



**AUGUST
FINANCIAL
REPORT
FISCAL
YEAR 2023**



City of Waco
Fiscal Management Services

September 28, 2023

Honorable Mayor and Members of Council,

I respectfully submit this monthly financial report for the month ending August 31, 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 \$183.4M. This is over the year-to-date budget of \$166.0M by \$17.4M or 10.5%. Revenues are \$13.4M or 7.9% higher compared to the same period of FY 22. The projection for FY 23 is \$191.9M, which is \$16.7M over the adopted budget, primarily due to Sales Tax (\$8.5M) and Interest on Investments (\$7.3M).
- Expenses through the period totaled \$170.5M. This is under the year-to-date monthly budget of \$175.8M by \$5.3M or 3.0%. Expenses are \$20.3M or 13.5% higher compared to the same period of FY 22 due to professional services, personnel costs, capital expenditures and transfers out. The projection for FY 23 is \$188.0, which is \$5.3M under the adopted budget.
- Based on FY 23 projections, the utilization (drawdown) of fund balance of \$18.1 million will not occur. Instead fund balance is projected to increase by \$3.9M.

Water Fund Highlights:

- Revenues through the period totaled \$59.3M. This is over the year-to-date budget of \$57.4M by \$1.8M or 3.2%. Charges for service is \$113K or 0.2% under budget through the period. Revenues are \$3.9M or 7.1% higher compared to the same period of FY 22. The projection for FY 23 is \$66.3M, which is \$3.6M over the adopted budget, mostly due to interest on investments.
- Expenses through the period totaled \$60.7M. This is over the year-to-date budget of \$58.6M by \$2.1M or 3.6%. Expenses are \$6.7M or 12.4% higher as compared to the same period of FY 22 a result of encumbering funds for supply purchases, increased transfers out for cash CIP, personnel costs, and maintenance. Operating expenses are projected to be \$750K over budget. The projection for FY 23 is \$64.9M, which is \$818K over budget.
- Based on FY 23 projections, the planned drawdown in working capital of \$1.4M will not occur. Instead working capital is projected to increase by \$1.4M due to charges for services and interest earnings this year.

Wastewater Fund Highlights:



- Revenues through the period totaled \$41.0M. This is over the year-to-date budget of \$37.9M by \$3.2M or 8.3%. Revenues are \$3.1M or 8.1% higher through the period of FY 23 compared to the same period of FY 22. The projection for FY 23 is \$43M, which is \$1.7M over adopted budget due to increased charges for services and interest on investments.
- Expenses through the period totaled \$39.5M. This is under the year-to-date budget of \$40.7M by \$1.1M or 2.8%. Expenses are \$5.1M or 14.9% higher through the period compared to the same period of the last year, primarily a result of decreased capital expenses, salaries and benefits, and other expenses, payments to WMARSS. The projection for FY 23 is \$43.7M, which is \$721K under the adopted budget.
- Based on FY 23 projections, the planned utilization of working capital of \$3.1 million is expected to decrease to \$702K.

WMARSS Fund Highlights:

- Revenues through the period totaled \$15.2M. This is over the year-to-date budget of \$13.7M by \$1.5M or 10.7%. This increase is primarily due to charges for service being \$939K over the year-to-date monthly budget from increased flows. Revenues are \$4.4M or 40.4% higher in FY23 compared to FY22 through the same period. The projection for FY 23 is \$15.8M, which is \$805K over the adopted budget.
- Expenses through the period totaled \$12.8M. This is under the year-to-date budget of \$13.7M by \$963K or 7.0%. Expenses are \$2.6M or 25.5% higher as compared to the same period of FY 22. The projection for FY 23 is \$14.5M, which is \$488K under the adopted budget.
- Based on FY 23 projections, working capital is expected to rise by \$1.3M, this is primarily due to a \$1.5M increase in projected revenue which comes from additional revenue tied to interest on investments and Charges for Services.

Solid Waste Fund Highlights:

- Revenues through the period totaled \$30.3M. This is over the year-to-date budget of \$24.9M by \$5.3M or 21.4%. This is primarily from increased revenues generated through the landfill, commercial and residential divisions. Landfill has collected an additional \$4.0M, commercial has collected \$330K and residential has collected an additional \$202K more than budget through the period. Revenues are \$5.3M or 21.2% higher compared to the same period of FY 22. The projection for FY 23 is \$31.8M, which is \$4.6M over the adopted budget.
- Expenses through the period totaled \$26.6M. This is over the year-to-date budget of \$25.9M by \$775K or 3.0%. Expenses are \$6.7M or 33.9% higher compared to the same period of FY 22. The projection for FY 23 is \$29.5M, which is \$1.2M over budget.
- Based on FY 23 projections, the planned utilization (drawdown) of working capital of \$1.1M will not occur rather working capital is projected to increase by \$2.3M.

Airport Fund Highlights:



- Revenues through the period totaled \$2.8M. This is over the year-to-date budget of \$2.7M by \$71K or 2.6%. Revenues are \$3K or 0.1% higher as compared to the same period of FY 22. The projection for FY 23 is \$3.0M, which is \$51K over the adopted budget.
- Expenses through the period totaled \$4.4M. This is over the year-to-date budget of \$4.2M by \$242K or 5.8%. This is primarily due to transfers out for capital projects and encumbrances for professional services. Expenses are \$1.5M or 53.8% higher compared to the same period of FY 22 due to encumbrances for professional services, transfers out for CIP, maintenance activities, and interdepartmental billings (Aircraft Rescue and Fire Fighting Services). The projection for FY 23 is \$4.7M, which is \$135K over the adopted budget.
- Based on FY 23 projections, the planned drawdown of working capital of \$1.6M is projected to increase to \$1.7M.
- Cost Recovery is projected to be 24.5%.

Convention Services Fund Highlights:

- Revenues through the period totaled \$7.9M. This is over the year-to-date budget of \$5.8M by \$2.1M or 35.8%. Revenues are \$1.2M or 18.3% higher through the period as compared to the same period of FY 22. This is primarily due to higher hotel motel tax revenues and charges for services for the current fiscal year. The projection for FY 23 is \$9.0M, which is \$2.6M over the adopted budget.
- Expenses through the period totaled \$6.4M. This is under the year-to-date budget of \$6.9M by \$509K or 7.4%. This is primarily due to vacancies in the Fund and reduced building maintenance costs. Expenses are \$743K or 13.2% higher through this period as compared to the same period of FY 22. The projection for FY 23 is \$7.0M, which is \$550K under the adopted budget.
- Based on FY 23 projections, the planned utilization of working capital of \$1.1M will not occur rather working capital is projected to increase by \$2.0M.
- Cost Recovery is projected to be 128%.



Texas Ranger Hall of Fame Fund Highlights:

- Revenues through the period totaled \$1.9M. This is over the year-to-date budget of \$1.8M by \$133K or 7.5%. Revenues are \$570K or 42.3% 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. The projection for FY 23 is \$2.1M, which is \$132K more than budgeted.
- Expenses through the period totaled \$1.7M. This is under the year-to-date budget of \$2.0M by \$343K or 17.2%. Expenses are \$256K or 18.4% higher as compared to the same period of FY 22 because of increased personnel costs and professional services. The projection for FY 23 is \$1.8M, which is \$382K under the adopted budget.
- Based on FY 23 projections, the planned utilization of working capital of \$245K will not occur and instead working capital is projected to increase by \$268K.
- Cost Recovery is projected to be 45.8%.

Zoo Fund Highlights:

- Revenues through the period totaled \$7.1M. This is under the year-to-date budget of \$7.4M by \$323K or 4.4%. This is due to decreased revenue received from net merchandise sales (\$554K) offset by interest on investments and intergovernmental revenues exceeding budget by \$169K. Revenues are \$1.7M or 30.5% 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. The projection for FY 23 is \$7.5M, which is \$552K under the adopted budget.
- Expenses through the period totaled \$8.0M. This is under the year-to-date budget of \$9.1M by \$1.0M or 11.5%. Expenses are \$2.5M or 45.9% higher as compared to the same period of FY 22. The projection for FY 23 is \$9.2M, which is \$773K under the adopted budget.
- Based on FY 23 projections, the planned drawdown of working capital of \$1.9M projects to decrease to \$1.7M.
- Cost Recovery is projected to be 44.3%.

Cottonwood Golf Fund Highlights:

- Revenues through the period totaled \$3.1M. This is over the year-to-date budget of \$2.8M by \$299K or 10.6%. Revenues are \$799K or 34.3% 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. The projection for FY 23 is \$3.5M, which is \$450K over the adopted budget.
- Expenses through the period totaled \$2.6M. This is over the year-to-date budget of \$2.7M by \$49K or 1.8%. Expenses are \$522K or 24.6% higher as compared to the same period of FY 22 primarily due to encumbrances made for Temp services and capital expenditures. The projection for FY 23 is \$3.2M, which is \$270K over the adopted budget.



- Based on FY 23 projections, the planned increase of working capital of \$59K is projected to increase to \$210K.
- Cost Recovery is projected to be 91.1%.

Drainage Fund Highlights:

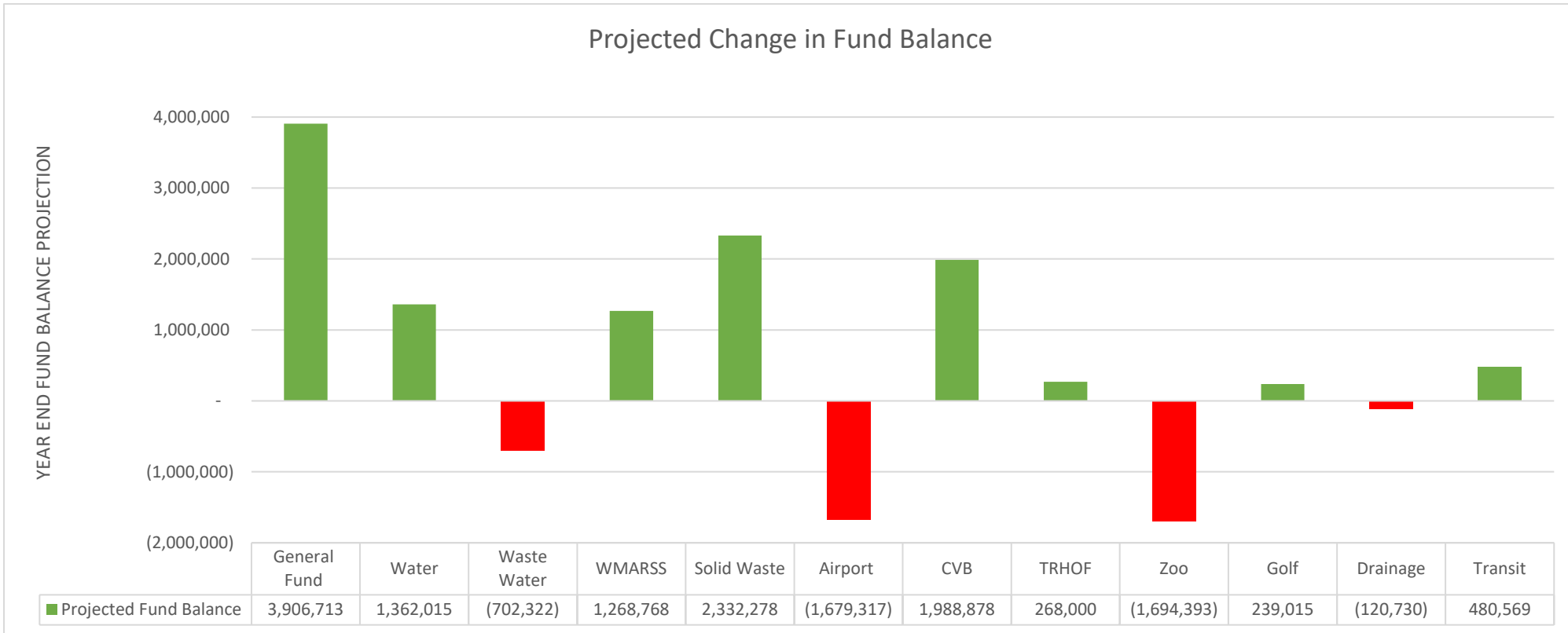
- Revenues through the period totaled \$6.1M. This is under the year-to-date budget of \$6.8M by \$701K or 10.4%. Revenues are \$1.0M or 20.4% higher than in the same period in FY 22, due to a rate increases of \$0.10 per equivalent residential unit (ERU) and interest on investments. The projection for FY 23 is \$6.6M, which is \$774K under the adopted budget.
- Expenses through the period totaled \$6.0M. This is under the year-to-date budget of \$7.1M by \$1.1M or 15.7%. Expenses are \$3.1M or 109.8% 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. The projection for FY 23 is \$6.7M, which is \$1.3M under budget.
- Based on FY 23 projections, the planned drawdown of working capital of \$436K will decrease to \$121K.

Waco Transit System Fund Highlights:

- Revenues through the period totaled \$7.7M. This is under the year-to-date budget of \$8.5M by \$812K or 9.5%. Revenues are \$1.5M or 23.6% higher than in the same period in FY 22, due to additional state intergovernmental revenue. The projection for FY 23 is \$9.1M, which is \$212K under the adopted budget.
- Expenses through the period totaled \$7.9M. This is under the year-to-date budget of \$9.4M by \$1.5M or 15.6%. Expenses are \$1.7M or 26.6% higher as compared to the same period of FY22, primarily a result of increased capital expenses. The projection for FY 23 is \$8.6M, which is \$1.7M under budget.
- Based on FY 23 projections, the planned drawdown of working capital of \$977K will not occur rather working capital projects to increase by \$494K.
- Cost Recovery for Waco Transit Fund is absent grants is projected to be 25.5%.



Projected 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	77,645,484	24,100	100.0%	73,750,834	72,845,511	4,799,973	6.6%	77,444,169	201,315	0.3%	77,756,343
Sales Tax	47,140,406	51,387,431	(4,247,025)	109.0%	43,600,094	48,853,002	2,534,429	5.2%	43,326,747	8,060,684	18.6%	55,707,447
Business and occupation Fees	9,640,987	10,544,200	(903,213)	109.4%	9,269,050	10,307,212	236,988	2.3%	8,837,571	1,706,629	19.3%	10,687,649
Taxes (PILOT)	5,905,216	5,413,115	492,101	91.7%	5,625,185	5,156,420	256,695	5.0%	5,413,115	(0)	0.0%	5,905,216
Business and occupation Fees (Enterprise Funds)	5,500,000	4,956,407	543,593	90.1%	4,907,565	4,691,352	265,055	5.6%	5,041,667	(85,259)	-1.7%	5,406,990
Other	4,371,442	2,495,004	1,876,438	57.1%	2,544,795	2,447,607	47,398	1.9%	4,007,155	(1,512,151)	-37.7%	2,715,414
Intergovernmental	2,744,899	3,193,437	(448,538)	116.3%	2,541,693	2,628,253	565,184	21.5%	2,516,157	677,280	26.9%	3,483,749
Licenses and Permits	2,729,917	3,038,608	(308,691)	111.3%	2,378,833	2,756,742	281,866	10.2%	2,502,424	536,184	21.4%	3,156,972
Charges for Services	1,950,223	1,801,911	148,312	92.4%	1,703,920	1,518,722	283,189	18.6%	1,787,704	14,206	0.8%	2,022,863
Fines	1,492,426	1,334,143	158,283	89.4%	1,569,425	1,364,538	(30,396)	-2.2%	1,368,057	(33,915)	-2.5%	1,471,306
Interest on Investments	1,245,000	7,872,274	(6,627,274)	632.3%	122,000	837,284	7,034,990	840.2%	1,141,250	6,731,024	589.8%	8,587,935
Net Merchandise Sale	332,300	411,207	(78,907)	123.7%	117,766	369,312	41,896	11.3%	304,608	106,599	35.0%	448,590
Contributions	719,500	693,777	25,723	96.4%	75,616	692,037	1,739	0.3%	659,542	34,235	5.2%	720,077
Operating Total	161,441,900	170,786,997	(9,345,097)	105.8%	148,206,776	154,467,990	16,319,007	10.6%	154,350,167	16,436,830	10.6%	178,070,551
Non-Operating												
Interdepartmental Billing	3,478,064	3,192,943	285,121	91.8%	3,239,002	2,987,506	205,437	6.9%	2,271,779	921,165	40.5%	3,538,778
Indirect - Cost Allocation Overhead	10,223,730	9,417,003	806,727	92.1%	9,879,790	9,047,070	369,933	4.1%	9,371,753	45,251	0.5%	10,223,730
Transfers In	50,000	45,833	4,167	91.7%	3,530,000	3,525,833	(3,480,000)	-98.7%	45,833	0	0.0%	50,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	13,751,794	12,655,780	1,096,014	92.0%	16,648,792	15,560,410	(2,904,630)	-18.7%	11,689,365	966,415	8.3%	13,812,508
Revenues Total	175,193,694	183,442,777	(8,249,083)	104.7%	164,855,568	170,028,400	13,414,376	7.9%	166,039,531	17,403,245	10.5%	191,883,059
Expenses												
Operating												
Salaries and Wages	80,578,318	72,114,940	8,463,378	89.5%	75,271,324	64,632,222	7,482,718	11.6%	72,792,743	(677,803)	-0.9%	79,791,838
Employee Benefits	29,900,082	24,948,880	4,951,202	83.4%	27,534,300	22,863,574	2,085,306	9.1%	27,131,640	(2,182,760)	-8.0%	27,503,111
Maintenance	8,209,850	6,558,854	1,650,996	79.9%	11,385,472	8,854,967	(2,296,114)	-25.9%	7,525,696	(966,842)	-12.8%	7,159,317
Purchased Professional Technical Services	16,222,137	14,076,722	2,145,415	86.8%	10,884,466	7,693,056	6,383,667	83.0%	14,870,292	(793,570)	-5.3%	15,452,462
Supplies	9,853,126	9,313,308	539,818	94.5%	7,947,028	7,681,360	1,631,948	21.2%	9,032,032	281,276	3.1%	10,091,483
Other Purchased Services	4,466,610	3,795,457	671,153	85.0%	4,858,366	4,159,815	(364,358)	-8.8%	4,094,393	(298,936)	-7.3%	4,672,922
Contracts with Others	4,420,777	2,705,104	1,715,673	61.2%	3,467,848	2,169,183	535,921	24.7%	4,052,379	(1,347,275)	-33.2%	3,391,777
Purchased Property Services	1,654,179	1,367,756	286,423	82.7%	1,352,119	1,345,224	22,532	1.7%	1,516,331	(148,575)	-9.8%	1,492,124
Other	1,010,945	753,490	257,455	74.5%	834,665	651,475	102,015	15.7%	926,700	(173,209)	-18.7%	814,574
Operating Total	156,316,024	135,634,511	20,681,513	86.8%	143,535,587	120,050,875	15,583,636	13.0%	141,942,205	(6,307,694)	-4.4%	150,369,607
Non-Operating												
Transfers Out	16,887,646	15,567,886	1,319,760	92.2%	10,566,436	9,042,710	6,525,177	72.2%	15,480,342	87,544	0.6%	16,887,646
Transfers Out - Cash CIP	15,482,812	14,034,906	1,447,906	90.6%	19,800,000	19,800,000	(5,765,094)	-29.1%	14,192,577	(157,672)	-1.1%	15,482,812
Capital Expenditures	4,358,716	5,062,834	(704,118)	116.2%	5,786,100	1,128,618	3,934,216	348.6%	3,995,490	1,067,344	26.7%	5,027,737
Interdepartmental Billing	2,324	305	2,019	13.1%	333	303	2	0.6%	2,130	(1,825)	-85.7%	2,324
Indirect - Cost Allocation Overhead	199,175	189,035	10,140	94.9%	136,671	161,337	27,697	17.2%	182,577	6,458	3.5%	206,220
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchasing Card Default	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	36,930,673	34,854,966	2,075,707	94.4%	36,289,540	30,132,969	4,721,998	15.7%	33,853,117	1,001,849	3.0%	37,606,739
Expenses Total	193,246,697	170,489,477	22,757,220	88.2%	179,825,127	150,183,844	20,305,633	13.5%	175,795,322	(5,305,845)	-3.0%	187,976,345
Revenues Over/(Under) Expenses	(18,053,003)	12,953,299	(31,006,302)		(14,969,559)	19,844,557	(6,891,257)		(9,755,790)	22,709,090		3,906,713



Revenues for the General Fund are budgeted at \$175.2M for the 2023 fiscal year. The city has collected \$183.4M through the period. This is an increase of \$13.4M compared to the same period last year. Property tax revenues increased by \$4.8M from this time last year. Sales tax increased \$2.5M over the prior year.

Operating revenues through the period totaled \$170.8M, which is an increase of \$16.3M through the same period 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 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 \$77.6M, or 99.97% 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 \$51.4M through the period. The City's core sectors of retail, food, manufacturing, and information represent about 70% to 75% of collections in any given month. The graph shows the average distribution for the City of Waco. Monthly, staff reviews the confidential report from the state to ensure there are no major variances in the City's core sales tax sectors and taxpayers. Over the last few months, sales tax revenues have continued to demonstrate volatility and growth rates on a year over year basis may not always exceed year over year growth in inflation. For example, September receipts (July Sales) decreased by 3.03% over the prior year whereas year-over-year inflation came in at 3.2%, a net real decline of 6.23%. This is something that the budget team will continue to monitor monthly and shows that real consumption may be starting to lag.



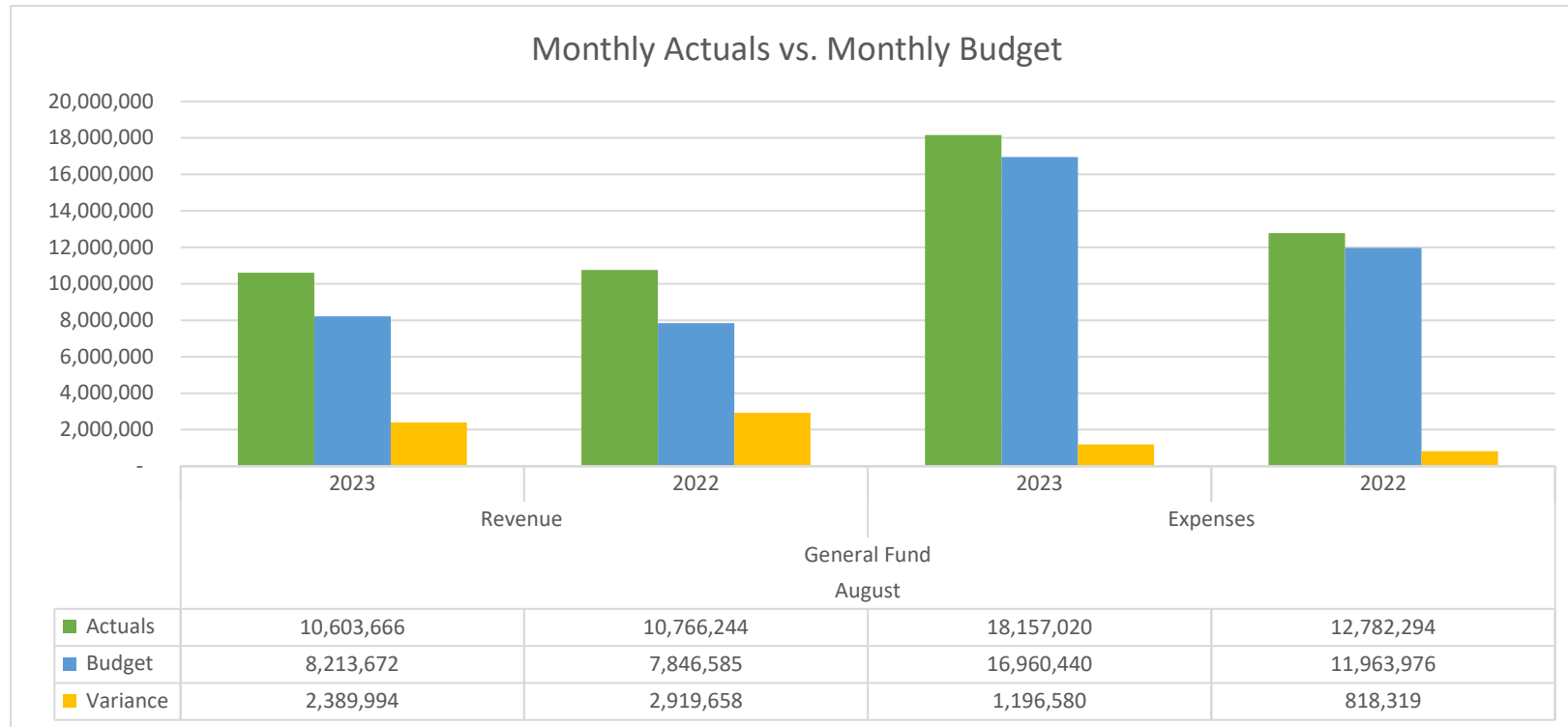
Property taxes and sales tax collection account for about 77% of budgeted operating revenues.

Expenses for the General Fund are budgeted at \$193.2M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$170.0M which is a \$19.8M increase compared to the same period of FY 22 due to professional services, personnel costs, and capital expenditures.



The top three operational expenses are:

- Salaries and Wages, the largest expense category in the General Fund, totaled \$72.1M, which is an increase of about \$7.5M compared to last year. This is a result of increased wages for employees across the city. This category is under the monthly year to date budgeted amount of \$72.8M by \$678K or 0.9% due to vacant positions across the fund.
- Employee Benefits totaled \$24.9M which is an increase of \$2.1M compared to last year. This category is under the monthly year to date budgeted amount of \$27.1M by \$2.2M or 8.0% 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 \$14.1M, which is an increase of \$6.4M compared to last year. This category is under the monthly year to date budgeted amount of \$14.9M by \$794K or 5.3% 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
Expenses												
Operating												
Salaries and Wages	2,794,844	2,185,253	609,591	78.2%	2,122,752	1,776,703	408,550	23.0%	2,526,109	(340,856)	-13.5%	2,417,727
Employee Benefits	716,755	547,364	169,391	76.4%	542,360	462,935	84,429	18.2%	649,682	(102,318)	-15.7%	603,969
Maintenance	-	10,054	(10,054)	0.0%	-	31,040	(20,986)	-67.6%	-	10,054	0.0%	10,968
Purchased Professional Technical Services	309,264	172,517	136,747	55.8%	325,696	404,604	(232,087)	-57.4%	283,492	(110,975)	-39.1%	188,201
Supplies	96,744	182,810	(86,066)	189.0%	113,337	176,493	6,318	3.6%	88,682	94,128	106.1%	190,000
Other Purchased Services	361,100	292,816	68,284	81.1%	510,755	468,144	(175,328)	-37.5%	331,008	(38,192)	-11.5%	319,582
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	40,770	28,670	12,101	70.3%	39,000	48,840	(20,171)	-41.3%	37,373	(8,703)	-23.3%	31,276
Other	218,329	79,711	138,618	36.5%	218,329	-	79,711	0.0%	200,135	(120,424)	-60.2%	79,711
Operating Total	4,537,806	3,499,195	1,038,611	77.1%	3,872,229	3,368,759	130,436	3.9%	4,116,481	(617,286)	-15.0%	3,841,434
Non-Operating												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	4,537,806	3,499,195	1,038,611	77.1%	3,872,229	3,368,759	130,436	3.9%	4,116,481	(617,286)	-15.0%	3,841,434

Expenses for the Administrative Services department are budgeted at \$4.5M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$3.5M which is \$617K or 15.0% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$3.8M, which is 84.7% of the FY23 budget.

