,375	5.8%	15,736,216
Interest on Investments	110,000	670,137	(560,137)	609.2%	3,000	77,657	592,480	762.9%	110,000	560,137	509.2%	670,137
Intergovernmental	-	20,777	(20,777)	0.0%	-	-	20,777	0.0%	-	20,777	0.0%	20,777
Other	19,000	18,276	724	96.2%	14,500	27,661	(9,386)	-33.9%	19,000	(724)	-3.8%	18,276
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	14,999,841	16,445,405	(1,445,564)	109.6%	13,574,359	12,308,859	4,136,547	33.6%	14,999,841	1,445,564	9.6%	16,445,405
Non-Operating												
Transfers In	-	-	-	0.0%	160,452	160,452	(160,452)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	160,452	160,452	(160,452)	-100.0%	-	-	0.0%	-
Revenues Total	14,999,841	16,445,405	(1,445,564)	109.6%	13,734,811	12,469,311	3,976,095	31.9%	14,999,841	1,445,564	9.6%	16,445,405
Expenses												
Operating												
Supplies	3,214,495	2,659,490	555,005	82.7%	2,740,346	2,383,450	276,040	11.6%	3,214,495	(555,005)	-17.3%	2,659,490
Maintenance	2,198,464	2,173,095	25,369	98.8%	1,961,138	1,358,721	814,374	59.9%	2,198,464	(25,369)	-1.2%	2,173,095
Salaries and Wages	1,940,100	1,809,089	131,011	93.2%	1,854,021	1,670,922	138,167	8.3%	1,940,100	(131,011)	-6.8%	1,809,089
Purchased Professional Technical Services	1,252,031	1,130,893	121,137	90.3%	1,109,667	876,082	254,811	29.1%	1,252,031	(121,137)	-9.7%	1,130,893
Employee Benefits	796,847	732,159	64,688	91.9%	699,020	635,702	96,457	15.2%	796,847	(64,688)	-8.1%	732,159
Other Purchased Services	305,283	305,214	69	100.0%	276,645	259,309	45,905	17.7%	305,283	(69)	0.0%	305,214
Purchased Property Services	92,914	78,099	14,814	84.1%	84,404	84,124	(6,025)	-7.2%	92,914	(14,814)	-15.9%	78,099
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	9,800,133	8,888,039	912,094	90.7%	8,725,242	7,268,310	1,619,729	22.3%	9,800,133	(912,094)	-9.3%	8,888,039
Non-Operating												
Transfers Out	2,452,141	2,452,110	31	100.0%	1,857,098	1,857,085	595,026	32.0%	2,452,141	(31)	0.0%	2,452,110
Capital Expenditures	1,950,864	844,133	1,106,731	43.3%	2,257,529	1,076,960	(232,827)	-21.6%	1,950,864	(1,106,731)	-56.7%	844,133
Indirect - Cost Allocation Overhead	802,213	802,213	0	100.0%	825,329	825,329	(23,116)	-2.8%	802,213	(0)	0.0%	802,213
Interdepartmental Billing	17,007	17,007	-	100.0%	223	223	16,784	7527.8%	17,007	-	0.0%	17,007
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	(327,352)	327,352	0.0%	-	(320,817)	(6,534)	2.0%	-	(327,352)	0.0%	(327,352)
Non-Operating Total	5,222,225	3,788,111	1,434,113	72.5%	4,940,179	3,438,779	349,333	10.2%	5,222,225	(1,434,113)	-27.5%	3,788,111
Expenses Total	15,022,358	12,676,150	2,346,207	84.4%	13,665,421	10,707,088	1,969,062	18.4%	15,022,358	(2,346,207)	-15.6%	12,676,150
Revenues Over/(Under) Expenses	(22,517)	3,769,255	(3,791,771)		69,390	1,762,222	2,007,033		(22,517)	3,791,771		3,769,255



Revenues for the WMARSS Fund are budgeted at \$15M for the 2023 fiscal year. The fund has collected \$16.4M, an increase of \$4.0M (31.9%) above budgeted revenues. The department's primary revenue source, Charges for Services, increased by \$3.5M from this time last year.

Operating revenues totaled \$16.4M, which is an increase of \$4.1M over last year. Charges for Services is the largest source of revenue for the WMARSS Fund. Charges for Services totaled \$15.7M for the year, which is an increase of \$865K (5.8%) above FY23 budget amounts. There were collections of \$15.7M, or 105.8% of the budget.

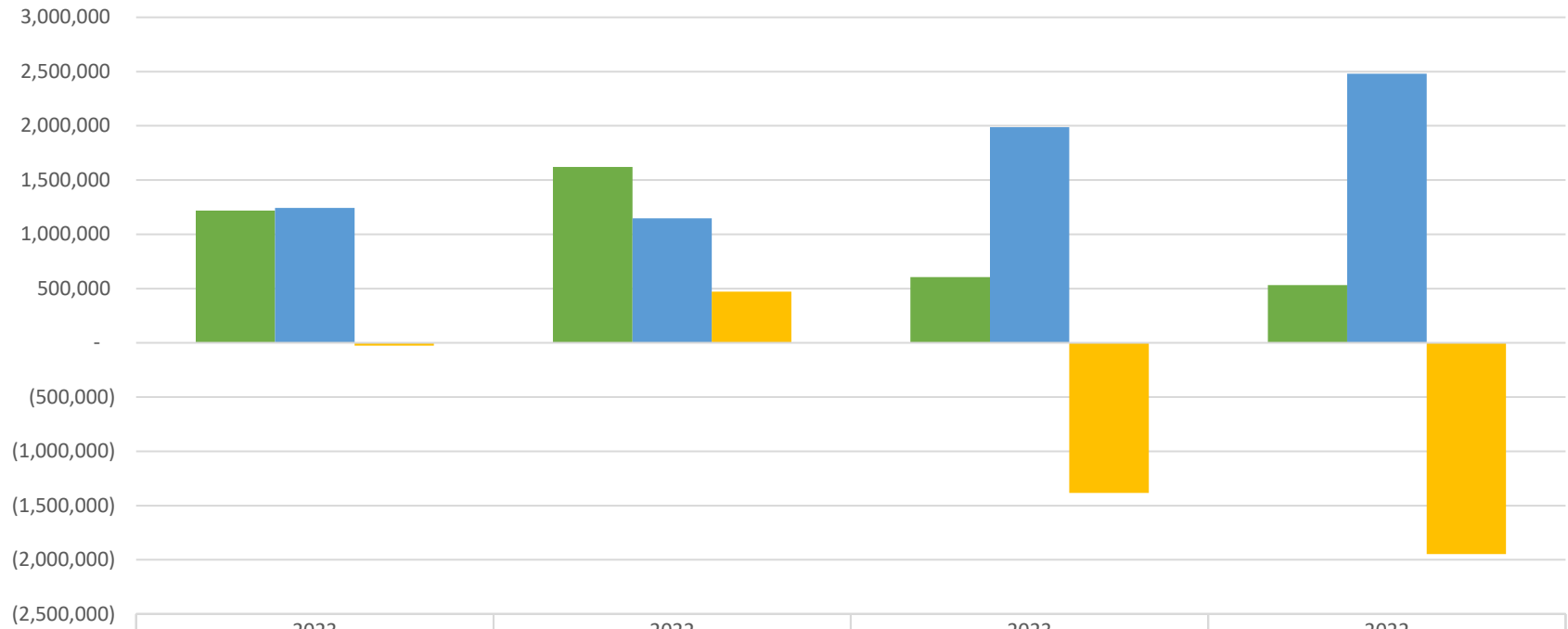
Expenses for the WMARSS Fund are budgeted at \$15M for the 2023 fiscal year. The fund has spent and encumbered \$12.7M, approximately \$2M (-15.6%) below total FY23 budgeted expenses. This amount is a \$2M increase compared to FY 2022 mostly due to an increased budget for supplies, maintenance, and purchased professional technical services.

The top three operational expenses are:

- Supplies, the largest expense category in the WMARSS Fund, totaled \$2.7M, which is an increase of about \$276K compared to last year. This category is under the FY23 budgeted amount of \$3.2M by \$555K or 17.3% due to less orders of chemical supplies.
- Maintenance totaled \$2.2M, which is an increase of \$814K compared to last year. This category is under the FY23 budgeted amount of \$2.2M by \$25K or 1.2%, due to slightly decreased spending for maintenance across the fund.
- Salaries and Wages, the third largest expense, totaled \$1.8M, which is an increase of \$138K compared to last year. This category is under the FY23 budgeted amount of \$1.9M by \$131K or 6.8% due to vacancies.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	1,217,517	1,619,617	605,101	532,462
■ Budget	1,244,444	1,147,899	1,988,543	2,480,359
■ Variance	(26,927)	471,718	(1,383,442)	(1,947,897)

WMARSS
September



Solid Waste Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	26,841,751	32,086,078	(5,244,327)	119.5%	22,586,177	27,436,912	4,649,166	16.9%	26,841,751	5,244,327	19.5%	32,086,078
Interest on Investments	145,000	978,224	(833,224)	674.6%	18,000	113,648	864,576	760.7%	145,000	833,224	574.6%	978,224
Other	157,885	118,232	39,653	74.9%	58,355	185,380	(67,147)	-36.2%	157,885	(39,653)	-25.1%	118,232
Intergovernmental	20,000	12,454	7,546	62.3%	-	-	12,454	0.0%	20,000	(7,546)	-37.7%	12,454
Business and occupation Fees (Enterprise Funds)	27,441	-	27,441	0.0%	27,441	35,266	(35,266)	-100.0%	27,441	(27,441)	-100.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	27,192,077	33,194,988	(6,002,911)	122.1%	22,689,973	27,771,205	5,423,783	19.5%	27,192,077	6,002,911	22.1%	33,194,988
Non-Operating												
Transfers In	-	-	-	0.0%	96,930	96,930	(96,930)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	96,930	96,930	(96,930)	-100.0%	-	-	0.0%	-
Revenues Total	27,192,077	33,194,988	(6,002,911)	122.1%	22,786,903	27,868,135	5,326,853	19.1%	27,192,077	6,002,911	22.1%	33,194,988
Expenses												
Operating												
Salaries and Wages	6,043,008	5,965,409	77,599	98.7%	4,865,611	4,947,411	1,017,998	20.6%	6,043,008	(77,599)	-1.3%	5,965,409
Supplies	3,916,736	3,701,835	214,901	94.5%	2,561,814	2,738,857	962,979	35.2%	3,916,736	(214,901)	-5.5%	3,701,835
Maintenance	3,273,517	3,641,465	(367,949)	111.2%	2,604,470	3,069,455	572,010	18.6%	3,273,517	367,949	11.2%	3,641,465
Purchased Professional Technical Services	4,170,902	3,504,523	666,379	84.0%	3,485,750	2,918,467	586,056	20.1%	4,170,902	(666,379)	-16.0%	3,504,523
Employee Benefits	2,567,610	2,686,516	(118,906)	104.6%	1,966,119	2,079,623	606,893	29.2%	2,567,610	118,906	4.6%	2,686,516
Other	401,000	1,138,307	(737,307)	283.9%	387,000	34,131	1,104,177	3235.1%	401,000	737,307	183.9%	1,138,307
Other Purchased Services	521,795	593,576	(71,781)	113.8%	211,485	200,184	393,392	196.5%	521,795	71,781	13.8%	593,576
Contracts with Others	72,069	75,600	(3,531)	104.9%	62,669	62,669	12,931	20.6%	72,069	3,531	4.9%	75,600
Purchased Property Services	35,383	27,041	8,342	76.4%	41,924	28,215	(1,173)	-4.2%	35,383	(8,342)	-23.6%	27,041
Operating Total	21,002,021	21,334,274	(332,253)	101.6%	16,186,843	16,079,012	5,255,262	32.7%	21,002,021	332,253	1.6%	21,334,274
Non-Operating												
Transfers Out	2,266,131	2,265,803	328	100.0%	1,425,066	1,420,678	845,125	59.5%	2,266,131	(328)	0.0%	2,265,803
Indirect - Cost Allocation Overhead	1,931,104	1,931,104	0	100.0%	1,827,657	1,827,657	103,447	5.7%	1,931,104	(0)	0.0%	1,931,104
Interdepartmental Billing	1,430,380	1,430,380	-	100.0%	1,317,987	1,259,793	170,587	13.5%	1,430,380	-	0.0%	1,430,380
Business and occupation Fees (Enterprise Funds)	1,073,670	1,073,670	-	100.0%	903,447	1,097,476	(23,806)	-2.2%	1,073,670	-	0.0%	1,073,670
Taxes (PILOT)	522,967	522,967	0	100.0%	514,510	514,510	8,457	1.6%	522,967	(0)	0.0%	522,967
Capital Expenditures	484,296	474,098	10,197	97.9%	471,899	243,170	230,928	95.0%	484,296	(10,197)	-2.1%	474,098
Transfers Out - Cash CIP	357,000	357,000	-	100.0%	-	-	357,000	0.0%	357,000	-	0.0%	357,000
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	8,065,548	8,055,023	10,525	99.9%	6,460,506	6,363,285	1,691,737	26.6%	8,065,548	(10,525)	-0.1%	8,055,023
Expenses Total	29,067,569	29,389,297	(321,728)	101.1%	22,647,348	22,442,297	6,947,000	31.0%	29,067,569	321,728	1.1%	29,389,297
Revenues Over (Under) Expenses	(1,875,492)	3,805,692	(5,681,183)		139,555	5,425,839	(1,620,147)		(1,875,492)	5,681,183		3,805,692



Revenues for the Solid Waste fund are budgeted at \$27.2M for the 2023 fiscal year. The city has collected \$33.2M in revenues, an increase of \$6M (22.1%) above budgeted revenue. This is primarily related to increased revenues from charges for services, specifically, the Landfill (\$4.4M) commercial and residential collections as shown below. Solid Waste has exceeded the FY23 adopted budget of \$27.2M by \$6.0M or 22.1%.

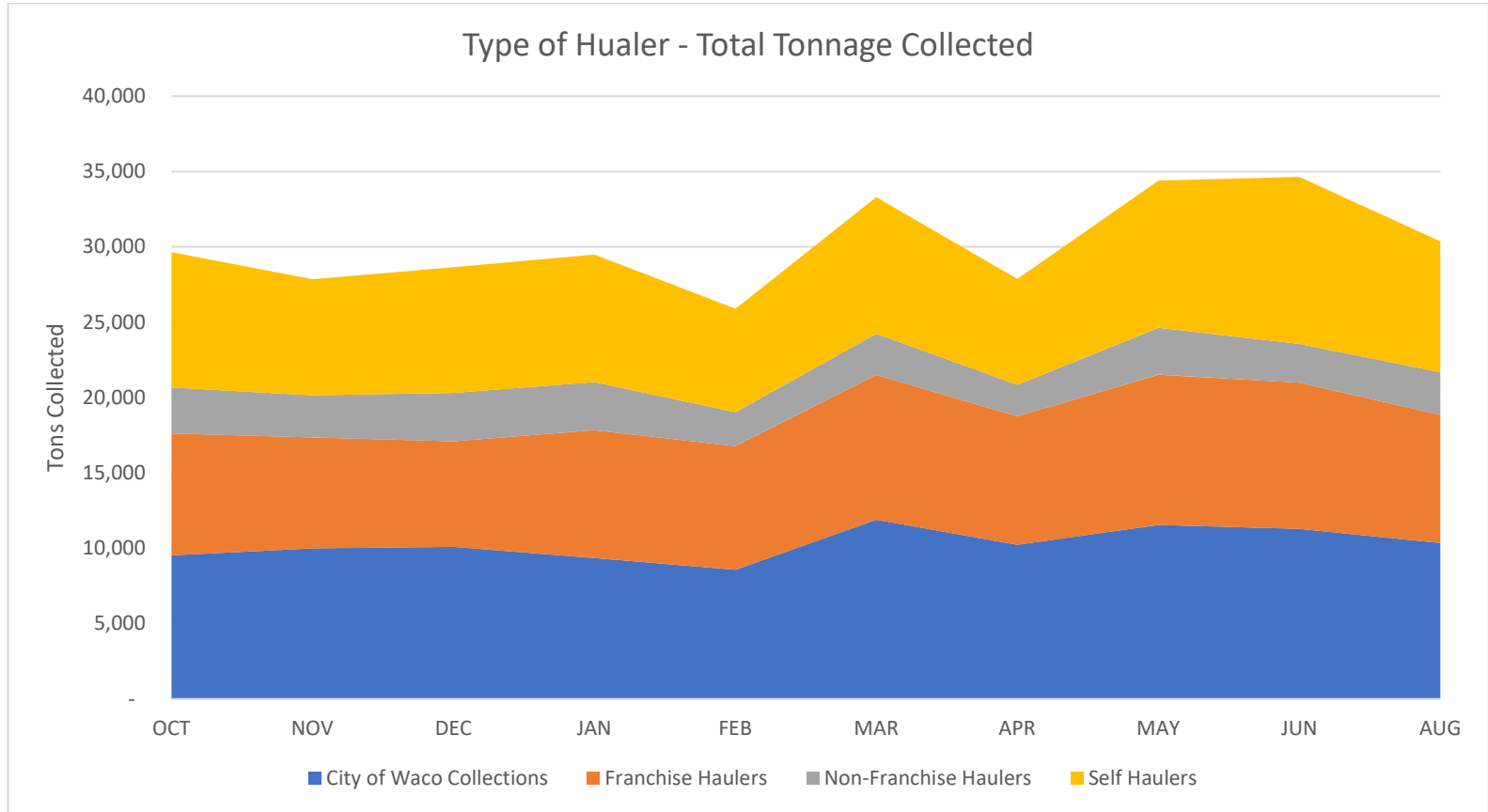
Division	YTD Budget	YTD Actuals	Variance
Residential	11,762,362	12,162,798	400,436
Commercial	6,654,000	7,078,910	424,910
Recycling	78,389	126,391	48,002
Landfill	8,347,000	12,717,979	4,370,979
Total	26,841,751	32,086,078	5,244,327

Expenses for the Solid Waste fund are budgeted at \$29.1M for the 2023 fiscal year, this is an increase from the \$22.6M budgeted for the 2022 fiscal year. The fund has spent \$29.4M, which represents an increase of \$6.9M from last year. Actual expenses are also over the FY23 budgeted amount of \$29.1M by \$322K or 1.1%.