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

- Salaries and Wages totaled \$2.2M through the period. This category is under the monthly year to date budgeted amount of \$2.5M by \$341K or 13.5% due to vacant positions across the department. Expenses are projected to be \$2.4M at year end, which is 86.5% of the FY23 Budget.
- Employee Benefits totaled \$547K through the period. This category is under the monthly year to date budget of \$650K by \$102K or 15.7% due to vacant positions across the department. Expenses are projected to be \$604K at year end, which is 84.3% of the FY23 Budget.
- Other Purchased Services total \$293K through the period. This category is under the monthly year to date budgeted amount of \$331K by \$38K or 11.5%. Expenses are projected to be \$320K at year end, which is 88.5% of the FY23 Budget due to less spending for advertising and promotions.



- Supplies total \$183K through the period. This category is over the monthly year to date budgeted amount of \$89K by \$94K or 106.1%. Expenses are projected to be \$190K at year end, which is 196.4% of the FY23 Budget, due to software purchases, Enviso, and the conferences.
- Purchased Professional Technical Services total \$173K through the period. This category is under the monthly year to date budgeted amount of \$283K by \$111K or 39.1%. Expenses are projected to be \$188K at year end, which is 60.9% of the FY23 Budget 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 through the period. This category is under the monthly year to date budgeted amount of \$200K by \$120K or 60.2%. Expenses are projected to be \$80K at year end, which is 36.5% of the FY23 Budget, 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%	458	(308)	-67.3%	164
Operating Total	500	150	350	30.0%	1,000	-	150	0.0%	458	(308)	-67.3%	164
Revenues Total	500	150	350	30.0%	1,000	-	150	0.0%	458	(308)	-67.3%	164
Expenses												
Operating												
Salaries and Wages	428,577	385,167	43,410	89.9%	465,362	223,530	161,637	72.3%	387,368	(2,201)	-0.6%	426,142
Employee Benefits	130,232	115,369	14,863	88.6%	139,758	67,956	47,413	69.8%	118,120	(2,751)	-2.3%	127,201
Maintenance	-	170	(170)	0.0%	-	213	(43)	-20.4%	-	170	0.0%	4,276
Purchased Professional Technical Services	47,524	83,008	(35,484)	174.7%	539,356	292,318	(209,309)	-71.6%	43,564	39,444	90.5%	90,555
Supplies	31,555	43,531	(11,976)	138.0%	31,650	32,020	11,511	35.9%	28,925	14,605	50.5%	47,488
Other Purchased Services	34,602	37,550	(2,948)	108.5%	37,793	32,003	5,547	17.3%	31,719	5,832	18.4%	40,964
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	53,460	65,990	(12,530)	123.4%	3,150	13,482	52,508	389.5%	49,005	16,985	34.7%	71,989
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	725,950	730,785	(4,835)	100.7%	1,217,069	661,523	69,263	10.5%	658,701	72,085	10.9%	808,614
Non-Operating												
Capital Expenditures	-	-	-	0.0%	3,360,000	268,970	(268,970)	-100.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	3,360,000	268,970	(268,970)	-100.0%	-	-	0.0%	-
Expenses Total	725,950	730,785	(4,835)	100.7%	4,577,069	930,493	(199,707)	-21.5%	658,701	72,085	10.9%	808,614

Expenses for Economic Development are budgeted at \$726K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$731K which is \$5K over the FY23 budget and \$72K or 10.9% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$809K, which is 111.4% of the FY23 budget.

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

- Purchased Professional Technical Services total \$83K through the period. This category is over the monthly year to date budgeted amount of \$44K by \$39K or 90.5%. Expenses are projected to be \$91K at year end, which is 190.5% of the FY23 Budget, due to purchases for the Retail Coach contracts and the rental space at Roosevelt Tower.



- Purchased Property Services total \$66K through the period. This category is over the monthly year to date budgeted amount of \$49K by \$17K or 34.7%. Expenses are projected to be \$72K at year end, which is 134.7% of the FY23 Budget, due to increased costs for rent.
- Supplies total \$44K through the period. This category is over the monthly year to date budgeted amount of \$29K by \$15K or 50.5%. Expenses are projected to be \$47K at year end, which is 150.5% of the FY23 Budget, 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	192,126	21,871	89.8%	184,877	163,797	28,329	17.3%	193,420	(1,295)	-0.7%	212,564
Employee Benefits	65,050	56,074	8,976	86.2%	57,777	50,722	5,352	10.6%	59,000	(2,927)	-5.0%	61,842
Maintenance	-	1,075	(1,075)	0.0%	-	-	1,075	0.0%	-	1,075	0.0%	1,173
Purchased Professional Technical Services	26,657	6,988	19,669	26.2%	10,800	56	6,932	12418.4%	24,436	(17,448)	-71.4%	7,623
Supplies	16,850	12,766	4,084	75.8%	8,000	3,419	9,347	273.4%	15,446	(2,680)	-17.3%	13,927
Other Purchased Services	20,567	11,573	8,994	56.3%	10,181	3,190	8,384	262.8%	18,853	(7,280)	-38.6%	12,625
Contracts with Others	186,522	31,647	154,875	17.0%	177,140	88,146	(56,500)	-64.1%	170,979	(139,332)	-81.5%	186,522
Purchased Property Services	-	9,310	(9,310)	0.0%	2,500	-	9,310	0.0%	-	9,310	0.0%	10,156
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	529,643	321,558	208,085	60.7%	451,275	309,330	12,228	4.0%	482,134	(160,576)	-33.3%	506,432
Expenses Total	529,643	338,291	191,352	63.9%	451,275	309,330	28,961	9.4%	482,134	(143,843)	-29.8%	523,165

Expenses for Neighborhood Engagement are budgeted at \$530K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$338K which is \$144K or 29.8% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$523K, which are 98.8% of the FY23 budget.

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

- Purchased Professional Technical Services total \$7K through the period. This category is under the monthly year to date budgeted amount of \$24K by \$17K or 71.4%. Expenses are projected to be \$8K at year end, which is 28.6% of budget. This is due to Neighborhood services charging for City Academy costs out of a different account.
- Contracts with Others total \$32K through the period. This category is under the monthly year to date budgeted amount of \$171K by \$139K or 81.5%. Expenses are projected to be \$187K at year end, which is 100% of budget. This is due to Neighborhood services rolling remaining neighborhood grant funds into FY24.



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	367,617	92,744	79.9%	424,501	275,666	91,950	33.4%	416,096	(48,479)	-11.7%	406,725
Employee Benefits	161,770	124,686	37,084	77.1%	151,291	96,515	28,171	29.2%	146,933	(22,247)	-15.1%	137,299
Maintenance	35,065	5,142	29,923	14.7%	35,065	38,428	(33,285)	-86.6%	32,143	(27,001)	-84.0%	5,610
Purchased Professional Technical Services	127,350	67,908	59,442	53.3%	127,357	94,312	(26,404)	-28.0%	116,738	(48,830)	-41.8%	74,177
Supplies	119,267	100,316	18,951	84.1%	120,612	20,545	79,771	388.3%	109,328	(9,012)	-8.2%	109,436
Other Purchased Services	35,583	83,288	(47,705)	234.1%	37,518	24,493	58,794	240.0%	32,618	50,670	155.3%	90,859
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	939,396	748,957	190,439	79.7%	896,344	549,960	198,996	36.2%	853,855	(104,898)	-12.3%	824,106
Non-Operating												
Capital Expenditures	32,467	32,467	-	100.0%	-	-	32,467	0.0%	29,762	2,706	9.1%	32,467
Non-Operating Total	32,467	32,467	-	100.0%	-	-	32,467	0.0%	29,762	2,706	9.1%	32,467
Expenses Total	971,863	781,424	190,439	80.4%	896,344	549,960	231,464	42.1%	883,617	(102,193)	-11.6%	856,573

Expenses for City Secretary are budgeted at \$972K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$781K, which is \$102K or 11.6% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$857K, which is 88.1% of the FY23 Budget.

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

- Salaries and Wages are \$368K through the period, which is under the FY23 YTD Monthly Budget by \$48K or 11.7%. Expenses are projected to be \$407K at year end, which is 88.3% of the FY23 Budget, due to vacancies.
- Employee Benefits are \$125K through the period, which is under the FY23 YTD Monthly Budget by \$22K or 15.1%. Expenses are projected to be \$137K at year end, which is 84.9% of the FY23 Budget, due to vacancies.
- Maintenance expenses are \$5K through the period, which is under the FY23 YTD Monthly Budget by \$27K or 84.0%. Expenses are projected to be \$6K at year end, which is 16.0% of the FY23 Budget. This is primarily due to a shift of subscription services from the Maintenance category to Other Purchased Services.



- Purchased Professional Technical Services are \$68K through the period, which is under the FY23 YTD Monthly Budget by \$49K or 41.8%. Expenses are projected to be \$74K at year end, which is 58.2% of the FY23 Budget. This is due to decreases in election expenses and temp services.
- Other Purchased Services are \$83K through the period, which is over the FY23 YTD Monthly Budget by \$51K or 155.3%. Expenses are projected to be \$91K at year end, which is 255.3% of the FY23 Budget. This is primarily due to a shift of subscription services from the Maintenance category to Other Purchased Services.



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	2,448,119	398,432	86.0%	2,663,963	2,181,680	266,438	12.2%	2,572,844	(124,725)	-4.8%	2,708,557
Employee Benefits	936,724	775,767	160,957	82.8%	873,539	709,585	66,182	9.3%	850,244	(74,477)	-8.8%	854,794
Maintenance	166,602	86,059	80,544	51.7%	166,602	142,318	(56,259)	-39.5%	152,719	(66,660)	-43.6%	93,882
Purchased Professional Technical Services	142,584	129,545	13,038	90.9%	164,678	163,822	(34,277)	-20.9%	130,702	(1,156)	-0.9%	142,656
Supplies	39,635	36,927	2,708	93.2%	40,367	27,483	9,444	34.4%	36,332	595	1.6%	40,284
Other Purchased Services	90,620	51,508	39,112	56.8%	80,506	49,878	1,630	3.3%	83,068	(31,561)	-38.0%	56,190
Purchased Property Services	54,074	41,509	12,565	76.8%	750	9,002	32,507	361.1%	49,568	(8,059)	-16.3%	45,282
Other	78,000	70,057	7,943	89.8%	78,000	53,830	16,227	30.1%	71,500	(1,443)	-2.0%	76,426
Operating Total	4,354,790	3,639,490	715,299	83.6%	4,068,406	3,337,598	301,892	9.0%	3,946,977	(307,487)	-7.8%	4,018,071
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	609	49	560	8.0%	53	49	-	0.0%	558	(510)	-91.3%	609
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchasing Card Default	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	609	49	560	8.0%	53	49	-	0.0%	558	(510)	-91.3%	609
Expenses Total	4,355,399	3,639,539	715,860	83.6%	4,068,459	3,337,646	301,892	9.0%	3,947,535	(307,996)	-7.8%	4,018,680

Expenses for Finance are budgeted at \$4.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$3.6M which is \$308K or 7.8% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$4.0M, which is 92.3% of the FY23 budget.

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

- Maintenance total \$86K through the period. This category is under the monthly year to date budgeted amount of \$153K by \$67K or 43.6%. Expenses are projected to be \$94K at year end, which is 56.4% of the FY23 Budget, due to cancelling the OpenGov budget software contract.
- Other Purchased Services total \$52K through the period. This category is under the monthly year to date budgeted amount of \$83K by \$32K or 38.0%. Expenses are projected to be \$56K at year end, which is 62.0% of the FY23 Budget, 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	1,089,536	179,220	85.9%	1,117,679	910,742	178,794	19.6%	1,146,760	(57,224)	-5.0%	1,205,444
Employee Benefits	378,137	314,396	63,741	83.1%	336,334	264,415	49,981	18.9%	342,906	(28,510)	-8.3%	346,705
Maintenance	2,085	640	1,445	30.7%	1,260	179	461	257.3%	1,911	(1,271)	-66.5%	698
Purchased Professional Technical Services	4,450	195	4,255	4.4%	4,450	130	65	50.0%	4,079	(3,884)	-95.2%	213
Supplies	44,905	27,754	17,151	61.8%	44,743	31,894	(4,140)	-13.0%	41,163	(13,409)	-32.6%	30,277
Other Purchased Services	39,538	27,435	12,103	69.4%	33,974	27,370	65	0.2%	36,243	(8,809)	-24.3%	29,929
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	1,737,871	1,459,955	277,916	84.0%	1,538,440	1,234,730	225,225	18.2%	1,573,063	(113,107)	-7.2%	1,613,266
Non-Operating												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Expenses Total	1,737,871	1,459,955	277,916	84.0%	1,538,440	1,234,730	225,225	18.2%	1,573,063	(113,107)	-7.2%	1,613,266

Expenses for Legal Services are budgeted at \$1.7M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.5M which is \$113K or 7.2% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$1.6M, which is 92.8% of the FY23 budget.



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	77,281	33,706	69.6%	96,354	111,823	(34,541)	-30.9%	101,738	(24,457)	-24.0%	84,307
Charges for Services	69,249	82,548	(13,299)	119.2%	-	-	82,548	0.0%	63,478	19,069	30.0%	82,548
Fines	3,561	59,401	(55,840)	1668.1%	-	-	59,401	0.0%	3,264	56,137	1719.7%	64,801
Licenses and Permits	2,645,099	2,966,355	(321,256)	112.1%	2,294,015	2,708,607	257,748	9.5%	2,424,674	541,681	22.3%	3,077,892
Other	2,200	500	1,700	22.7%	300	(250)	750	-300.0%	2,017	(1,517)	-75.2%	545
Operating Total	2,831,096	3,186,085	(354,989)	112.5%	2,390,669	2,820,179	365,906	13.0%	2,595,171	590,914	22.8%	3,310,093
Non-Operating												
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Revenues Total	2,831,096	3,186,085	(354,989)	112.5%	2,390,669	2,820,179	365,906	13.0%	2,595,171	590,914	22.8%	3,310,093
Expenses												
Operating												
Salaries and Wages	2,792,518	2,354,238	438,280	84.3%	1,848,632	1,541,312	812,927	52.7%	2,524,007	(169,768)	-6.7%	2,604,689
Employee Benefits	1,013,332	814,877	198,455	80.4%	652,618	534,779	280,098	52.4%	920,532	(105,655)	-11.5%	897,303
Maintenance	26,190	16,104	10,086	61.5%	45,033	34,729	(18,625)	-53.6%	24,008	(7,903)	-32.9%	17,568
Purchased Professional Technical Services	992,327	607,045	385,282	61.2%	36,313	38,512	568,533	1476.3%	909,633	(302,588)	-33.3%	1,038,485
Supplies	130,747	106,939	23,808	81.8%	83,116	62,382	44,557	71.4%	119,851	(12,913)	-10.8%	116,661
Other Purchased Services	148,252	102,888	45,364	69.4%	87,739	62,254	40,634	65.3%	135,898	(33,009)	-24.3%	112,242
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	103,741	95,956	7,785	92.5%	103,266	96,558	(602)	-0.6%	95,096	860	0.9%	104,706
Other	60,000	74,910	(14,910)	124.8%	37,500	61,878	13,032	21.1%	55,000	19,910	36.2%	81,720
Operating Total	5,267,107	4,172,958	1,094,149	79.2%	2,894,217	2,432,404	1,740,554	71.6%	4,784,024	(611,066)	-12.8%	4,973,374
Non-Operating												
Capital Expenditures	66,892	110,078	(43,186)	164.6%	30,005	47,469	62,609	131.9%	61,318	48,760	79.5%	110,078
Interdepartmental Billing	1,715	257	1,458	15.0%	280	257	-	0.0%	1,572	(1,315)	-83.7%	1,715
Non-Operating Total	68,607	110,335	(41,728)	160.8%	30,285	47,726	62,609	131.2%	62,890	47,445	75.4%	111,793
Expenses Total	5,335,714	4,283,293	1,052,421	80.3%	2,924,502	2,480,130	1,803,163	72.7%	4,846,914	(563,621)	-11.6%	5,085,167

Revenues for Development Services are budgeted at \$2.8M for the 2023 fiscal year. Through the period, the department has received \$3.2M which is \$591K or 22.8% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$3.3M, which is 116.9% of the FY23 Budget.

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



- Licenses and Permits is \$3.0M through the period, which is \$542K or 22.3% over the FY23 YTD Monthly Budget. Revenue is projected to be \$3.1M at year end, which is 116.4% of the FY23 Budget, due to business growth in Waco and increased development.
- Charges for Services is \$83K through the period, which is \$19K or 30.0% over the FY23 YTD Monthly Budget. Charges for Services is projected to be \$83K at year end, which is 119.2% of the FY23 Budget.
- Business and Occupation Fees is \$77K through the period, which is \$24K or 24.0% under the FY23 YTD Monthly Budget. Revenue is projected to be \$84K at year end, which is 76.0% of the FY23 Budget, due to revenue fluctuating each year based on permit renewal dates.
- Fines is \$59K through the period, which is \$56K or 1,719.7% over the FY23 YTD Monthly Budget. Revenue is projected to be \$65K at year end, which is 1,819.7% of the FY23 Budget.

Expenses for Development Services are budgeted at \$5.3M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$4.3M which is \$564K or 11.6% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$5.1M, which is 95.3% of the FY23 budget.

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

- Employee Benefits totaled \$815K through the period. This category is under the monthly year to date budgeted amount of \$921K by \$106K or 11.5% due to vacant positions across the department. Expenses are projected to be \$897K at year end, which is 88.5% of the FY23 Budget.
- Purchased Professional Technical Services totaled \$607K through the period. This category is under the monthly year to date budgeted amount of \$910K by \$303K or 33.3% due to waiting to encumber funds for software services at year end. Expenses are projected to be \$1.1M at year end, which is 104.7% of the FY23 Budget.
- Supplies total \$107K through the period. This category is under the monthly year to date budgeted amount of \$120K by \$13K or 10.8%. Expenses are projected to be \$117K at year end, which is 89.2% of the FY23 Budget, due to lower fuel costs and inspection supplies.
- Other Purchased Services total \$103K through the period. This category is under the monthly year to date budgeted amount of \$136K by \$33K or 24.3%. Expenses are projected to be \$112K at year end, which is 75.7% of the FY23 Budget, due to reduced travel training costs for inspections and code compliance.
- Other totals \$75K through the period. This category is over the monthly year to date budgeted amount of \$55K by \$20K or 36.2%. Expenses are projected to be \$82K at year end, which is 136.2% of the FY23 Budget, 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	1,172,189	172,335	87.2%	1,112,388	906,019	266,170	29.4%	1,215,243	(43,054)	-3.5%	1,296,890
Employee Benefits	535,274	422,016	113,258	78.8%	361,801	291,306	130,710	44.9%	485,549	(63,533)	-13.1%	464,358
Maintenance	2,893	6,486	(3,593)	224.2%	11,053	5,254	1,232	23.4%	2,652	3,834	144.6%	7,076
Purchased Professional Technical Services	20,268	52,288	(32,020)	258.0%	16,568	5,992	46,297	772.7%	18,579	33,709	181.4%	57,042
Supplies	62,413	49,803	12,610	79.8%	17,820	14,776	35,027	237.1%	57,212	(7,409)	-12.9%	54,331
Other Purchased Services	213,622	145,724	67,898	68.2%	178,459	97,341	48,383	49.7%	195,820	(50,096)	-25.6%	158,972
Purchased Property Services	-	911	(911)	0.0%	1,500	-	911	0.0%	-	911	0.0%	994
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,178,994	1,849,418	329,576	84.9%	1,699,589	1,320,688	528,729	40.0%	1,975,055	(125,637)	-6.4%	2,039,663
Expenses Total	2,178,994	1,849,418	329,576	84.9%	1,699,589	1,320,688	528,729	40.0%	1,975,055	(125,637)	-6.4%	2,039,663

- Expenses** for Human Resources Department are budgeted at \$2.2M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.8M, which is \$126K or 6.4% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$2M in FY23, which is 93.6% of 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	82,581	(12,581)	118.0%	77,099	-	82,581	0.0%	64,167	18,414	28.7%	82,581
Operating Total	70,000	82,581	(12,581)	118.0%	77,099	-	82,581	0.0%	64,167	18,414	28.7%	82,581
Revenues Total	70,000	82,581	(12,581)	118.0%	77,099	-	82,581	0.0%	64,167	18,414	28.7%	82,581
Expenses												
Operating												
Salaries and Wages	938,854	966,803	(27,949)	103.0%	910,998	579,808	386,995	66.7%	848,580	118,224	13.9%	1,069,655
Employee Benefits	320,319	320,721	(402)	100.1%	229,234	194,746	125,975	64.7%	290,852	29,869	10.3%	353,262
Maintenance	23,115	16,474	6,641	71.3%	21,039	34,270	(17,797)	-51.9%	21,189	(4,715)	-22.3%	17,972
Purchased Professional Technical Services	75,040	16,907	58,133	22.5%	108,360	35,772	(18,865)	-52.7%	68,787	(51,880)	-75.4%	18,444
Supplies	22,992	38,555	(15,563)	167.7%	18,134	45,181	(6,626)	-14.7%	21,076	17,479	82.9%	42,060
Other Purchased Services	28,732	52,469	(23,737)	182.6%	21,776	24,480	27,988	114.3%	26,338	26,131	99.2%	57,239
Other	29,500	7,688	21,812	26.1%	24,000	23,234	(15,546)	-66.9%	27,042	(19,353)	-71.6%	8,387
Operating Total	1,438,552	1,419,617	18,935	98.7%	1,333,541	937,491	482,126	51.4%	1,303,863	115,755	8.9%	1,567,018
Non-Operating												
Capital Expenditures	10,000	-	10,000	0.0%	-	11,400	(11,400)	-100.0%	9,167	(9,167)	-100.0%	10,000
Non-Operating Total	10,000	-	10,000	0.0%	-	11,400	(11,400)	-100.0%	9,167	(9,167)	-100.0%	10,000
Expenses Total	1,448,552	1,419,617	28,935	98.0%	1,333,541	948,891	470,726	49.6%	1,313,029	106,588	8.1%	1,577,018

Revenues for Communications and Marketing are budgeted at \$70K for the 2023 fiscal year. Through the period, the department has received \$83K which is \$18K or 28.7% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$83K, which is 118.0% of the FY23 Budget.

Expenses for Communications and Marketing are budgeted at \$1.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.4M which is \$107K or 8.1% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$1.6M, which is 108.9% of the FY23 budget.

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

- Salaries and Wages totaled \$967K through the period. This category is over the monthly year to date budgeted amount of \$849K by \$118K or 13.9%. Expenses are projected to be \$1.1M at year end, which is 113.9% of the FY23 Budget, due to overage positions being added.



- Employee benefits totaled \$321K through the period. This category is over the monthly year to date budgeted amount of \$291K by \$30K or 10.3%. Expenses are projected to be \$353K at year end, which is 110.3% of the FY23 Budget, due to overage positions being added.
- Purchased Professional Technical Services totaled \$17K through the period. This category is under the monthly year to date budgeted amount of \$69K by \$52K or 75.4%. Expenses are projected to be \$18K at year end, which is 24.6% of the FY23 Budget, due to the rebranding study being paid from the Special Projects Reserve Fund.
- Supplies totaled \$39K through the period. This category is over the monthly year to date budgeted amount of \$21K by \$17K or 82.9%. Expenses are projected to be \$42K at year end, which is 182.9% of the FY23 Budget, due to purchasing software, IT equipment and business lunches.
- Other Purchased Services total \$52K through the period. This category is over the monthly year to date budgeted amount of \$26K by \$26K or 99.2%. Expenses are projected to be \$57K at year end, which is 199.2% of the FY23 Budget, due to increased costs for advertising, cell phones, and postage equipment for the mailroom.
- Other total \$8K through the period. This category is under the monthly year to date budgeted amount of \$27K by \$19K or 71.6%. Expenses are projected to be \$8K at year end, which is 28.4% of the FY23 Budget, 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	1,703,019	(1,703,019)	-100.0%	-	-	0.0%	-
Employee Benefits	-	-	-	0.0%	722,926	573,045	(573,045)	-100.0%	-	-	0.0%	-
Maintenance	16,663	18,243	(1,580)	109.5%	2,396,106	2,089,589	(2,071,346)	-99.1%	15,275	2,968	19.4%	19,901
Purchased Professional Technical Services	164,040	127,075	36,965	77.5%	477,285	258,001	(130,926)	-50.7%	150,370	(23,295)	-15.5%	138,627
Supplies	(11)	-	(11)	0.0%	173,555	195,596	(195,596)	-100.0%	(10)	10	-100.0%	-
Other Purchased Services	24,244	26,207	(1,963)	108.1%	559,432	448,259	(422,053)	-94.2%	22,224	3,983	17.9%	28,589
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	204,937	171,525	33,412	83.7%	6,279,497	5,267,509	(5,095,984)	-96.7%	187,859	(16,334)	-8.7%	187,118
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	522,282	522,282	-	100.0%	1,140,231	351,196	171,086	48.7%	478,758	43,523	9.1%	522,282
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	522,282	522,282	-	100.0%	1,140,231	351,196	171,086	48.7%	478,758	43,523	9.1%	522,282
Expenses Total	727,219	693,807	33,412	95.4%	7,419,729	5,618,705	(4,924,898)	-87.7%	666,617	27,189	4.1%	709,400

Expenses for Information Technology are budgeted at \$727K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$694K which is \$27K or 4.1% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$709K, which is 97.5% of the FY23 budget.

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

- Purchased Professional Technical Services totaled \$127K through the period. This category is under the monthly year to date budgeted amount of \$150K by \$23K or 15.5%. Expenses are projected to be \$139K at year end, which is 84.5% of the FY23 Budget



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	1,225,406	71,460	94.5%	1,063,260	877,720	347,687	39.6%	1,172,167	53,239	4.5%	1,355,769
Employee Benefits	541,409	479,383	62,026	88.5%	459,129	372,623	106,760	28.7%	491,915	(12,532)	-2.5%	527,947
Maintenance	1,519,891	957,473	562,418	63.0%	1,494,150	961,946	(4,473)	-0.5%	1,393,233	(435,760)	-31.3%	1,077,333
Purchased Professional Technical Services	1,235,498	1,345,724	(110,226)	108.9%	1,454,849	983,734	361,989	36.8%	1,132,540	213,184	18.8%	1,468,062
Supplies	292,694	303,805	(11,111)	103.8%	246,682	208,192	95,613	45.9%	268,303	35,502	13.2%	331,424
Other Purchased Services	93,880	121,425	(27,545)	129.3%	60,215	376,851	(255,426)	-67.8%	86,057	35,368	41.1%	132,463
Purchased Property Services	16,777	13,867	2,910	82.7%	7,062	10,881	2,986	27.4%	15,379	(1,512)	-9.8%	15,128
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	4,997,015	4,447,083	549,932	89.0%	4,785,347	3,791,948	655,135	17.3%	4,559,594	(112,511)	-2.5%	4,908,126
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%	69,571	5,261	7.6%	75,896
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	75,896	74,833	1,063	98.6%	-	-	74,833	0.0%	69,571	5,261	7.6%	75,896
Expenses Total	5,072,911	4,521,916	550,995	89.1%	4,785,347	3,791,948	729,968	19.3%	4,629,165	(107,250)	-2.32%	4,984,022

Expenses for Facilities are budgeted at \$5.1M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$4.5M which is \$107K or 2.32% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$5M in FY23, which is 97.6% of the FY23 Budget.

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

- Other Purchased Services are \$121K through the period, which is \$35K or 41.1% over the FY23 YTD Monthly Budget. Other Purchased Services are projected to be \$132K at year end, which is \$39K or 41.1% over the FY23 Budget. This is primarily due to a temporary AC rental for the Animal Shelter.
- Purchased Professional Technical Services are \$1.3M through the period, which is \$213K or 18.8% over the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$1.5M at year end, which is \$233K or 18.8% over the FY23 Budget. This is primarily due to roof repair and carpet cleaning services.
- Supplies are \$304K through the period, which is \$36K or 13.2% over the FY23 YTD Monthly Budget. Supplies are projected to be \$331K at year end, which is \$39K or 13.2% over the FY23 Budget. This is primarily due to increased minor tool purchases, office furniture, cleaning supplies, and software.



- Maintenance is \$957K through the period, which is \$436K or 31.3% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$1.1M at year end, which is \$443K or 29.1% under the FY23 Budget. This is primarily due to less heating/cooling maintenance and building maintenance expenses than expected.



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	61,048	(41,048)	305.2%	20,200	40,201	20,847	51.9%	18,333	42,714	233.0%	66,598
Operating Total	20,000	61,048	(41,048)	305.2%	20,200	40,201	20,847	51.9%	18,333	42,714	233.0%	66,598
Revenues Total	20,000	61,048	(41,048)	305.2%	20,200	40,201	20,847	51.9%	18,333	42,714	233.0%	66,598
Expenses												
Operating												
Salaries and Wages	3,868,086	3,135,204	732,882	81.1%	3,181,490	2,359,612	775,592	32.9%	3,496,155	(360,951)	-10.3%	3,473,434
Employee Benefits	1,655,417	1,295,797	359,620	78.3%	1,405,208	1,031,165	264,632	25.7%	1,502,956	(207,159)	-13.8%	1,427,579
Maintenance	2,170,945	2,010,148	160,797	92.6%	2,537,735	1,644,536	365,612	22.2%	1,990,033	20,115	1.0%	2,079,765
Purchased Professional Technical Services	3,662,390	3,113,058	549,333	85.0%	3,648,206	2,221,441	891,617	40.1%	3,357,191	(244,134)	-7.3%	3,114,416
Supplies	1,598,225	1,539,865	58,360	96.3%	980,398	995,402	544,464	54.7%	1,465,039	74,826	5.1%	1,679,853
Other Purchased Services	179,991	175,238	4,753	97.4%	168,529	158,464	16,774	10.6%	164,992	10,246	6.2%	191,168
Purchased Property Services	24,614	25,925	(1,311)	105.3%	27,075	19,687	6,237	31.7%	22,563	3,362	14.9%	28,281
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	13,159,668	11,295,234	1,864,434	85.8%	11,948,641	8,430,307	2,864,927	34.0%	11,998,929	(703,694)	-5.9%	11,994,497
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	571,450	1,497,124	(925,674)	262.0%	307,365	311,046	1,186,078	381.3%	523,829	973,295	185.8%	1,462,027
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	571,450	1,497,124	(925,674)	262.0%	307,365	311,046	1,186,078	381.3%	523,829	973,295	185.8%	1,462,027
Expenses Total	13,731,118	12,792,358	938,760	93.2%	12,256,006	8,741,353	4,051,005	46.3%	12,522,758	269,601	2.2%	13,456,524

Revenues for Public Works Department – Streets & Traffic are budgeted at \$20K for the 2023 fiscal year. Through the period, the department has received \$61K which is \$42K or 233% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$67K, which is 333% of the FY23 Budget. This is due to increased events throughout the city that required signs and marking services.

Expenses for Public Works Department – Streets & Traffic are budgeted at \$13.7M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$12.8M which is \$270K or 2.2% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$13.5M, which is 98% of the FY23 Budget. This is due to an increase in Capital Expenditures.

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

- Salaries and Wages are \$3.1M through the period, which is \$361K or 10.3% under the FY23 YTD Monthly Budget. Salaries and Wages are projected to be \$3.5M at year end, which is \$395K or 10.2% under the FY23 Budget. This is due to open job vacancies.



- Employee Benefits are \$1.2M through the period, which is \$207K or 13.8% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$1.4M at year end, which is \$228K or 13.8% under the FY23 Budget. This is due to open job vacancies.
- Capital Expenditures are \$1.5M through the period, which is \$973K or 185.8% over the FY23 YTD Monthly Budget. Capital Expenditures are projected to be \$1.5M at year end, which is \$891K or 155.8% over the FY23 Budget. This is primarily 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	758,972	124,071	85.9%	842,128	763,563	(4,591)	-0.6%	798,135	(39,163)	-4.9%	839,713
Employee Benefits	314,554	252,216	62,338	80.2%	300,935	262,868	(10,653)	-4.1%	285,744	(33,529)	-11.7%	279,047
Maintenance	82,115	80,974	1,141	98.6%	77,920	77,202	3,772	4.9%	75,272	5,702	7.6%	91,455
Purchased Professional Technical Services	118,799	85,009	33,790	71.6%	24,300	29,913	55,096	184.2%	108,899	(23,890)	-21.9%	92,737
Supplies	79,462	56,889	22,573	71.6%	77,413	54,645	2,244	4.1%	72,840	(15,951)	-21.9%	62,060
Other Purchased Services	18,952	11,787	7,165	62.2%	15,982	11,611	176	1.5%	17,373	(5,586)	-32.2%	12,858
Other	13,000	11,952	1,048	91.9%	13,000	11,165	787	7.0%	11,917	36	0.3%	13,039
Operating Total	1,509,925	1,257,798	252,127	83.3%	1,351,678	1,210,967	46,831	3.9%	1,370,180	(112,382)	-8.2%	1,390,910
Expenses Total	1,509,925	1,257,798	252,127	83.3%	1,351,678	1,210,967	46,831	3.9%	1,370,180	(112,382)	-8.2%	1,390,910

Expenses for Municipal Court are budgeted at \$1.5M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.3M, which is \$112K or 8.2% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$1.4M in FY23, which is 92% of the FY23 Budget.

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

- Purchased Professional Technical Services are \$85K through the period, which is \$24K or 21.9% under the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$93K at year end, which is \$26K or 21.9% under the FY23 Budget. This is primarily due to no longer needing interim judge services since the new municipal court judge was hired.
- Supplies are \$57K through the period, which is \$16K or 21.9% under the FY23 YTD Monthly Budget. Supplies are projected to be \$62K at year end, which is \$17K or 21.9% under the FY23 Budget. This is primarily 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.
- Employee Benefits are \$252K through the period, which is \$34K or 11.7% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$279K at year end, which is \$36K or 11.3% under the FY23 Budget. This is primarily due to vacant positions across the department. Health benefits are budgeted at a flat rate and paid only when a position is filled.



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	435,460	245,673	63.9%	402,456	297,574	137,886	46.3%	624,372	(188,912)	-30.3%	589,483
Other	-	886	(886)	0.0%	-	945	(59)	-6.3%	-	886	0.0%	966
Operating Total	681,133	436,346	244,787	64.1%	402,456	298,519	137,827	46.2%	624,372	(188,026)	-30.1%	590,449
Revenues Total	681,133	436,346	244,787	64.1%	402,456	298,519	137,827	46.2%	624,372	(188,026)	-30.1%	590,449
Expenses												
Operating												
Salaries and Wages	1,186,942	988,985	197,957	83.3%	949,729	626,365	362,619	57.9%	1,072,813	(83,828)	-7.8%	1,094,196
Employee Benefits	454,280	369,024	85,256	81.2%	392,464	243,242	125,782	51.7%	412,753	(43,730)	-10.6%	408,281
Maintenance	102,098	71,791	30,307	70.3%	83,997	47,716	24,076	50.5%	93,590	(21,798)	-23.3%	78,481
Purchased Professional Technical Services	487,765	450,525	37,240	92.4%	287,974	293,923	156,602	53.3%	447,118	3,407	0.8%	491,482
Supplies	469,242	368,256	100,985	78.5%	460,728	283,134	85,122	30.1%	430,138	(61,882)	-14.4%	401,734
Other Purchased Services	69,075	100,236	(31,161)	145.1%	75,454	43,327	56,909	131.3%	63,319	36,917	58.3%	109,348
Purchased Property Services	19,375	24,835	(5,460)	128.2%	23,880	15,360	9,475	61.7%	17,760	7,075	39.8%	27,093
Other	1,000	-	1,000	0.0%	1,000	-	-	0.0%	917	(917)	-100.0%	-
Operating Total	2,789,776	2,373,651	416,125	85.1%	2,275,226	1,553,066	820,585	52.8%	2,538,407	(164,756)	-6.5%	2,610,615
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%	67,993	5,990	8.8%	74,175
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	74,175	73,983	191	99.7%	-	-	73,983	0.0%	67,993	5,990	8.8%	74,175
Expenses Total	2,863,951	2,447,634	416,316	85.5%	2,275,226	1,553,066	894,568	57.6%	2,606,401	(158,766)	-6.1%	2,684,790

Revenues for Animal Services are budgeted at \$681K for the 2023 fiscal year. Through the period, the department has received \$436K which is \$189K or 30.3% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$590K in FY23, which is 86.7% of the FY23 Budget. This is due to decreased revenues from Shelter fees primarily from surrender, vaccination, boarding, and reclaim fee. 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. Through the period, the department has spent and encumbered \$2.4M which is \$159K or 6.1% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$2.7M in FY23, which is 93.7% of the FY23 Budget.



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

- Other Purchased Services is \$100K through the period, which is \$37K or 58.3% over the FY23 YTD Monthly Budget. Other Purchased Services is projected to be \$109K at year end, which is \$40K or 58.3% over the FY23 Budget. This is primarily due to increased expenses for advertising, cell phones, and communications.
- Maintenance is \$72K through the period, which is \$22K or 23.3% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$78K at year end, which is \$24K or 23.1% under the FY23 Budget. This is primarily due to decreased maintenance expenses for equipment, building, and vehicle maintenance.
- Supplies is \$368K through the period, which is \$62K or 14.4% under the FY23 YTD Monthly Budget. Supplies is projected to be \$402K at year end, which is \$68K or 14.4% under the FY23 Budget. This is primarily due to vacant positions across the department there is a decrease in wearing apparel costs. There have been less than expected chemical and medical expenses through the period. As well as a decrease in unleaded fuel cost in the Animal Care division due to lower fuel costs.
- Employee Benefits is \$369K through the period, which is \$44K or 10.6% under the FY23 YTD Monthly Budget. Employee Benefits is projected to be \$408K at year end, which is \$46K or 10.1% under the FY23 Budget. This is primarily due to vacant positions across the department. Health benefits are budgeted at a flat rate and paid only when a position is filled.



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	181,180	(169,180)	1509.8%	-	288,290	(107,110)	-37.2%	11,000	170,180	1547.1%	197,651
Licenses and Permits	84,818	75,107	9,711	88.6%	84,818	52,965	22,142	41.8%	77,750	(2,643)	-3.4%	81,935
Other	260,000	214,820	45,180	82.6%	182,876	5	214,815	4296300.0%	238,333	(23,513)	-9.9%	234,349
Operating Total	356,818	471,107	(114,289)	132.0%	267,694	341,260	129,847	38.0%	327,083	144,024	44.0%	513,935
Non-Operating												
Interdepartmental Billing	860,000	731,920	128,080	85.1%	780,000	757,669	(25,749)	-3.4%	788,333	(56,413)	-7.2%	860,000
Non-Operating Total	860,000	731,920	128,080	85.1%	780,000	757,669	(25,749)	-3.4%	788,333	(56,413)	-7.2%	860,000
Revenues Total	1,216,818	1,203,027	13,791	98.9%	1,047,694	1,098,929	104,099	9.5%	1,115,417	87,611	7.9%	1,373,935
Expenses												
Operating												
Salaries and Wages	22,565,814	20,259,673	2,306,141	89.8%	19,649,394	18,432,422	1,827,251	9.9%	20,396,024	(136,351)	-0.7%	22,414,958
Employee Benefits	8,068,126	7,102,863	965,263	88.0%	7,260,668	6,541,642	561,221	8.6%	7,315,422	(212,559)	-2.9%	7,834,387
Maintenance	1,522,907	932,558	590,349	61.2%	1,420,016	1,174,500	(241,942)	-20.6%	1,395,998	(463,440)	-33.2%	1,141,663
Purchased Professional Technical Services	651,486	531,049	120,437	81.5%	166,905	64,496	466,553	723.4%	597,196	(66,146)	-11.1%	579,326
Supplies	1,770,693	1,519,032	251,661	85.8%	1,710,183	1,730,697	(211,665)	-12.2%	1,623,135	(104,103)	-6.4%	1,657,125
Other Purchased Services	1,214,908	608,896	606,012	50.1%	1,087,168	478,879	130,017	27.2%	1,113,666	(504,770)	-45.3%	1,196,528
Purchased Property Services	140,664	76,624	64,040	54.5%	78,706	79,067	(2,443)	-3.1%	128,942	(52,318)	-40.6%	83,590
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	35,934,598	31,030,695	4,903,903	86.4%	31,373,040	28,501,702	2,528,993	8.9%	32,570,382	(1,539,687)	-4.7%	34,907,577
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	32,326	616,450	1907.0%	594,987	53,789	9.0%	648,776
Indirect - Cost Allocation Overhead	199,175	189,035	10,140	94.9%	136,671	161,337	27,697	17.2%	182,577	6,458	3.5%	206,220
Non-Operating Total	848,252	837,811	10,441	98.8%	576,533	193,664	644,147	332.6%	777,564	60,247	7.7%	854,996
Expenses Total	36,782,849	31,868,506	4,914,344	86.6%	31,949,573	28,695,366	3,173,140	11.1%	33,347,946	(1,479,440)	-4.4%	35,762,573

Revenues for Fire Services are budgeted at \$1.2M for the 2023 fiscal year. Through the period, the department has received \$1.2M which is \$88K or 7.9% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$1.4M, which is 112.9% of the FY23 Budget.



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

- Intergovernmental Revenue is \$181K through the period, which is \$170K or 1,547.1% over the FY23 YTD Monthly Budget. Intergovernmental revenue is projected to be \$198K at year end, which is 1,647.1% of the FY23 Budget, due to increased support from the State of Texas for TIFMAS (Texas Intrastate Fire Mutual Aid System).

Expenses for Fire Services are budgeted at \$36.8M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$31.9M, which is \$1.5M or 4.4% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$35.8M, which is 97.2% of the FY23 budget.

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

- Maintenance Services total \$933K through the period. This category is under the monthly year to date budgeted amount of \$1.4M by \$463K or 33.2%. Expenses are projected to be \$1.1M at year end, which is 75.0% of the FY23 Budget, due to lower costs for vehicle repair, building maintenance, and radio replacement.
- Other Purchased Services total \$609K through the period. This category is under the monthly year to date budgeted amount of \$1.1M by \$505K or 45.3%. Expenses are projected to be \$1.2M at year end, which is 98.5% of the FY23 Budget. Actuals are lower than monthly budget due to a planned annual lease payment in September for the new Fire Trucks.
- Purchased Professional Technical Services total \$531K through the period. This category is under the monthly year to date budgeted amount of \$597K by \$66K or 11.1%. Expenses are projected to be \$579K at year end, which is 88.9% of the FY23 Budget, due to savings from LED lights installed at radio towers that last longer and reduced expenses. Expenses are also lower due to savings from promotional assessments, trainings, and certifications. Each year the department will have expenses associated with these activities, but they are difficult to predict and fluctuate year to year based on retirements and hires.
- Purchased Property Services total \$77K through the period. This category is under the monthly year to date budgeted amount of \$129K by \$52K or 40.6%. Expenses are projected to be \$84K at year end, which is 59.4% of the FY23 Budget, due to lower costs for rental and utility services.



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	43,483	19,636	68.9%	-	68,495	(25,012)	-36.5%	57,859	(14,376)	-24.8%	47,436
Fines	106,543	86,823	19,720	81.5%	106,543	101,839	(15,015)	-14.7%	97,664	(10,841)	-11.1%	110,467
Other	25,626	23,732	1,894	92.6%	25,100	23,024	708	3.1%	23,491	241	1.0%	25,889
Operating Total	195,288	154,038	41,250	78.9%	131,643	193,358	(39,320)	-20.3%	179,014	(24,976)	-14.0%	183,792
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	214,752	(19,464)	110.0%	131,643	193,358	21,394	11.1%	179,014	35,738	20.0%	244,506
Expenses												
Operating												
Salaries and Wages	31,132,348	27,240,852	3,891,496	87.5%	28,074,019	24,607,344	2,633,508	10.7%	28,138,853	(898,001)	-3.2%	30,138,816
Employee Benefits	11,013,357	9,210,971	1,802,386	83.6%	10,229,470	8,565,186	645,785	7.5%	9,992,839	(781,868)	-7.8%	10,155,104
Maintenance	1,630,435	1,407,493	222,942	86.3%	2,064,429	1,590,556	(183,062)	-11.5%	1,494,565	(87,072)	-5.8%	1,425,474
Purchased Professional Technical Services	3,356,587	2,929,948	426,639	87.3%	782,934	425,225	2,504,723	589.0%	3,076,871	(146,924)	-4.8%	3,196,307
Supplies	2,807,729	2,490,050	317,679	88.7%	1,835,213	1,810,622	679,428	37.5%	2,573,751	(83,702)	-3.3%	2,716,418
Other Purchased Services	1,175,690	1,306,900	(131,210)	111.2%	1,188,854	1,260,016	46,884	3.7%	1,077,716	229,184	21.3%	1,425,709
Purchased Property Services	147,963	95,535	52,428	64.6%	120,270	109,741	(14,206)	-12.9%	135,633	(40,097)	-29.6%	104,220
Other	1,500	1,346	154	89.7%	900	1,215	131	10.8%	1,375	(29)	-2.1%	1,468
Operating Total	51,265,608	44,683,095	6,582,513	87.2%	44,296,089	38,369,905	6,313,191	16.5%	46,491,604	(1,808,508)	-3.9%	49,163,516
Non-Operating												
Transfers Out	216,000	207,128	8,872	95.9%	216,000	64,727	142,401	220.0%	198,000	9,128	4.6%	216,000
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	1,114,622	907,555	207,067	81.4%	450,117	48,230	859,325	1781.7%	1,021,737	(114,182)	-11.2%	907,555
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,330,622	1,114,683	215,939	83.8%	666,117	112,957	1,001,726	886.8%	1,219,737	(105,054)	-8.6%	1,123,555
Expenses Total	52,596,231	45,797,778	6,798,452	87.1%	44,962,206	38,482,862	7,314,917	19.0%	47,711,341	(1,913,562)	-4.0%	50,287,070

Revenues for the Police Department are budgeted at \$195K for the 2023 fiscal year. Through the period, the department has received \$215K which is \$36K or 20% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$245K in FY23, which is 125.2% of the FY23 Budget.



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

- Charges for Services revenue is \$43.5K through the period, which is \$14K or 24.8% under the FY23 YTD Monthly Budget. Charges for Services revenue is projected to be \$47K at year end, which is \$16K or 24.8% under the FY23 Budget. This is due to less police security charges for services revenues through the period.
- Fines revenue is \$87K through the period, which is \$11K or 11.1% over the FY23 YTD Monthly Budget. Fines revenue is projected to be \$110K at year end, which is \$4K or 3.7% over the FY23 Budget. This is due to a significant increase in revenues received from auto impound fines.
- Interdepartmental Billing revenue is \$61K through the period, which is \$61K or 100% over the FY23 YTD Monthly Budget. Interdepartmental Billing revenue is projected to be \$61K at year end, which is \$61K or 100% over the FY23 Budget. This is due to security services for a rally at the Airport.

Expenses for the Police Department are budgeted at \$52.6M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$45.8M which is \$1.9M or 4% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$50.3M in FY23, which is 95.6% of the FY23 Budget.

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

- Other Purchased Services are \$1.3M through the period, which is \$229K or 21.3% over the FY23 YTD Monthly Budget. Other Purchased Services are projected to be \$1.4M at year end, which is \$250K or 21.3% over the FY23 Budget. This is primarily due to increased expenses for advertising, travel and training, and equipment leases. As well as non-budgeted expenses for computer leases.
- Purchased Property Services are \$96K through the period, which is \$40K or 29.6% under the FY23 YTD Monthly Budget. Purchased Property Services are projected to be \$104K at year end, which is \$44K or 29.6% under the FY23 Budget. This is primarily due to decreased expenses for water and sewer utilities services for the Chief's Office division.
- Capital Expenditures are \$908K through the period, which is \$114K or 11.2% under the FY23 YTD Monthly Budget. Capital Expenditures are projected to be \$908K at year end, which is 81.4% of the FY23 Budget. This is primarily due to not purchasing a gunshot detection system.



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	71,915	62,285	53.6%	134,200	85,717	(13,802)	-16.1%	123,017	(51,102)	-41.5%	71,915
Contributions	15,200	44	15,156	0.3%	200	165	(121)	-73.3%	13,933	(13,889)	-99.7%	44
Other	98,600	72,893	25,707	73.9%	98,600	(34)	72,926	-216720.5%	90,383	(17,491)	-19.4%	72,893
Operating Total	248,000	144,852	103,148	58.4%	233,000	85,848	59,004	68.7%	227,333	(82,481)	-36.3%	144,852
Revenues Total	248,000	144,852	103,148	58.4%	233,000	85,848	59,004	68.7%	227,333	(82,481)	-36.3%	144,852
Expenses												
Operating												
Salaries and Wages	2,451,293	1,960,535	490,758	80.0%	2,210,465	1,775,781	184,755	10.4%	2,215,592	(255,056)	-11.5%	2,169,103
Employee Benefits	860,938	683,332	177,606	79.4%	792,585	639,358	43,975	6.9%	782,367	(99,034)	-12.7%	752,074
Maintenance	134,825	99,260	35,565	73.6%	190,844	176,303	(77,043)	-43.7%	123,590	(24,329)	-19.7%	117,167
Purchased Professional Technical Services	797,333	726,200	71,133	91.1%	162,343	179,598	546,602	304.3%	730,889	(4,688)	-0.6%	792,218
Supplies	933,948	942,632	(8,684)	100.9%	906,096	787,849	154,783	19.6%	856,119	86,513	10.1%	969,266
Other Purchased Services	133,172	87,976	45,196	66.1%	131,496	87,062	914	1.1%	122,074	(34,098)	-27.9%	95,974
Purchased Property Services	31,433	28,666	2,767	91.2%	30,139	23,803	4,863	20.4%	28,814	(148)	-0.5%	31,272
Other	1,800	1,863	(63)	103.5%	1,500	1,756	108	6.1%	1,650	213	12.9%	1,863
Operating Total	5,344,742	4,530,466	814,276	84.8%	4,425,468	3,671,509	858,957	23.4%	4,861,093	(330,628)	-6.8%	4,928,938
Non-Operating												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	6,283	-	6,283	0.0%	-	-	-	0.0%	5,759	(5,759)	-100.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	6,283	-	6,283	0.0%	-	-	-	0.0%	5,759	(5,759)	-100.0%	-
Expenses Total	5,351,025	4,530,466	820,559	84.7%	4,425,468	3,671,509	858,957	23.4%	4,866,853	(336,387)	-6.9%	4,928,938

Revenues for the Library are budgeted at \$248K for the 2023 fiscal year. Through the period, the department has received \$145K which is \$83K or 36.3% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$145K, which is 58.4% of the FY23 Budget.

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

- Charges for Services are \$64K through the period, which is \$48K or 42.9% under the FY23 YTD Monthly Budget. Charges for Services are projected to be \$85K at year end, which is \$49K or 36.5% under the FY23 Budget. This is due to decreased in collection of library fines.



Expenses for the Library are budgeted at \$5.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$4.5M which is \$336K or 6.9% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$4.9M in FY23, which is 92.1% of the FY23 Budget.

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

- Salaries and Wages are \$2.0M through the period, which is under the FY23 YTD Monthly Budget by \$255K or 11.5%. Salaries and Wages are projected to be \$2.2M at year end, which is \$282K or 11.5% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$683K through the period, which is under the FY23 YTD Monthly Budget by \$99K or 12.7%. Employee Benefits are projected to be \$752K at year end, which is \$108K or 11.5% under the FY23 Budget. This is due to vacant job positions.
- Maintenance is \$99K through the period, which is under the FY23 YTD Monthly Budget by \$24K or 19.7%. Maintenance is projected to be \$112K at year end, which is \$22K or 16.7% under the FY23 Budget. This is due to reduced expenses for maintenance of equipment.
- Supplies are \$943K through the period, which is over the FY23 YTD Monthly Budget by \$87K or 10.1%. Supplies are projected to be \$969K at year end, which is \$35K or 3.8% over the FY23 Budget. This is due to purchasing electronics for STEM programming and circulation purchases.
- Other Purchased Services are \$88K through the period, which is under the FY23 YTD Monthly Budget by \$34K or 27.9%. Other Purchased Services are projected to be \$96K at year end, which is \$37K or 27.9% under the FY23 Budget. This is due to decreased spending regarding travel & training, advertising, and communications.



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	1,042,533	(110,011)	111.8%	1,027,616	807,713	234,820	29.1%	854,812	187,721	22.0%	1,148,901
Contributions	64,300	41,850	22,450	65.1%	72,141	44,444	(2,594)	-5.8%	58,942	(17,092)	-29.0%	68,150
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	332,300	411,207	(78,907)	123.7%	117,766	369,301	41,906	11.3%	304,608	106,599	35.0%	448,590
Other	329,650	366,123	(36,473)	111.1%	316,000	309,171	56,952	18.4%	302,179	63,944	21.2%	399,407
Operating Total	1,658,772	1,861,714	(202,942)	112.2%	1,533,523	1,530,629	331,085	21.6%	1,520,541	341,173	22.4%	2,065,048
Revenues Total	1,658,772	1,861,714	(202,942)	112.2%	1,533,523	1,530,629	331,085	21.6%	1,520,541	341,173	22.4%	2,065,048
Expenses												
Operating												
Salaries and Wages	6,565,645	5,059,885	1,505,760	77.1%	5,348,740	4,205,254	854,632	20.3%	5,934,333	(874,448)	-14.7%	5,598,569
Employee Benefits	2,539,292	1,962,008	577,284	77.3%	2,180,833	1,690,228	271,780	16.1%	2,307,019	(345,011)	-15.0%	2,159,532
Maintenance	772,310	835,608	(63,298)	108.2%	822,796	794,854	40,754	5.1%	707,951	127,657	18.0%	916,844
Purchased Professional Technical Services	2,981,960	2,676,530	305,430	89.8%	1,388,170	1,456,589	1,219,940	83.8%	2,733,463	(56,934)	-2.1%	2,919,850
Supplies	1,302,012	1,483,174	(181,162)	113.9%	1,030,569	1,142,806	340,368	29.8%	1,193,511	289,663	24.3%	1,618,008
Other Purchased Services	561,266	523,942	37,324	93.4%	514,939	452,998	70,944	15.7%	514,494	9,448	1.8%	571,573
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	974,557	780,370	194,187	80.1%	885,996	838,555	(58,185)	-6.9%	893,344	(112,974)	-12.6%	851,313
Other	233,536	241,276	(7,739)	103.3%	133,436	203,917	37,358	18.3%	214,075	27,201	12.7%	263,210
Operating Total	15,930,578	13,562,793	2,367,785	85.1%	12,305,478	10,785,202	2,777,591	25.8%	14,498,190	(935,397)	-6.5%	14,898,899
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%	213,192	19,240	9.0%	232,573
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%	213,192	19,240	9.0%	232,573
Expenses Total	16,163,151	13,795,224	2,367,926	85.3%	12,363,999	10,825,842	2,969,382	27.4%	14,711,381	(916,157)	-6.2%	15,131,472

Revenues for Parks and Recreation are budgeted at \$1.7M for the 2023 fiscal year. Through the period, the department has received \$1.9M which is \$341K or 22.4% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$2.1M, which is 124.5% of the FY23 Budget.