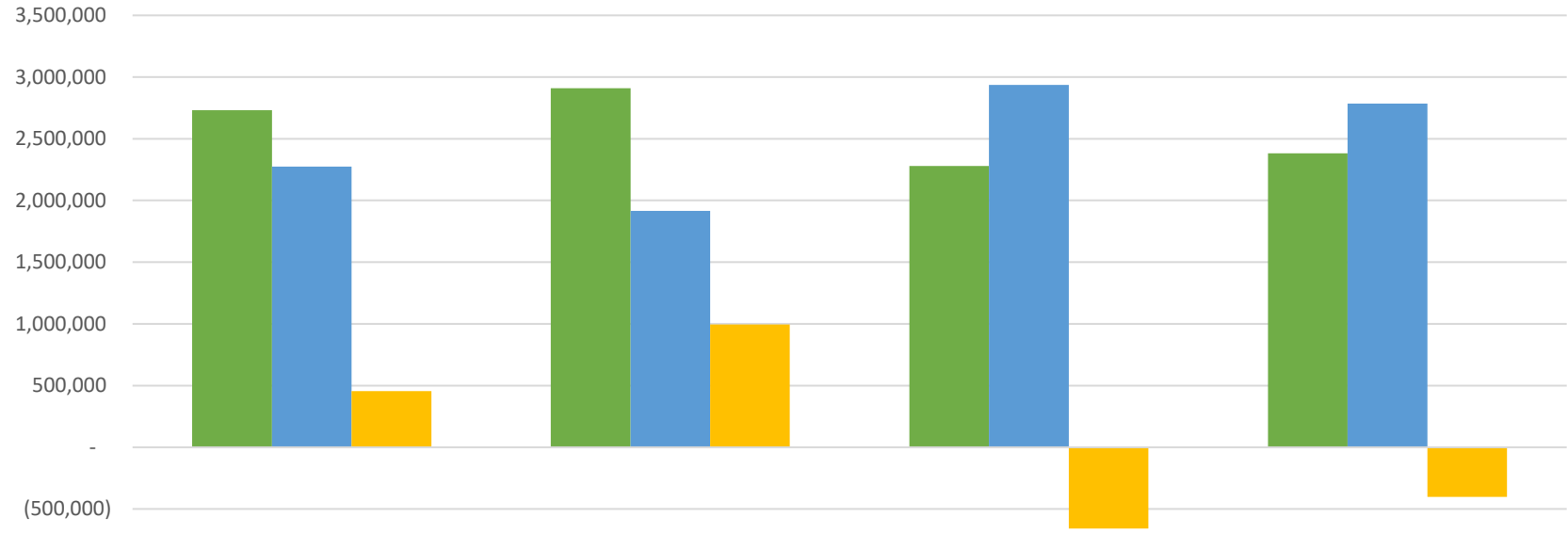
The three largest operational expenses for the period were:

- Salaries and Wages totaled \$6.0M, an increase of \$1.0M compared to last year. This category is under the FY23 budgeted amount of \$6.0M by \$78K or 1.3% due to vacancies.
- Supplies totaled \$3.7M, an increase of \$963K compared to last year. This category is under the FY23 budgeted amount of \$3.9M by \$215K or 5.5%, due to reduced costs for fuel expenses.
- Maintenance totaled \$3.6M, an increase of \$572K compared to last year. This category is over the FY23 budgeted amount of \$3.3M by \$368K or 11.2%, due to increased costs for vehicle maintenance and repairs.





Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	2,730,601	2,909,949	2,278,516	2,382,633
■ Budget	2,275,907	1,915,567	2,936,622	2,784,340
■ Variance	454,694	994,382	(658,106)	(401,707)



Airport Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Intergovernmental	1,847,250	1,837,932	9,318	99.5%	1,242,324	2,021,354	(183,421)	-9.1%	1,847,250	(9,318)	-0.5%	1,837,932
Charges for Services	828,329	668,084	160,245	80.7%	819,274	828,348	(160,264)	-19.3%	828,329	(160,245)	-19.3%	668,084
Other	272,910	325,232	(52,322)	119.2%	273,288	387,491	(62,259)	-16.1%	272,910	52,322	19.2%	325,232
Interest on Investments	15,000	170,322	(155,322)	1135.5%	2,000	16,138	154,184	955.4%	15,000	155,322	1035.5%	170,322
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,963,489	3,001,569	(38,080)	101.3%	2,336,886	3,253,330	(251,761)	-7.7%	2,963,489	38,080	1.3%	3,001,569
Non-Operating												
Transfers In	-	-	-	0.0%	54,674	54,674	(54,674)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	54,674	54,674	(54,674)	-100.0%	-	-	0.0%	-
Revenues Total	2,963,489	3,001,569	(38,080)	101.3%	2,391,560	3,308,004	(306,435)	-9.3%	2,963,489	38,080	1.3%	3,001,569
Expenses												
Operating												
Salaries and Wages	604,202	685,832	(81,630)	113.5%	615,134	545,949	139,883	25.6%	604,202	81,630	13.5%	685,832
Purchased Professional Technical Services	446,429	460,968	(14,539)	103.3%	328,984	338,441	122,527	36.2%	446,429	14,539	3.3%	460,968
Employee Benefits	251,188	269,276	(18,088)	107.2%	264,597	227,922	41,355	18.1%	251,188	18,088	7.2%	269,276
Maintenance	255,994	216,571	39,423	84.6%	132,878	91,775	124,796	136.0%	255,994	(39,423)	-15.4%	216,571
Supplies	190,934	164,345	26,589	86.1%	150,196	146,105	18,240	12.5%	190,934	(26,589)	-13.9%	164,345
Other Purchased Services	88,463	105,283	(16,820)	119.0%	91,177	83,568	21,715	26.0%	88,463	16,820	19.0%	105,283
Purchased Property Services	28,771	22,920	5,851	79.7%	22,716	21,968	951	4.3%	28,771	(5,851)	-20.3%	22,920
Other	-	-	-	0.0%	1,200	-	-	0.0%	-	-	0.0%	-
Operating Total	1,865,981	1,925,195	(59,214)	103.2%	1,606,881	1,455,727	469,467	32.2%	1,865,981	59,214	3.2%	1,925,195
Non-Operating												
Transfers Out - Cash CIP	1,763,683	1,763,683	-	100.0%	792,000	792,000	971,683	122.7%	1,763,683	-	0.0%	1,763,683
Interdepartmental Billing	878,760	900,215	(21,455)	102.4%	800,000	849,035	51,181	6.0%	878,760	21,455	2.4%	900,215
Transfers Out	78,196	32,678	45,518	41.8%	50,000	33,191	(513)	-1.5%	78,196	(45,518)	-58.2%	32,678
Other	-	29,015	(29,015)	0.0%	-	-	29,015	0.0%	-	29,015	0.0%	29,015
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	2,720,639	2,725,591	(4,952)	100.2%	1,642,000	1,674,225	1,051,366	62.8%	2,720,639	4,952	0.2%	2,725,591
Expenses Total	4,586,620	4,650,786	(64,166)	101.4%	3,248,881	3,129,953	1,520,833	48.6%	4,586,620	64,166	1.4%	4,650,786
Revenues Over (Under) Expenses	(1,623,131)	(1,649,216)	26,086		(857,321)	178,052	(1,827,268)		(1,623,131)	(26,086)		(1,649,216)



Revenues for the Airport fund are budgeted at \$3.0M for the 2023 fiscal year. This is an increase from \$2.4M the previous fiscal year. The FY 2023 budget estimates \$1.8M in federal grants. The city has collected \$3.0M in revenues. This is a decrease of \$306K compared to last year. The Airport has received \$1.8M in grant funds; and will continue to have access to CARES Act funds for operations at the Airport as well as to improve the Airport facilities. Actual revenues are over the budgeted amount of \$3.0M by \$38K or 1.3%.

Expenses for the Airport Fund are budgeted at \$4.6M for the 2023 fiscal year, this is an increase from \$3.2M for the 2022 fiscal year. The fund has spent \$4.7M, this is an increase of \$1.5M compared to last year. Actual expenses are above the budgeted amount of \$4.6M by \$64K or 1.4%. The variance is the result of increased personnel costs. The increase in expenses is driven by transfers out for CIP and personnel costs.

The three largest operational expenses for the period were:

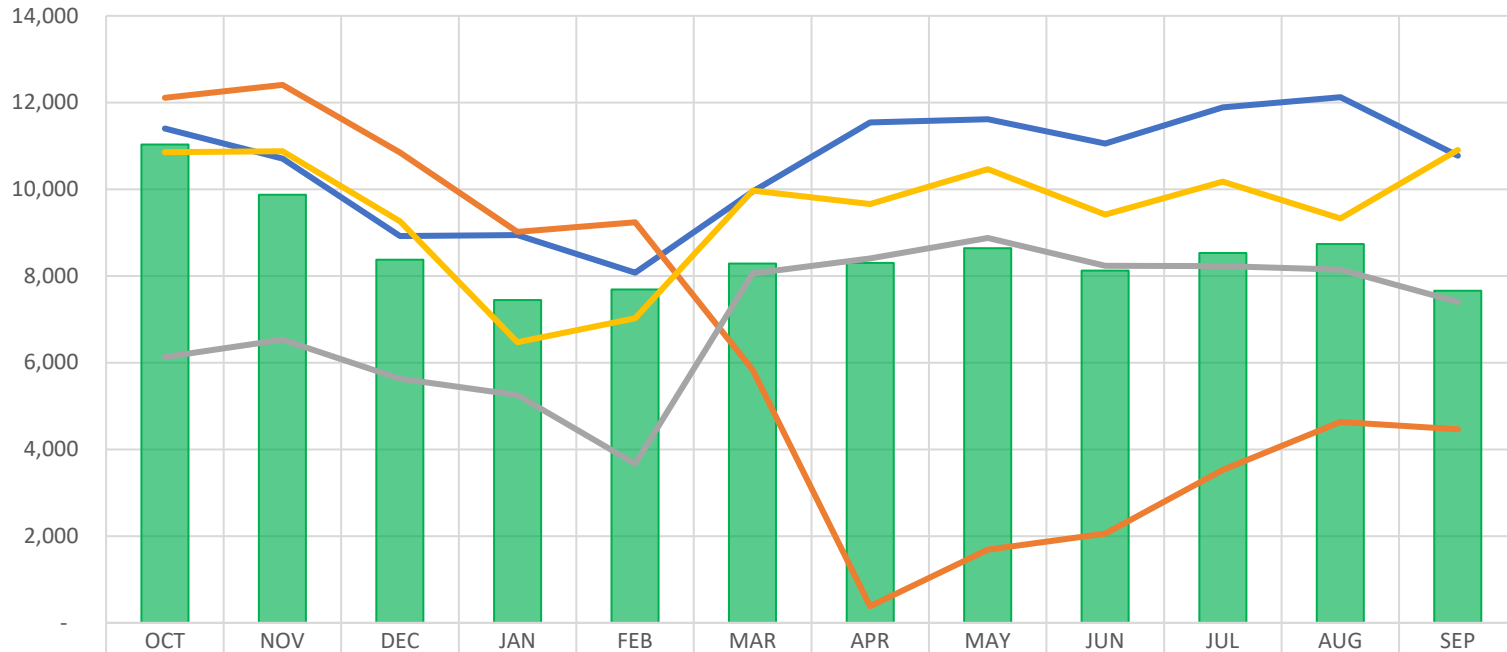
- Purchased Professional Technical Services totaled \$461K, an increase of \$123K compared to last year. Several Purchase Orders were also entered and include funds for property appraisals, airline consultants, and change orders for ongoing rehabilitation projects. This category is over the budgeted amount of \$446K by \$15K or 3.3%.
- Salaries and Wages totaled \$686K, an increase of \$140K compared to last year. This category is over the budgeted amount of \$604K by \$82K or 13.5%, due to the addition of the Administrative Services Manager position.
- Employee Benefits totaled \$269K, an increase of \$41K compared to last year. This category is over the budgeted amount of \$251K by \$18K or 7.2%, due to the addition of the Administrative Services Manager position.

Operational performance

- Through the period, total passengers totaled 102,702 compared to 114,407 in the prior year. This is a decrease of 11,705 passengers or 11.4%.
- Through the period, revenues per passenger generated from charges for services and net merchandise sales totaled \$6.51, compared to \$7.24 in FY 2022.
- Through the period, operational expenses per passengers totaled \$18.75 compared to \$12.72 in FY22.
- The net operational loss per passenger totals -\$12.24 compared to -\$5.48 in FY22. This a decrease of \$6.76 or 55.23%.
- Overall, Operating Revenues less intergovernmental revenue will recover 25.0% of total expenses for the fund.



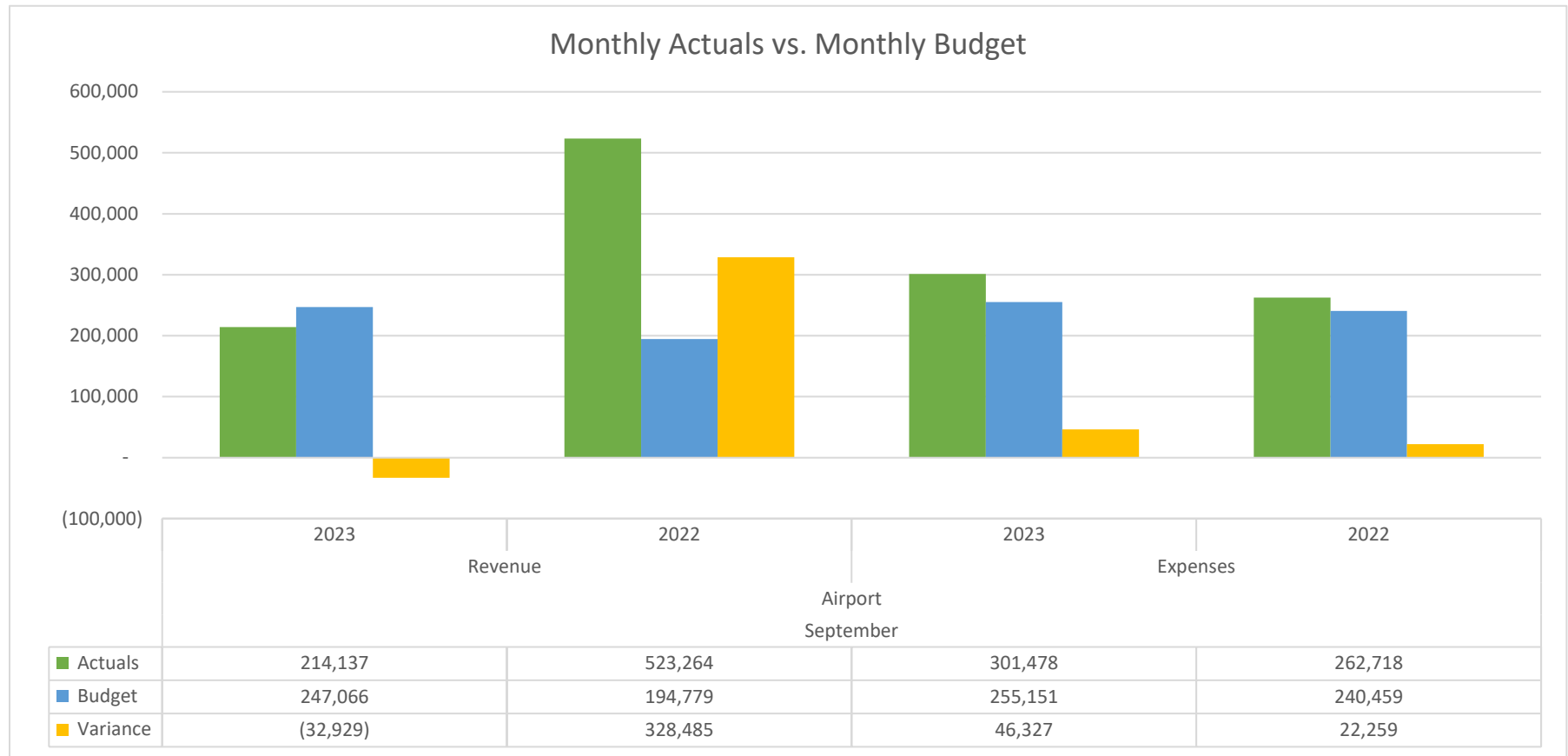
Arrivals and Departure- Airport



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
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
FY 2019	11,403	10,708	8,922	8,944	8,076	9,945	11,543	11,612	11,051	11,886	12,124	10,777
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



Passenger Facility Charge (PFC) revenue has not been recognized in FY23 because this revenue source is reimbursed after the Airport completes an FAA approved project. The local match portion of an FAA Grant is reimbursed as revenue, due to CARES act funding not requiring a local match PFC revenue was not recognized. Currently there is little project spending outside of the rehabilitation project which is funded through CARES. Once FAA projects are completed revenue will once again be recognized and appear in the monthly report.



Convention Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Hotel - Motel Tax	5,000,000	6,410,411	(1,410,411)	128.2%	4,200,000	5,970,761	439,650	7.4%	5,000,000	1,410,411	28.2%	6,410,411
Charges for Services	938,798	1,340,177	(401,379)	142.8%	1,249,100	1,040,110	300,067	28.8%	938,798	401,379	42.8%	1,340,177
Net Merchandise Sale	298,000	387,386	(89,386)	130.0%	387,100	271,836	115,549	42.5%	298,000	89,386	30.0%	387,386
Interest on Investments	48,000	429,685	(381,685)	895.2%	5,000	48,268	381,417	790.2%	48,000	381,685	795.2%	429,685
Contributions	46,313	46,790	(477)	101.0%	40,343	19,062	27,728	145.5%	46,313	477	1.0%	46,790
Other	45,050	38,844	6,206	86.2%	17,300	62,067	(23,223)	-37.4%	45,050	(6,206)	-13.8%	38,844
Operating Total	6,376,161	8,653,293	(2,277,132)	135.7%	5,898,843	7,412,105	1,241,188	16.7%	6,376,161	2,277,132	35.7%	8,653,293
Non-Operating												
Transfers In	-	-	-	0.0%	42,298	42,298	(42,298)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	42,298	42,298	(42,298)	-100.0%	-	-	0.0%	-
Revenues Total	6,376,161	8,653,293	(2,277,132)	135.7%	5,941,141	7,454,403	1,198,890	16.1%	6,376,161	2,277,132	35.7%	8,653,293
Expenses												
Operating												
Salaries and Wages	1,897,177	1,448,987	448,190	76.4%	1,745,341	1,066,530	382,457	35.9%	1,897,177	(448,190)	-23.6%	1,448,987
Other Purchased Services	1,866,863	1,943,633	(76,770)	104.1%	1,757,373	1,576,168	367,466	23.3%	1,866,863	76,770	4.1%	1,943,633
Employee Benefits	726,329	616,092	110,237	84.8%	683,017	410,966	205,127	49.9%	726,329	(110,237)	-15.2%	616,092
Purchased Professional Technical Services	635,733	786,624	(150,891)	123.7%	451,030	466,794	319,830	68.5%	635,733	150,891	23.7%	786,624
Maintenance	608,290	285,471	322,819	46.9%	251,359	245,441	40,030	16.3%	608,290	(322,819)	-53.1%	285,471
Supplies	295,837	360,466	(64,629)	121.8%	416,566	342,197	18,269	5.3%	295,837	64,629	21.8%	360,466
Other	279,250	250,559	28,691	89.7%	250,500	132,306	118,253	89.4%	279,250	(28,691)	-10.3%	250,559
Purchased Property Services	46,641	49,689	(3,048)	106.5%	39,650	39,848	9,841	24.7%	46,641	3,048	6.5%	49,689
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	6,356,120	5,741,521	614,598	90.3%	5,594,836	4,280,248	1,461,274	34.1%	6,356,120	(614,598)	-9.7%	5,741,521
Non-Operating												
Indirect - Cost Allocation Overhead	939,174	939,174	-	100.0%	200,000	200,000	739,174	369.6%	939,174	-	0.0%	939,174
Transfers Out	150,000	150,000	-	100.0%	150,000	150,000	-	0.0%	150,000	-	0.0%	150,000
Capital Expenditures	40,000	24,665	15,335	61.7%	31,736	31,736	(7,071)	-22.3%	40,000	(15,335)	-38.3%	24,665
Interdepartmental Billing	34,851	34,851	-	100.0%	-	-	34,851	0.0%	34,851	-	0.0%	34,851
Transfers Out - Cash CIP	-	-	-	0.0%	1,478,500	1,478,500	(1,478,500)	-100.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,164,025	1,148,690	15,335	98.7%	1,860,236	1,860,236	(711,546)	-38.3%	1,164,025	(15,335)	-1.3%	1,148,690
Expenses Total	7,520,145	6,890,211	629,934	91.6%	7,455,072	6,140,484	749,728	12.2%	7,520,145	(629,934)	-8.4%	6,890,211
Revenues Over (Under) Expenses	(1,143,984)	1,763,082	(2,907,066)		(1,513,931)	1,313,920	449,162		(1,143,984)	2,907,066		1,763,082



Revenues for the Convention Service fund are budgeted at \$6.4M for the 2023 fiscal year. This is an increase from \$5.9M for the previous fiscal year. The city has collected \$8.7M in revenues which is \$2.3M (35.7%) more than budgeted due to increased HOT Taxes and charges for services related to conventions and events. This is an increase of \$1.2M compared to last year.

Expenses for the Convention Service fund are budgeted at \$7.5M for the 2023 fiscal year, this is an increase from the \$7.5M in the 2022 fiscal year by \$65K. The fund has spent \$6.9M compared to \$6.1M in fiscal year 2022. Actual expenses are under the budgeted amount of \$7.5M by \$630K or 8.4%.

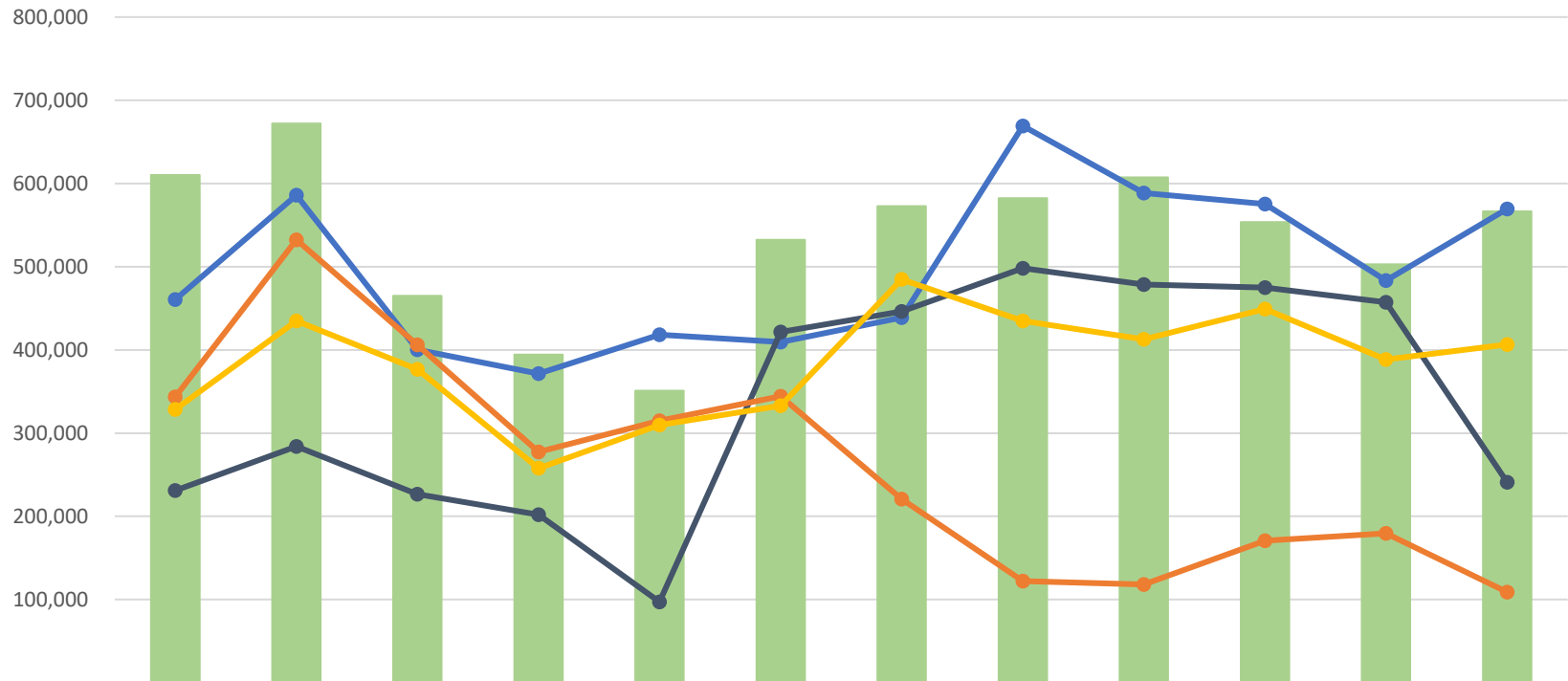
The three largest operational expenses were:

- Other Purchased Services totaled \$1.9M, an increase of \$367K compared to last year. The large variance is primarily due to the city's advertising and marketing agreements. This category is over the budgeted amount of \$1.9M by \$77K or 4.1%, due to advertising and promotion cost increases.
- Salaries and Wages totaled \$1.4M, an increase of \$382K compared to last year. This category is under the budgeted amount of \$1.9M by \$448K or 23.6% due to vacant positions.
- Purchased Professional Technical Services totaled \$787K, an increase of \$320K compared to last year. This category is over the budgeted amount of \$636K by \$151K or 23.7%. This is primarily due to higher costs for catering temp services.

Overall, the Convention Fund will recover 125.6% of expenses from operating revenues.



Hotel Motel Tax

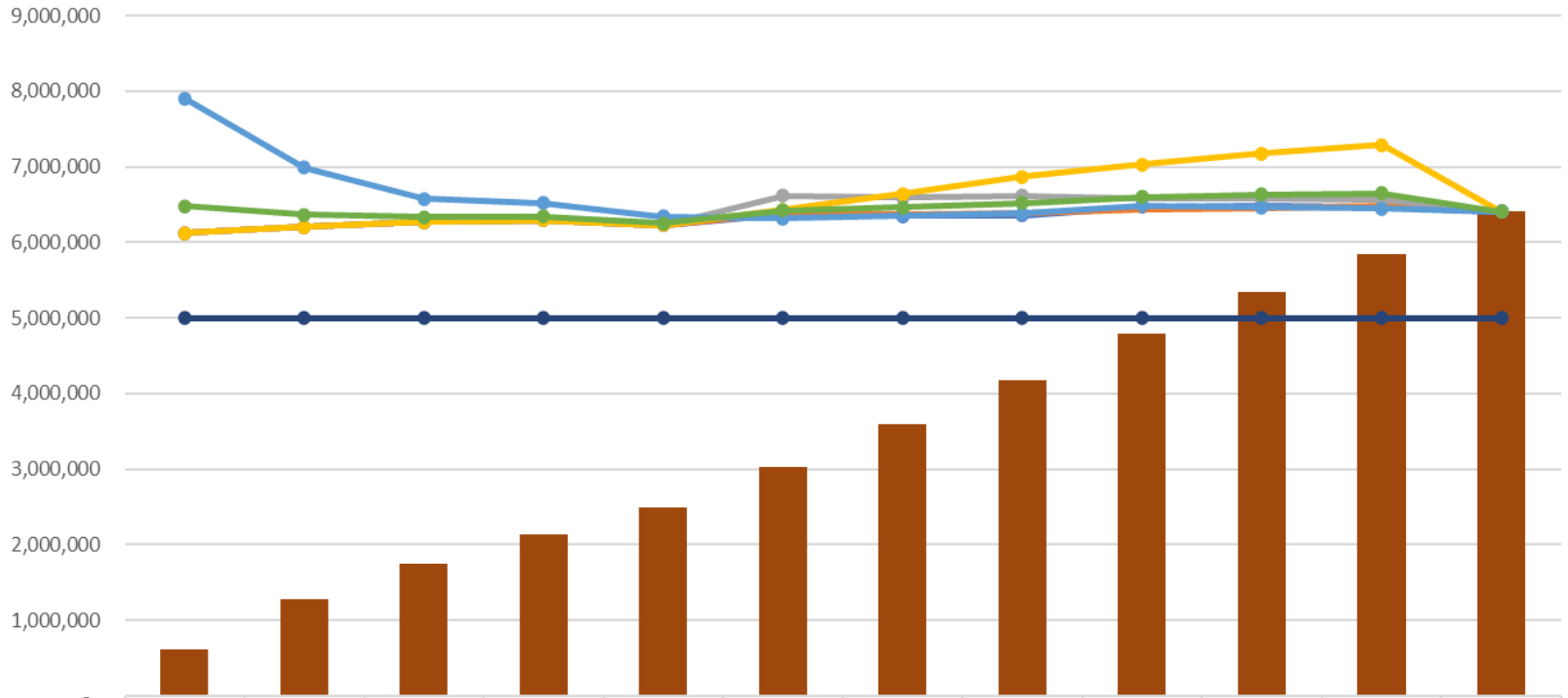


	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
2023	610,174	672,239	464,891	394,445	351,138	532,267	572,613	582,244	607,498	553,728	502,783	566,392
2022	460,567	586,085	400,345	371,478	418,345	409,470	438,726	669,202	588,475	575,344	483,231	569,494
2021	231,004	284,017	226,722	202,144	97,172	421,657	446,306	498,198	478,518	474,937	457,429	240,875
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
2019	328,542	435,002	376,857	257,744	309,604	332,823	484,744	434,832	412,880	449,255	388,349	406,433

2023 2022 2021 2020 2019



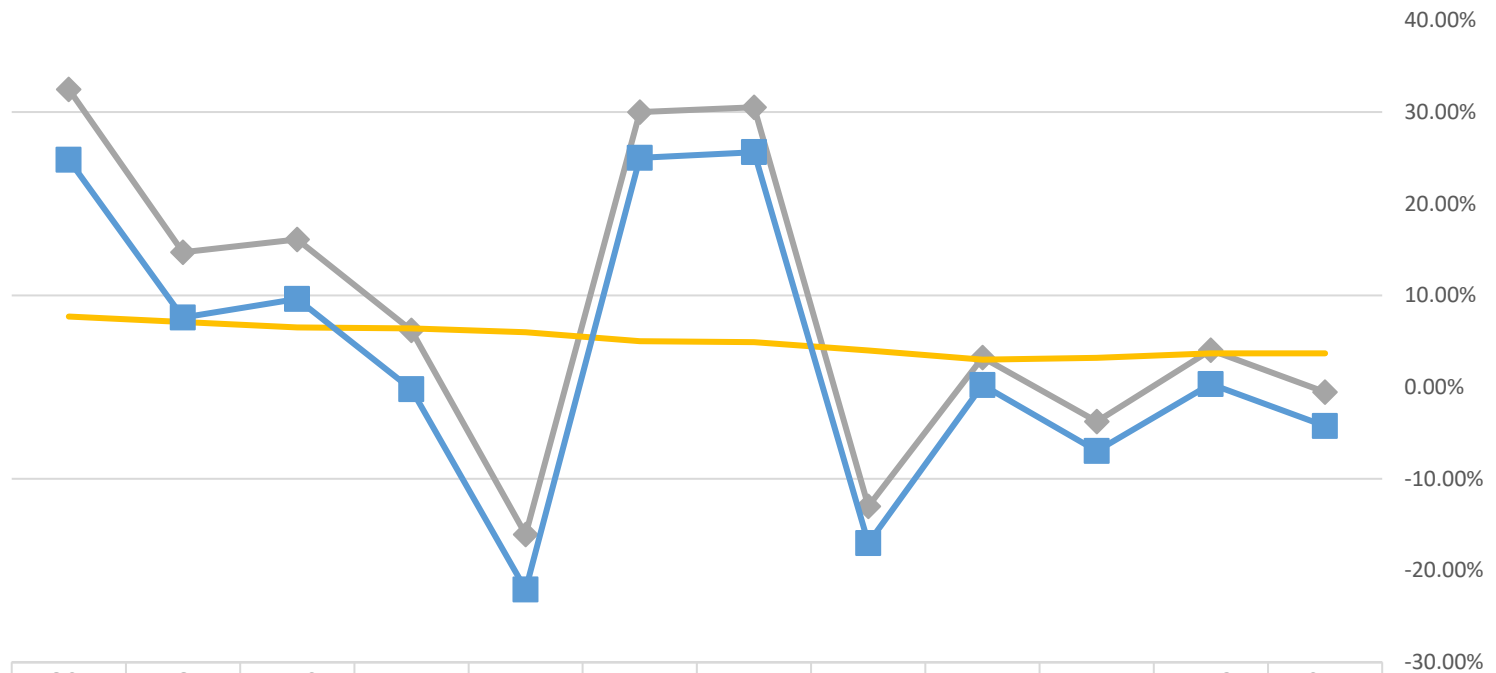
HOT Tax Forecast



	October	November	December	January	February	March	April	May	June	July	August	September
YTD Actuals	610,174	1,282,413	1,747,303	2,141,748	2,492,886	3,025,153	3,597,766	4,180,009	4,787,508	5,341,235	5,844,019	6,410,411
Aggregate Linear 6M	6,120,368	6,206,522	6,271,067	6,294,034	6,226,827	6,368,183	6,349,411	6,358,364	6,468,800	6,486,097	6,472,332	6,410,412
Aggregate Linear 12 M	6,120,368	6,206,522	6,271,067	6,294,034	6,226,827	6,386,379	6,375,791	6,389,444	6,436,825	6,459,222	6,490,165	6,413,513
Aggregate Linear 18M	6,120,368	6,206,522	6,271,067	6,294,034	6,226,827	6,617,970	6,590,830	6,618,071	6,588,803	6,578,353	6,561,886	6,410,412
Aggregate Linear 36M	6,120,368	6,206,522	6,271,067	6,294,034	6,226,827	6,428,448	6,644,028	6,866,266	7,029,626	7,175,951	7,291,209	6,410,412
Correlation (i)	7,901,983	6,991,436	6,581,268	6,524,346	6,343,167	6,316,777	6,358,849	6,385,233	6,491,392	6,467,910	6,445,615	6,410,411
Average	6,476,691	6,363,504	6,333,107	6,340,096	6,250,095	6,423,552	6,463,782	6,523,475	6,603,089	6,633,507	6,652,241	6,411,032
Budget	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000



Hotel Motel Occupancy Tax - Year over Year vs. Inflation

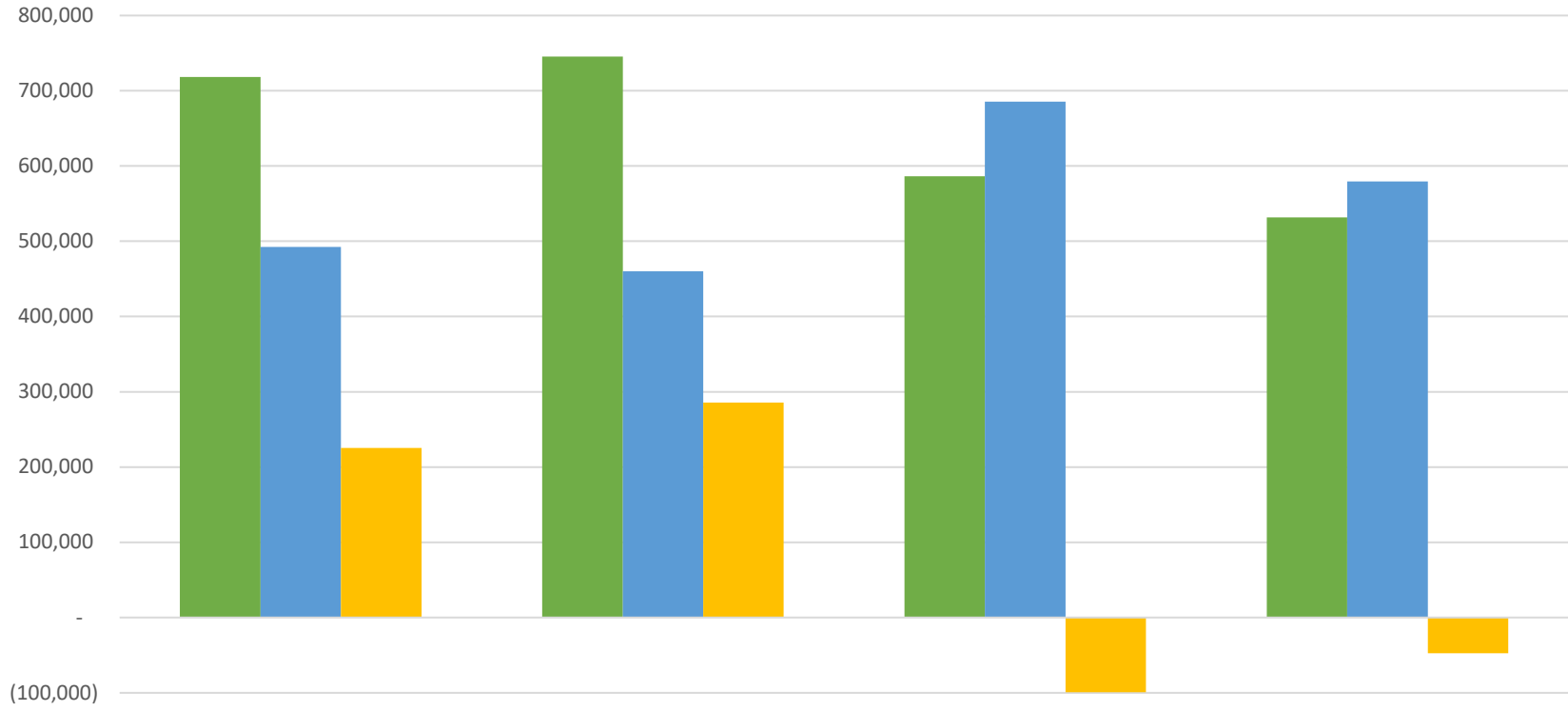


	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
◆ % Change	32.48%	14.70%	16.12%	6.18%	-16.07%	29.99%	30.52%	-12.99%	3.23%	-3.76%	4.05%	-0.54%
— CPI %	7.7%	7.1%	6.5%	6.4%	6.0%	5.0%	4.9%	4.0%	3.0%	3.2%	3.70%	3.70%
■ Real Growth	24.78%	7.60%	9.62%	-0.22%	-22.07%	24.99%	25.62%	-16.99%	0.23%	-6.96%	0.35%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

For the period, Hotel Motel Occupancy Taxes saw a real year over year decrease of 4.24%. 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	
	2023	2022	2023	2022
■ Actuals	718,162	745,562	586,193	531,806
■ Budget	492,647	459,992	685,637	579,444
■ Variance	225,515	285,569	(99,444)	(47,638)