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

- Charges for Services Revenue is \$1.1M through the period, which is \$188K or 22% over the FY23 YTD Monthly Budget. Charges for Services revenue is projected to be \$1.1M at year end, which is 123.2% of the FY23 Budget.
- Net Merchandise Sales Revenue is \$411K through the period, which is \$107K or 35% over the FY23 YTD Monthly Budget. Revenue is projected to be \$449K at year end, which is 135.0% of the FY23 Budget, this is due to increased sales at the Mammoth site.
- Other Revenue is \$366K through the period, which is \$64K or 21.2% over the FY23 YTD Monthly Budget. Revenue is projected to be \$399K at year end, which is 121.3% of the FY23 Budget.
- Contributions Revenue is \$42K through the period, which is \$17K or 29% under the FY23 YTD Monthly Budget. Revenue is projected to be \$68K at year end, which is 106.0% of the FY23 Budget.

Expenses for Parks and Recreation are budgeted at \$16.2M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$13.8M which is \$916K or 6.2% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$15.2M, which is 93.6% of the FY23 budget.

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

- Salaries and Wages totaled \$5.1M through the period. This category is under the monthly year to date budgeted amount of \$5.9M by \$874K or 14.7%. Expenses are projected to be \$5.6M at year end, which is 85.3% of the FY23 Budget, due to vacancies in the department.
- Employee Benefits totaled \$2.0M through the period. This category is under the monthly year to date budgeted amount of \$2.3M by \$345K or 15.0% due to vacant positions across the department. Expenses are projected to be \$2.2M at year end, which is 85.0% of the FY23 Budget.
- Supplies total \$1.5M through the period. This category is over the monthly year to date budgeted amount of \$1.2M by \$290K or 24.3%. Expenses are projected to be \$1.6M at year end, which is 124.3% of the FY23 Budget, due to increased costs for energy, cleaning supplies and landscaping tools.
- Maintenance totals \$836K through the period. This category is over the monthly year to date budgeted amount of \$708K by \$128K or 18%. Expenses are projected to be \$917K at year end, which is 118.7% of the FY23 Budget, due to lighting costs for fields and public spaces and vehicle repairs.



- Purchased Property Services total \$780K through the period. This category is under the monthly year to date budgeted amount of \$893K by \$113K or 12.6%. Expenses are projected to be \$851K at year end, which is 87.4% of the FY23 Budget, due to lower utility costs.
- Other totals \$241K through the period. This category is over the monthly year to date budgeted amount of \$214K by \$27K or 12.7%. Expenses are projected to be \$263K at year end, which is 112.7% of the FY23 Budget, due to increased purchases of inventory for resale items at the Waco Mammoth site.



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%	491
Operating Total	-	450	(450)	0.0%	-	-	450	0.0%	-	450	0.0%	491
Revenues Total	-	450	(450)	0.0%	-	-	450	0.0%	-	450	0.0%	491
Expenses												
Operating												
Salaries and Wages	463,959	324,379	139,580	69.9%	525,080	179,521	144,858	80.7%	419,348	(94,968)	-22.6%	358,887
Employee Benefits	141,544	96,990	44,554	68.5%	173,934	53,123	43,867	82.6%	128,385	(31,396)	-24.5%	106,941
Maintenance	-	-	-	0.0%	-	2,835	(2,835)	-100.0%	-	-	0.0%	-
Purchased Professional Technical Services	127,975	64,252	63,723	50.2%	152,236	47,502	16,750	35.3%	117,310	(53,058)	-45.2%	70,093
Supplies	2,780	4,896	(2,116)	176.1%	2,460	21,502	(16,606)	-77.2%	2,548	2,348	92.1%	5,341
Other Purchased Services	17,045	26,975	(9,930)	158.3%	20,000	16,704	10,271	61.5%	15,625	11,350	72.6%	29,427
Contracts with Others	35,000	-	35,000	0.0%	37,602	25,746	(25,746)	-100.0%	32,083	(32,083)	-100.0%	35,000
Purchased Property Services	35,330	79,590	(44,260)	225.3%	-	54,183	25,406	46.9%	32,386	47,204	145.8%	86,825
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	823,633	597,082	226,551	72.5%	911,312	401,116	195,965	48.9%	747,685	(150,604)	-20.1%	692,516
Expenses Total	823,633	597,082	226,551	72.5%	911,312	401,116	195,965	48.9%	747,685	(150,604)	-20.1%	692,516

Revenues for Housing are budgeted at \$0 for the 2023 fiscal year. Through the period, the department has received \$450, which is \$450 more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$491.

Expenses for Housing are budgeted at \$824K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$597K which is \$151K or 20.1% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$693K in FY23, which is 84.1% of the FY23 Budget.

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

- Salaries and Wages are \$324K through the period, which is under the FY23 YTD Monthly Budget by \$95K or 22.6%. Salaries and Wages are projected to be \$359K at year end, which is \$60K or 13.0% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$97K through the period, which is under the FY23 YTD Monthly Budget by \$31K or 24.5%. Employee Benefits are projected to be \$107K at year end, which is \$35K or 24.4% under the FY23 Budget. This is due to vacant job positions.



- Purchased Professional Technical Services are \$64K through the period, which is under the FY23 YTD Monthly Budget by \$53K or 45.2%. Purchased Professional Technical Services are projected to be \$70K at year end, which is \$58K or 45.2% under the FY23 Budget. This is due to a grant transferred into the budget that has not been spent.
- Other Purchased Services are \$27K through the period, which is over the FY23 YTD Monthly Budget by \$11K or 72.6%. Other Purchased Services are projected to be \$29K at year end, which is \$12K or 72.6% over the FY23 Budget. This is due to increased communications charges.
- Purchased Property Services are \$80K through the period, which is over the FY23 YTD Monthly Budget by \$47K or 145.8%. Purchased Property Services are projected to be \$87K at year end, which is \$51K or 145.8% over/under the FY23 Budget. This is due to increased rents for leased office space.



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	859,722	(100,583)	113.2%	749,182	893,982	(34,260)	-3.8%	695,877	163,844	23.5%	891,723
Contributions	815,771	806,256	9,515	98.8%	716,178	948,701	(142,445)	-15.0%	747,790	58,466	7.8%	816,696
Interest on Investments	40,000	221,397	(181,397)	553.5%	4,000	24,906	196,490	788.9%	36,667	184,730	503.8%	241,524
Intergovernmental	256,707	248,504	8,203	96.8%	256,707	92,114	156,390	169.8%	235,315	13,189	5.6%	271,095
Licenses and Permits	243,908	251,341	(7,433)	103.0%	243,908	250,229	1,112	0.4%	223,582	27,758	12.4%	274,190
Other	1,370	303	1,067	22.1%	12,370	329	(26)	-8.0%	1,256	(953)	-75.9%	331
Operating Total	2,116,895	2,387,521	(270,626)	112.8%	1,982,345	2,210,261	177,261	8.0%	1,940,487	447,034	23.0%	2,495,558
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	3,863,148	3,541,219	321,929	91.7%	3,892,943	3,568,531	(27,312)	-0.8%	3,541,219	-	0.0%	3,863,148
Non-Operating Total	3,863,148	3,541,219	321,929	91.7%	3,892,943	3,568,531	(27,312)	-0.8%	3,541,219	-	0.0%	3,863,148
Revenues Total	5,980,043	5,928,740	51,303	99.1%	5,875,288	5,778,792	149,949	2.6%	5,481,706	447,034	8.2%	6,358,706
Expenses												
Operating												
Salaries and Wages	2,700,731	2,001,163	699,568	74.1%	2,582,198	1,754,786	246,377	14.0%	2,441,045	(439,883)	-18.0%	2,214,052
Employee Benefits	932,537	687,915	244,622	73.8%	980,741	587,018	100,897	17.2%	847,055	(159,140)	-18.8%	757,361
Maintenance	60,565	19,214	41,351	31.7%	101,027	95,063	(75,849)	-79.8%	55,518	(36,304)	-65.4%	20,961
Purchased Professional Technical Services	579,177	489,205	89,972	84.5%	224,848	126,371	362,834	287.1%	530,912	(41,708)	-7.9%	533,678
Supplies	497,866	345,515	152,351	69.4%	475,193	323,683	21,832	6.7%	456,377	(110,862)	-24.3%	376,925
Other Purchased Services	291,238	179,437	111,801	61.6%	239,863	131,438	47,999	36.5%	266,968	(87,531)	-32.8%	195,750
Contracts with Others	1,176,736	926,431	250,305	78.7%	1,176,736	882,552	43,879	5.0%	1,078,675	(152,244)	-14.1%	1,220,615
Purchased Property Services	23,203	3,097	20,106	13.3%	3,145	2,693	404	15.0%	21,269	(18,172)	-85.4%	3,379
Other	8,000	8,234	(234)	102.9%	5,700	7,801	434	5.6%	7,333	901	12.3%	8,983
Operating Total	6,270,053	4,660,210	1,609,842	74.3%	5,789,451	3,911,406	748,804	19.1%	5,705,153	(1,044,942)	-18.3%	5,331,703
Non-Operating												
Transfers Out - Cash CIP	114,911	114,911	-	100.0%	-	-	114,911	0.0%	105,335	9,576	9.1%	114,911
Capital Expenditures	63,565	66,483	(2,918)	104.6%	38,100	-	66,483	0.0%	58,268	8,215	14.1%	66,484
Indirect - Cost Allocation Overhead	491,147	450,218	40,929	91.7%	688,267	630,911	(180,693)	-28.6%	450,218	0	0.0%	491,147
Non-Operating Total	669,623	631,612	38,011	94.3%	726,367	630,911	701	0.1%	613,821	17,791	2.9%	672,542
Expenses Total	6,939,676	5,291,823	1,647,853	76.3%	6,515,818	4,542,317	749,505	16.5%	6,318,974	(1,027,151)	-16.3%	6,004,245



Revenues for the Waco-McLennan County Public Health District Fund are budgeted at \$6.0M for the 2023 fiscal year. Through the period, the department has received \$5.9M which is \$447K or 8.2% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$6.4M, which is 107.6% of the FY23 Budget.

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

- Interest on Investments is \$221K through the period, which is \$185K or 503.8% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$242K at year end, which is 603.8% of the FY23 Budget. This is due to reversing the fair value adjustment from last year as well as higher interest rates this year.
- Charges for Services is \$860K through the period, which is \$164K or 23.5% over the FY23 YTD Monthly Budget. Charges for Services is projected to be \$892K at year end, which is 117.5% of the FY23 Budget. This is primarily due to an increased volume of collections related to immunizations and vital statistics.
- Licenses and Permits are \$251K through the period, which is \$28K or 12.4% over the FY23 YTD Monthly Budget. Licenses and Permits are projected to be \$274K at year end, which is 112.4% of the FY23 Budget. This is 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. Through the period, the department has spent and encumbered \$5.3M which is \$1M or 16.3% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$6M, which is 86.5% of the FY23 Budget.

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

- Salaries and Wages are \$2M through the period, which is under the FY23 YTD Monthly Budget by \$440K or 18%. Salaries and Wages are projected to be \$2.2M at year end, which is \$487K or 18% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$688K through the period, which is under the FY23 YTD Monthly Budget by \$159K or 18.8%. Employee Benefits are projected to be \$757K at year end, which is \$175K or 18.8% under the FY23 Budget. This is due to vacant job positions.



- Maintenance expenses are \$19K through the period, which is under the FY23 YTD Monthly Budget by \$36K or 65.4%. Maintenance expenses are projected to be \$21K at year end, which is \$40K or 65.4% under the FY23 Budget. This decrease is primarily due to unresponsive vendors. The department will try to get the funds allocated before the end of the fiscal year.
- Supplies are \$346K through the period, which is under the FY23 YTD Monthly Budget by \$111K or 24.3%. Supplies are projected to be \$377K at year end, which is \$121K or 24.3% under the FY23 Budget. This is due to less need for some supplies associated with coming out of the pandemic.
- Other Purchased Services are \$179K through the period, which is under the FY23 YTD Monthly Budget by \$88K or 32.8%. Other Purchased Services are projected to be \$196K at year end, which is \$95K or 32.8% under the FY23 Budget. This is due to a decrease in spending on travel and training.

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	-	58,443	(58,443)	0.0%	-	7,038	51,404	730.3%	-	58,443	0.0%	64,660
Employee Benefits	-	20,141	(20,141)	0.0%	-	4,817	15,324	318.1%	-	20,141	0.0%	22,175
Supplies	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other Purchased Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	-	78,584	(78,584)	0.0%	-	11,856	66,728	562.8%	-	78,584	0.0%	86,835
Expenses Total	-	78,584	(78,584)	0.0%	-	11,856	66,728	562.8%	-	78,584	0.0%	86,835

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 projected to be \$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	53,432,229	4,980,677	91.5%	53,719,175	51,639,267	1,792,963	3.5%	53,545,164	(112,934)	-0.2%	59,781,165
Other	456,410	355,397	101,013	77.9%	456,410	631,632	(276,235)	-43.7%	418,376	(62,979)	-15.1%	387,807
Interest on Investments	450,000	2,398,417	(1,948,417)	533.0%	60,000	251,311	2,147,106	854.4%	412,500	1,985,917	481.4%	2,616,455
Contributions	-	156	(156)	0.0%	-	-	156	0.0%	-	156	0.0%	156
Intergovernmental	-	23,745	(23,745)	0.0%	-	-	23,745	0.0%	-	23,745	0.0%	25,904
Operating Total	59,319,316	56,209,944	3,109,372	94.8%	54,235,585	52,522,210	3,687,734	7.0%	54,376,040	1,833,904	3.4%	62,811,486
Non-Operating												
Interdepartmental Billing	3,350,751	3,057,046	293,705	91.2%	2,909,143	2,666,718	390,328	14.6%	3,071,522	(14,476)	-0.5%	3,440,680
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	145,042	132,955	(132,955)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	3,350,751	3,057,046	293,705	91.2%	3,054,185	2,799,673	257,373	9.2%	3,071,522	(14,476)	-0.5%	3,440,680
Revenues Total	62,670,067	59,266,989	3,403,078	94.6%	57,289,770	55,321,883	3,945,107	7.1%	57,447,561	1,819,428	3.2%	66,252,166
Expenses												
Operating												
Salaries and Wages	7,059,979	6,295,547	764,432	89.2%	6,252,181	5,002,193	1,293,353	25.9%	6,378,462	(82,916)	-1.3%	6,965,286
Supplies	6,757,507	6,396,831	360,676	94.7%	5,273,438	4,620,890	1,775,942	38.4%	6,194,381	202,450	3.3%	6,978,361
Maintenance	5,277,652	4,605,905	671,746	87.3%	4,694,909	3,453,105	1,152,801	33.4%	4,837,847	(231,942)	-4.8%	5,835,569
Employee Benefits	2,827,331	2,380,566	446,765	84.2%	2,478,358	1,972,504	408,062	20.7%	2,558,171	(177,606)	-6.9%	2,621,520
Purchased Professional Technical Services	2,729,915	3,012,760	(282,845)	110.4%	2,448,593	1,690,594	1,322,167	78.2%	2,502,422	510,338	20.4%	3,286,648
Other Purchased Services	1,651,514	1,187,434	464,080	71.9%	1,162,189	1,046,147	141,287	13.5%	1,513,888	(326,454)	-21.6%	1,295,383
Other	625,000	596,970	28,030	95.5%	725,000	545,225	51,745	9.5%	572,917	24,054	4.2%	651,476
Purchased Property Services	210,205	233,375	(23,170)	111.0%	177,760	140,920	92,455	65.6%	192,688	40,687	21.1%	254,591
Contracts with Others	8,400	8,400	-	100.0%	7,123	7,123	1,277	17.9%	7,700	700	9.1%	8,400
Operating Total	27,147,503	24,717,788	2,429,715	91.0%	23,219,551	18,478,701	6,239,088	33.8%	24,758,477	(40,689)	-0.2%	27,897,233
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%	19,069,536	1,726,747	9.1%	20,803,130
Taxes (PILOT)	4,106,963	3,764,716	342,247	91.7%	3,964,917	3,634,507	130,209	3.6%	3,764,716	0	0.0%	4,106,963
Capital Expenditures	3,750,815	3,673,530	77,285	97.9%	5,852,442	4,660,300	(986,770)	-21.2%	3,438,247	235,283	6.8%	3,818,743
Indirect - Cost Allocation Overhead	3,062,524	2,807,314	255,210	91.7%	2,941,255	2,696,150	111,163	4.1%	2,807,314	(0)	0.0%	3,062,524
Transfers Out - Cash CIP	2,500,000	2,500,000	-	100.0%	4,000,000	1,500,000	1,000,000	66.7%	2,291,667	208,333	9.1%	2,500,000
Business and occupation Fees (Enterprise Funds)	2,149,036	1,969,950	179,086	91.7%	2,148,767	1,969,703	247	0.0%	1,969,950	(0)	0.0%	2,149,036
Interdepartmental Billing	552,522	506,480	46,042	91.7%	571,200	468,783	37,697	8.0%	506,479	2	0.0%	552,522
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	490,379	(490,379)	-100.0%	-	-	0.0%	-
Other	-	-	-	0.0%	55,414	55,414	(55,414)	-100.0%	-	-	0.0%	-
Non-Operating Total	36,924,990	36,018,272	906,718	97.5%	39,666,521	35,542,410	475,862	1.3%	33,847,907	2,170,365	6.4%	36,992,918
Expenses Total	64,072,493	60,736,060	3,336,433	94.8%	62,886,072	54,021,110	6,714,950	12.4%	58,606,384	2,129,676	3.6%	64,890,151
Revenues Over/(Under) Expenses	(1,402,426)	(1,469,071)	66,645		(5,596,302)	1,300,772	(2,769,843)		(1,158,823)	(310,248)		1,362,015



Revenues for the Water Fund are budgeted at \$62.7M for the 2023 fiscal year. The fund has collected \$59.3M through the period. This is an increase of \$3.9M compared to the same period last year.

Operating revenues through the period totaled \$56.2M, 94.8% of budget, which is an increase of \$3.7M compared to the same period last year. Charges for Services is the largest source of revenue for the Water Fund. The department has budgeted \$58.4M, which is an increase of \$4.7M over the previous year.

Other revenues is budgeted at \$456K, which is the same amount budgeted for the previous year. The department has collected \$355K, or 77.9% of the budget through the period.

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

Expenses for the Water Fund are budgeted at \$64.1M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$60.7M which is a \$6.7M increase compared to the same period of FY 2022 due to increased personnel costs, transfers out-cash CIP, and professional services.

The top three operational expenses are:

- Supplies totaled \$6.4M, which is an increase of about \$1.8M compared to last year. This category is over the monthly year to date budgeted amount of \$6.2M by \$202K or 3.3% due to increased costs across the fund, primarily for chemicals.
- Salaries and Wages totaled \$6.3M which is an increase of \$1.3M compared to last year. This category is under the monthly year to date budgeted amount of \$6.4M by \$83K or 1.3% due to vacant positions across the fund.
- Maintenance, the third largest expense, totaled \$4.6M, which is an increase of \$1.2M compared to last year. This category is under the monthly year to date budgeted amount of \$4.8M by \$232K or 4.8% due to decreased expenses across several categories, primarily dam and fire hydrant maintenance.

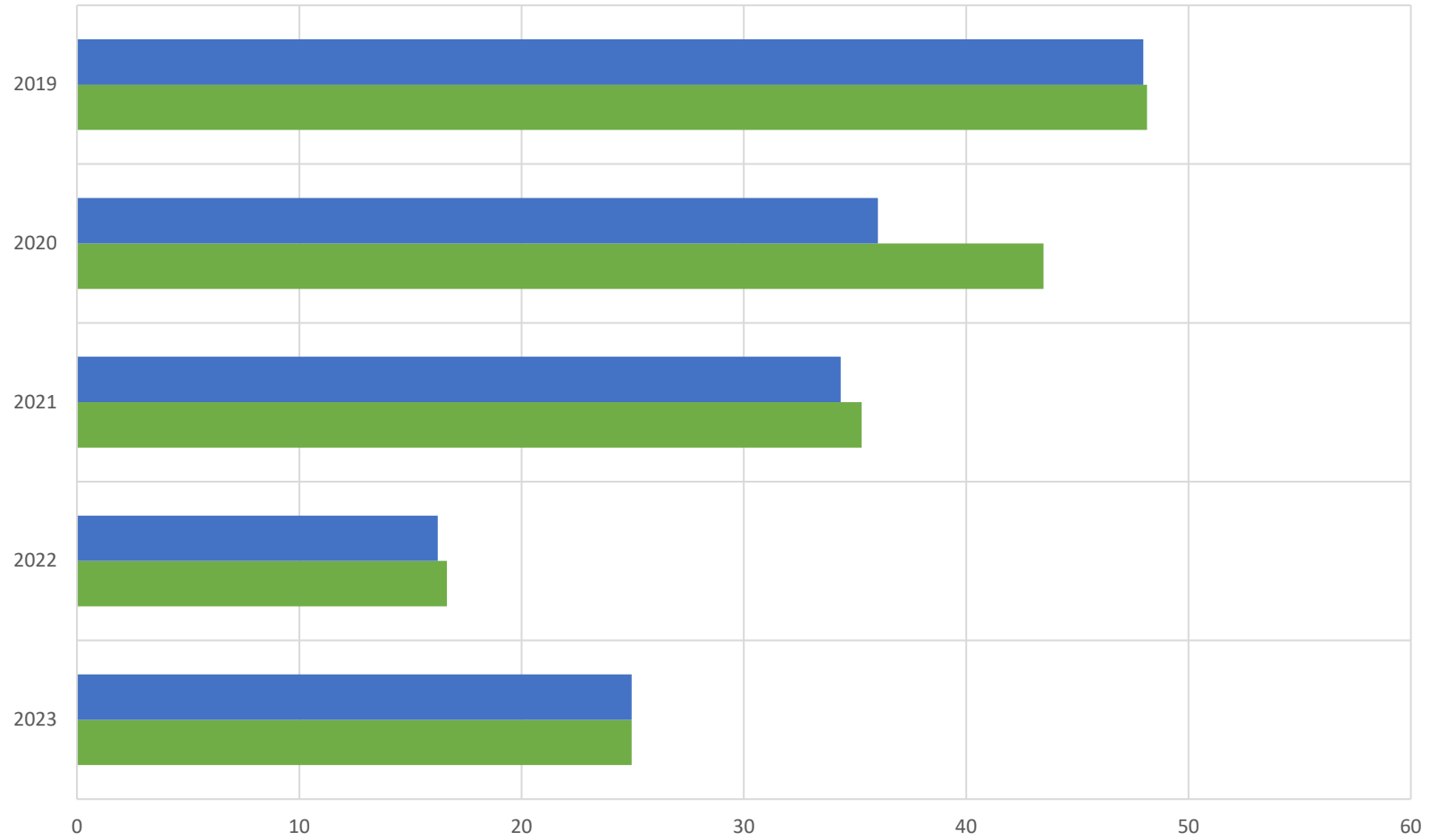


Water Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	-	27,804	(27,804)	0.0%	-	-	27,804	0.0%	-	27,804	0.0%	30,762
Employee Benefits	-	9,673	(9,673)	0.0%	-	-	9,673	0.0%	-	9,673	0.0%	10,651
Operating Total	-	37,478	(37,478)	0.0%	-	-	37,478	0.0%	-	37,478	0.0%	41,413
Expenses Total	-	37,478	(37,478)	0.0%	-	-	37,478	0.0%	-	37,478	0.0%	41,413

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 projected to be \$41K. 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

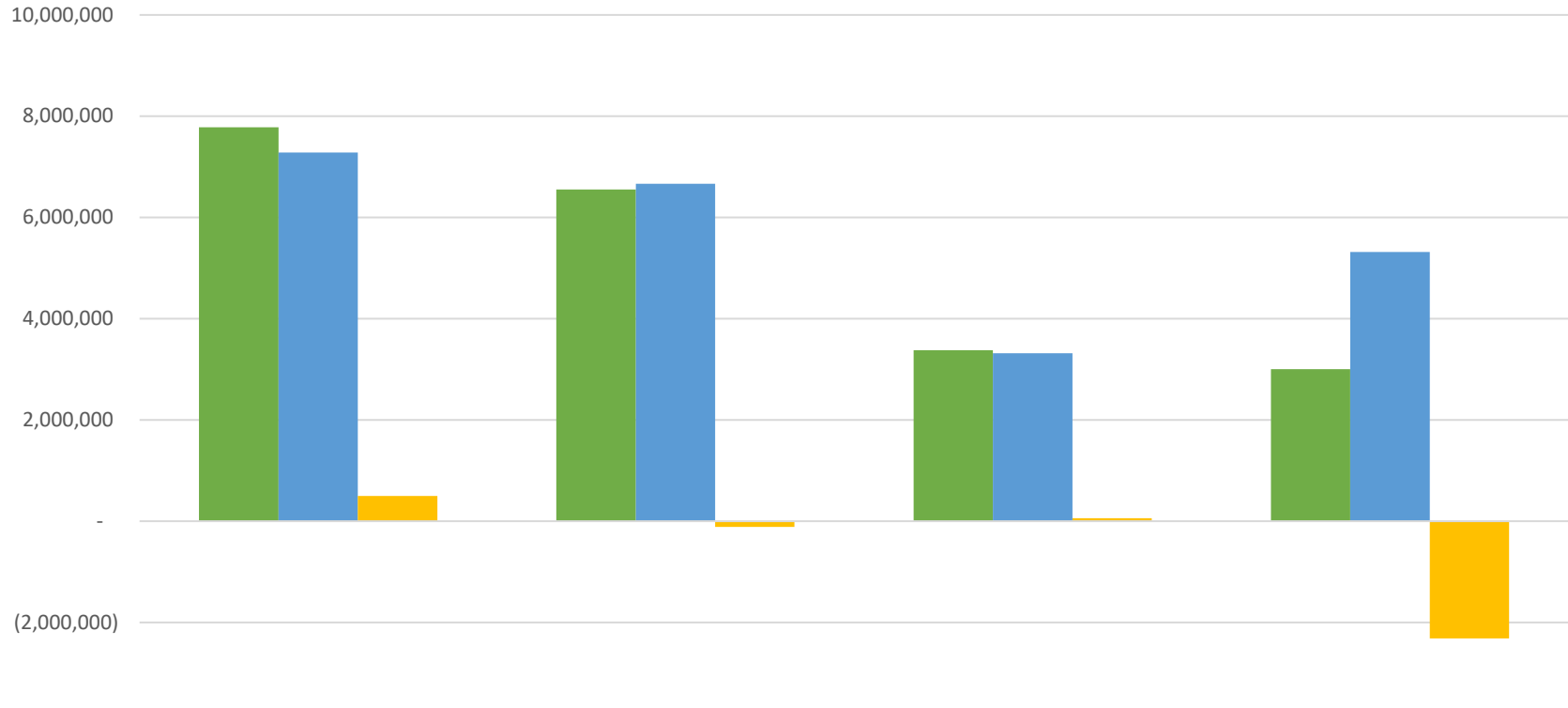


	2023	2022	2021	2020	2019
■ YTD	24.95	16.23	34.36	36.03	47.97
■ Total	24.95	16.64	35.3	43.48	48.14