Texas Ranger Hall of Fame Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	405,675	429,780	(24,105)	105.9%	393,087	370,466	59,314	16.0%	405,675	24,105	5.9%	429,780
Net Merchandise Sale	276,485	339,283	(62,798)	122.7%	276,485	293,405	45,877	15.6%	276,485	62,798	22.7%	339,283
Other	9,010	11,985	(2,975)	133.0%	7,960	12,018	(34)	-0.3%	9,010	2,975	33.0%	11,985
Interest on Investments	6,000	28,033	(22,033)	467.2%	990	4,529	23,504	519.0%	6,000	22,033	367.2%	28,033
Contributions	350	18,738	(18,388)	5353.6%	350	67,721	(48,984)	-72.3%	350	18,388	5253.6%	18,738
Operating Total	697,520	827,817	(130,297)	118.7%	678,872	748,140	79,678	10.7%	697,520	130,297	18.7%	827,817
Non-Operating												
Transfers In	1,250,000	1,250,000	(0)	100.0%	707,404	707,407	542,593	76.7%	1,250,000	0	0.0%	1,250,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,250,000	1,250,000	(0)	100.0%	707,404	707,407	542,593	76.7%	1,250,000	0	0.0%	1,250,000
Revenues Total	1,947,520	2,077,817	(130,297)	106.7%	1,386,276	1,455,547	622,271	42.8%	1,947,520	130,297	6.7%	2,077,817
Expenses												
Operating												
Salaries and Wages	923,695	853,597	70,098	92.4%	818,839	818,818	34,779	4.2%	923,695	(70,098)	-7.6%	853,597
Employee Benefits	327,285	316,973	10,312	96.8%	301,199	295,858	21,115	7.1%	327,285	(10,312)	-3.2%	316,973
Purchased Professional Technical Services	248,067	242,107	5,960	97.6%	170,559	139,322	102,786	73.8%	248,067	(5,960)	-2.4%	242,107
Other	154,180	201,249	(47,069)	130.5%	154,180	139,150	62,099	44.6%	154,180	47,069	30.5%	201,249
Supplies	81,378	94,542	(13,164)	116.2%	97,217	83,754	10,788	12.9%	81,378	13,164	16.2%	94,542
Other Purchased Services	62,182	49,128	13,054	79.0%	60,377	44,131	4,997	11.3%	62,182	(13,054)	-21.0%	49,128
Maintenance	29,343	5,472	23,871	18.6%	20,336	5,445	27	0.5%	29,343	(23,871)	-81.4%	5,472
Purchased Property Services	11,308	9,311	1,997	82.3%	11,037	8,859	453	5.1%	11,308	(1,997)	-17.7%	9,311
Operating Total	1,837,438	1,772,380	65,058	96.5%	1,633,744	1,535,337	237,043	15.4%	1,837,438	(65,058)	-3.5%	1,772,380
Non-Operating												
Capital Expenditures	345,569	47,487	298,082	13.7%	75,000	17,925	29,562	164.9%	345,569	(298,082)	-86.3%	47,487
Interdepartmental Billing	9,746	9,746	-	100.0%	2,998	2,998	6,748	225.1%	9,746	-	0.0%	9,746
Transfers Out	-	-	-	0.0%	250,800	250,696	(250,696)	-100.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	355,315	57,233	298,082	16.1%	328,798	271,619	(214,386)	-78.9%	355,315	(298,082)	-83.9%	57,233
Expenses Total	2,192,753	1,829,613	363,140	83.4%	1,962,542	1,806,956	22,657	1.3%	2,192,753	(363,140)	-16.6%	1,829,613
Revenues Over (Under) Expenses	(245,233)	248,204	(493,437)		(576,266)	(351,409)	599,613		(245,233)	493,437		248,204



Revenues for the Texas Ranger Hall of Fame are budgeted at \$1.9M for the 2023 fiscal year. This is an increase from \$1.5M from the previous fiscal year. The city has collected \$2.1M in revenue which is \$130K (6.7%) more than budgeted due to increased admissions and net merchandise sales. This is an increase of \$622K compared to last year due to the increase in the General Fund transfer for roof replacement and Knox Deck repairs.

Expenses for the Texas Ranger Hall of Fame are budgeted at \$2.2M for the 2023 fiscal year, this is an increase from \$2.0M for the 2022 fiscal year. The year-to-year variance is the result of increased wages and capital expenditures for the roof and the Knox deck in fiscal year 2023. The fund has spent \$1.8M. This is an increase of \$23K compared to last year, primarily due to personnel costs and professional services.

The three largest operational expenses were:

- Salaries and Wages totaled \$854K, an increase of \$35K compared to last year. This category is under the budgeted amount of \$924K by \$70K or 7.6% due to vacant positions.
- Employee Benefits totaled \$317K, an increase of \$21K compared to last year. This category is under the budgeted amount of \$327K by \$10K or 3.2% due to vacant positions.
- Purchased Professional Technical Services totaled \$242K, an increase of \$103K compared to last year. This category is under the budgeted amount of \$248K by \$6K or 2.4%, due to lower museum security costs.

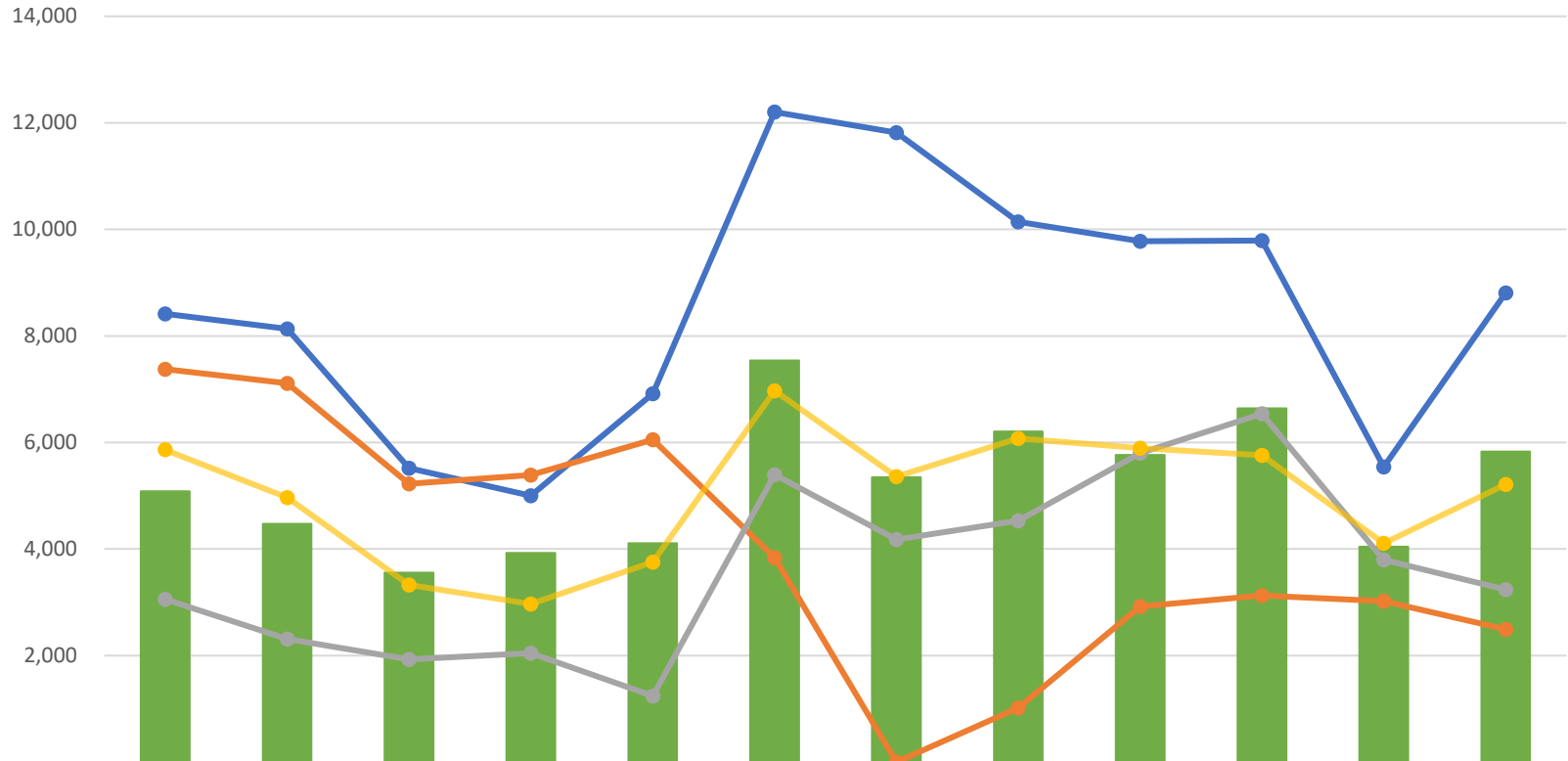
Operational performance

Visitation is expected to increase as the Museum celebrates the Texas Rangers Bicentennial anniversary which will include festivals, lectures, and presentations about the Texas Rangers. Total attendance for FY 23 is 62,519—approximately 4% higher than FY22's 60,242.

- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$12.30, compared to \$11.02 in FY 2022.
- Through the period, attendance totaled 62,519 compared to 60,242 in the prior year. This is an increase of 2,277 or 3.6%.
- Through the period, overall operating expenses per visitor totaled \$28.35 compared to \$25.49 in FY22.
- The net operational loss per visitor totals -\$16.05 compared to -\$14.47 in FY22. This is a reduction of \$1.58 or 9.84%.
- Overall, operating revenues of the Texas Ranger Hall of Fame Fund will recover 45.2% of expenses.



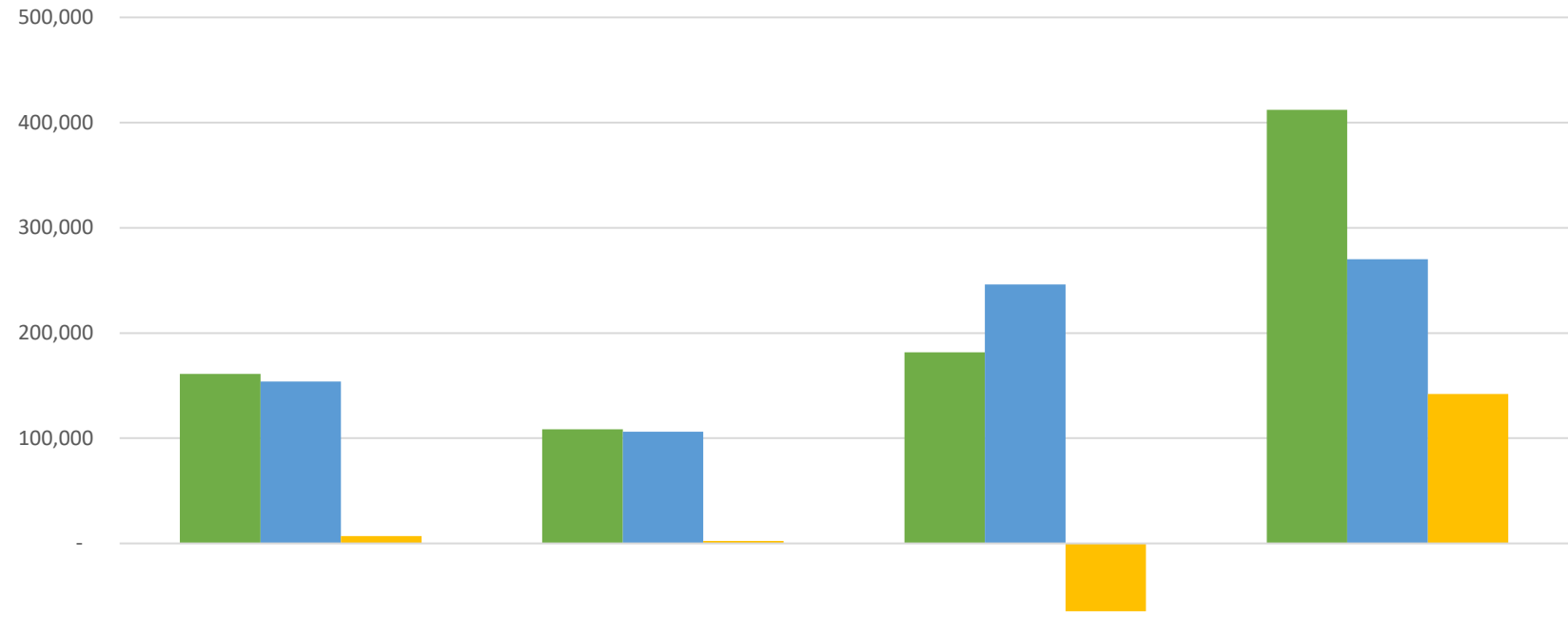
Texas Ranger Hall of Fame Visits



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
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
FY2019	8,413	8,132	5,519	5,000	6,918	12,202	11,815	10,141	9,779	9,790	5,540	8,807
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



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	161,038	108,491	181,646	412,215
■ Budget	154,002	106,197	246,164	270,028
■ Variance	7,036	2,293	(64,518)	142,186

Ranger Hall of Fame
September



Zoo Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	2,715,729	2,513,995	201,734	92.6%	2,378,190	2,480,846	33,149	1.3%	2,715,729	(201,734)	-7.4%	2,513,995
Net Merchandise Sale	1,778,320	1,132,566	645,754	63.7%	1,388,430	1,350,058	(217,492)	-16.1%	1,778,320	(645,754)	-36.3%	1,132,566
Other	73,600	488,693	(415,093)	664.0%	73,600	65,700	422,993	643.8%	73,600	415,093	564.0%	488,693
Interest on Investments	23,000	186,406	(163,406)	810.5%	2,000	15,902	170,504	1072.2%	23,000	163,406	710.5%	186,406
Contributions	21,644	24,738	(3,094)	114.3%	54,164	8,614	16,124	187.2%	21,644	3,094	14.3%	24,738
Intergovernmental	-	28,197	(28,197)	0.0%	-	-	28,197	0.0%	-	28,197	0.0%	28,197
Operating Total	4,612,293	4,374,595	237,699	94.8%	3,896,384	3,921,120	453,475	11.6%	4,612,293	(237,699)	-5.2%	4,374,595
Non-Operating												
Transfers In	3,446,770	3,446,770	-	100.0%	1,908,369	1,908,369	1,538,401	80.6%	3,446,770	-	0.0%	3,446,770
Non-Operating Total	3,446,770	3,446,770	-	100.0%	1,908,369	1,908,369	1,538,401	80.6%	3,446,770	-	0.0%	3,446,770
Revenues Total	8,059,063	7,821,365	237,699	97.1%	5,804,753	5,829,489	1,991,876	34.2%	8,059,063	(237,699)	-2.9%	7,821,365
Expenses												
Operating												
Salaries and Wages	3,112,947	2,898,354	214,593	93.1%	2,416,884	2,427,358	470,996	19.4%	3,112,947	(214,593)	-6.9%	2,898,354
Purchased Property Services	2,631,905	1,899,734	732,171	72.2%	646,455	588,562	1,311,172	222.8%	2,631,905	(732,171)	-27.8%	1,899,734
Employee Benefits	1,217,075	1,185,165	31,910	97.4%	1,063,874	994,156	191,010	19.2%	1,217,075	(31,910)	-2.6%	1,185,165
Supplies	957,513	992,674	(35,161)	103.7%	920,764	928,535	64,139	6.9%	957,513	35,161	3.7%	992,674
Purchased Professional Technical Services	465,894	464,483	1,411	99.7%	298,235	161,116	303,367	188.3%	465,894	(1,411)	-0.3%	464,483
Other	424,357	442,637	(18,280)	104.3%	615,000	622,830	(180,193)	-28.9%	424,357	18,280	4.3%	442,637
Other Purchased Services	199,689	266,887	(67,198)	133.7%	149,109	147,697	119,190	80.7%	199,689	67,198	33.7%	266,887
Maintenance	178,037	159,848	18,188	89.8%	198,251	221,057	(61,208)	-27.7%	178,037	(18,188)	-10.2%	159,848
Contracts with Others	100,000	-	100,000	0.0%	100,000	100,000	(100,000)	-100.0%	100,000	(100,000)	-100.0%	-
Operating Total	9,287,416	8,309,783	977,634	89.5%	6,408,572	6,191,311	2,118,472	34.2%	9,287,416	(977,634)	-10.5%	8,309,783
Non-Operating												
Capital Expenditures	668,050	657,609	10,442	98.4%	518,664	9,614	647,995	6740.5%	668,050	(10,442)	-1.6%	657,609
Interdepartmental Billing	19,090	19,090	-	100.0%	-	-	19,090	0.0%	19,090	-	0.0%	19,090
Non-Operating Total	687,140	676,699	10,442		518,664	9,614	667,085	6939.0%	687,140	(10,442)	-1.5%	676,699
Expenses Total	9,974,557	8,986,481	988,076	90.1%	6,927,236	6,200,924	2,785,557	44.9%	9,974,557	(988,076)	-9.9%	8,986,481
Revenues Over (Under) Expenses	(1,915,493)	(1,165,117)	(750,377)		(1,122,483)	(371,436)	(793,681)		(1,915,493)	750,377		(1,165,117)



Revenues for the Zoo are budgeted at \$8.1M for the 2023 fiscal year. This is an increase of about \$2.3M from the previous fiscal year. The city has collected \$7.8M in total revenues. This is an increase of \$2.0M (34.2%) compared to last year due to increased General Fund transfers. Operational revenues total \$4.4M. This is an increase of \$453K (11.6%) compared to last year. Overall revenues are \$238K less than budgeted due to lower admissions revenue and net merchandise sales.

Expenses for Zoo are budgeted at \$10M for the 2023 fiscal year, this is an increase from \$6.9M for the 2022 fiscal year. The increase is a result of boosting employee wages, increasing the budget for inventory purchases because of the increased sales seen in FY22, increased budget for water and sewer charges, and increased capital expenditures. The fund has spent \$9.0M, which is an increase of \$2.8M compared to last year.

The three largest operational expenses were:

- Salaries and Wages totaled \$2.9M, an increase of \$471K compared to last year. This category is under the budgeted amount of \$3.1M by \$215K or 6.9% due to vacancies.
- Purchased Property Services totaled \$1.9M, an increase of \$1.3M compared to 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 budgeted amount of \$2.6M by \$732K or 27.8%.
- Employee Benefits totaled \$1.2M, an increase of \$191K compared to last year. This category is under the budgeted amount of \$1.2M by \$32K or 2.6% due to vacancies.