■ YTD ■ Total



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	7,783,716	6,554,192	3,379,460	3,000,404
■ Budget	7,283,102	6,666,049	3,320,562	5,314,888
■ Variance	500,614	(111,857)	58,899	(2,314,484)

Water Fund
August



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	39,196,141	1,472,212	96.4%	38,090,137	37,385,010	1,811,131	4.8%	37,279,324	1,916,817	5.1%	41,004,482
Interest on Investments	290,000	1,494,770	(1,204,770)	515.4%	46,000	165,747	1,329,023	801.8%	265,833	1,228,936	462.3%	1,630,658
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	7,500	(7,500)	0.0%	-	-	7,500	0.0%	-	7,500	0.0%	8,182
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	40,958,353	40,698,410	259,943	99.4%	38,136,137	37,550,757	3,147,654	8.4%	37,545,157	3,153,253	8.4%	42,643,321
Non-Operating												
Transfers In	369,994	339,161	30,833	91.7%	442,937	406,026	(66,864)	-16.5%	334,418	4,743	1.4%	369,994
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	369,994	339,161	30,833	91.7%	442,937	406,026	(66,864)	-16.5%	334,418	4,743	1.4%	369,994
Revenues Total	41,328,347	41,037,571	290,776	99.3%	38,579,074	37,956,782	3,080,789	8.1%	37,879,575	3,157,997	8.3%	43,013,315
Expenses												
Operating												
Other	12,285,757	9,708,103	2,577,654	79.0%	9,988,473	7,384,680	2,323,423	31.5%	11,261,944	(1,553,841)	-13.8%	12,285,763
Salaries and Wages	3,155,792	2,650,758	505,034	84.0%	2,560,474	2,160,774	489,983	22.7%	2,850,319	(199,561)	-7.0%	2,932,753
Maintenance	2,164,681	1,725,115	439,566	79.7%	1,963,018	1,354,262	370,853	27.4%	1,984,291	(259,176)	-13.1%	2,100,870
Purchased Professional Technical Services	1,365,706	1,218,264	147,442	89.2%	1,280,499	891,519	326,745	36.7%	1,251,897	(33,633)	-2.7%	1,329,015
Employee Benefits	1,273,605	976,276	297,329	76.7%	1,053,496	828,089	148,188	17.9%	1,152,513	(176,237)	-15.3%	1,075,450
Supplies	820,314	782,671	37,642	95.4%	613,200	503,716	278,955	55.4%	751,954	30,717	4.1%	853,823
Other Purchased Services	277,703	273,218	4,485	98.4%	212,894	179,023	94,195	52.6%	254,561	18,657	7.3%	298,056
Purchased Property Services	17,516	16,763	753	95.7%	24,178	14,628	2,135	14.6%	16,056	707	4.4%	18,287
Operating Total	21,361,073	17,351,168	4,009,905	81.2%	17,696,231	13,316,691	4,034,477	30.3%	19,523,535	(2,172,367)	-11.1%	20,894,017
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%	12,673,334	1,151,393	9.1%	13,825,455
Interdepartmental Billing	2,556,130	2,342,316	213,814	91.6%	2,286,403	2,095,869	246,447	11.8%	2,343,119	(803)	0.0%	2,556,130
Business and occupation Fees (Enterprise Funds)	1,626,734	1,491,173	135,561	91.7%	1,523,605	1,396,638	94,535	6.8%	1,491,173	0	0.0%	1,626,734
Capital Expenditures	1,457,658	1,129,168	328,489	77.5%	1,091,870	493,548	635,620	128.8%	1,336,186	(207,018)	-15.5%	1,203,466
Indirect - Cost Allocation Overhead	1,334,550	1,223,338	111,213	91.7%	1,203,547	1,103,251	120,086	10.9%	1,223,338	-	0.0%	1,334,550
Taxes (PILOT)	1,275,286	1,169,012	106,274	91.7%	1,145,758	1,050,278	118,734	11.3%	1,169,012	(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%	916,667	83,333	9.1%	1,000,000
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	23,075,813	22,179,734	896,079	96.1%	22,226,657	21,098,320	1,081,414	5.1%	21,152,828	1,026,905	4.9%	22,821,621
Expenses Total	44,436,885	39,530,902	4,905,984	89.0%	39,922,889	34,415,010	5,115,891	14.9%	40,676,363	(1,145,461)	-2.8%	43,715,637
Revenues Over/(Under) Expenses	(3,108,538)	1,506,670	(4,615,208)		(1,343,815)	3,541,772	(2,035,102)		(2,796,788)	4,303,458		(702,322)



Revenues for the Wastewater Fund are budgeted at \$41.3M for the 2023 fiscal year. The department has collected \$41M through the period. This is an increase of \$3.1M compared to the same period last year. The department's primary revenue source, Charges for Services, increased by \$1.8M from this time last year. Revenues are \$3.2M more than the monthly budget amount of \$37.9M through the period.

Operating revenues through the period totaled \$40.7M, which is an increase of \$3.1M through the same period last year. Charges for Services is the largest source of revenue for the Wastewater Fund. The department has budgeted \$40.7M for the fiscal year, which is an increase from last year's budget of \$38.1M. The department collected \$39.2M, or 96.4% of the charges for services revenue budget through the period.

Expenses for the Wastewater Fund are budgeted at \$44.4M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$39.5M which is a \$5.1M increase compared to the same period of FY 2022 due to an increase in Other expenditures, payments to WMARSS, personnel costs, and capital expenditures.

The top three operational expenses are:

- Other expenses, payments to the WMARSS fund and the largest expense category in the Wastewater Fund, totaled \$9.7M, which is an increase of about \$2.3M compared to last year. This category is under the monthly year to date budgeted amount of \$11.3M by \$1.6M or 13.8% due to decreased billing from WMARSS.
- Salaries and Wages totaled \$2.7M which is an increase of \$490K compared to last year. This category is under the monthly year to date budgeted amount of \$2.9M by \$200K or 7% due to vacant positions across the fund.
- Maintenance, the third largest expense, totaled \$1.7M, which is an increase of \$371K compared to last year. This category is under the monthly year to date budgeted amount of \$2.0M by \$259K or 13.1% due to decreased spending across the fund, primarily for vehicle and equipment maintenance.

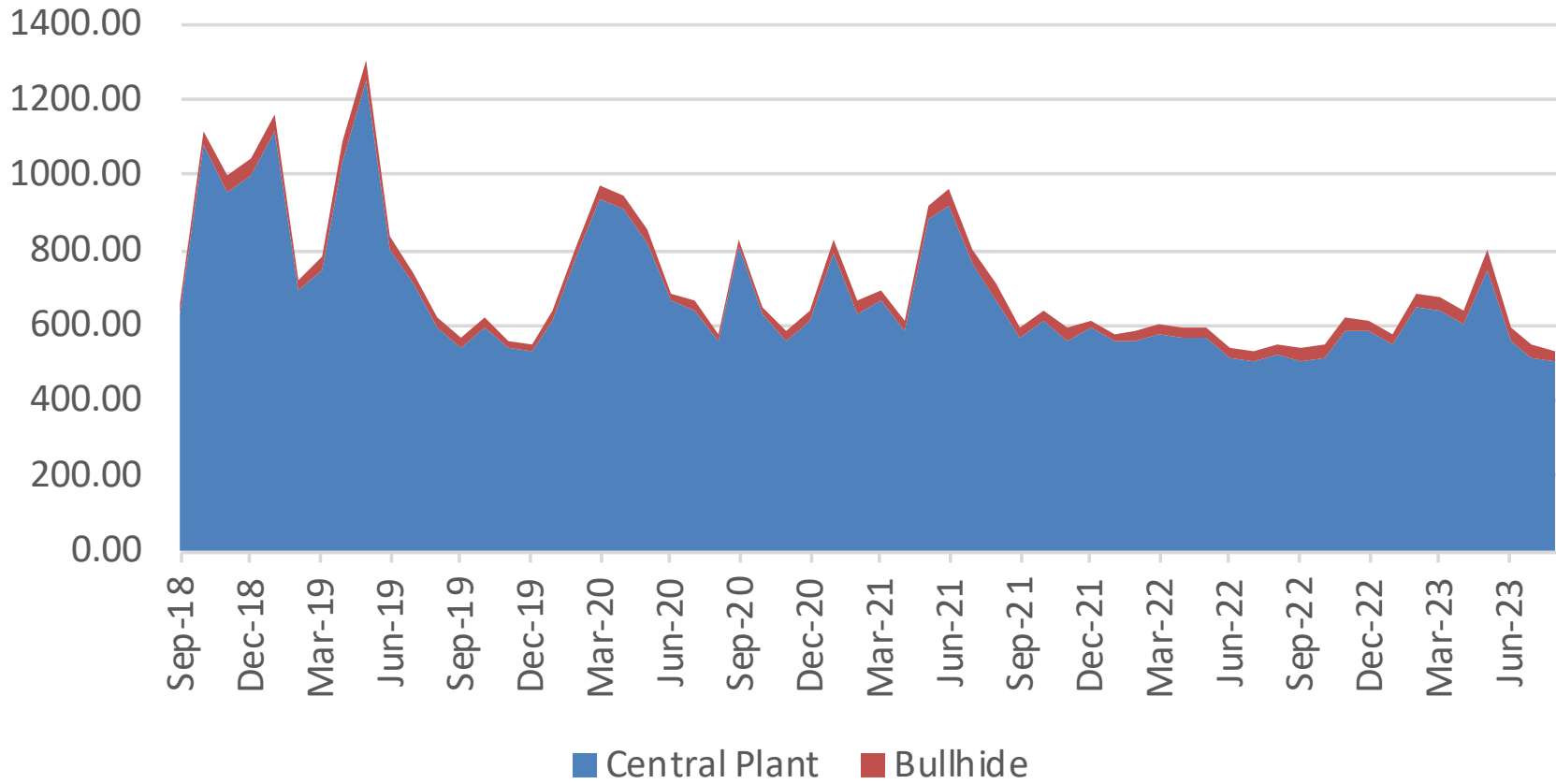


Wastewater Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
Expenses												
Operating												
Salaries and Wages	-	27,804	(27,804)	0.0%	-	-	27,804	0.0%	-	27,804	0.0%	30,762
Employee Benefits	-	9,673	(9,673)	0.0%	-	-	9,673	0.0%	-	9,673	0.0%	10,650
Operating Total	-	37,477	(37,477)	0.0%	-	-	37,477	0.0%	-	37,477	0.0%	41,412
Expenses Total	-	37,477	(37,477)	0.0%	-	-	37,477	0.0%	-	37,477	0.0%	41,412

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 projected to be \$41K. 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 Wastewater Flows



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	3,855,797	3,597,567	1,325,350	1,881,633
■ Budget	3,843,946	3,602,336	2,444,947	1,927,945
■ Variance	11,852	(4,769)	(1,119,597)	(46,312)

Wastewater Fund
August



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	14,570,956	299,885	98.0%	13,556,859	10,623,994	3,946,963	37.2%	13,631,604	939,352	6.9%	15,089,829
Interest on Investments	110,000	618,879	(508,879)	562.6%	3,000	63,000	555,880	882.4%	100,833	518,046	513.8%	675,141
Intergovernmental	-	20,777	(20,777)	0.0%	-	-	20,777	0.0%	-	20,777	0.0%	20,777
Other	19,000	17,276	1,724	90.9%	14,500	15,620	1,656	10.6%	17,417	(141)	-0.8%	18,846
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	14,999,841	15,227,888	(228,047)	101.5%	13,574,359	10,702,613	4,525,275	42.3%	13,749,854	1,478,034	10.7%	15,804,593
Non-Operating												
Transfers In	-	-	-	0.0%	160,452	147,081	(147,081)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	160,452	147,081	(147,081)	-100.0%	-	-	0.0%	-
Revenues Total	14,999,841	15,227,888	(228,047)	101.5%	13,734,811	10,849,694	4,378,194	40.4%	13,749,854	1,478,034	10.7%	15,804,593
Expenses												
Operating												
Supplies	3,214,495	2,993,361	221,134	93.1%	2,740,346	2,090,445	902,916	43.2%	2,946,621	46,741	1.6%	3,265,485
Maintenance	2,200,065	2,057,185	142,879	93.5%	1,961,138	1,288,890	768,295	59.6%	2,016,726	40,459	2.0%	2,919,309
Salaries and Wages	1,940,100	1,605,791	334,309	82.8%	1,854,021	1,475,679	130,111	8.8%	1,752,270	(146,479)	-8.4%	1,776,619
Purchased Professional Technical Services	1,252,031	1,206,349	45,682	96.4%	1,109,667	789,408	416,941	52.8%	1,147,695	58,654	5.1%	1,316,017
Employee Benefits	796,847	602,801	194,046	75.6%	699,020	564,818	37,984	6.7%	721,029	(118,227)	-16.4%	663,903
Other Purchased Services	305,283	282,606	22,677	92.6%	276,645	249,861	32,745	13.1%	279,843	2,763	1.0%	308,297
Purchased Property Services	92,914	72,992	19,922	78.6%	84,404	78,388	(5,396)	-6.9%	85,171	(12,179)	-14.3%	79,627
Other	-	-	-	-	-	-	-	0.0%	-	-	0.0%	-
Operating Total	9,801,734	8,821,085	980,649	90.0%	8,725,242	6,537,489	2,283,595	34.9%	8,949,353	(128,268)	-1.4%	10,329,258
Non-Operating												
Transfers Out - Debt Service	2,082,147	2,082,117	30	100.0%	1,487,004	1,487,091	595,026	40.0%	1,908,635	173,482	9.1%	2,082,147
Capital Expenditures	1,950,864	780,158	1,170,706	40.0%	2,257,529	1,054,129	(273,971)	-26.0%	1,788,292	(1,008,134)	-56.4%	935,176
Indirect - Cost Allocation Overhead	802,213	735,362	66,851	91.7%	825,329	756,552	(21,190)	-2.8%	735,362	(0)	0.0%	802,213
Transfers Out	369,994	339,161	30,833	91.7%	369,994	339,161	-	0.0%	339,161	(0)	0.0%	369,994
Interdepartmental Billing	17,007	15,593	1,414	91.7%	223	204	15,389	7529.6%	15,590	4	0.0%	17,007
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	5,222,225	3,952,391	1,269,834	75.7%	4,940,079	3,637,137	315,254	8.7%	4,787,039	(834,649)	-17.4%	4,206,537
Expenses Total	15,023,959	12,773,476	2,250,483	85.0%	13,665,321	10,174,626	2,598,849	25.5%	13,736,392	(962,917)	-7.0%	14,535,795
Revenues Over/(Under) Expenses	(24,118)	2,454,413	(2,478,530)		69,490	675,068	1,779,345		13,462	2,440,951		1,268,798



Revenues for the WMARSS Fund are budgeted at \$15M for the 2023 fiscal year. The fund has collected \$15.2M through the period. This is an increase of \$4.5M compared to the same period last year. The department's primary revenue source, Charges for Services, increased by \$940K from this time last year.

Operating revenues through the period totaled \$15.2M, which is an increase of \$1.5M through the same period last year. Charges for Services is the largest source of revenue for the WMARSS Fund. The fund has a budget of \$15M for the fiscal year, which is an increase from last year's budget of \$13.6M. There were collections of \$15.2M, or 101.5% of the budget through the period.

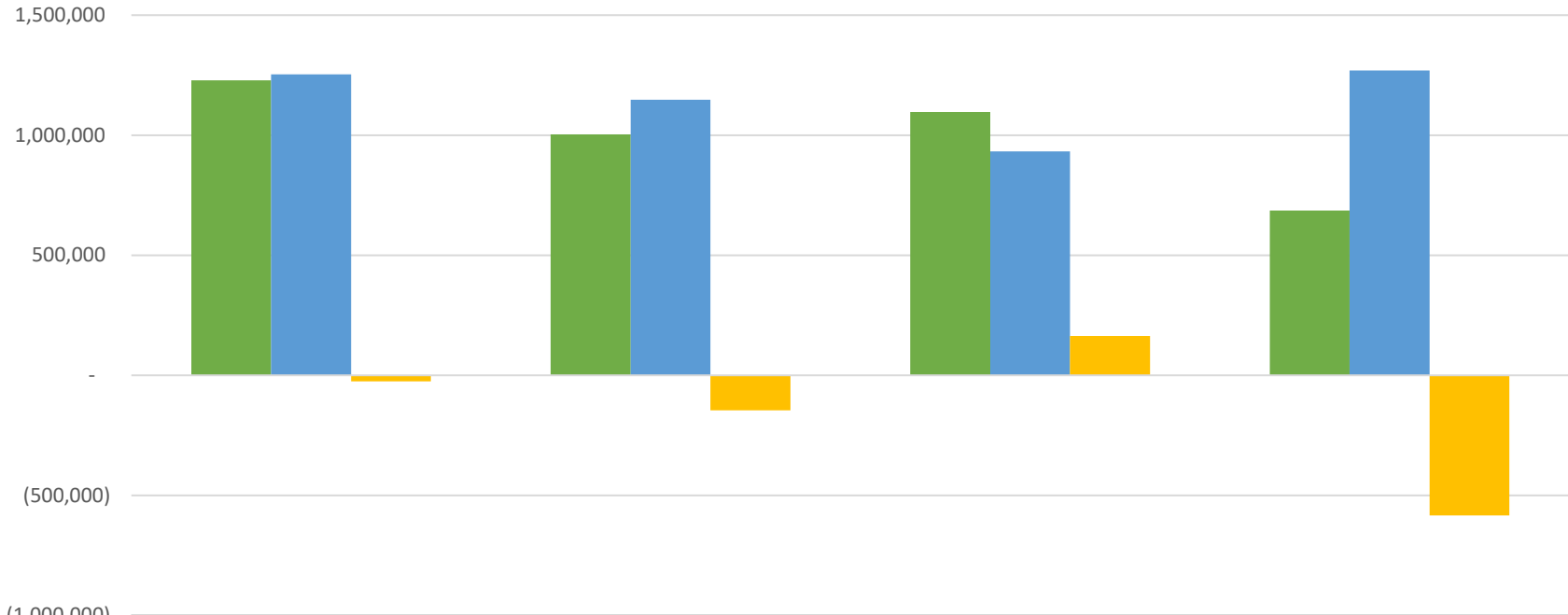
Expenses for the WMARSS Fund are budgeted at \$15M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$12.8M which is a \$2.6M decrease compared to the same period of FY 2022 mostly due to a decrease in personnel expenses and capital expenditures.

The top three operational expenses are:

- Supplies, the largest expense category in the WMARSS Fund, totaled \$2.9M, which is an increase of about \$900K compared to last year. This category is over the monthly year to date budgeted amount of \$2.9M by \$47K or 1.6% due to increased cost of chemicals.
- Maintenance totaled \$2M which is an increase of \$768K compared to last year. This category is over the monthly year to date budgeted amount of \$2M by \$41K or 2% due to increased spending for pump maintenance.
- Salaries and Wages, the third largest expense, totaled \$1.6M, which is an increase of \$130K compared to last year. This category is under the monthly year to date budgeted amount of \$1.8M by \$146K or 8.4% due to vacant job positions.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	1,228,831	1,003,103	1,097,136	685,937
■ Budget	1,253,706	1,148,284	932,899	1,269,791
■ Variance	(24,875)	(145,181)	164,237	(583,853)

WMARSS
August



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	29,216,698	(2,374,947)	108.8%	22,586,177	24,690,874	4,525,824	18.3%	24,604,938	4,611,760	18.7%	30,683,187
Interest on Investments	145,000	907,310	(762,310)	625.7%	18,000	90,683	816,627	900.5%	132,917	774,393	582.6%	989,793
Other	157,885	113,772	44,113	72.1%	58,355	87,776	25,996	29.6%	144,728	(30,956)	-21.4%	124,160
Intergovernmental	20,000	12,454	7,546	62.3%	-	-	12,454	0.0%	18,333	(5,879)	-32.1%	13,586
Business and occupation Fees (Enterprise Funds)	27,441	-	27,441	0.0%	27,441	-	-	0.0%	25,154	(25,154)	-100.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	27,192,077	30,250,234	(3,058,157)	111.2%	22,689,973	24,869,334	5,380,900	21.6%	24,926,071	5,324,163	21.4%	31,810,726
Non-Operating												
Transfers In	-	-	-	0.0%	96,930	88,853	(88,853)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	96,930	88,853	(88,853)	-100.0%	-	-	0.0%	-
Revenues Total	27,192,077	30,250,234	(3,058,157)	111.2%	22,786,903	24,958,186	5,292,048	21.2%	24,926,071	5,324,163	21.4%	31,810,726
Expenses												
Operating												
Salaries and Wages	6,043,008	5,393,434	649,574	89.3%	4,865,611	4,212,828	1,180,606	28.0%	5,461,950	(68,515)	-1.3%	5,967,204
Purchased Professional Technical Services	4,182,459	3,510,716	671,743	83.9%	3,489,395	2,501,927	1,008,789	40.3%	3,833,920	(323,204)	-8.4%	3,829,872
Maintenance	3,273,517	3,326,653	(53,137)	101.6%	2,604,470	2,779,990	546,664	19.7%	3,000,724	325,930	10.9%	3,850,671
Supplies	3,155,571	2,765,796	389,776	87.6%	2,561,814	2,494,318	271,478	10.9%	2,892,607	(126,812)	-4.4%	3,017,231
Employee Benefits	2,567,610	2,181,487	386,123	85.0%	1,966,119	1,795,891	385,596	21.5%	2,325,660	(144,173)	-6.2%	2,403,876
Other	401,000	1,126,845	(725,845)	281.0%	387,000	31,523	1,095,322	3474.7%	367,583	759,262	206.6%	1,596,141
Other Purchased Services	521,795	582,726	(60,931)	111.7%	211,485	192,967	389,759	202.0%	478,313	104,414	21.8%	635,701
Contracts with Others	72,069	75,600	(3,531)	104.9%	62,669	62,669	12,931	20.6%	66,063	9,537	14.4%	75,600
Purchased Property Services	35,383	24,992	10,391	70.6%	41,924	25,764	(772)	-3.0%	32,434	(7,443)	-22.9%	27,264
Operating Total	20,252,412	18,988,249	1,264,163	93.8%	16,190,488	14,097,875	4,890,374	34.7%	18,459,254	528,995	2.9%	21,403,560
Non-Operating												
Transfers Out - Debt Service	2,266,131	2,265,803	328	100.0%	1,425,006	1,420,678	845,125	59.5%	2,077,287	188,517	9.1%	2,266,131
Indirect - Cost Allocation Overhead	1,931,104	1,770,179	160,925	91.7%	1,827,657	1,675,352	94,826	5.7%	1,770,179	(0)	0.0%	1,931,104
Interdepartmental Billing	1,430,380	1,299,459	130,921	90.8%	1,317,987	1,154,810	144,649	12.5%	1,311,182	(11,723)	-0.9%	1,430,380
Business and occupation Fees (Enterprise Funds)	1,073,670	984,198	89,473	91.7%	903,447	828,160	156,038	18.8%	984,198	-	0.0%	1,073,670
Capital Expenditures	484,296	482,938	1,357	99.7%	471,899	242,671	240,267	99.0%	443,938	39,001	8.8%	493,636
Taxes (PILOT)	522,967	479,386	43,581	91.7%	514,510	471,634	7,752	1.6%	479,386	(0)	0.0%	522,967
Transfers Out - Cash CIP	357,000	357,000	-	100.0%	-	-	357,000	0.0%	327,250	29,750	9.1%	357,000
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	8,065,548	7,638,963	426,585	94.7%	6,460,506	5,793,306	1,845,657	31.9%	7,393,419	245,544	3.3%	8,074,888
Expenses Total	28,317,960	26,627,212	1,690,747	94.0%	22,650,994	19,891,181	6,736,031	33.9%	25,852,673	774,540	3.0%	29,478,448
Revenues Over (Under) Expenses	(1,125,883)	3,623,022	(4,748,904)		135,909	5,067,005	(1,443,983)		(926,602)	4,549,624		2,332,278



Revenues for the Solid Waste fund are budgeted at \$27.2M for the 2023 fiscal year. The city has collected \$30.3M in revenues through the period. This is an increase of \$5.3M compared to the same period last year. Actual revenues for the period are above the year-to-date monthly budgeted amount of \$24.9M by \$5.3M or 21.4%. This is primarily related to increased revenues from charges for services, specifically, the Landfill (\$4.0M) commercial and residential collections as shown below. Solid Waste has exceeded the FY23 adopted budget of \$27.2M by \$3.1M through the period.

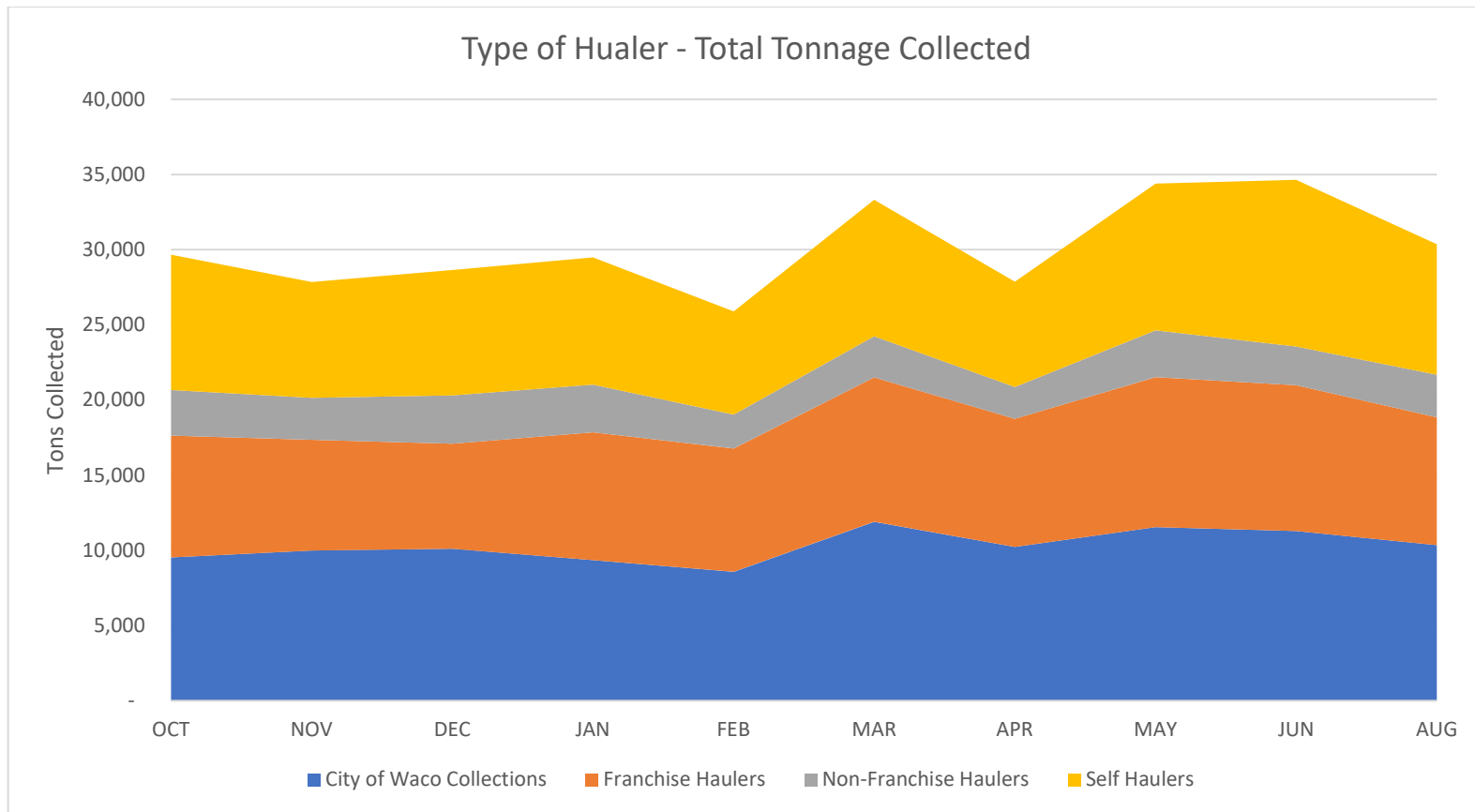
Division	Monthly YTD Budget	YTD Actuals	Variance
Residential	10,782,165	10,983,974	201,808
Commercial	6,099,500	6,429,274	329,774
Recycling	71,857	115,390	43,533
Landfill	7,651,417	11,688,061	4,036,644
Total	24,604,938	29,216,698	4,611,760

Expenses for the Solid Waste fund are budgeted at \$28.3M for the 2023 fiscal year, this is an increase from the \$22.7M budgeted for the 2022 fiscal year. Through the period, the fund has spent \$26.6M, which represents an increase of \$6.7M from last year. Actual expenses for the period are also over the year-to-date monthly budgeted amount of \$25.9M by \$775K or 3.0%.

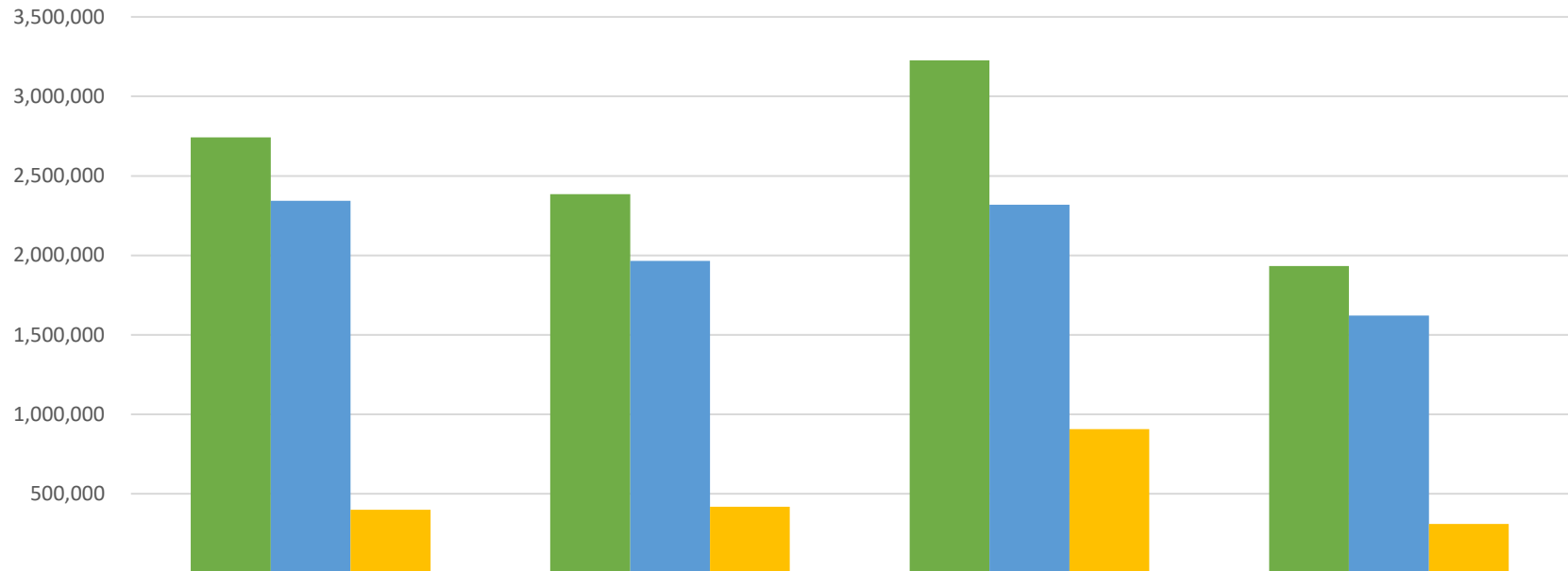
The three largest operational expenses for the period were:

- Purchased Professional Technical Services which totaled \$3.5M, an increase of \$1.0M compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$3.8M by \$323K or 8.4%, due to feasibility studies not being conducted.
- Salaries and Wages totaled \$5.4M, an increase of \$1.2M compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$5.5M by \$69K or 1.3% due to vacancies.
- Maintenance totaled \$3.3M, an increase of \$547K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$3.0M by \$326K or 10.9%, due to increased costs for vehicle maintenance and repairs.





Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
■ Actuals	2,742,642	2,385,343	3,225,885	1,933,001
■ Budget	2,342,703	1,966,027	2,318,107	1,621,193
■ Variance	399,939	419,316	907,778	311,807



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	1,707,528	139,722	92.4%	1,242,324	1,766,248	(58,720)	-3.3%	1,693,313	14,216	0.8%	1,862,758
Charges for Services	828,329	615,205	213,124	74.3%	819,274	610,671	4,534	0.7%	759,302	(144,096)	-19.0%	644,387
Other	272,910	303,809	(30,899)	111.3%	273,288	345,062	(41,254)	-12.0%	250,168	53,641	21.4%	331,428
Interest on Investments	15,000	160,890	(145,890)	1072.6%	2,000	12,641	148,249	1172.8%	13,750	147,140	1070.1%	175,516
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	2,963,489	2,787,432	176,057	94.1%	2,336,886	2,734,622	52,810	1.9%	2,716,532	70,900	2.6%	3,014,088
Non-Operating												
Transfers In	-	-	-	0.0%	54,674	50,118	(50,118)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	54,674	50,118	(50,118)	-100.0%	-	-	0.0%	-
Revenues Total	2,963,489	2,787,432	176,057	94.1%	2,391,560	2,784,740	2,692	0.1%	2,716,532	70,900	2.6%	3,014,088
Expenses												
Operating												
Salaries and Wages	604,202	618,466	(14,264)	102.4%	615,134	469,855	148,611	31.6%	546,106	72,361	13.3%	684,261
Purchased Professional Technical Services	446,429	447,089	(660)	100.1%	328,984	298,708	148,381	49.7%	409,226	37,862	9.3%	487,733
Employee Benefits	251,188	241,525	9,663	96.2%	264,597	198,703	42,822	21.6%	227,498	14,027	6.2%	266,078
Maintenance	255,994	212,590	43,404	83.0%	132,878	85,207	127,383	149.5%	234,661	(22,071)	-9.4%	246,704
Supplies	190,934	138,527	52,407	72.6%	150,196	133,262	5,265	4.0%	175,023	(36,496)	-20.9%	151,120
Other Purchased Services	88,463	102,671	(14,208)	116.1%	91,177	78,433	24,238	30.9%	81,091	21,580	26.6%	112,005
Purchased Property Services	28,771	19,624	9,147	68.2%	22,716	20,207	(583)	-2.9%	26,373	(6,749)	-25.6%	21,408
Other	-	-	-	0.0%	1,200	-	-	0.0%	-	-	0.0%	-
Operating Total	1,865,981	1,780,493	85,488	95.4%	1,606,881	1,284,375	496,118	38.6%	1,699,979	80,514	4.7%	1,969,309
Non-Operating												
Transfers Out - Cash CIP	1,763,683	1,763,683	-	100.0%	792,000	792,000	971,683	122.7%	1,616,709	146,974	9.1%	1,763,683
Interdepartmental Billing	878,760	804,108	74,652	91.5%	800,000	757,669	46,439	6.1%	805,530	(1,422)	-0.2%	878,760
Transfers Out	50,000	32,678	17,322	65.4%	50,000	33,191	(513)	-1.5%	45,833	(13,156)	-28.7%	50,000
Other	-	29,015	(29,015)	0.0%	-	-	29,015	0.0%	-	29,015	0.0%	31,653
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	2,692,443	2,629,483	62,960	97.7%	1,642,000	1,582,860	1,046,624	66.1%	2,468,073	161,411	6.5%	2,724,096
Expenses Total	4,558,424	4,409,976	148,448	96.7%	3,248,881	2,867,234	1,542,741	53.8%	4,168,051	241,925	5.8%	4,693,405
Revenues Over (Under) Expenses	(1,594,935)	(1,622,544)	27,609		(857,321)	(82,494)	(1,540,050)		(1,451,520)	(171,024)		(1,679,317)



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 \$1.9M in federal grants. The city has collected \$2.8M in revenues. This is an increase of \$3K compared to the same period last year. CARES act funding that was received for debt service related to an interfund advance that was deposited into the operations fund in July was reallocated to the appropriate grant and capital improvement program funds. Through the period, the Airport has received \$1.7M 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 for the period are over the year-to-date monthly budgeted amount of \$2.7M by \$71K or 2.6%.

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. Through the period, the fund has spent \$4.4M, this is an increase of \$1.5M through the same period last year. Actual expenses for the period are above the year-to-date monthly budgeted amount of \$4.2M by \$242K or 5.8%. The variance is the result of increased transfers out for CIP and professional services costs.

The three largest operational expenses for the period were:

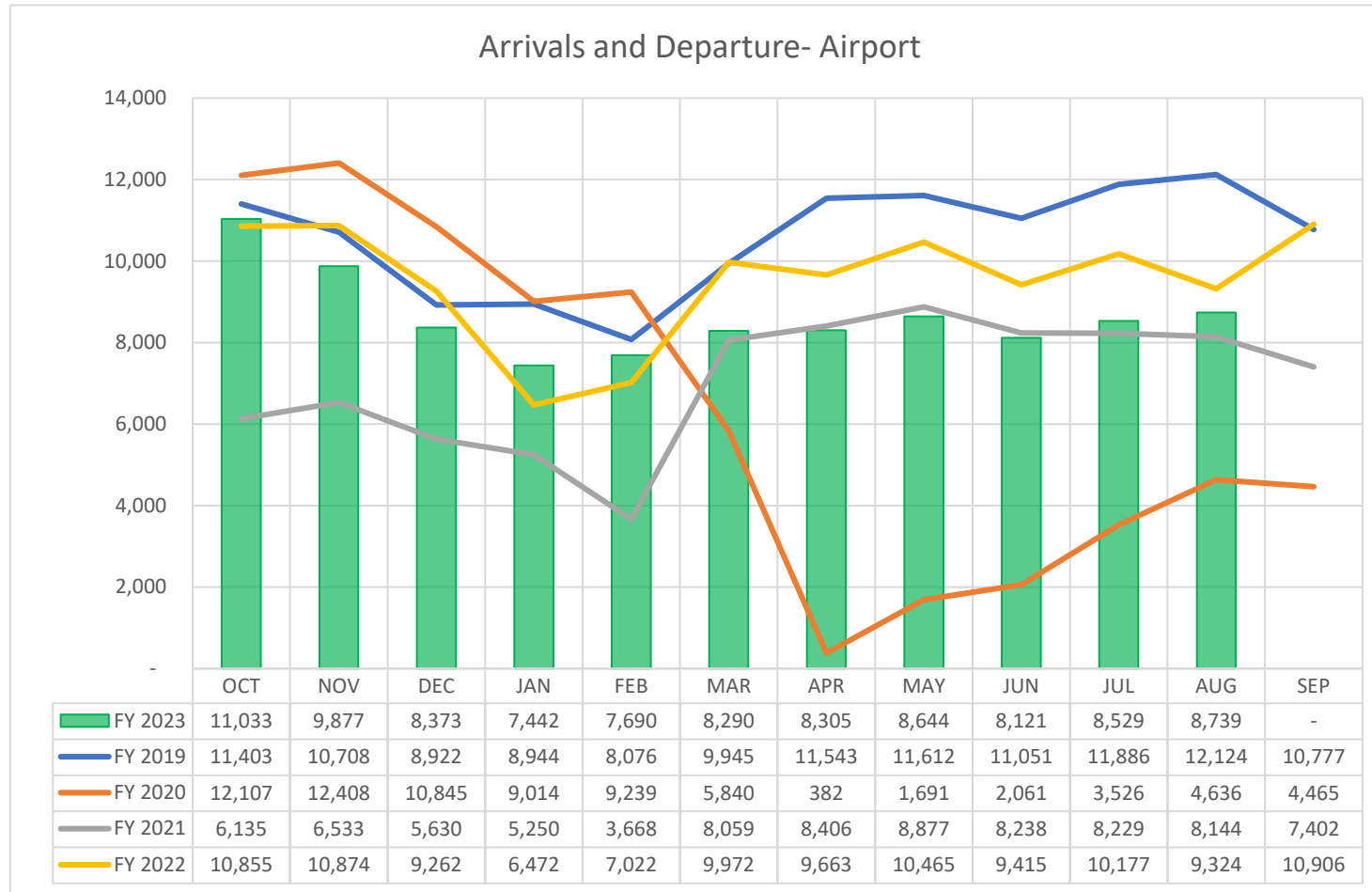
- Purchased Professional Technical Services totaled \$447K, an increase of \$148K compared to the same period last year. Several Purchase Orders were also entered and include funds for property appraisals, airline consultants, and change orders for ongoing rehabilitation projects. This category is over the year-to-date monthly budgeted amount of \$409K by \$38K or 9.3%.
- Salaries and Wages totaled \$618K, an increase of \$149K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$546K by \$72K or 13.3%, due to the addition of the Administrative Services Manger position.
- Employee Benefits totaled \$242K, an increase of \$43K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$227K by \$14K or 6.2%, due to the addition of the Administrative Services Manager position.

Operational performance

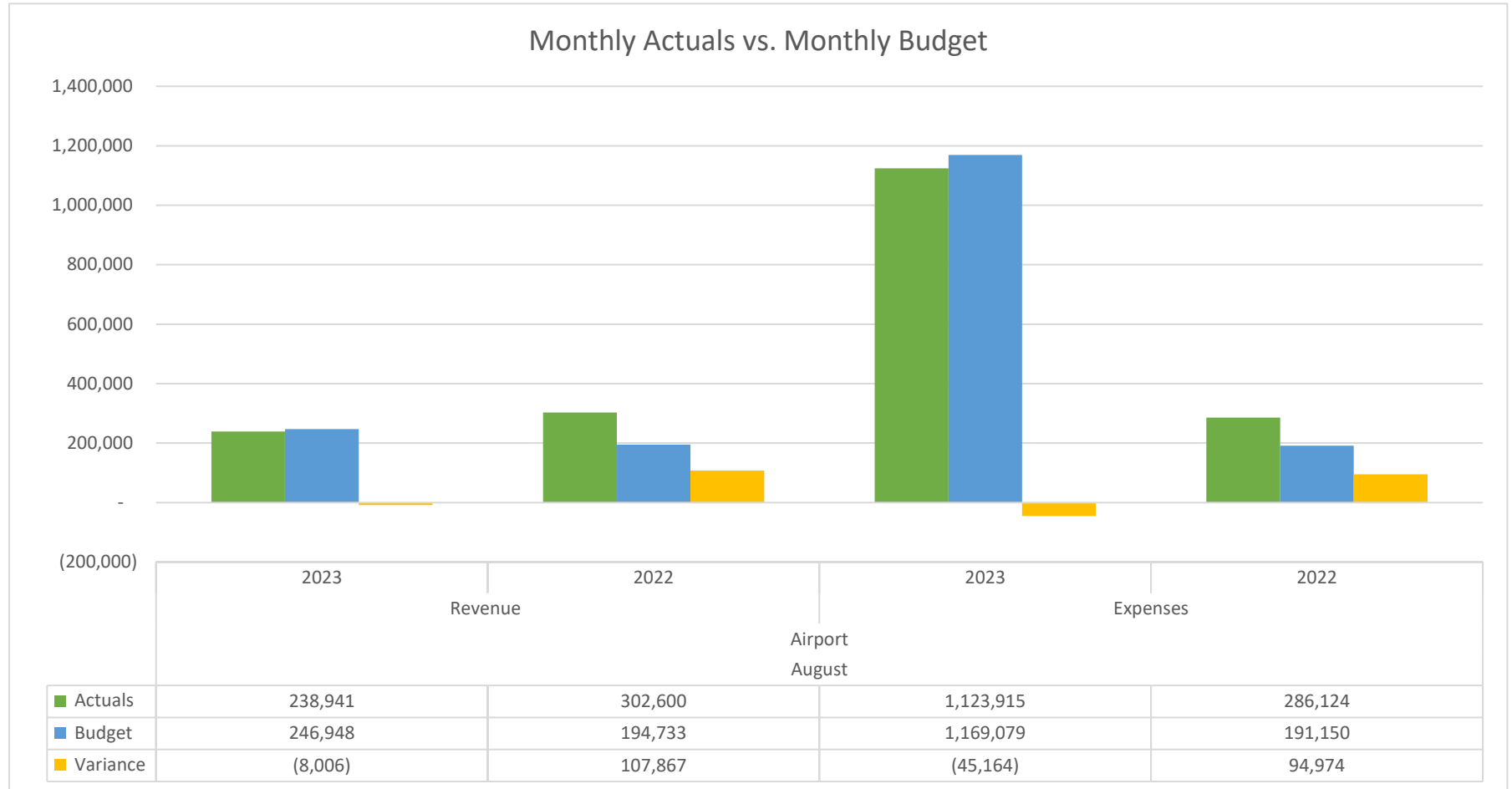
- Through the period, total passengers totaled 95,043 compared to 103,501 in the prior year. This is a decrease of 8,458 passengers or 8.9%.
- Through the period, revenues per passenger generated from charges for services and net merchandise sales totaled \$6.47, compared to \$5.90 in FY 2022.
- Through the period, operational expenses per passengers totaled \$18.73 compared to \$12.41 in FY22.



- The net operational loss per passenger totals -\$12.26 compared to -\$6.51 in FY22. This a decrease of \$5.75 or 46.90%.
- Overall, it is projected that Operating Revenues will recover 24.5% of total expenses for the fund.



RES-2023-530 was approved by council on 8/1/2023 and increased expenses by \$888,695 to cover additional costs related to the Terminal modernization project which were transferred to the Airport Capital Improvement Fund.



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	5,844,019	(844,019)	116.9%	4,200,000	5,401,268	442,751	8.2%	4,583,333	1,260,685	27.5%	6,664,093
Charges for Services	938,798	1,231,339	(292,541)	131.2%	1,249,100	914,749	316,590	34.6%	860,565	370,775	43.1%	1,360,221
Net Merchandise Sale	298,000	375,019	(77,019)	125.8%	387,100	245,490	129,530	52.8%	273,167	101,853	37.3%	409,555
Interest on Investments	48,000	400,100	(352,100)	833.5%	5,000	37,990	362,110	953.2%	44,000	356,100	809.3%	436,473
Contributions	46,313	46,790	(477)	101.0%	40,343	19,062	27,728	145.5%	42,454	4,337	10.2%	46,790
Other	45,050	37,863	7,187	84.0%	17,300	51,510	(13,647)	-26.5%	41,296	(3,433)	-8.3%	41,467
Operating Total	6,376,161	7,935,131	(1,558,970)	124.4%	5,898,843	6,670,069	1,265,062	19.0%	5,844,814	2,090,317	35.8%	8,958,598
Non-Operating												
Transfers In	-	-	-	0.0%	42,298	38,773	(38,773)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	42,298	38,773	(38,773)	-100.0%	-	-	0.0%	-
Revenues Total	6,376,161	7,935,131	(1,558,970)	124.4%	5,941,141	6,708,842	1,226,289	18.3%	5,844,814	2,090,317	35.8%	8,958,598
Expenses												
Operating												
Salaries and Wages	1,897,177	1,301,897	595,280	68.6%	1,745,341	911,023	390,874	42.9%	1,714,756	(412,859)	-24.1%	1,440,397
Other Purchased Services	1,866,863	1,885,901	(19,038)	101.0%	1,762,589	1,414,888	471,013	33.3%	1,711,291	174,610	10.2%	2,057,347
Employee Benefits	726,329	469,371	256,958	64.6%	683,017	356,257	113,114	31.8%	656,902	(187,531)	-28.5%	516,802
Purchased Professional Technical Services	635,733	783,694	(147,961)	123.3%	451,030	395,194	388,500	98.3%	582,755	200,939	34.5%	854,938
Maintenance	608,290	260,172	348,118	42.8%	251,359	243,222	16,950	7.0%	557,599	(297,427)	-53.3%	283,824
Supplies	295,837	330,225	(34,388)	111.6%	416,566	314,922	15,303	4.9%	271,184	59,041	21.8%	360,246
Other	279,250	225,618	53,632	80.8%	250,500	105,923	119,694	113.0%	255,979	(30,362)	-11.9%	246,128
Purchased Property Services	46,641	42,179	4,462	90.4%	39,650	36,180	6,000	16.6%	42,754	(575)	-1.3%	46,014
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	6,356,120	5,299,056	1,057,064	83.4%	5,600,052	3,777,609	1,521,448	40.3%	5,793,220	(494,164)	-8.5%	5,805,695
Non-Operating												
Indirect - Cost Allocation Overhead	939,174	860,910	78,265	91.7%	200,000	183,333	677,576	369.6%	860,910	-	0.0%	939,174
Transfers Out	150,000	137,500	12,500	91.7%	150,000	137,500	-	0.0%	137,500	-	0.0%	150,000
Capital Expenditures	40,000	21,956	18,044	54.9%	31,736	31,736	(9,780)	-30.8%	36,667	(14,710)	-40.1%	40,000
Interdepartmental Billing	34,851	32,236	2,615	92.5%	-	-	32,236	0.0%	31,947	289	0.9%	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	1,052,602	111,423	90.4%	1,860,236	1,831,069	(778,468)	-42.5%	1,067,023	(14,421)	-1.4%	1,164,025
Expenses Total	7,520,145	6,351,658	1,168,487	84.5%	7,460,288	5,608,678	742,980	13.2%	6,860,243	(508,585)	-7.4%	6,969,720
Revenues Over (Under) Expenses	(1,143,984)	1,583,473	(2,727,457)		(1,519,147)	1,100,164	483,309		(1,015,429)	2,598,902		1,988,878



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 \$7.9M in revenues through the period. This is an increase of \$1.2M compared to the same period 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 \$60K. Through the period, the fund has spent \$6.4M compared to \$5.6M in fiscal year 2022. Actual expenses for the period are under the year-to-date monthly budgeted amount of \$6.9M by \$509K or 7.4%.

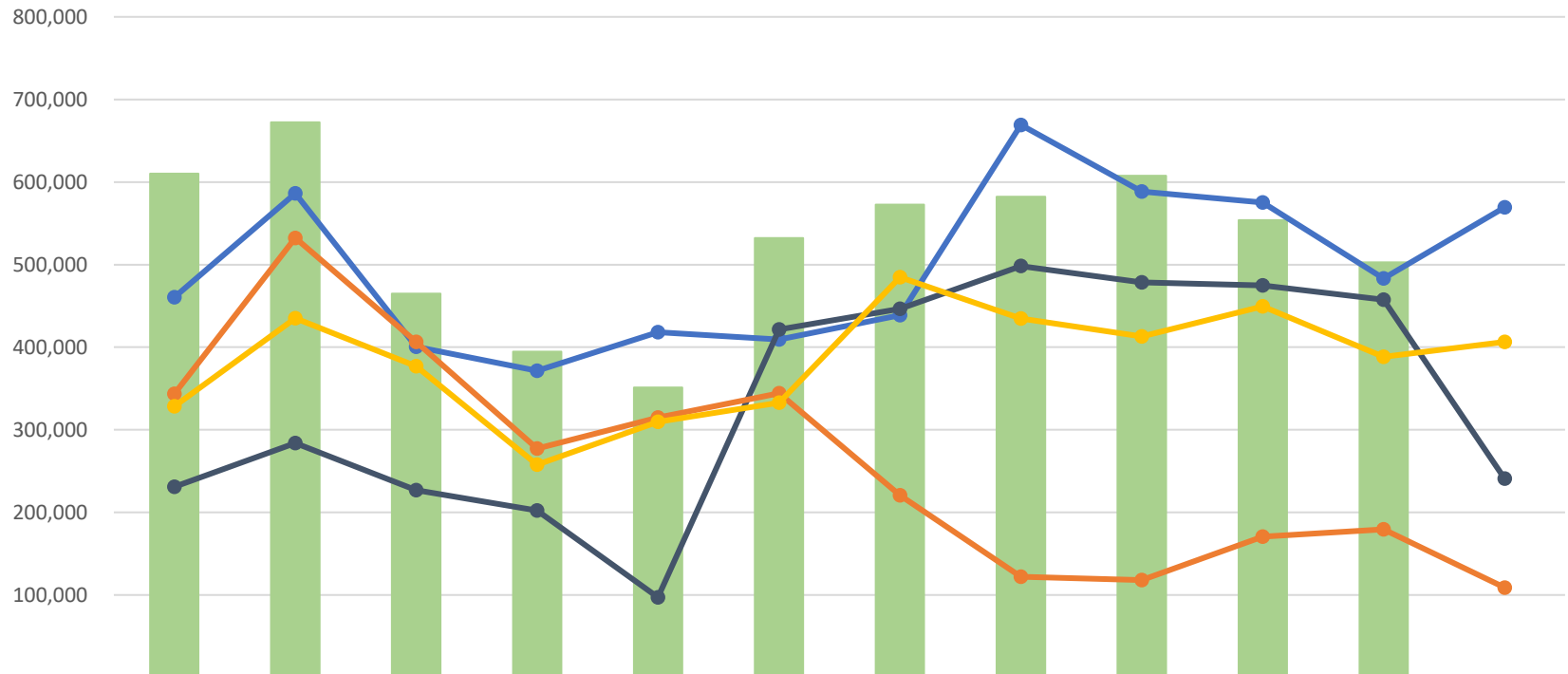
The three largest operational expenses for the period were:

- Other Purchased Services totaled \$1.9M, an increase of \$471K compared to the same period last year. The large variance is primarily due to the city's advertising and marketing agreements. This category is over the year-to-date monthly budgeted amount of \$1.7M by \$175K or 10.2%, due to advertising and promotion cost increases.
- Salaries and Wages totaled \$1.3M, an increase of \$391K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$1.7M by \$413K or 24.1% due to vacant positions.
- Purchased Professional Technical Services totaled \$784K, an increase of \$389K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$583K by \$201K or 34.5%. This is primarily due to higher costs for catering temp services.