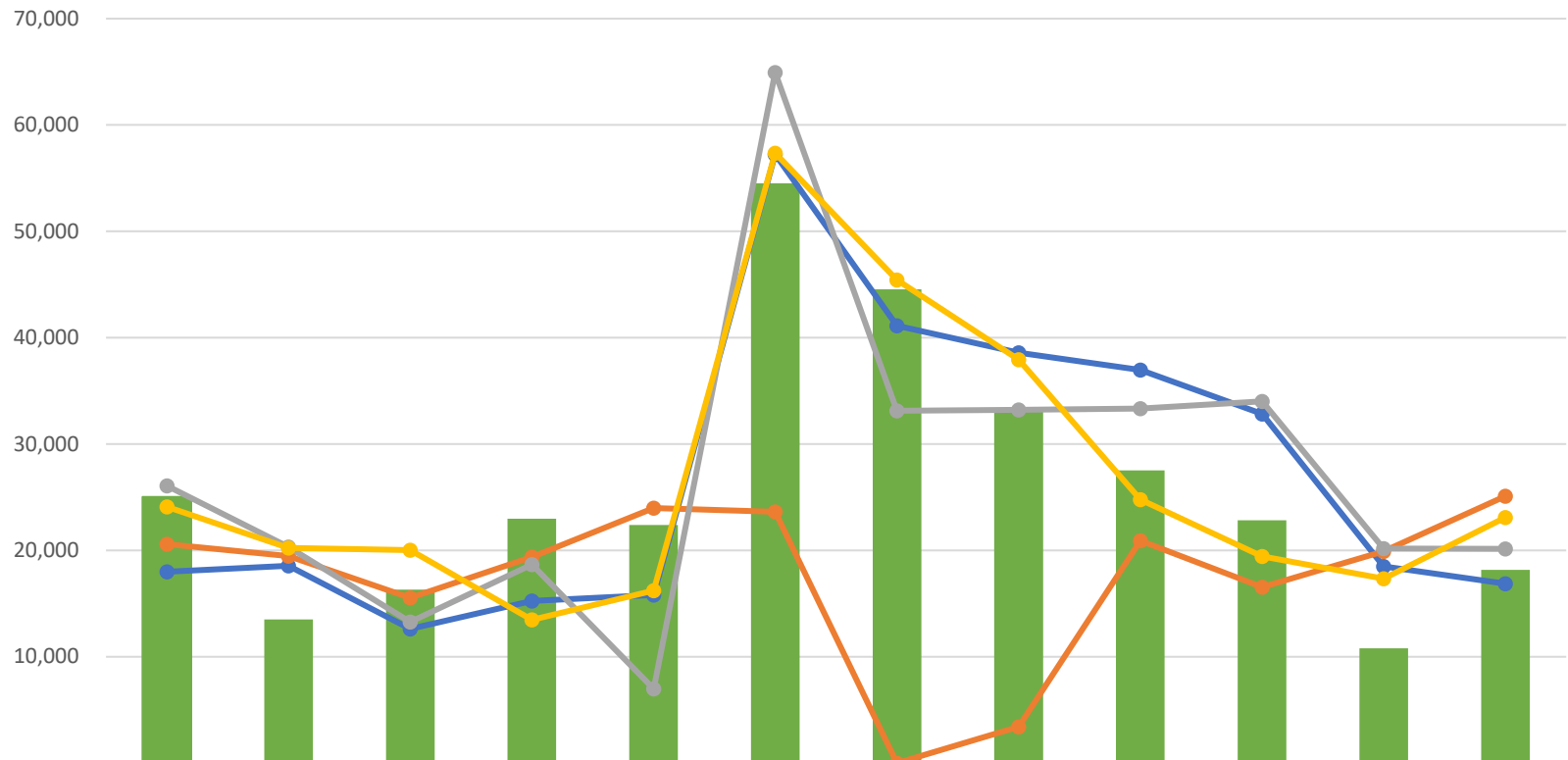
Operational performance

The zoo maintained strong collections in Net Merchandise sales and other revenues in FY 2022, building on the success of FY 2021. The zoo generated higher than budgeted amounts for FY 2022. The zoo expected these two categories to continue to trend upward for FY 2023. Total attendance for FY 23 is 309,543—approximately 3% lower than FY22's 319,506, the highest annual attendance since 2019.

- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$11.78, compared to \$11.99 in FY 2022.
- Through the period, attendance totaled 309,543 compared to 319,506 in FY22 this is a decrease of 9,963 or 3.22%.
- Through the period, overall operating expenses per visitor totaled \$26.85 compared to \$19.38 in FY22.
- The net operational loss per visitor totals -\$15.07 compared to -\$7.39 in FY22. This is a decrease of \$7.68 or 51.0%.
- Overall, operating revenues will recover 48.7% of expenses of the fund.



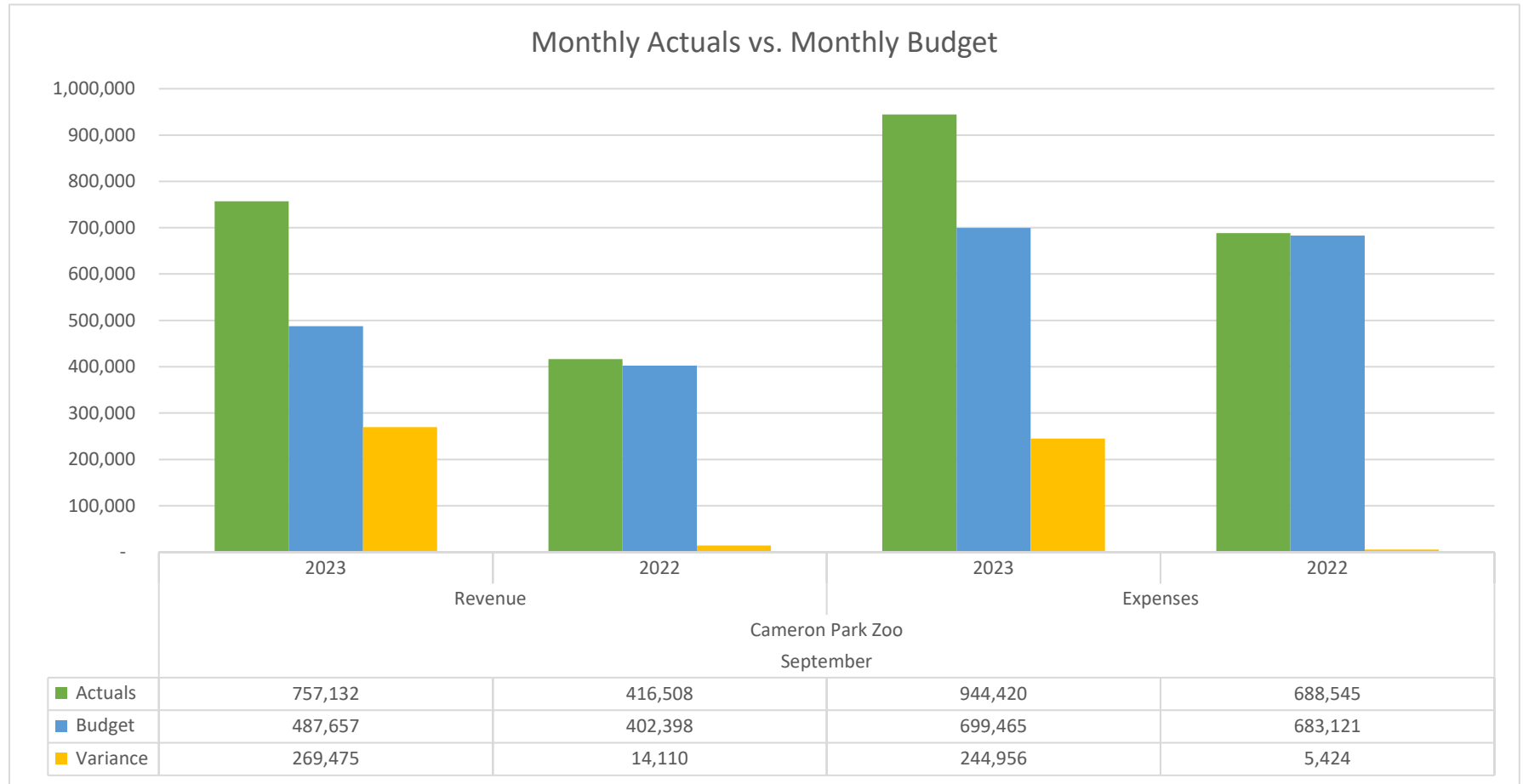
Zoo Attendance



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
■ 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
● FY2019	17,998	18,566	12,623	15,256	15,812	57,253	41,132	38,594	36,965	32,835	18,491	16,859
● 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



Revenues for this period are over budget due to a \$405,800 insurance recovery from the Texas Municipal League due to hail damage of the aviary netting.



Cottonwood Golf Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	1,732,126	2,044,078	(311,952)	118.0%	1,596,086	1,793,085	250,994	14.0%	1,732,126	311,952	18.0%	2,044,078
Net Merchandise Sale	753,000	817,065	(64,065)	108.5%	711,908	780,199	36,866	4.7%	753,000	64,065	8.5%	817,065
Interest on Investments	15,000	101,481	(86,481)	676.5%	1,000	11,485	89,996	783.6%	15,000	86,481	576.5%	101,481
Other	7,476	5,798	1,678	77.6%	5,877	7,738	(1,939)	-25.1%	7,476	(1,678)	-22.4%	5,798
Contributions	-	-	-	0.0%	-	(1)	1	-100.0%	-	-	0.0%	-
Operating Total	2,507,602	2,968,422	(460,820)	118.4%	2,314,871	2,592,505	375,917	14.5%	2,507,602	460,820	18.4%	2,968,422
Non-Operating												
Transfers In	500,000	500,000	(0)	100.0%	12,403	12,403	487,597	3931.3%	500,000	0	0.0%	500,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	500,000	500,000	(0)	100.0%	12,403	12,403	487,597	3931.3%	500,000	0	0.0%	500,000
Revenues Total	3,007,602	3,468,422	(460,820)	115.3%	2,327,274	2,604,908	863,514	33.1%	3,007,602	460,820	15.3%	3,468,422
Expenses												
Operating												
Purchased Professional Technical Services	693,141	785,292	(92,151)	113.3%	593,086	650,193	135,099	20.8%	693,141	92,151	13.3%	785,292
Salaries and Wages	539,901	549,569	(9,668)	101.8%	542,755	531,784	17,785	3.3%	539,901	9,668	1.8%	549,569
Other	503,658	486,577	17,081	96.6%	450,500	473,590	12,986	2.7%	503,658	(17,081)	-3.4%	486,577
Supplies	348,348	268,645	79,703	77.1%	250,276	228,737	39,908	17.4%	348,348	(79,703)	-22.9%	268,645
Employee Benefits	245,238	226,503	18,735	92.4%	213,716	208,162	18,341	8.8%	245,238	(18,735)	-7.6%	226,503
Other Purchased Services	167,360	150,977	16,383	90.2%	159,899	143,538	7,439	5.2%	167,360	(16,383)	-9.8%	150,977
Maintenance	154,839	146,531	8,308	94.6%	114,492	98,674	47,856	48.5%	154,839	(8,308)	-5.4%	146,531
Purchased Property Services	14,106	12,848	1,258	91.1%	273,893	10,425	2,422	23.2%	14,106	(1,258)	-8.9%	12,848
Operating Total	2,666,591	2,626,940	39,651	98.5%	2,598,617	2,345,103	281,837	12.0%	2,666,591	(39,651)	-1.5%	2,626,940
Non-Operating												
Capital Expenditures	276,500	275,199	1,301	99.5%	-	-	275,199	0.0%	276,500	(1,301)	-0.5%	275,199
Interdepartmental Billing	5,917	5,917	-	100.0%	-	-	5,917	0.0%	5,917	-	0.0%	5,917
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	282,417	281,116	1,301		-	-	281,116	0.0%	282,417	(1,301)	-0.5%	281,116
Expenses Total	2,949,008	2,908,056	40,952	98.6%	2,598,617	2,345,103	562,953	24.0%	2,949,008	(40,952)	-1.4%	2,908,056
Revenues Over (Under) Expenses	58,594	560,366	(501,772)		(271,343)	259,804	300,562		58,594	501,772		560,366



Revenues for the Cottonwood Creek Golf Course are budgeted at \$3.0M for the 2023 fiscal year. This is an increase from \$2.3M in the previous fiscal year due to the increased rounds played expected. The city has collected \$3.5M in revenues. This is an increase of \$864K (33.1%) compared to last year primarily from the return of the General Fund transfer in. Revenues are \$461K (15.3%) more than budgeted.

Expenses for Cottonwood Creek Golf Course are budgeted at \$2.9M for the 2023 fiscal year, this is an increase from \$2.6M from the previous fiscal year. The fund has spent \$2.9M. This is an increase of \$563K compared to last year due to capital expenditures, professional services, supplies, and maintenance.

The three largest operational expenses are:

- Purchased Professional Technical Services which totaled \$785K, an increase of \$135K compared to last year. This category is over the budgeted amount of \$693K by \$92K or 13.3%. This is primarily due to increased temporary services.
- Other, inventory for resale, which totaled \$487K, an increase of \$13K compared to last year. This category is under the budgeted amount of \$504K by \$17K or 3.4%. This is primarily due to less purchases of inventory for resale.
- Salaries and wages totaled 550K, an increase of \$18K compared to last year. This category is over the budgeted amount of \$540K by \$10K or 1.8%.

Operational performance

Total rounds played for FY 23 are 49,583—approximately 9% higher than FY22's 45,095.

- Through the period, revenues per rounds played generated from charges for services and net merchandise sales totaled \$57.70, compared to \$57.06 in FY 2022.
- Through the period, rounds played totaled 49,583 compared to 45,095, this is an increase of 4,488 or 9.1%.
- Through the period, overall operating expenses per rounds played totaled \$52.58, compared to \$52.00 in FY22.
- The net operational income per visitor totals \$4.72 compared to \$5.06 in FY22. This is a decrease of \$0.34 or 6.72%.
- Overall operating revenues for the Cottonwood Creek Golf Course will recover 102.1% of expenses.



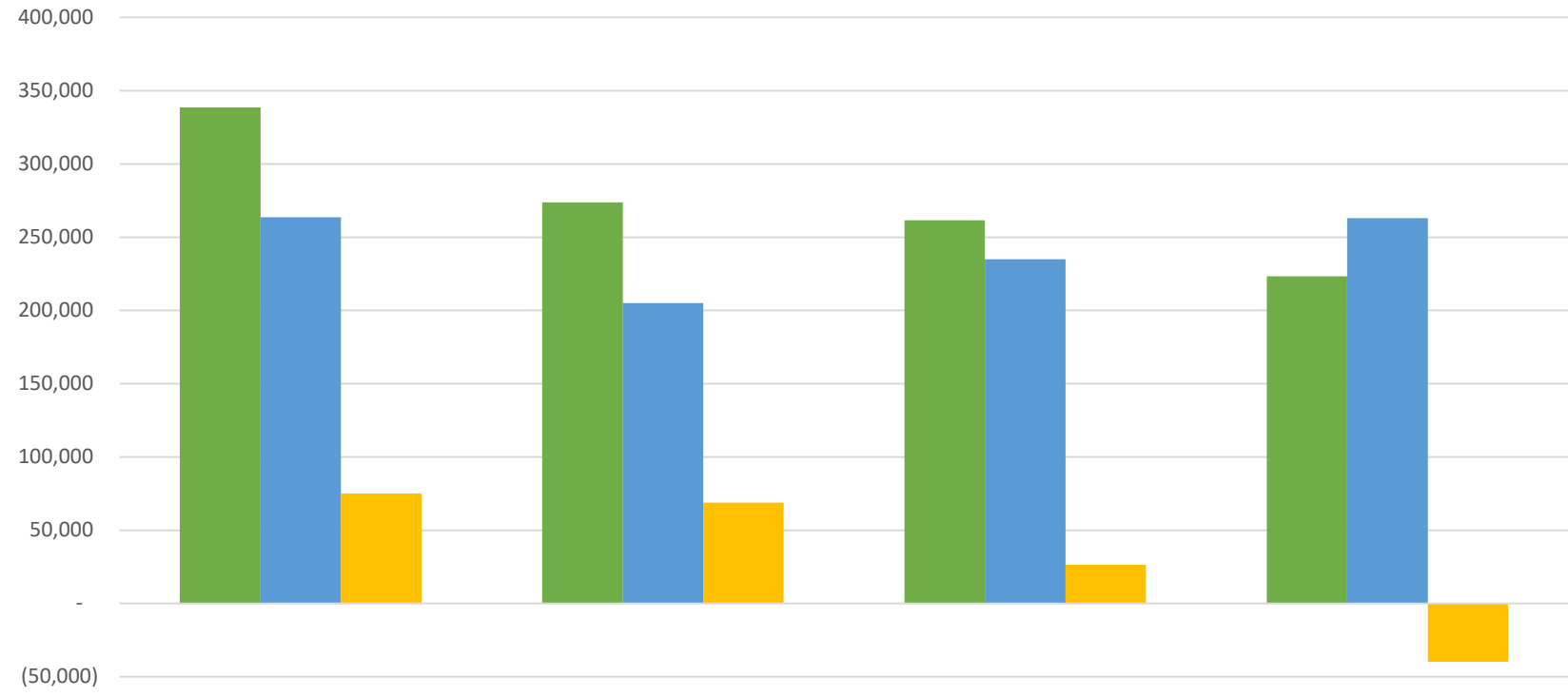
Cottonwood Creek Golf



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
■ 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
● FY2019	2,611	3,403	1,890	2,081	2,240	3,299	3,279	4,850	5,188	4,479	4,485	3,079
● 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



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
Cottonwood Golf Fund September				
■ Actuals	338,585	273,892	261,529	223,351
■ Budget	263,553	204,989	235,003	263,066
■ Variance	75,033	68,903	26,525	(39,715)



Drainage Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	7,362,680	6,448,652	914,028	87.6%	5,710,258	5,709,295	739,357	13.0%	7,362,680	(914,028)	-12.4%	6,448,652
Interest on Investments	6,000	137,929	(131,929)	2298.8%	2,000	11,901	126,028	1059.0%	6,000	131,929	2198.8%	137,929
Licenses and Permits	-	125,843	(125,843)	0.0%	-	-	125,843	0.0%	-	125,843	0.0%	125,843
Other	-	-	-	0.0%	-	75,000	(75,000)	-100.0%	-	-	0.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	7,368,680	6,712,424	656,256	91.1%	5,712,258	5,796,196	916,228	15.8%	7,368,680	(656,256)	-8.9%	6,712,424
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	7,368,680	6,712,424	656,256	91.1%	5,712,258	5,796,196	916,228	15.8%	7,368,680	(656,256)	-8.9%	6,712,424
Expenses												
Operating												
Purchased Professional Technical Services	1,524,171	1,452,635	71,536	95.3%	963,800	274,075	1,178,560	430.0%	1,524,171	(71,536)	-4.7%	1,452,635
Salaries and Wages	1,657,522	1,283,948	373,574	77.5%	663,383	658,181	625,767	95.1%	1,657,522	(373,574)	-22.5%	1,283,948
Employee Benefits	415,870	444,459	(28,589)	106.9%	229,874	209,892	234,568	111.8%	415,870	28,589	6.9%	444,459
Supplies	392,380	198,498	193,882	50.6%	41,222	26,628	171,870	645.4%	392,380	(193,882)	-49.4%	198,498
Purchased Property Services	54,460	66,359	(11,899)	121.8%	3,500	20,367	45,992	225.8%	54,460	11,899	21.8%	66,359
Other Purchased Services	152,556	48,073	104,483	31.5%	104,855	29,433	18,640	63.3%	152,556	(104,483)	-68.5%	48,073
Maintenance	219,458	24,512	194,946	11.2%	204,111	31,756	(7,244)	-22.8%	219,458	(194,946)	-88.8%	24,512
Other	250,000	-	250,000	0.0%	250,000	-	-	0.0%	250,000	(250,000)	-100.0%	-
Operating Total	4,666,416	3,518,484	1,147,932	75.4%	2,460,745	1,250,331	2,268,153	181.4%	4,666,416	(1,147,932)	-24.6%	3,518,484
Non-Operating												
Interdepartmental Billing	1,328,338	1,328,338	-	100.0%	2,034,321	1,784,321	(455,983)	-25.6%	1,328,338	-	0.0%	1,328,338
Transfers Out	784,513	784,505	8	100.0%	705,000	-	784,505	0.0%	784,513	(8)	0.0%	784,505
Capital Expenditures	1,002,609	771,753	230,856		734,400	218,613	553,140	253.0%	1,002,609	(230,856)	-23.0%	771,753
Depreciation & Amortization	-	(148,080)	148,080	0.0%	-	(104,810)	(43,270)	41.3%	-	(148,080)	0.0%	(148,080)
Non-Operating Total	3,131,198	2,744,385	386,813		3,473,721	1,898,124	846,261	44.6%	3,131,198	(386,813)	-12.4%	2,744,385
Expenses Total	7,797,614	6,262,869	1,534,745	80.3%	5,934,466	3,148,456	3,114,413	98.9%	7,797,614	(1,534,745)	-19.7%	6,262,869
Revenues Over (Under) Expenses	(428,934)	449,555	(878,489)		(222,208)	2,647,740	(2,198,185)		(428,934)	878,489		449,555



Revenues for the Drainage Fund are budgeted at \$7.4M for the 2023 fiscal year. The fund has collected \$6.7M, a decrease of \$656K (-8.9%) below budgeted revenue. Charges for Services are \$915K (-12.4%) below FY23 budgeted revenues, due to not billing for all the estimated equivalent residential units (ERUs) within the City. Charges for Services increased by \$739K from last year due to a \$0.10 increase in rates.

The fund collected \$126K in Licenses and Permits. There was no budget set for Licenses and Permits for the 2023 fiscal year.

Charges for Services and Licenses and Permits account for 97.9% of revenues.

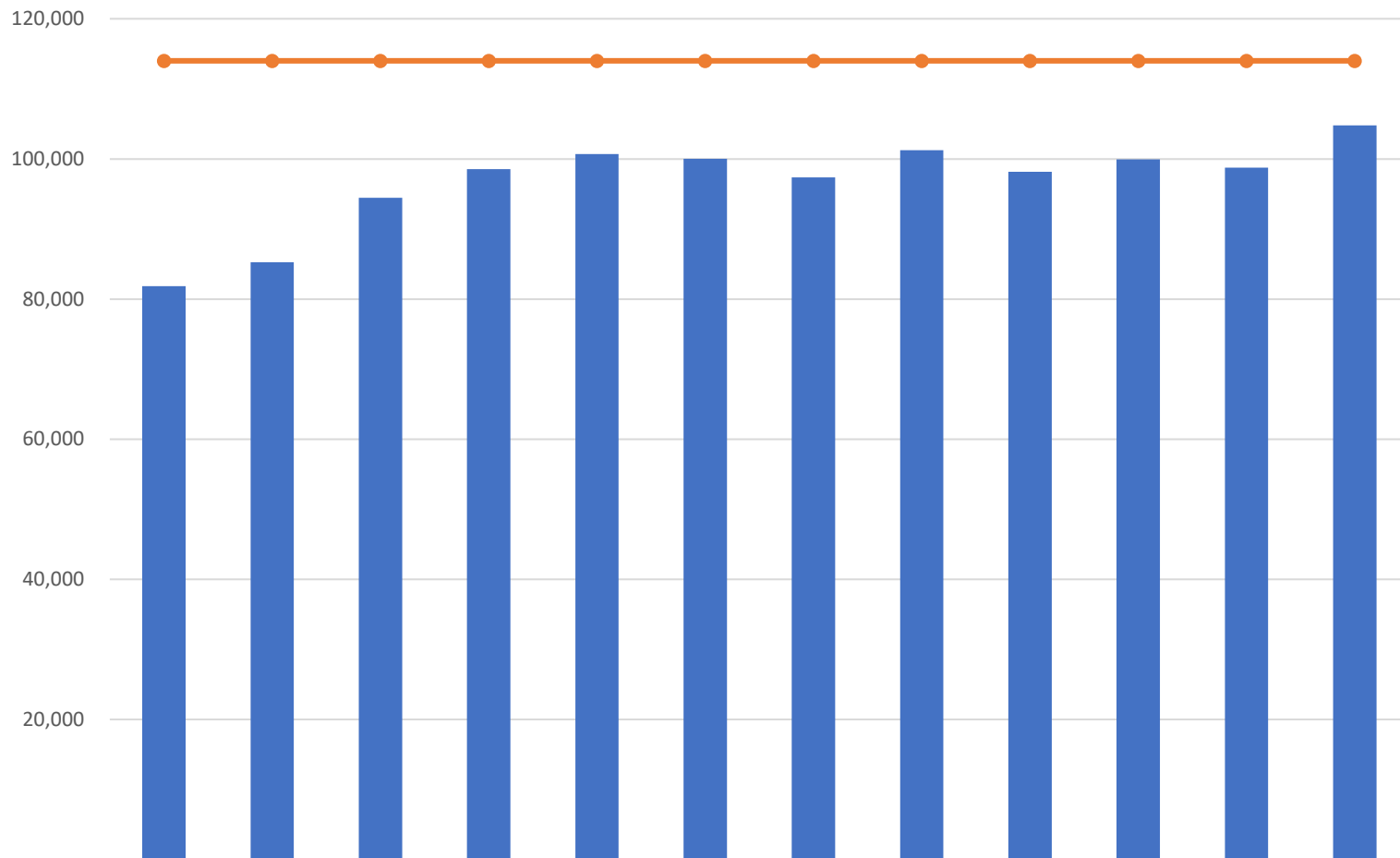
Expenses for the Drainage Fund are budgeted at \$7.8M for the 2023 fiscal year. The fund has spent and encumbered \$6.3M, which is \$1.5M below the FY23 budget due to decreased personnel, supply, maintenance, and other costs.

The top three operational expenses are:

- Purchased Professional Technical Services totaled \$1.5M, which is an increase of about \$1.2M compared to last year, due to engineering and IT services being added to the FY23 budget. This category is under the FY23 budgeted amount of \$1.5M by \$72K or 4.7%.
- Salaries and Wages, the second largest expense, totaled \$1.3M, which is an increase of \$626K compared to last year. This category is under the FY23 budgeted amount of \$1.7M by \$374K or 22.5% due to vacant job positions.
- Employee benefits, the third largest expense, totaled \$444K which is an increase of \$210K compared to last year. This category is over the FY23 budgeted amount of \$416K by \$29K or 6.9% due to increased workers compensation expenses.



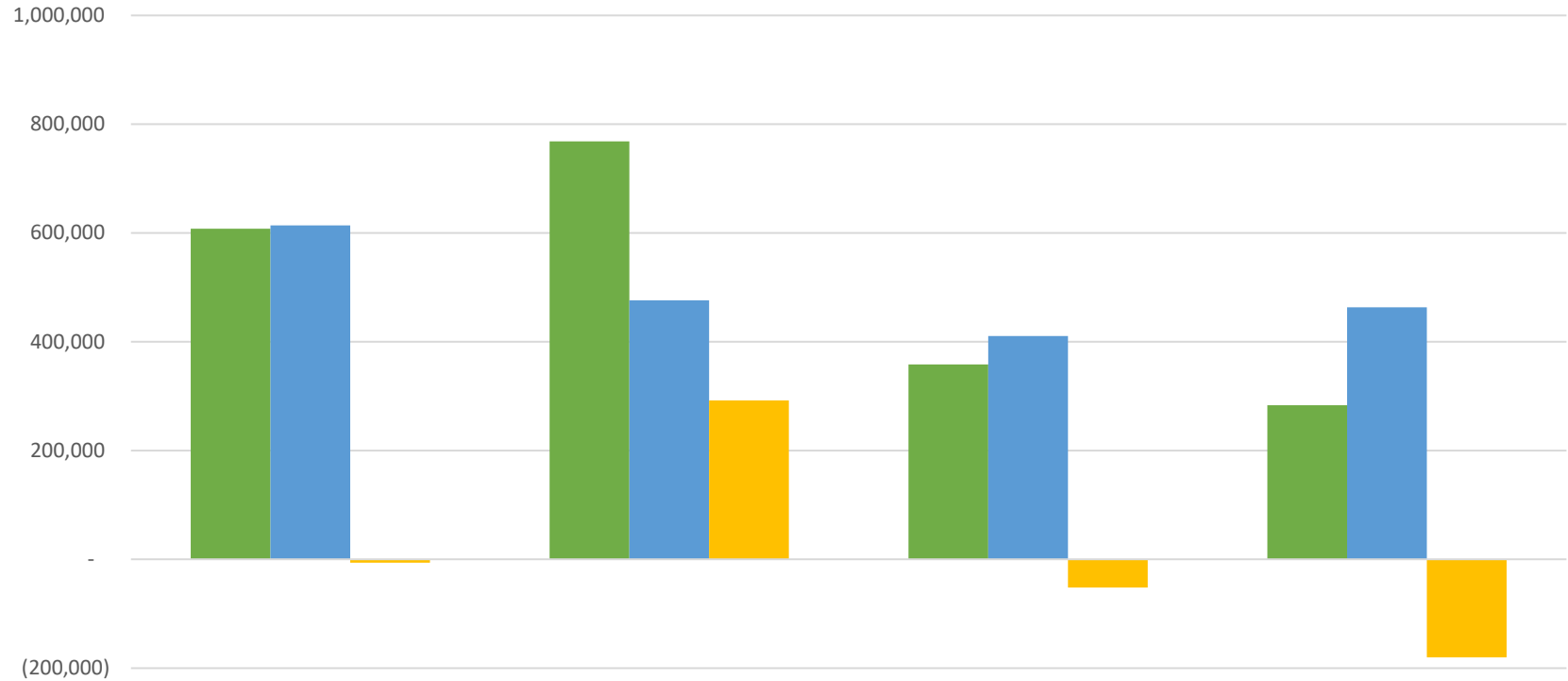
ERUs Actuals vs. ERUs Budget



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
ERU Actuals	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	
	2023	2022	2023	2022
■ Actuals	608,022	768,490	358,540	283,279
■ Budget	614,106	476,060	410,366	463,433
■ Variance	(6,084)	292,430	(51,826)	(180,154)

Drainage Fund
September



Waco Transit System Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Charges for Services	826,507	673,138	153,369	81.4%	669,199	595,236	77,902	13.1%	826,507	(153,369)	-18.6%	673,138
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	5,627,540	6,247,180	(619,640)	111.0%	5,873,652	4,319,113	1,928,066	44.6%	5,627,540	619,640	11.0%	6,247,180
Other	2,169,042	1,753,050	415,992	80.8%	2,164,915	2,165,661	(412,611)	-19.1%	2,169,042	(415,992)	-19.2%	1,753,050
Operating Total	8,623,089	8,673,368	(50,279)	100.6%	8,707,766	7,080,010	1,593,358	22.5%	8,623,089	50,279	0.6%	8,673,368
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	701,728	-	701,728	0.0%	701,728	701,728	(701,728)	-100.0%	701,728	(701,728)	-100.0%	-
Non-Operating Total	701,728	-	701,728	0.0%	701,728	701,728	(701,728)	-100.0%	701,728	(701,728)	-100.0%	-
Revenues Total	9,324,817	8,673,368	651,449	93.0%	9,409,494	7,781,738	891,630	11.5%	9,324,817	(651,449)	-7.0%	8,673,368
Expenses												
Operating												
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Employee Benefits	982,339	841,921	140,418	85.7%	861,990	864,309	(22,388)	-2.6%	982,339	(140,418)	-14.3%	841,921
Maintenance	730,322	631,657	98,665	86.5%	807,258	511,134	120,523	23.6%	730,322	(98,665)	-13.5%	631,657
Other	3,535	2,685	850	75.9%	3,535	(2,786)	5,471	-196.4%	3,535	(850)	-24.1%	2,685
Other Purchased Services	604,198	695,908	(91,710)	115.2%	561,566	533,609	162,299	30.4%	604,198	91,710	15.2%	695,908
Purchased Professional Technical Services	689,081	651,946	37,135	94.6%	574,474	622,541	29,405	4.7%	689,081	(37,135)	-5.4%	651,946
Purchased Property Services	33,808	27,127	6,681	80.2%	28,555	27,594	(467)	-1.7%	33,808	(6,681)	-19.8%	27,127
Salaries and Wages	3,546,375	3,361,278	185,097	94.8%	3,488,277	3,057,172	304,106	9.9%	3,546,375	(185,097)	-5.2%	3,361,278
Supplies	1,119,143	991,010	128,133	88.6%	1,373,646	912,639	78,371	8.6%	1,119,143	(128,133)	-11.4%	991,010
Operating Total	7,708,800	7,203,532	505,269	93.4%	7,699,301	6,526,213	677,318	10.4%	7,708,800	(505,269)	-6.6%	7,203,532
Non-Operating												
Capital Expenditures	2,111,881	1,071,664	1,040,217		1,213,424	-	1,071,664	0.0%	2,111,881	(1,040,217)	-49.3%	1,071,664
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	481,427	481,427	(0)	100.0%	553,759	553,759	(72,332)	-13.1%	481,427	0	0.0%	481,427
Non-Operating Total	2,593,308	1,553,091	1,040,217		1,767,183	553,759	999,332	180.5%	2,593,308	(1,040,217)	-40.1%	1,553,091
Expenses Total	10,302,108	8,756,623	1,545,485	85.0%	9,466,484	7,079,972	1,676,651	23.7%	10,302,108	(1,545,485)	-15.0%	8,756,623
Revenues Over (Under) Expenses	(977,291)	(83,255)	(894,036)		(56,990)	701,766	(785,021)		(977,291)	894,036		(83,255)



Revenues for the Waco Transit System are budgeted at \$9.3M for the 2023 fiscal year. The fund has received \$8.7M. Revenues are \$651K less than budgeted primarily because of not transferring in revenues from the General Fund due to operating revenues and grants covering operational expenses. This is an increase of \$892K or 11.5% compared to last year. The fund's primary revenue source, Intergovernmental, increased by \$1.9M from last year.

Expenses for Waco Transit System are budgeted at \$10.3M for the 2023 fiscal year. The fund has spent and encumbered \$8.8M, which is a \$1.7M or 23.7% increase compared to FY 2022 due to an increase in personnel costs and capital expenditures.

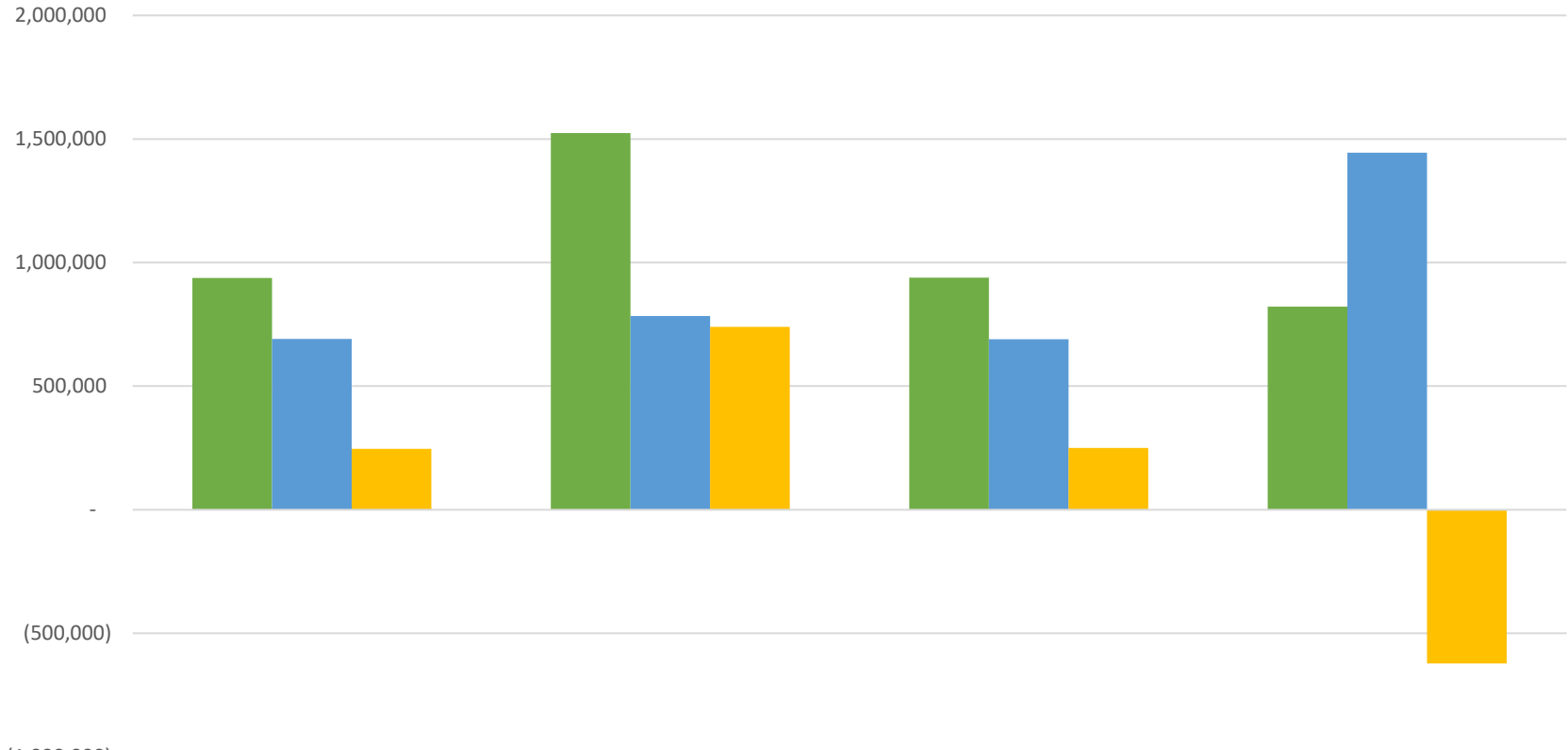
The three largest operational expenses were:

- Salaries and Wages, which totaled \$3.4M, an increase of \$304K compared to last year. This category is under the budgeted amount of \$3.5M by \$185K or 5.2%. This is primarily due to vacancies.
- Employee Benefits, which totaled \$842K, a decrease of \$22K compared to last year. This category is under the budgeted amount of \$982K by \$140K or 14.3%. This is primarily due to vacancies.
- Supplies, which totaled \$991K, an increase of \$78K compared to last year. This category is under the budgeted amount of \$1.1M by \$128K or 11.4% due to savings on fuel costs.

Cost Recovery for Waco Transit Fund absent grants will be 27.7%.