Overall, the Convention Fund is projected to recover 128% of expenses from operating revenues.



Hotel Motel Tax

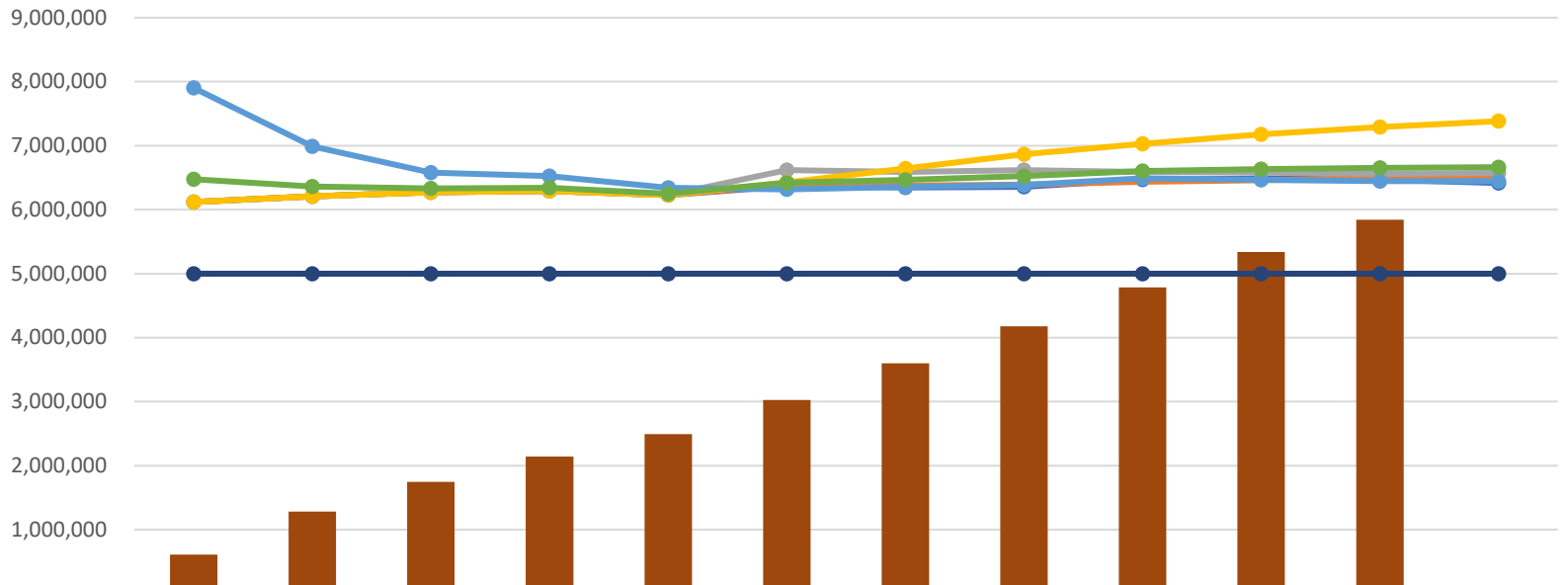


	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
2023	610,174	672,239	464,891	394,445	351,138	532,267	572,613	582,244	607,498	553,728	502,783	
2022	460,567	586,085	400,345	371,478	418,345	409,470	438,726	669,202	588,475	575,344	483,231	569,494
2021	231,004	284,017	226,722	202,144	97,172	421,657	446,306	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



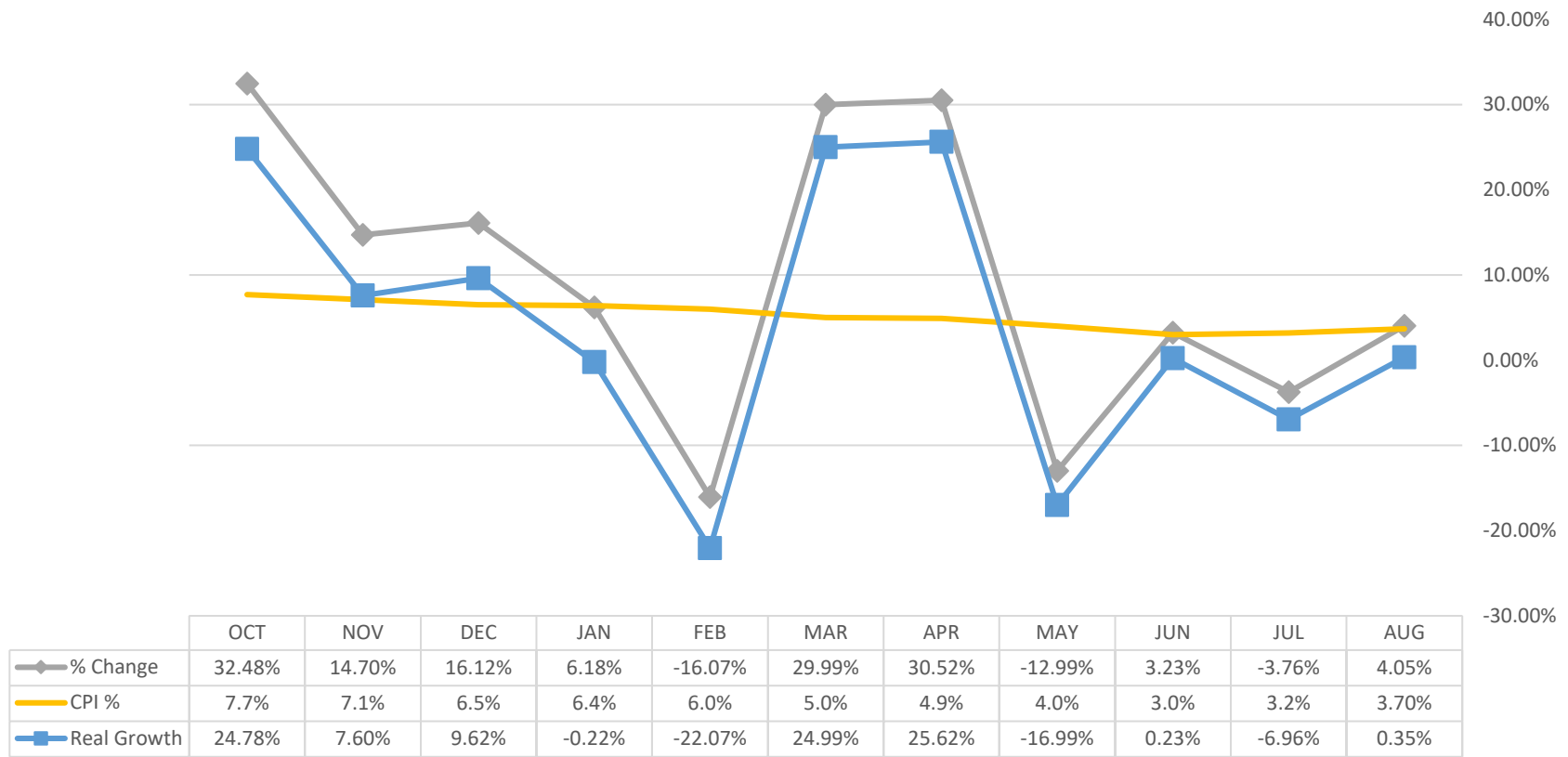
HOT Tax Forecast



	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	4,180,010	4,787,509	5,341,236	5,844,020	-
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	6,415,772
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	6,503,982
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	6,572,142
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	7,382,951
Correlation (i)	7,901,983	6,991,436	6,581,268	6,524,346	6,343,167	6,316,778	6,358,850	6,385,234	6,491,393	6,467,912	6,445,616	6,445,616
Average	6,476,691	6,363,504	6,333,107	6,340,096	6,250,095	6,423,552	6,463,782	6,523,476	6,603,090	6,633,507	6,652,241	6,664,093
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



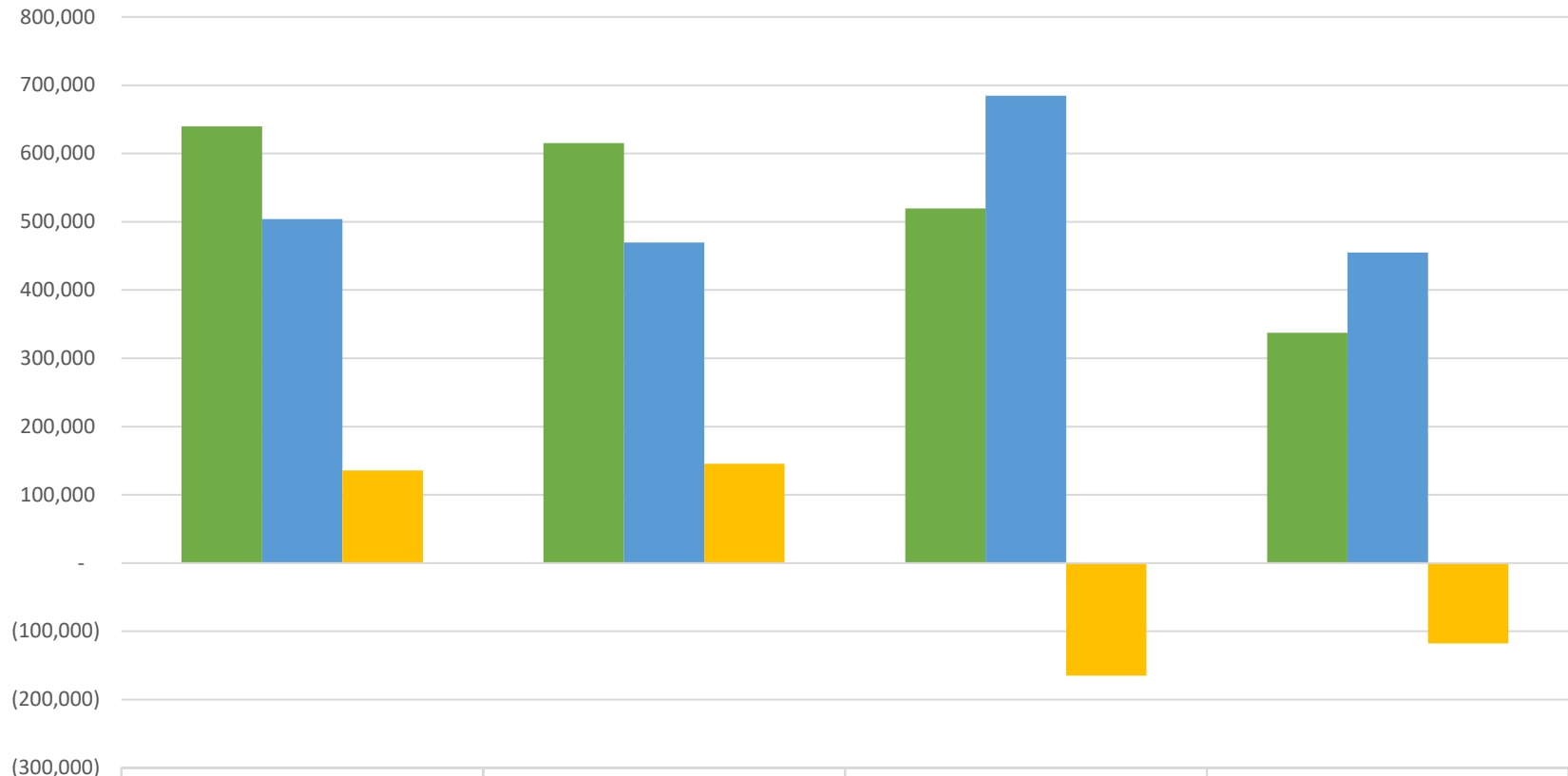
Hotel Motel Occupancy Tax - Year over Year vs. Inflation



For the period, Hotel Motel Occupancy Taxes saw a real year over year increase of 0.35%. 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	639,751	615,085	519,752	337,269
Budget	504,092	469,585	684,541	454,797
Variance	135,659	145,500	(164,789)	(117,527)



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	400,360	5,316	98.7%	393,087	341,373	58,987	17.3%	371,869	28,491	7.7%	426,488
Net Merchandise Sale	276,485	313,928	(37,443)	113.5%	276,485	274,162	39,766	14.5%	253,445	60,484	23.9%	342,467
Other	9,010	11,841	(2,831)	131.4%	7,960	11,651	190	1.6%	8,259	3,582	43.4%	12,918
Interest on Investments	6,000	26,079	(20,079)	434.7%	990	3,692	22,387	606.3%	5,500	20,579	374.2%	28,450
Contributions	350	18,738	(18,388)	5353.6%	350	67,721	(48,984)	-72.3%	321	18,417	5740.3%	18,738
Operating Total	697,520	770,946	(73,426)	110.5%	678,872	698,600	72,346	10.4%	639,393	131,553	20.6%	829,061
Non-Operating												
Transfers In	1,250,000	1,145,833	104,167	91.7%	707,404	648,456	497,377	76.7%	1,143,910	1,923	0.2%	1,250,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	1,250,000	1,145,833	104,167	91.7%	707,404	648,456	497,377	76.7%	1,143,910	1,923	0.2%	1,250,000
Revenues Total	1,947,520	1,916,780	30,740	98.4%	1,386,276	1,347,056	569,723	42.3%	1,783,304	133,476	7.5%	2,079,061
Expenses												
Operating												
Salaries and Wages	923,695	773,748	149,947	83.8%	818,839	716,296	57,452	8.0%	834,878	(61,130)	-7.3%	856,062
Employee Benefits	327,285	277,088	50,197	84.7%	301,199	261,521	15,566	6.0%	295,965	(18,877)	-6.4%	305,025
Purchased Professional Technical Services	248,067	226,197	21,870	91.2%	170,559	126,740	99,457	78.5%	227,395	(1,198)	-0.5%	246,761
Other	154,180	175,190	(21,010)	113.6%	154,180	139,658	35,532	25.4%	141,332	33,858	24.0%	191,116
Supplies	81,378	81,151	227	99.7%	97,217	77,891	3,260	4.2%	74,597	6,554	8.8%	88,528
Other Purchased Services	62,182	45,698	16,484	73.5%	60,377	38,453	7,244	18.8%	57,000	(11,303)	-19.8%	49,852
Maintenance	29,343	5,472	23,871	18.6%	20,336	5,424	49	0.9%	26,898	(21,425)	-79.7%	5,970
Purchased Property Services	11,308	8,483	2,825	75.0%	11,037	8,085	398	4.9%	10,366	(1,883)	-18.2%	9,254
Operating Total	1,837,438	1,593,026	244,412	86.7%	1,633,744	1,374,068	218,958	15.9%	1,668,430	(75,403)	-4.5%	1,752,567
Non-Operating												
Capital Expenditures	345,569	48,747	296,822	14.1%	75,000	17,925	30,822	171.9%	316,771	(268,024)	-84.6%	48,747
Interdepartmental Billing	9,746	8,932	814	91.6%	2,998	2,748	6,184	225.0%	8,934	(2)	0.0%	9,746
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	355,315	57,679	297,636	16.2%	77,998	20,673	37,006	179.0%	325,705	(268,026)	-82.3%	58,493
Expenses Total	2,192,753	1,650,706	542,047	75.3%	1,711,742	1,394,741	255,964	18.4%	1,994,135	(343,429)	-17.2%	1,811,061
Revenues Over (Under) Expenses	(245,233)	266,074	(511,307)		(325,466)	(47,685)	313,759		(210,831)	476,905		268,000



Revenues for the Texas Ranger Hall of Fame are budgeted at \$1.9M for the 2023 fiscal year. This is an increase from \$1.4M from the previous fiscal year. The city has collected \$1.9M in revenues through the period. This is an increase of \$570K compared to the same period 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 \$1.7M 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. Through the period, the fund has spent \$1.7M. This is an increase of \$256K compared to the same period last year, primarily due to personnel costs and professional services.

The three largest operational expenses for the period were:

- Salaries and Wages totaled \$774K, an increase of \$57K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$835K by \$61K or 7.3% due to vacant positions.
- Employee Benefits totaled \$277K, an increase of \$16K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$296K by \$19K or 6.4% due to vacant positions.
- Purchased Professional Technical Services totaled \$226K, an increase of \$99K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$227K by \$1K or 0.5%, due to lower museum security costs.

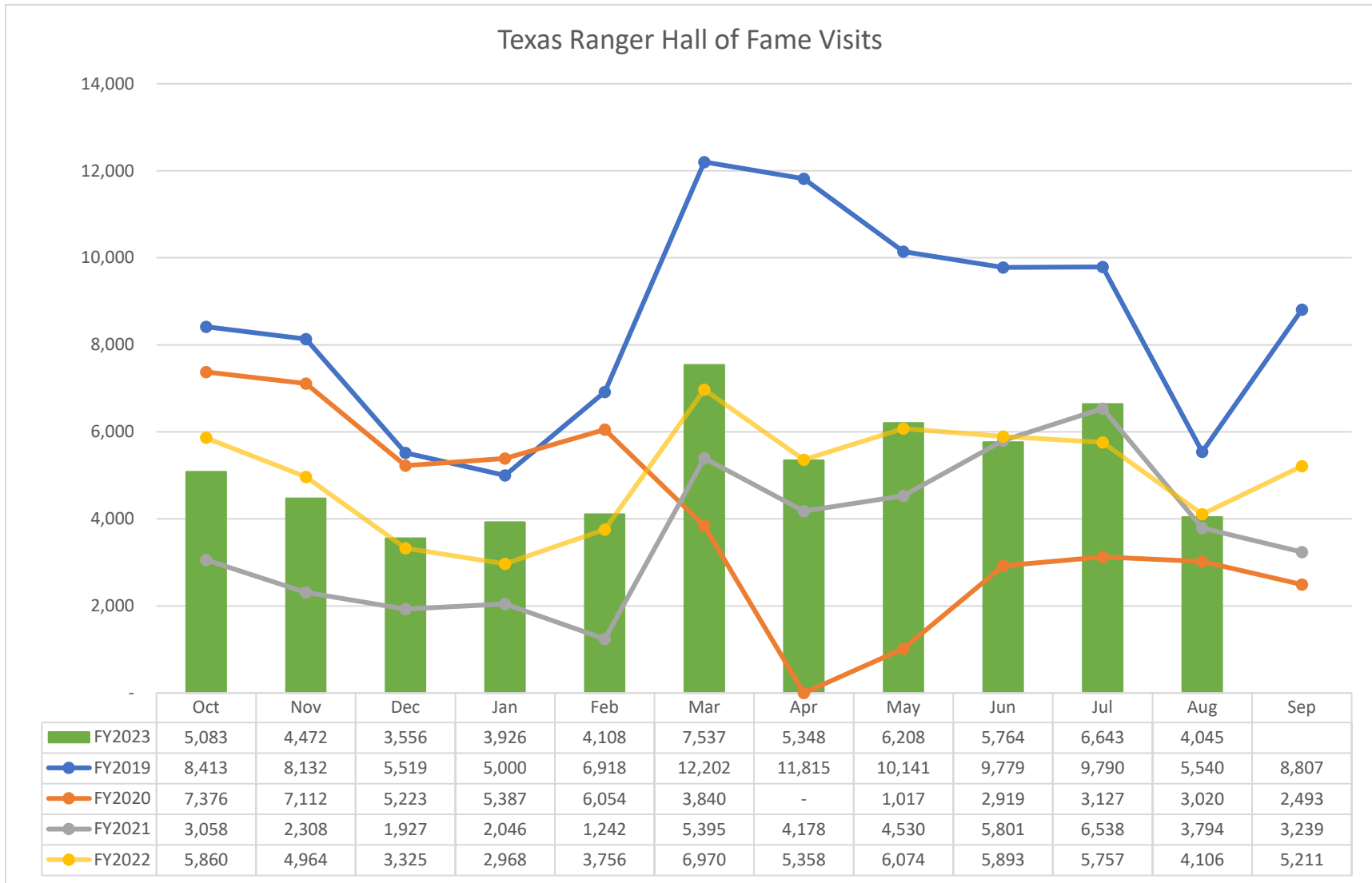
Operational performance

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. Based on YTD attendance from 2019 and 2022, total attendance for FY 23 is projected to be 62,921—approximately 4% higher than FY22's 60,242.

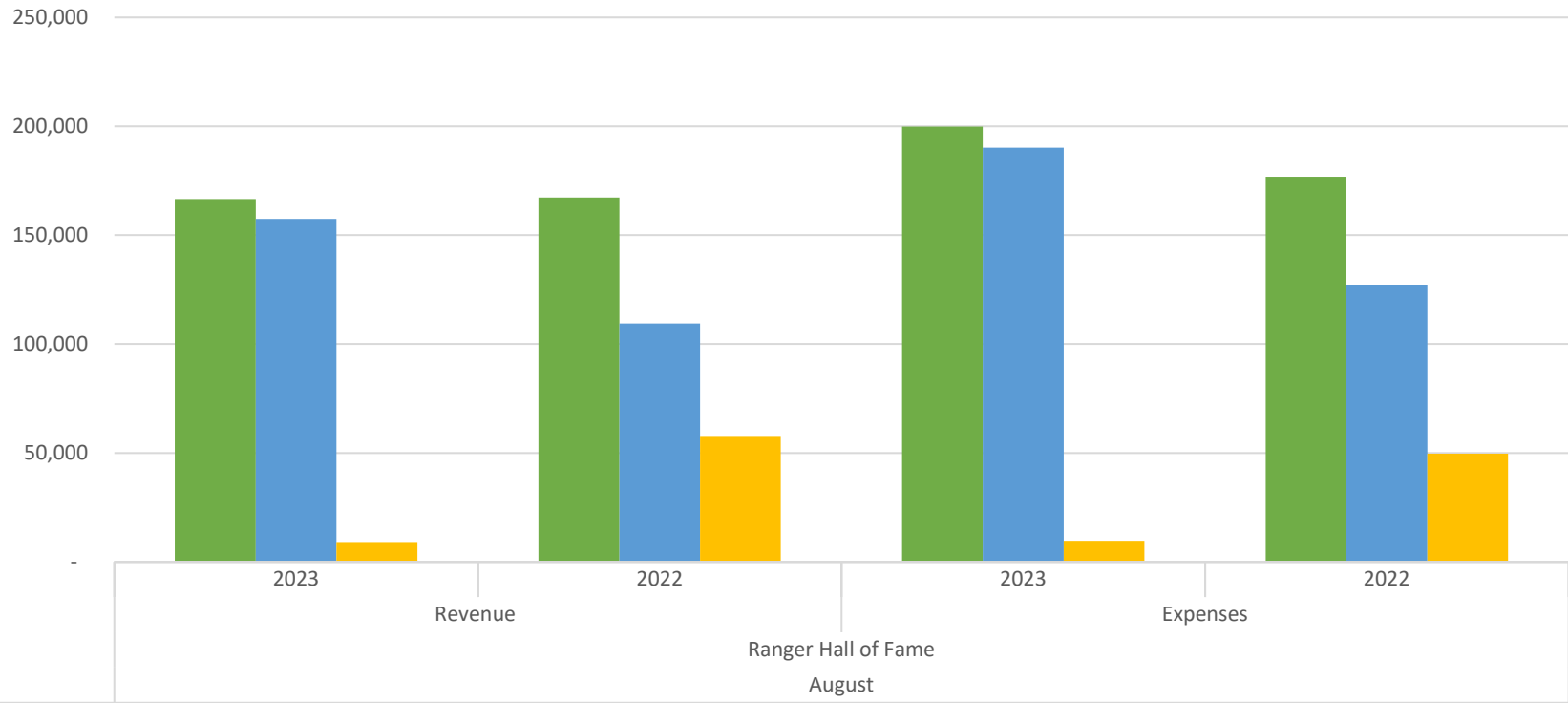
- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$12.60, compared to \$11.19 in FY 2022.
- Through the period, attendance totaled 56,690 compared to 55,031 in the prior year this is an increase of 1,659 or 2.9%.
- Through the period, overall operating expenses per visitor totaled \$28.10 compared to \$24.97 in FY22.
- The net operational loss per visitor totals -\$15.50 compared to -\$13.78 in FY22. This is a reduction of \$1.72 or 11.10%.



- Overall, operating revenues of the Texas Ranger Hall of Fame Fund are projected to recover 45.8% of expenses.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	166,563	167,291	199,824	176,895
■ Budget	157,514	109,476	190,173	127,274
■ Variance	9,049	57,815	9,652	49,621

Ranger Hall of Fame
August



Zoo Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023	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	2,398,046	317,683	88.3%	2,378,190	2,319,639	78,407	3.4%	2,489,418	(91,373)	-3.7%	2,564,725
Net Merchandise Sale	1,778,320	1,076,104	702,216	60.5%	1,388,430	1,270,872	(194,769)	-15.3%	1,630,127	(554,023)	-34.0%	1,173,932
Other	73,600	82,071	(8,471)	111.5%	73,600	60,087	21,985	36.6%	67,467	14,605	21.6%	89,532
Interest on Investments	23,000	162,204	(139,204)	705.2%	2,000	13,045	149,159	1143.4%	21,083	141,121	669.3%	176,950
Contributions	21,644	24,738	(3,094)	114.3%	54,164	-	24,738	0.0%	19,841	4,897	24.7%	24,738
Intergovernmental	-	28,197	(28,197)	0.0%	-	-	28,197	0.0%	-	28,197	0.0%	30,761
Operating Total	4,612,293	3,771,361	840,933	81.8%	3,896,384	3,663,643	107,718	2.9%	4,227,936	(456,575)	-10.8%	4,060,638
Non-Operating												
Transfers In	3,446,770	3,292,873	153,898	95.5%	1,908,369	1,749,338	1,543,534	88.2%	3,159,539	133,333	4.2%	3,446,770
Non-Operating Total	3,446,770	3,292,873	153,898	95.5%	1,908,369	1,749,338	1,543,534	88.2%	3,159,539	133,333	4.2%	3,446,770
Revenues Total	8,059,063	7,064,233	994,830	87.7%	5,804,753	5,412,981	1,651,252	30.5%	7,387,475	(323,242)	-4.4%	7,507,408
Expenses												
Operating												
Salaries and Wages	3,112,947	2,616,969	495,978	84.1%	2,416,884	2,122,342	494,628	23.3%	2,813,625	(196,656)	-7.0%	2,895,370
Purchased Property Services	2,631,905	1,765,647	866,258	67.1%	646,455	533,408	1,232,239	231.0%	2,412,580	(646,933)	-26.8%	2,146,808
Employee Benefits	1,217,075	1,005,010	212,065	82.6%	1,063,874	880,923	124,086	14.1%	1,101,745	(96,735)	-8.8%	1,106,595
Supplies	957,513	913,791	43,722	95.4%	920,764	838,591	75,200	9.0%	877,720	36,071	4.1%	996,863
Purchased Professional Technical Services	465,894	431,221	34,673	92.6%	298,235	141,499	289,722	204.8%	427,070	4,152	1.0%	470,423
Other	424,357	296,692	127,665	69.9%	615,000	542,422	(245,730)	-45.3%	388,994	(92,302)	-23.7%	323,664
Other Purchased Services	199,689	255,088	(55,399)	127.7%	149,109	144,059	111,029	77.1%	183,048	72,039	39.4%	278,278
Maintenance	178,037	147,783	30,254	83.0%	198,251	208,135	(60,352)	-29.0%	163,200	(15,417)	-9.4%	161,218
Contracts with Others	100,000	-	100,000	0.0%	100,000	100,000	(100,000)	-100.0%	91,667	(91,667)	-100.0%	100,000
Operating Total	9,287,416	7,432,201	1,855,216	80.0%	6,408,572	5,511,379	1,920,822	34.9%	8,459,648	(1,027,447)	-12.1%	8,479,219
Non-Operating												
Capital Expenditures	668,050	591,420	76,630	88.5%	518,664	1,000	590,420	59042.0%	612,380	(20,960)	-3.4%	672,947
Interdepartmental Billing	19,090	17,501	1,589	91.7%	-	-	17,501	0.0%	17,499	2	0.0%	19,090
Expenses Total	9,974,557	8,041,122	1,933,435	80.6%	6,927,236	5,512,379	2,528,743	45.9%	9,089,527	(1,048,405)	-11.5%	9,171,256
Revenues Over (Under) Expenses	(1,915,493)	(976,889)	(938,605)		(1,122,483)	(99,398)	(877,491)		(1,702,052)	725,163		(1,663,848)



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 \$7.1M in total revenues through the period. This is an increase of \$1.7M compared to the same period last year due to increased General Fund transfers. Operational revenues total \$3.8M. This is an increase of \$108K compared to the same period last year.