Monthly Actuals vs. Monthly Budget

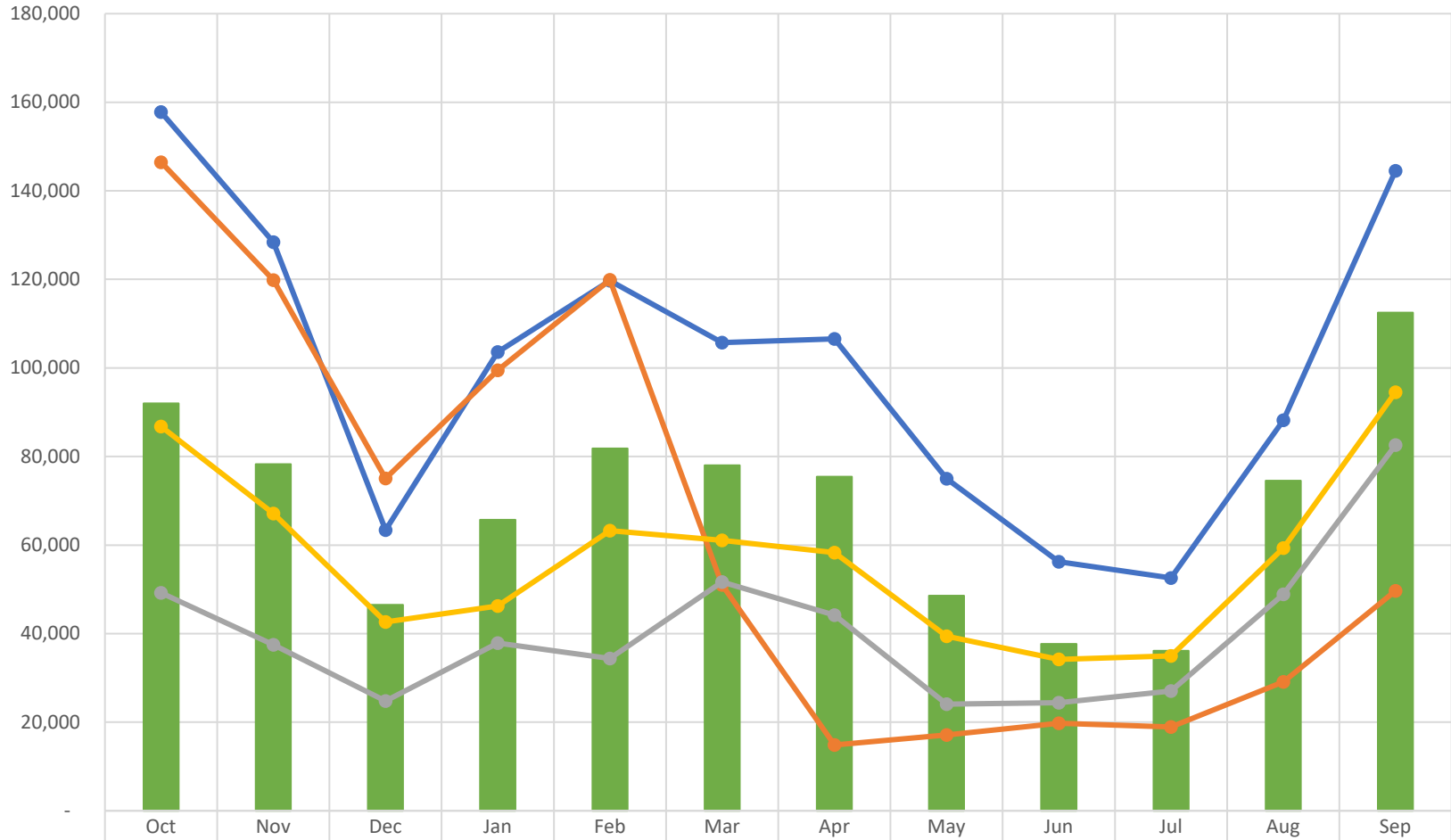


	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	938,085	1,523,830	939,042	822,102
■ Budget	691,149	784,469	689,320	1,444,177
■ Variance	246,936	739,361	249,723	(622,075)

Waco Transit System
September



Waco Transit System Ridership



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
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
FY2019	157,757	128,421	63,414	103,619	119,698	105,736	106,546	74,973	56,250	52,579	88,229	144,511
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



Risk Management Fund - Insurance & Occupational Health												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	5,529,382	5,245,904	283,478	94.9%	4,675,119	4,844,477	401,427	8.3%	5,529,382	(283,478)	-5.1%	5,245,904
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	75,000	426,214	(351,214)	568.3%	9,000	55,263	370,951	671.2%	75,000	351,214	468.3%	426,214
Other	354,000	44,937	309,063	12.7%	100,000	-	44,937	0.0%	354,000	(309,063)	-87.3%	44,937
Operating Total	5,958,382	5,717,054	241,328	95.9%	4,784,119	4,899,740	817,314	16.7%	5,958,382	(241,328)	-4.1%	5,717,054
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	4,740	(4,740)	0.0%	-	-	4,740	0.0%	-	4,740	0.0%	4,740
Non-Operating Total	-	4,740	(4,740)	0.0%	-	-	4,740	0.0%	-	4,740	0.0%	4,740
Revenues Total	5,958,382	5,721,793	236,589	96.0%	4,784,119	4,899,740	822,053	16.8%	5,958,382	(236,589)	-4.0%	5,721,793
Expenses												
Operating												
Salaries and Wages	303,029	71,663	231,366	23.6%	122,969	109,922	(38,259)	-34.8%	303,029	(231,366)	-76.4%	71,663
Employee Benefits	101,311	34,054	67,258	33.6%	43,613	39,332	(5,278)	-13.4%	101,311	(67,258)	-66.4%	34,054
Maintenance	126,150	114,398	11,752	90.7%	173,001	62,022	52,375	84.4%	126,150	(11,752)	-9.3%	114,398
Purchased Professional Technical Services	981,493	491,428	490,065	50.1%	1,011,020	412,260	79,167	19.2%	981,493	(490,065)	-49.9%	491,428
Supplies	6,694	1,782	4,912	26.6%	8,504	2,860	(1,078)	-37.7%	6,694	(4,912)	-73.4%	1,782
Other Purchased Services	1,962,201	1,937,985	24,216	98.8%	1,709,221	1,628,055	309,930	19.0%	1,962,201	(24,216)	-1.2%	1,937,985
Other	2,072,780	1,889,475	183,305	91.2%	2,562,550	1,792,330	97,145	5.4%	2,072,780	(183,305)	-8.8%	1,889,475
Operating Total	5,553,658	4,540,784	1,012,873	81.8%	5,630,878	4,046,781	494,003	12.2%	5,553,658	(1,012,873)	-18.2%	4,540,784
Non-Operating												
Transfers Out	-	-	-	0.0%	728,634	728,634	(728,634)	-100.0%	-	-	0.0%	-
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	130,350	130,350	-	100.0%	142,102	142,102	(11,752)	-8.3%	130,350	-	0.0%	130,350
Non-Operating Total	130,350	130,350	-	100.0%	870,736	870,736	(740,386)	-85.0%	130,350	-	0.0%	130,350
Expenses Total	5,684,008	4,671,134	1,012,873	82.2%	6,501,614	4,917,517	(246,383)	-5.0%	5,684,008	(1,012,873)	-17.8%	4,671,134

Revenues for the Risk Management - Insurance & Occupational Health are budgeted at \$6M for the 2023 fiscal year. The department has received \$5.7M. This is an increase of \$822K compared to last year. The department’s primary revenue source, Charges for Services, increased by \$401K from last year.

Significant variances (greater than 10% and \$10K) for revenue include:

- Interest on Investment is \$426K, which is \$351K or 468.3% over the FY23 Budget due to increases in interest rates and reversing the fair value adjustment from the prior year.
- Other Revenues are \$45K, which is \$309K or 87.3% under the FY23 Budget due to less-than-expected insurance subrogation revenues, as most subrogation revenues have been used to offset the expense related to damages.



Expenses for Risk Management - Insurance & Occupational Health are budgeted at \$5.7M for the 2023 fiscal year. The department has spent and encumbered \$4.7M, which is \$1M or 17.8% less than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages are \$72K, which is under the FY23 Budget by \$231K or 76.4% due to vacant positions across the department.
- Employee Benefits are \$34.1K, which is under the FY23 Budget by \$67K or 66.4% due to vacant positions across the department. Health benefits are budgeted at a flat rate and paid only when a position is filled.
- Purchased Professional Technical Services are \$491K, which is under the FY23 Budget by \$490K or 49.9% due to a decrease in Nova Medical Center services expenses.



Risk Management Fund - Safety												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	248,040	260,024	(11,984)	104.8%	-	4,328	255,696	5908.1%	248,040	11,984	4.8%	260,024
Employee Benefits	64,933	82,658	(17,725)	127.3%	-	1,149	81,509	7094.1%	64,933	17,725	27.3%	82,658
Maintenance	2,365	-	2,365	0.0%	-	-	-	0.0%	2,365	(2,365)	-100.0%	-
Purchased Professional Technical Services	29,571	30,179	(608)	102.1%	-	-	30,179	0.0%	29,571	608	2.1%	30,179
Supplies	2,155	5,795	(3,640)	268.9%	-	-	5,795	0.0%	2,155	3,640	168.9%	5,795
Other Purchased Services	10,780	2,975	7,805	27.6%	-	-	2,975	0.0%	10,780	(7,805)	-72.4%	2,975
Operating Total	357,844	381,630	(23,786)	106.6%	-	5,477	376,153	6868.0%	357,844	23,786	6.6%	381,630
Non-Operating												
Capital Expenditures	200,000	166,382	33,619	83.2%	-	-	166,382	0.0%	200,000	(33,619)	-16.8%	166,382
Non-Operating Total	200,000	166,382	33,619	83.2%	-	-	166,382	0.0%	200,000	(33,619)	-16.8%	166,382
Expenses Total	557,844	548,011	9,833	98.2%	-	5,477	542,534	9905.9%	557,844	(9,833)	-1.8%	548,011

Expenses for Risk Management - Safety are budgeted at \$558K for the 2023 fiscal year. The department has spent and encumbered \$548K, which is \$10K or 1.8% less than the FY23 Budget.



Engineering Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
Revenues												
Operating												
Licenses and Permits	755,000	829,268	(74,268)	109.8%	150,541	524,144	305,124	58.2%	755,000	74,268	9.8%	829,268
Other	-	138,072	(138,072)	0.0%	259,080	97,025	41,047	42.3%	-	138,072	0.0%	138,072
Interest on Investments	18,000	67,430	(49,430)	374.6%	2,550	12,730	54,700	429.7%	18,000	49,430	274.6%	67,430
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	773,000	1,034,771	(261,771)	133.9%	412,171	633,899	400,872	63.2%	773,000	261,771	33.9%	1,034,771
Non-Operating												
Interdepartmental Billing	2,828,963	2,828,963	(0)	100.0%	3,269,418	3,269,419	(440,456)	-13.5%	2,828,963	0	0.0%	2,828,963
Transfers In	-	-	-	0.0%	512,422	512,422	(512,422)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	2,828,963	2,828,963	(0)	100.0%	3,781,840	3,781,841	(952,878)	-25.2%	2,828,963	0	0.0%	2,828,963
Revenues Total	3,601,963	3,863,734	(261,771)	107.3%	4,194,011	4,415,740	(552,006)	-12.5%	3,601,963	261,771	7.3%	3,863,734
Expenses												
Operating												
Salaries and Wages	916,193	1,878,149	(961,956)	205.0%	1,061,672	1,906,704	(28,555)	-1.5%	916,193	961,956	105.0%	1,878,149
Purchased Professional Technical Services	2,005,943	1,678,647	327,296	83.7%	1,367,612	554,899	1,123,748	202.5%	2,005,943	(327,296)	-16.3%	1,678,647
Employee Benefits	975,529	695,130	280,399	71.3%	712,120	667,869	27,261	4.1%	975,529	(280,399)	-28.7%	695,130
Supplies	234,469	194,408	40,061	82.9%	109,786	140,169	54,239	38.7%	234,469	(40,061)	-17.1%	194,408
Maintenance	36,794	124,430	(87,636)	338.2%	41,314	116,633	7,797	6.7%	36,794	87,636	238.2%	124,430
Other Purchased Services	137,739	118,313	19,425	85.9%	89,393	69,394	48,920	70.5%	137,739	(19,425)	-14.1%	118,313
Purchased Property Services	56,557	56,557	0	100.0%	52,611	52,611	3,946	7.5%	56,557	(0)	0.0%	56,557
Other	-	-	-	0.0%	6,478	-	-	0.0%	-	-	0.0%	-
Operating Total	4,363,224	4,745,634	(382,411)	108.8%	3,440,986	3,508,279	1,237,356	35.3%	4,363,224	382,411	8.8%	4,745,634
Non-Operating												
Capital Expenditures	511,927	529,102	(17,175)	103.4%	497,000	385,073	144,029	37.4%	511,927	17,175	3.4%	529,102
Indirect - Cost Allocation Overhead	361,345	361,345	0	100.0%	606,474	606,474	(245,129)	-40.4%	361,345	(0)	0.0%	361,345
Depreciation & Amortization	-	6,304	(6,304)	0.0%	-	-	6,304	0.0%	-	6,304	0.0%	6,304
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	873,272	896,750	(23,478)		1,103,474	991,547	(94,797)	-9.6%	873,272	23,478	2.7%	896,750
Expenses Total	5,236,496	5,642,385	(405,889)	107.8%	4,544,460	4,499,826	1,142,559	25.4%	5,236,496	405,889	7.8%	5,642,385
Revenues Over (Under) Expenses	3,601,963	3,863,734	(261,771)		4,194,011	4,415,740	(552,006)		3,601,963	261,771		(1,778,650)

Revenues for Engineering are budgeted at \$3.6M for the 2023 fiscal year. The department has received \$3.9M, which is \$262K or 7.3% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for revenue include:

- Interest on Investments is \$67K, which is \$49K or 274.6% over the FY23 Budget, due to reversing the fair value adjustment from last year as well as higher interest rates this year.



- Other Revenues is \$138K, although there was no budget set for this category in FY23. This is due to fees being coded to the incorrect account.

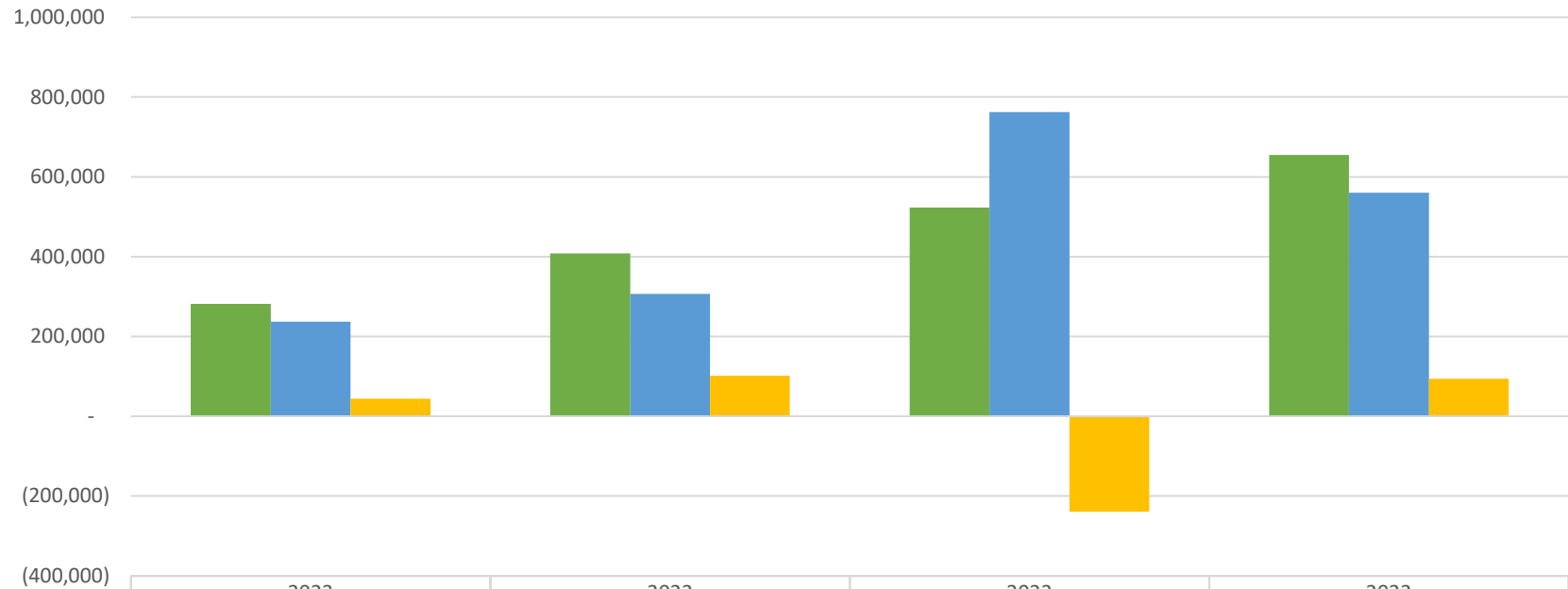
Expenses for Engineering are budgeted at \$5.2M for the 2023 fiscal year. The department has spent and encumbered \$5.6M, which is \$405K or 7.8% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Salaries and Wages are \$1.9M, which is over the FY23 Budget by \$961K or 105%. A portion of Engineering salaries are charged to CIP projects, which should offset these figures. For FY 2023, only \$214K of the \$1.9M budgeted for offsetting project expenses has been coded to project funds.
- Purchased Professional Technical Services are \$1.7M, which is \$327K or 16.3% under the FY23 Budget, due to reduced outsourced spending for capital projects.
- Employee Benefits are \$695K, which is \$280K or 28.7% under the FY23 Budget, due to vacancies.
- Maintenance expenses are \$124K, which is \$88K or 238.2% over the FY23 Budget, due to an increase in spending for maintenance agreements.
- Supplies are \$194K, which is \$40K or 17.1% under the FY23 Budget, due to decreased spending on several line items, primarily software and fuel.
- Other Purchased Services are \$118K, which is \$19K or 14.1% under the FY23 Budget, due to decreased spending on legal ads.



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Engineering September			
■ Actuals	281,432	408,158	523,480	654,661
■ Budget	237,351	306,934	762,198	560,448
■ Variance	44,081	101,224	(238,717)	94,213



Employee Health Insurance Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	16,687,602	17,241,771	(554,169)	103.3%	14,990,054	14,759,321	2,482,451	16.8%	16,687,602	554,169	3.3%	17,241,771
Interest on Investments	45,000	161,488	(116,488)	358.9%	7,000	29,475	132,012	447.9%	45,000	116,488	258.9%	161,488
Other	132,000	-	132,000	0.0%	132,000	-	-	0.0%	132,000	(132,000)	-100.0%	-
Operating Total	16,864,602	17,403,259	(538,657)	103.2%	15,129,054	14,788,796	2,614,463	17.7%	16,864,602	538,657	3.2%	17,403,259
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	16,864,602	17,403,259	(538,657)	103.2%	15,129,054	14,788,796	2,614,463	17.7%	16,864,602	538,657	3.2%	17,403,259
Expenses												
Operating												
Salaries and Wages	76,854	63,676	13,178	82.9%	71,890	71,924	(8,248)	-11.5%	76,854	(13,178)	-17.1%	63,676
Employee Benefits	25,628	18,783	6,845	73.3%	24,188	23,493	(4,710)	-20.0%	25,628	(6,845)	-26.7%	18,783
Maintenance	14,000	550	13,450	3.9%	12,900	1,100	(550)	-50.0%	14,000	(13,450)	-96.1%	550
Purchased Professional Technical Services	1,420,791	755,411	665,380	53.2%	1,238,668	809,296	(53,885)	-6.7%	1,420,791	(665,380)	-46.8%	755,411
Supplies	19,500	13,959	5,541	71.6%	19,300	17,600	(3,641)	-20.7%	19,500	(5,541)	-28.4%	13,959
Other Purchased Services	2,890	-	2,890	0.0%	2,880	1,665	(1,665)	-100.0%	2,890	(2,890)	-100.0%	-
Purchased Property Services	-	58	(58)	0.0%	4,000	1,489	(1,430)	-96.1%	-	58	0.0%	58
Other	15,299,094	17,916,373	(2,617,279)	117.1%	15,466,079	15,909,896	2,006,477	12.6%	15,299,094	2,617,279	17.1%	17,916,373
Operating Total	16,858,757	18,768,811	(1,910,054)	111.3%	16,839,905	16,836,463	1,932,348	11.5%	16,858,757	1,910,054	11.3%	18,768,811
Expenses Total	16,858,757	18,768,811	(1,910,054)	111.3%	16,839,905	16,836,463	1,932,348	11.5%	16,858,757	1,910,054	11.3%	18,768,811

Revenues for the Employee Health Insurance Fund are budgeted at \$16.9M for the 2023 fiscal year. The department has received \$17.4M, which is \$539K or 3.2% more than the FY23 Budget.



Significant variances (greater than 10% and 10K) for revenue include:

- Interest on Investments is \$161K, which is \$116K or 258.9% over the FY23 Budget due to higher interest rates and reversing the prior year fair market value adjustment.
- Other Revenue is \$0, which is \$132K or 100% under the FY23 Budget. This is the last year for this category. This revenue was budgeted for stop-loss proceeds, which instead are netted (reduced) against expenses.

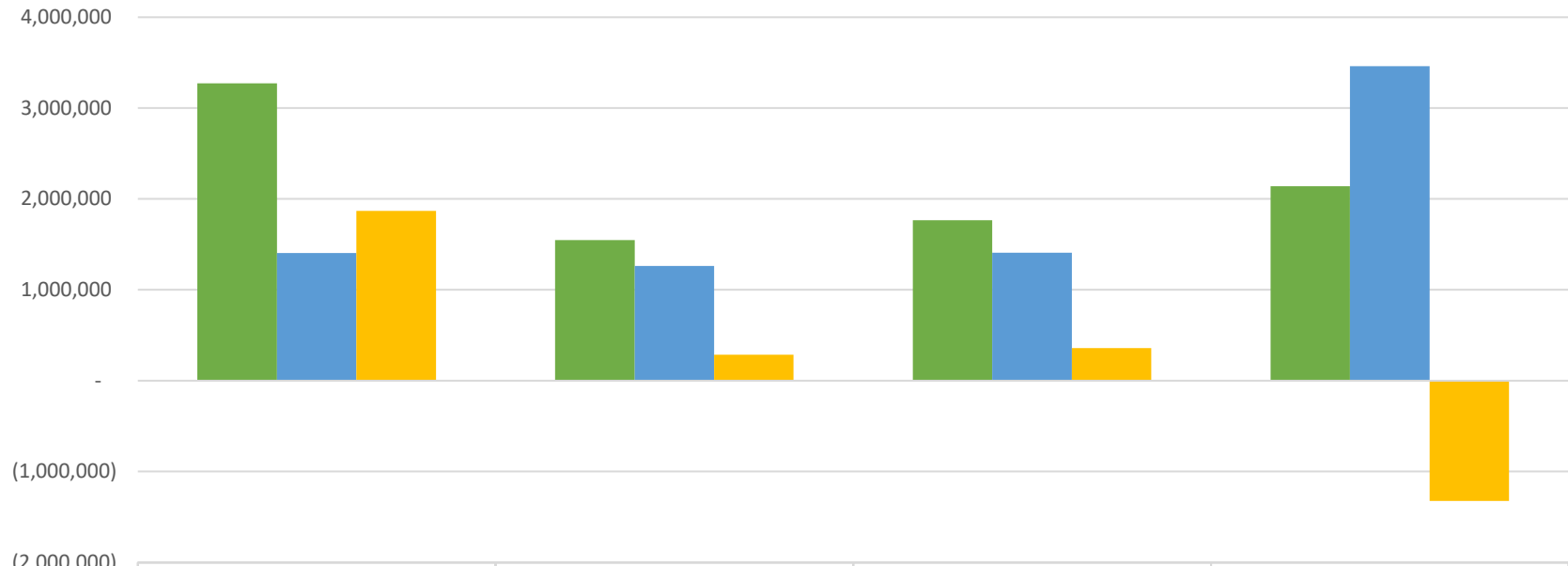
Expenses for Employee Health Insurance Fund are budgeted at \$16.9M for the 2023 fiscal year. The department has spent and encumbered \$18.9M, which is \$1.9M or 10.5% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

- Purchased Professional Technical Services are \$755K, which is \$665K or 46.8% under the FY23 Budget due to vacant positions across the City, and less use of consulting services.
- Other Expenses, claims, are \$17.9M, which is \$2.6M or 17.1% over the FY23 Budget due to an increase in medical claims this year.



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
Revenue	3,273,265	1,546,282	-	-
Expenses	1,406,906	3,461,866	1,765,778	2,139,008
Variance	1,867,264	284,972	358,872	(1,322,857)

	2023	2022	2023	2022
Actuals	3,273,265	1,546,282	1,765,778	2,139,008
Budget	1,406,002	1,261,309	1,406,906	3,461,866
Variance	1,867,264	284,972	358,872	(1,322,857)



Information Technology Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	7,691,911	7,554,908	137,003	98.2%	-	-	7,554,908	0.0%	7,691,911	(137,003)	-1.8%	7,554,908
Interest on Investments	2,000	1,384	616	69.2%	-	-	1,384	0.0%	2,000	(616)	-30.8%	1,384
Other	-	2,452	(2,452)	0.0%	-	-	2,452	0.0%	-	2,452	0.0%	2,452
Operating Total	7,693,911	7,558,744	135,167	98.2%	-	-	7,558,744	0.0%	7,693,911	(135,167)	-1.8%	7,558,744
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	7,693,911	7,558,744	135,167	98.2%	-	-	7,558,744	0.0%	7,693,911	(135,167)	-1.8%	7,558,744
Expenses												
Operating												
Salaries and Wages	2,360,811	2,346,907	13,904	99.4%	-	-	2,346,907	0.0%	2,360,811	(13,904)	-0.6%	2,346,907
Employee Benefits	840,386	802,066	38,320	95.4%	-	-	802,066	0.0%	840,386	(38,320)	-4.6%	802,066
Maintenance	2,714,554	2,076,928	637,626	76.5%	-	-	2,076,928	0.0%	2,714,554	(637,626)	-23.5%	2,076,928
Purchased Professional Technical Services	486,022	449,671	36,351	92.5%	-	-	449,671	0.0%	486,022	(36,351)	-7.5%	449,671
Supplies	166,732	815,171	(648,439)	488.9%	-	-	815,171	0.0%	166,732	648,439	388.9%	815,171
Other Purchased Services	604,466	565,112	39,354	93.5%	-	-	565,112	0.0%	604,466	(39,354)	-6.5%	565,112
Purchased Property Services	-	1,001	(1,001)	0.0%	-	-	1,001	0.0%	-	1,001	0.0%	1,001
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	7,172,971	7,056,856	116,115	98.4%	-	-	7,056,856	0.0%	7,172,971	(116,115)	-1.6%	7,056,856
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	532,760	425,828	106,932	79.9%	-	-	425,828	0.0%	532,760	(106,932)	-20.1%	425,828
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	532,760	425,828	106,932	79.9%	-	-	425,828	0.0%	532,760	(106,932)	-20.1%	425,828
Expenses Total	7,705,731	7,482,684	223,047	97.1%	-	-	7,482,684	0.0%	7,705,731	(223,047)	-2.9%	7,482,684

Revenues for Information Technology are budgeted at \$7.7M for the 2023 fiscal year. The department has received \$7.6M, which is \$135K or 1.8% less than the FY23 Budget. FY23 department revenues are \$7.6M, which is 98.2% of the FY23 Budget.

Expenses for Information Technology are budgeted at \$7.7M for the 2023 fiscal year. The department has spent and encumbered \$7.5M, which is \$223K or 2.9% under the FY23 Budget. FY23 department expenses are \$7.5M, which is 97.1% of the FY23 budget.

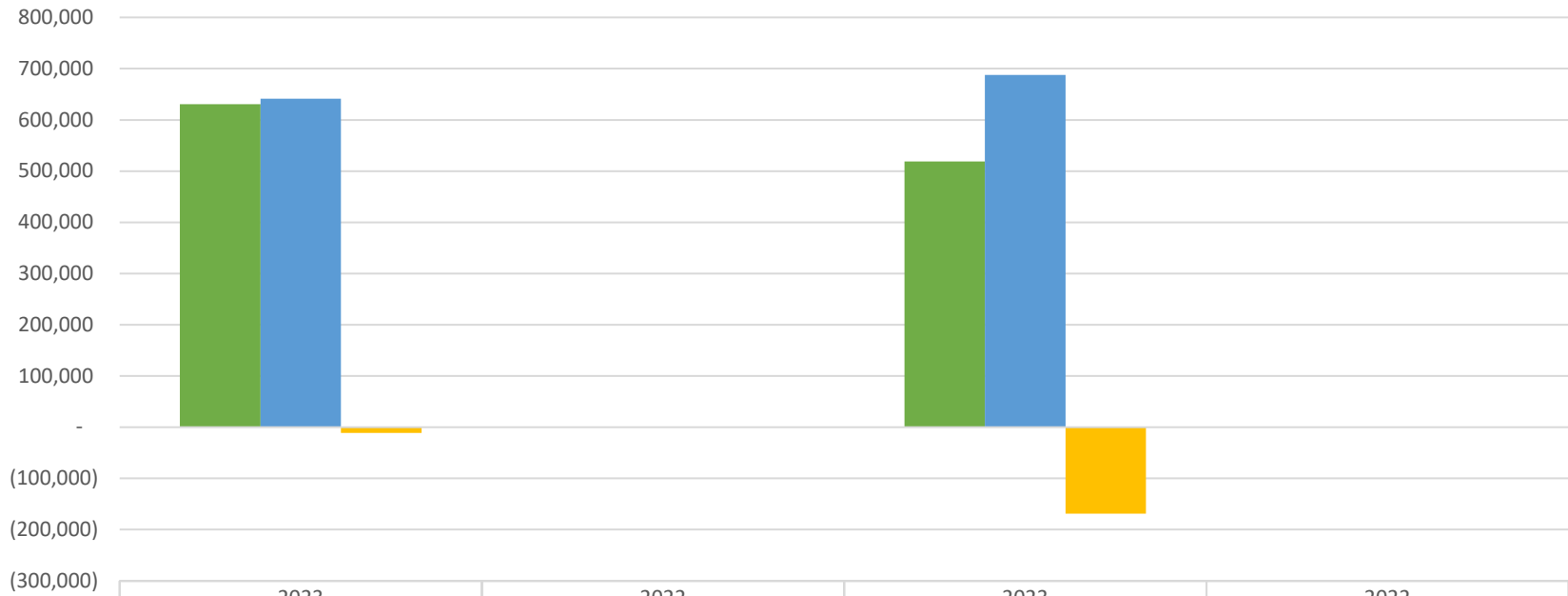


Significant variances (greater than 10% and \$10K) for expenses include:

- Maintenance totaled \$2.1M. This category is under the budgeted amount of \$2.7M by \$638K or 23.5%. Expenses are \$2.1M at year-end, which is 76.5% of the FY23 Budget, due to coding expenses in other accounts that should be coded to maintenance accounts. The department is aware and working on resolving the issue.
- Supplies total \$815K. This category is over the budgeted amount of \$167K by \$648K or 388.9%. Expenses are \$815K at year end, which is 488.9% of the FY23 Budget due to increased hardware and software requests from Departments above expectations.



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Information Technology			
	September			
■ Actuals	630,459	-	518,687	-
■ Budget	641,441	-	687,585	-
■ Variance	(10,983)	-	(168,897)	-



Fleet Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Revenues												
Operating												
Charges for Services	2,600,000	2,608,166	(8,166)	100.3%	2,000,000	1,984,419	623,747	31.4%	2,600,000	8,166	0.3%	2,608,166
Interest on Investments	2,000	7,202	(5,202)	360.1%	360	605	6,597	1091.0%	2,000	5,202	260.1%	7,202
Other	4,766	5,720	(954)	120.0%	4,766	7,143	(1,423)	-19.9%	4,766	954	20.0%	5,720
Operating Total	2,606,766	2,621,088	(14,322)	100.5%	2,005,126	1,992,167	628,921	31.6%	2,606,766	14,322	0.5%	2,621,088
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	18,459	18,459	(18,459)	-100.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	18,459	18,459	(18,459)	-100.0%	-	-	0.0%	-
Revenues Total	2,606,766	2,621,088	(14,322)	100.5%	2,023,585	2,010,626	610,462	30.4%	2,606,766	14,322	0.5%	2,621,088
Expenses												
Operating												
Salaries and Wages	1,468,370	1,417,239	51,131	96.5%	1,249,690	1,112,256	304,982	27.4%	1,468,370	(51,131)	-3.5%	1,417,239
Employee Benefits	585,928	544,911	41,017	93.0%	529,052	471,515	73,397	15.6%	585,928	(41,017)	-7.0%	544,911
Maintenance	48,694	42,138	6,556	86.5%	58,447	46,227	(4,089)	-8.8%	48,694	(6,556)	-13.5%	42,138
Purchased Professional Technical Services	153,108	337,409	(184,301)	220.4%	97,188	50,010	287,399	574.7%	153,108	184,301	120.4%	337,409
Supplies	77,119	80,039	(2,920)	103.8%	61,906	62,149	17,890	28.8%	77,119	2,920	3.8%	80,039
Other Purchased Services	35,164	33,985	1,179	96.6%	37,913	35,288	(1,303)	-3.7%	35,164	(1,179)	-3.4%	33,985
Purchased Property Services	13,998	18,039	(4,041)	128.9%	7,069	9,326	8,713	93.4%	13,998	4,041	28.9%	18,039
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,382,380	2,473,760	(91,379)	103.8%	2,041,265	1,786,771	686,988	38.4%	2,382,380	91,379	3.8%	2,473,760
Non-Operating												
Capital Expenditures	11,956	26,083	(14,127)	218.2%	25,989	10,989	15,094	137.4%	11,956	14,127	118.2%	26,083
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	289,197	289,197	-	100.0%	367,549	367,549	(78,352)	-21.3%	289,197	-	0.0%	289,197
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	301,153	315,280	(14,127)	104.7%	393,538	378,538	(63,258)	-16.7%	301,153	14,127	4.7%	315,280
Expenses Total	2,683,533	2,789,040	(105,506)	103.9%	2,434,803	2,165,309	623,730	28.8%	2,683,533	105,506	3.9%	2,789,040

Revenues for Fleet are budgeted at \$2.6M for the 2023 fiscal year. The DEPARTMENT has received \$2.6M, which is \$14K or 0.5% more than the FY23 Budget.

Expenses for Fleet are budgeted at \$2.7M for the 2023 fiscal year. The department has spent and encumbered \$2.8M, which is \$106K or 3.9% more than the FY23 Budget.

Significant variances (greater than 10% and \$10K) for expenses include:

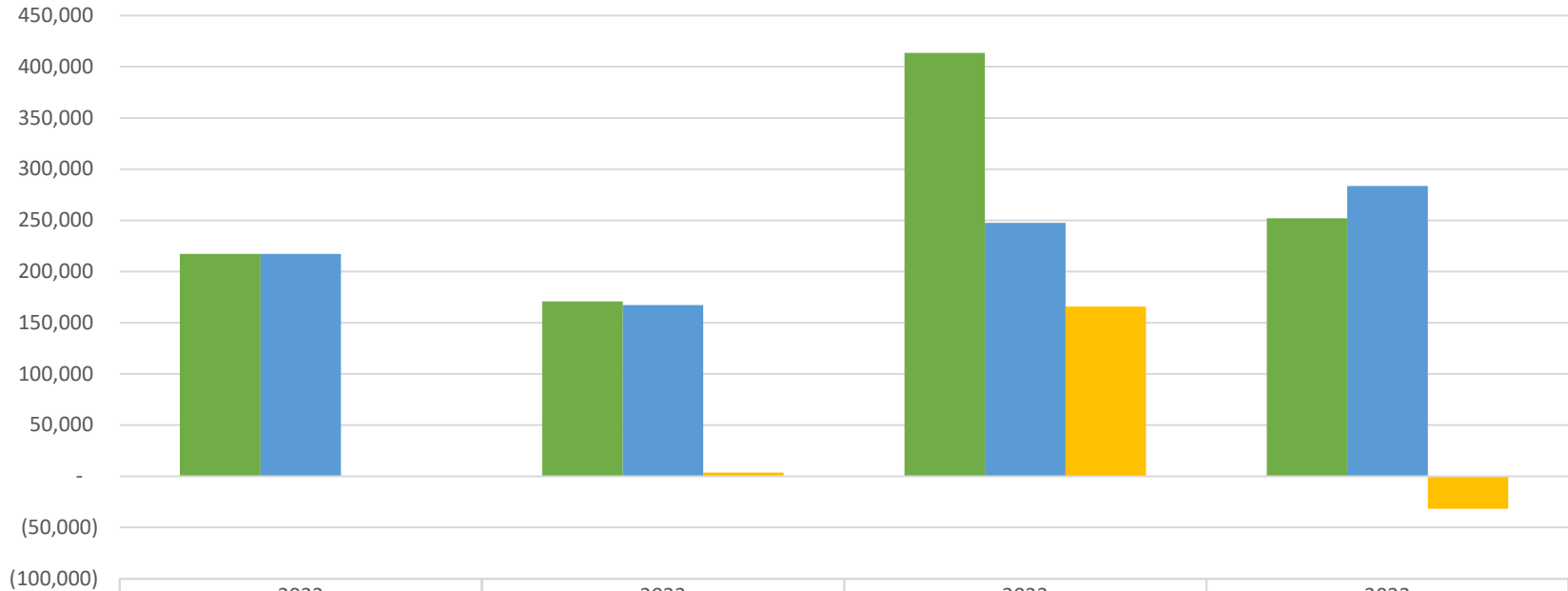
- Purchased Professional Technical Services are \$337K, which is over the FY23 Budget by \$184K or 120.4% due to purchases of a fuel tank monitoring system, Faster Web Fleet Management software, and the fleet replacement stud.



- Capital Expenditures are \$26.1K, which is over the FY23 Budget by \$14K or 118.2% due to the purchase of a transmission flush machine and an HVAC recovery machine.



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Fleet September	
			Expenses	
■ Actuals	217,347	170,726	413,523	251,883
■ Budget	217,326	167,167	247,640	283,669
■ Variance	21	3,559	165,883	(31,786)