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. Through the period, the fund has spent \$8.0M which is an increase of \$2.5M compared to the same period last year.

The three largest operational expenses for the period were:

- Salaries and Wages totaled \$2.6M, an increase of \$495K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$2.8M by \$197K or 7.0% due to vacancies.
- Purchased Property Services totaled \$1.8M, an increase of \$1.2M compared to the same period last year. This is due to an increase in water and sewer expenses from improved metering of these services as a result of replacement of prior meters. This category is under the year-to-date monthly budgeted amount of \$2.4M by \$647K or 26.8%.
- Employee Benefits totaled \$1.0M, an increase of \$124K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$1.1M by \$97K or 8.8% due to vacancies.

Operational performance

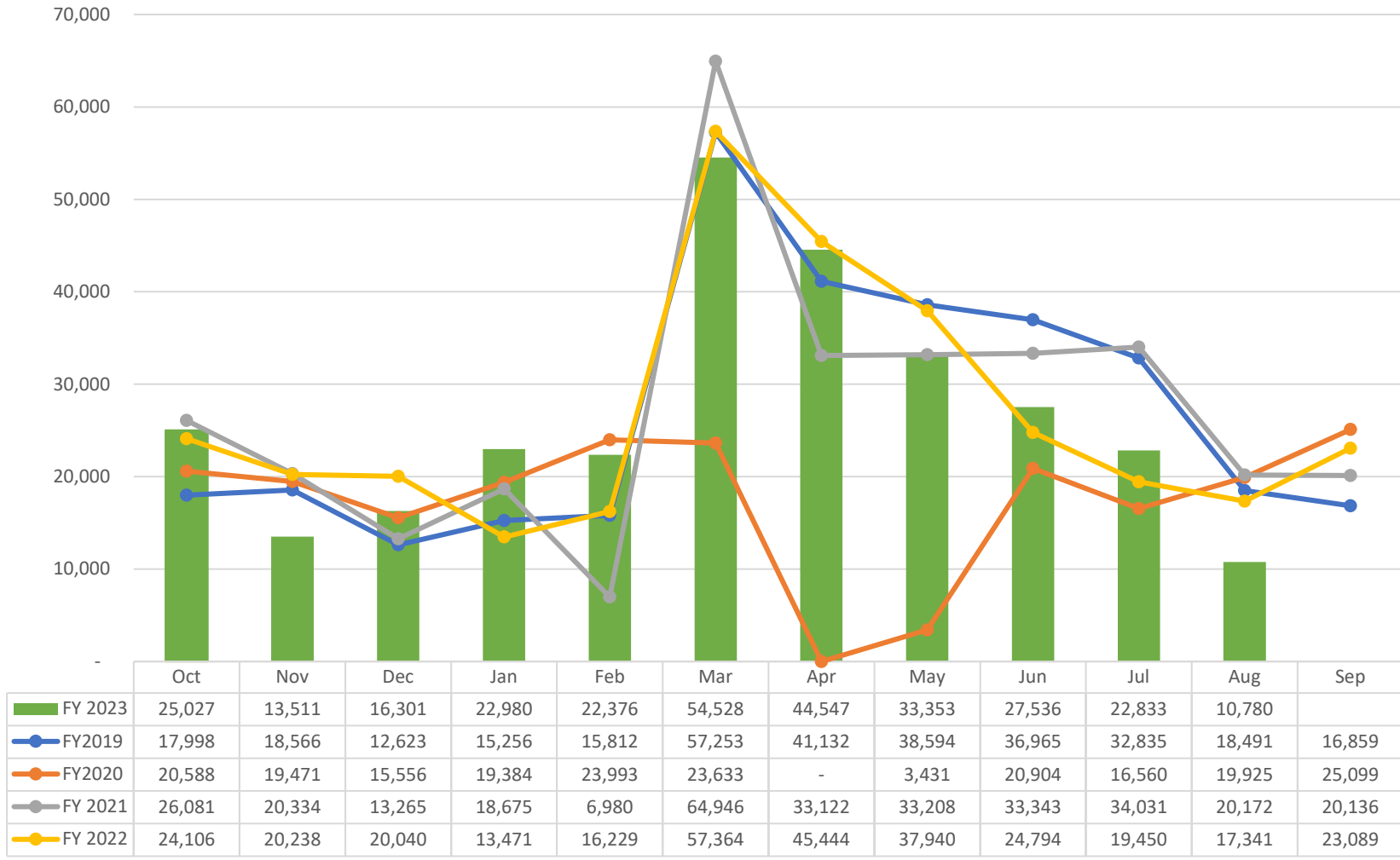
The zoo maintained strong collections in Net Merchandise sales and other revenues in FY 2022, building on the success of FY 2021. The zoo generated higher than budgeted amounts for FY 2022. The zoo expected these two categories to continue to trend upward for FY 2023. Based on YTD attendance from 2019 and 2022, total attendance for FY 23 is projected to be 323,365—approximately 1% higher 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 \$11.83, compared to \$12.11 in FY 2022.
- Through the period, attendance totaled 293,772 compared to 296,417 in FY22 this is a decrease of 2,645 or 0.90%.

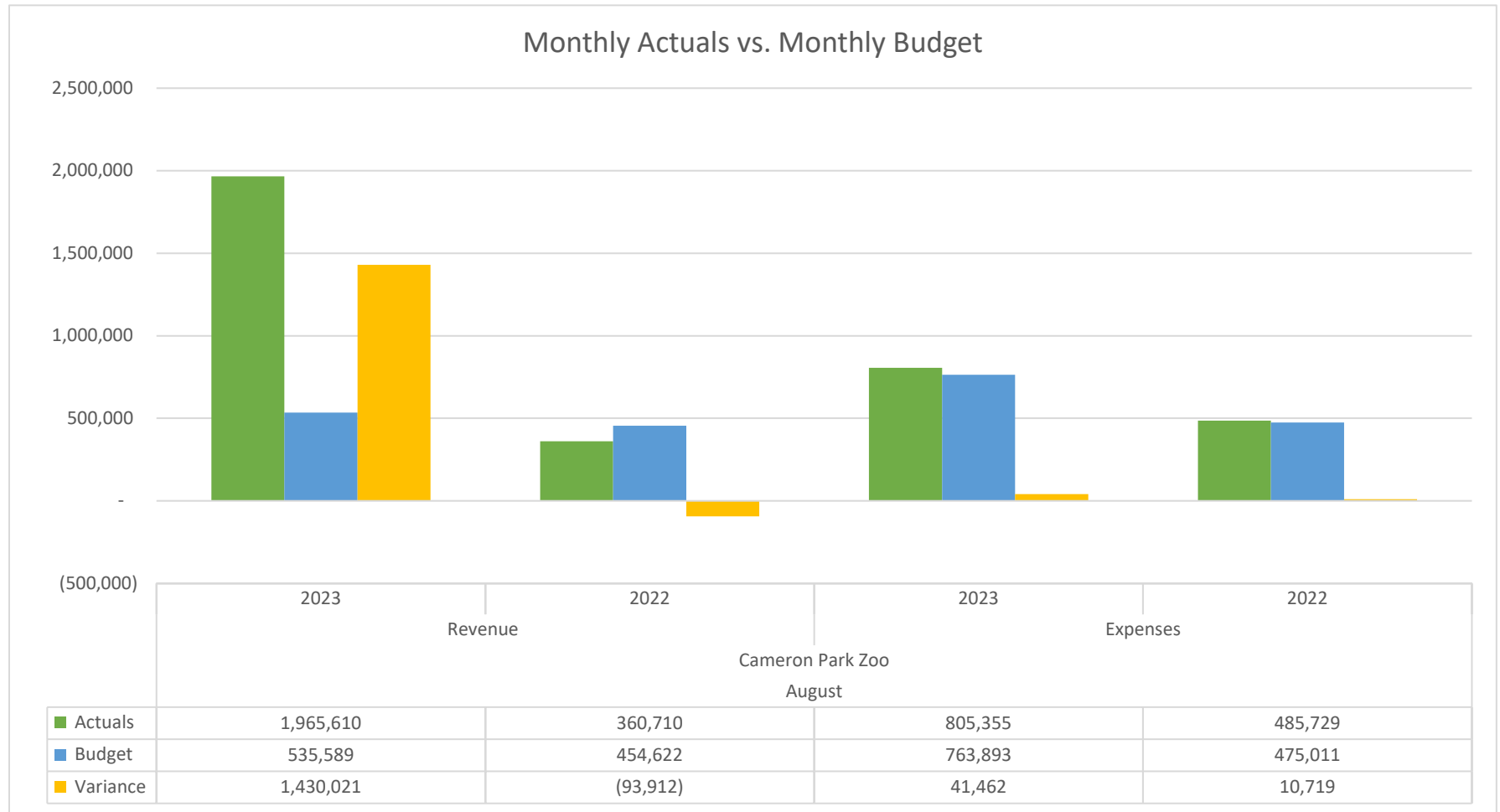


- Through the period, overall operating expenses per visitor totaled \$37.30 compared to \$18.59 in FY22.
- The net operational loss per visitor totals -\$25.47 compared to -\$6.48 in FY22. This is a decrease of \$18.99 or 74.6%.
- Overall, operating revenues are projected to only recover 44.3% of expenses of the fund.

Zoo Attendance



Revenues for this period are over budget due to a \$1,600,000 transfer in from the General Fund with the Q3 Amendment.



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	1,834,735	(102,609)	105.9%	1,596,086	1,611,288	223,446	13.9%	1,587,782	246,952	15.6%	2,014,657
Net Merchandise Sale	753,000	737,882	15,118	98.0%	711,908	691,882	46,000	6.6%	690,250	47,632	6.9%	807,336
Interest on Investments	15,000	93,662	(78,662)	624.4%	1,000	9,146	84,516	924.1%	13,750	79,912	581.2%	130,000
Other	7,476	5,225	2,251	69.9%	5,877	7,359	(2,134)	-29.0%	6,853	(1,628)	-23.8%	5,729
Contributions	-	-	-	0.0%	-	(1)	1	-100.0%	-	-	0.0%	-
Operating Total	2,507,602	2,671,503	(163,901)	106.5%	2,314,871	2,319,674	351,829	15.2%	2,298,635	372,868	16.2%	2,957,722
Non-Operating												
Transfers In	500,000	458,333	41,667	91.7%	12,403	11,369	446,964	3931.3%	458,333	0	0.0%	500,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	500,000	458,333	41,667	91.7%	12,403	11,369	446,964	3931.3%	458,333	0	0.0%	500,000
Revenues Total	3,007,602	3,129,837	(122,235)	104.1%	2,327,274	2,331,044	798,793	34.3%	2,756,969	372,868	13.5%	3,457,722
Expenses												
Operating												
Salaries and Wages	596,013	489,634	106,379	82.2%	542,755	461,068	28,566	6.2%	538,704	(49,070)	-9.1%	541,722
Other	586,480	436,087	150,393	74.4%	450,500	459,042	(22,955)	-5.0%	537,607	(101,520)	-18.9%	475,731
Purchased Professional Technical Services	554,207	707,576	(153,369)	127.7%	593,086	588,766	118,811	20.2%	508,023	199,553	39.3%	771,902
Supplies	348,348	233,853	114,495	67.1%	250,276	208,000	25,853	12.4%	319,319	(85,466)	-26.8%	255,112
Employee Benefits	245,238	185,821	59,417	75.8%	213,716	182,526	3,295	1.8%	221,866	(36,045)	-16.2%	204,612
Other Purchased Services	167,360	155,942	11,418	93.2%	159,899	125,628	30,314	24.1%	153,413	2,529	1.6%	170,119
Maintenance	154,839	142,745	12,094	92.2%	114,492	87,920	54,825	62.4%	141,936	809	0.6%	155,722
Purchased Property Services	14,106	11,452	2,654	81.2%	273,893	8,804	2,648	30.1%	12,931	(1,479)	-11.4%	361,370
Operating Total	2,666,591	2,363,110	303,481	88.6%	2,598,617	2,121,753	241,357	11.4%	2,433,798	(70,688)	-2.9%	2,936,290
Non-Operating												
Capital Expenditures	276,500	275,199	1,301	99.5%	-	-	275,199	0.0%	253,458	21,740	8.6%	276,500
Interdepartmental Billing	5,917	5,423	494	91.7%	-	-	5,423	0.0%	5,424	(1)	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	280,622	1,795		-	-	280,622	0.0%	258,882	21,739	8.4%	282,417
Expenses Total	2,949,008	2,643,732	305,276	89.6%	2,598,617	2,121,753	521,979	24.6%	2,692,680	(48,949)	-1.8%	3,218,707
Revenues Over (Under) Expenses	3,007,602	3,129,837	(122,235)		2,327,274	2,331,044	798,793		2,756,969	372,868		3,457,722



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 \$3.1M in revenues through the period. This is an increase of \$799K compared to the same period last year primarily from the return of the General Fund transfer in.

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. Through the period, the fund has spent \$2.6M. This is an increase of \$522K compared to the same period last year due to encumbrances.

The three largest operational expenses for the period were:

- Purchased Professional Technical Services which totaled \$708K, an increase of \$119K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$508K by \$200K or 39.3%. This is primarily due to increased temporary services.
- Other, inventory for resale, which totaled \$436K, an increase of \$23K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$538K by \$102K or 18.9%. This is primarily due to less purchases of inventory for resale.
- Salaries and wages totaled \$490K, an decrease of \$29K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$539K by \$49K or 9.1%, due to vacancies.

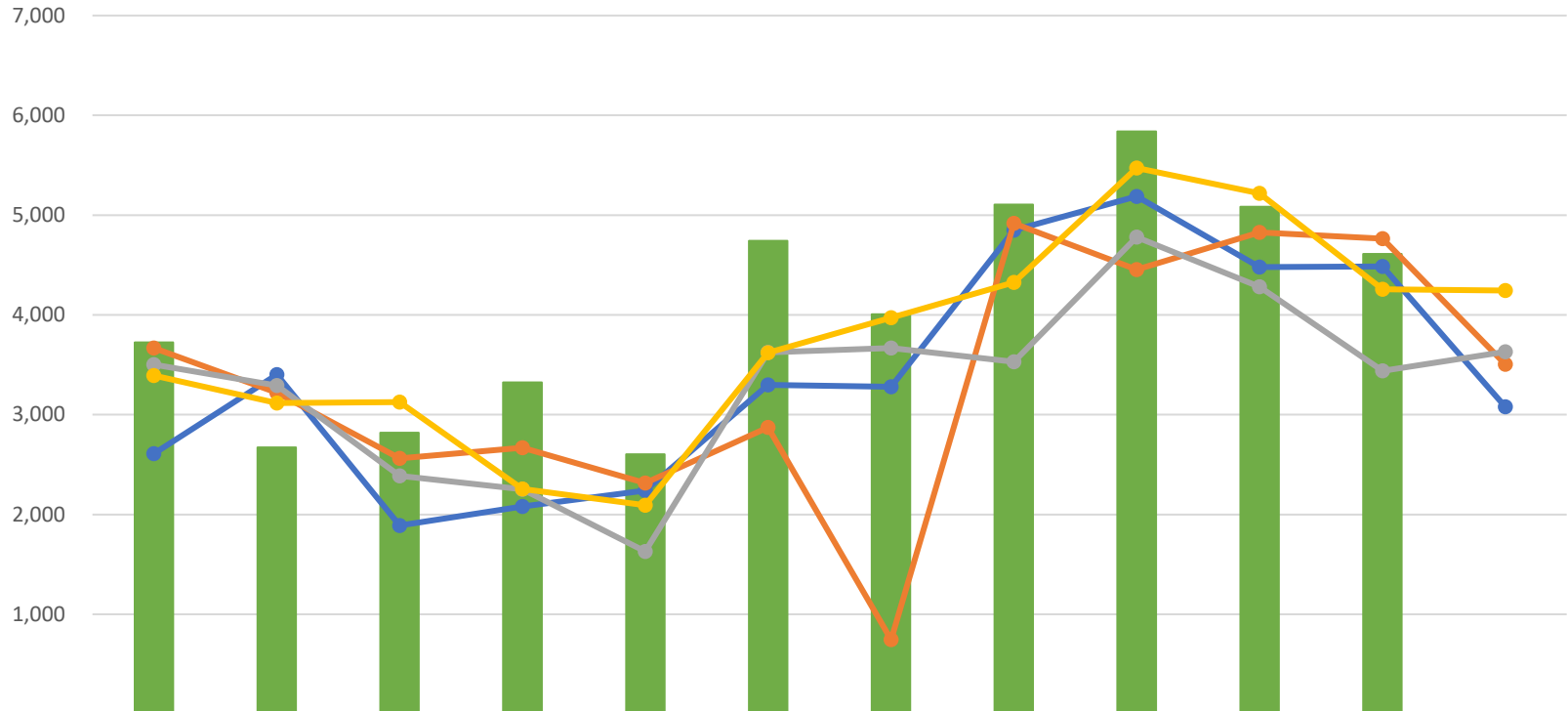
Operational performance

Based on YTD round played from 2019 and 2022, total rounds played for FY 23 is projected to be 48,640—approximately 8% higher than FY22's 45,095.

- Through the period, revenues per rounds played generated from charges for services and net merchandise sales totaled \$57.77, compared to \$56.38 in FY 2022.
- Through the period, rounds played totaled 44,529 compared to 40,851, this is an increase of 3,678 or 8.3%.
- Through the period, overall operating expenses per rounds played totaled \$53.07, compared to \$51.94 in FY22.
- The net operational income per visitor totals \$4.70 compared to \$4.44 in FY22. This is an increase of \$0.26 or 5.86%.
- Overall operating revenues for the Cottonwood Creek Golf Course are projected to recover 91.1% of expenses.



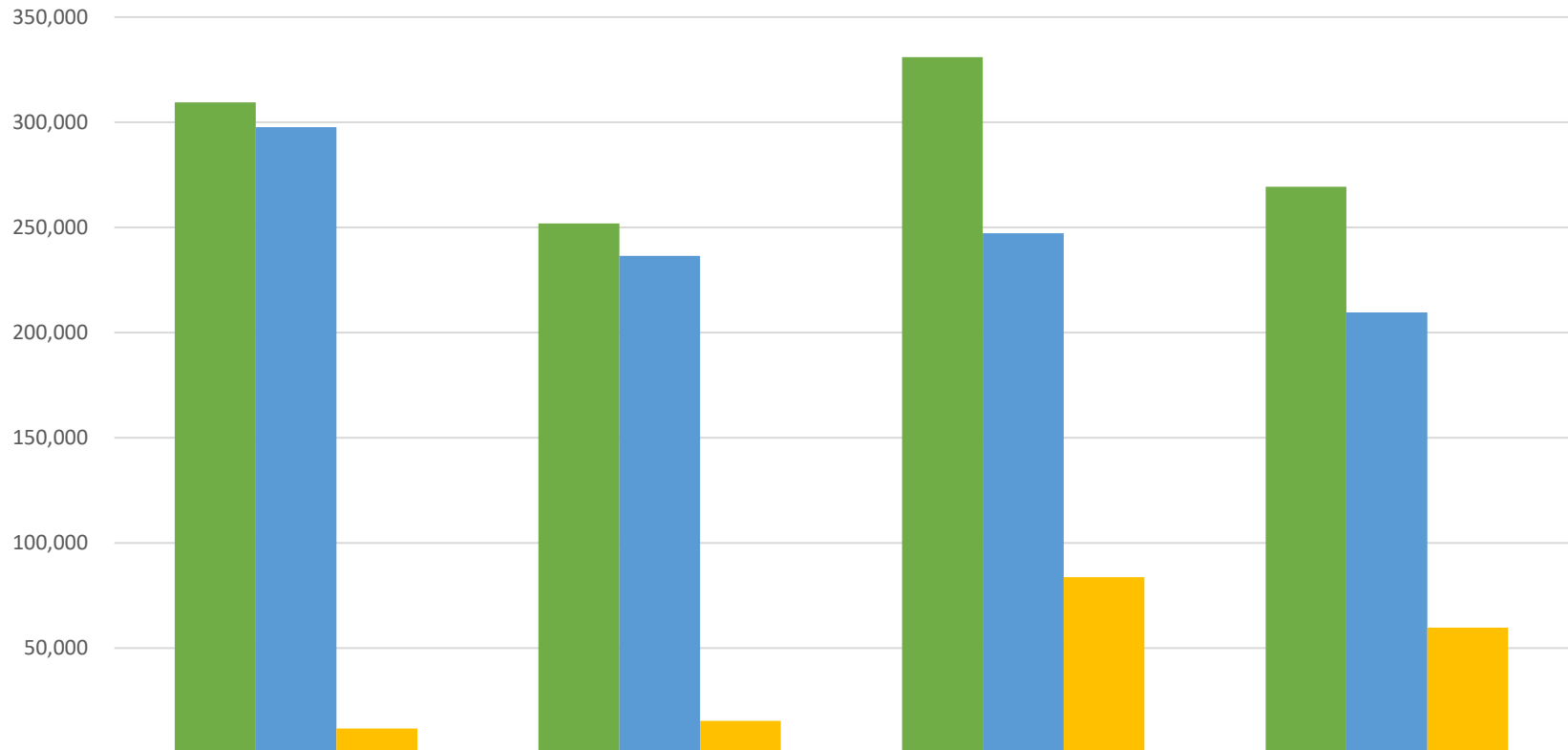
Cottonwood Creek Golf



	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	
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



Cottonwood Golf Fund				
August				
	2023	2022	2023	2022
■ Actuals	309,413	251,858	330,924	269,337
■ Budget	297,721	236,536	247,211	209,619
■ Variance	11,692	15,322	83,714	59,718



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	5,820,466	1,542,214	79.1%	5,710,258	5,018,828	801,638	16.0%	6,749,123	(928,658)	-13.8%	6,349,599
Interest on Investments	6,000	127,736	(121,736)	2128.9%	2,000	8,879	118,857	1338.7%	5,500	122,236	2222.5%	130,000
Licenses and Permits	-	105,468	(105,468)	0.0%	-	-	105,468	0.0%	-	105,468	0.0%	115,056
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	7,368,680	6,053,669	1,315,011	82.2%	5,712,258	5,027,706	1,025,963	20.4%	6,754,623	(700,954)	-10.4%	6,594,655
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	6,053,669	1,315,011	82.2%	5,712,258	5,027,706	1,025,963	20.4%	6,754,623	(700,954)	-10.4%	6,594,655
Expenses												
Operating												
Purchased Professional Technical Services	1,531,071	1,531,914	(843)	100.1%	963,800	209,405	1,322,509	631.6%	1,403,482	128,432	9.2%	1,671,179
Salaries and Wages	1,657,522	1,137,326	520,196	68.6%	663,383	542,540	594,786	109.6%	1,498,145	(360,819)	-24.1%	1,258,318
Employee Benefits	415,870	390,256	25,614	93.8%	229,874	175,940	214,315	121.8%	376,180	14,076	3.7%	429,941
Supplies	392,380	89,840	302,540	22.9%	41,222	15,608	74,232	475.6%	359,682	(269,842)	-75.0%	98,007
Purchased Property Services	54,460	55,367	(907)	101.7%	3,500	11,217	44,150	393.6%	49,922	5,445	10.9%	60,400
Other Purchased Services	152,556	42,914	109,642	28.1%	104,855	24,791	18,123	73.1%	139,843	(96,929)	-69.3%	46,815
Maintenance	219,458	24,457	195,001	11.1%	204,711	31,435	(6,978)	-22.2%	201,170	(176,712)	-87.8%	26,681
Other	265,738	7,869	257,869	3.0%	250,000	-	7,869	0.0%	243,593	(235,724)	-96.8%	8,584
Operating Total	4,689,054	3,279,942	1,409,112	69.9%	2,461,345	1,010,936	2,269,006	224.4%	4,272,015	(992,073)	-23.2%	3,599,925
Non-Operating												
Interdepartmental Billing	1,328,338	1,217,635	110,703	91.7%	2,034,321	1,635,628	(417,993)	-25.6%	1,217,643	(8)	0.0%	1,328,338
Transfers Out - Debt Service	784,513	784,505	8	100.0%	705,000	-	784,505	0.0%	719,137	65,368	9.1%	784,513
Capital Expenditures	1,002,609	728,690	273,919		734,400	218,613	510,077	233.3%	919,058	(190,368)	-20.7%	1,002,609
Non-Operating Total	3,115,460	2,730,830	384,629		3,473,721	1,854,241	876,590	47.3%	2,855,838	(125,008)	-4.4%	3,115,460
Expenses Total	7,804,514	6,010,772	1,793,742	77.0%	5,935,066	2,865,177	3,145,595	109.8%	7,127,853	(1,117,081)	-15.7%	6,715,385
Revenues Over (Under) Expenses	(435,834)	42,897	(478,731)		(222,808)	2,162,529	(2,119,632)		(373,230)	416,127		(120,730)



Revenues for the Drainage Fund are budgeted at \$7.4M for the 2023 fiscal year. The fund has collected \$6M through the period. This is a decrease of \$701K compared to the same period last year. Charges for Services increased by \$802K from this time last year but is \$929K less than the monthly budget due to not billing for all of the estimated equivalent residential units (ERUs) within the City.

Operating revenues through the period totaled \$6M, which is a decrease of \$701K through the same period last year. Charges for Services is the largest source of revenue for the Drainage Fund. The fund has budgeted \$7.4M, which is an increase from last year's budget of \$5M. The fund has collected \$5.8M, or 79.1% through the period.

The fund collected \$105K 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. Through the period, the fund has spent and encumbered \$6M which is \$1.1M below the YTD monthly budget due to decreased personnel, supply, maintenance, and other costs.

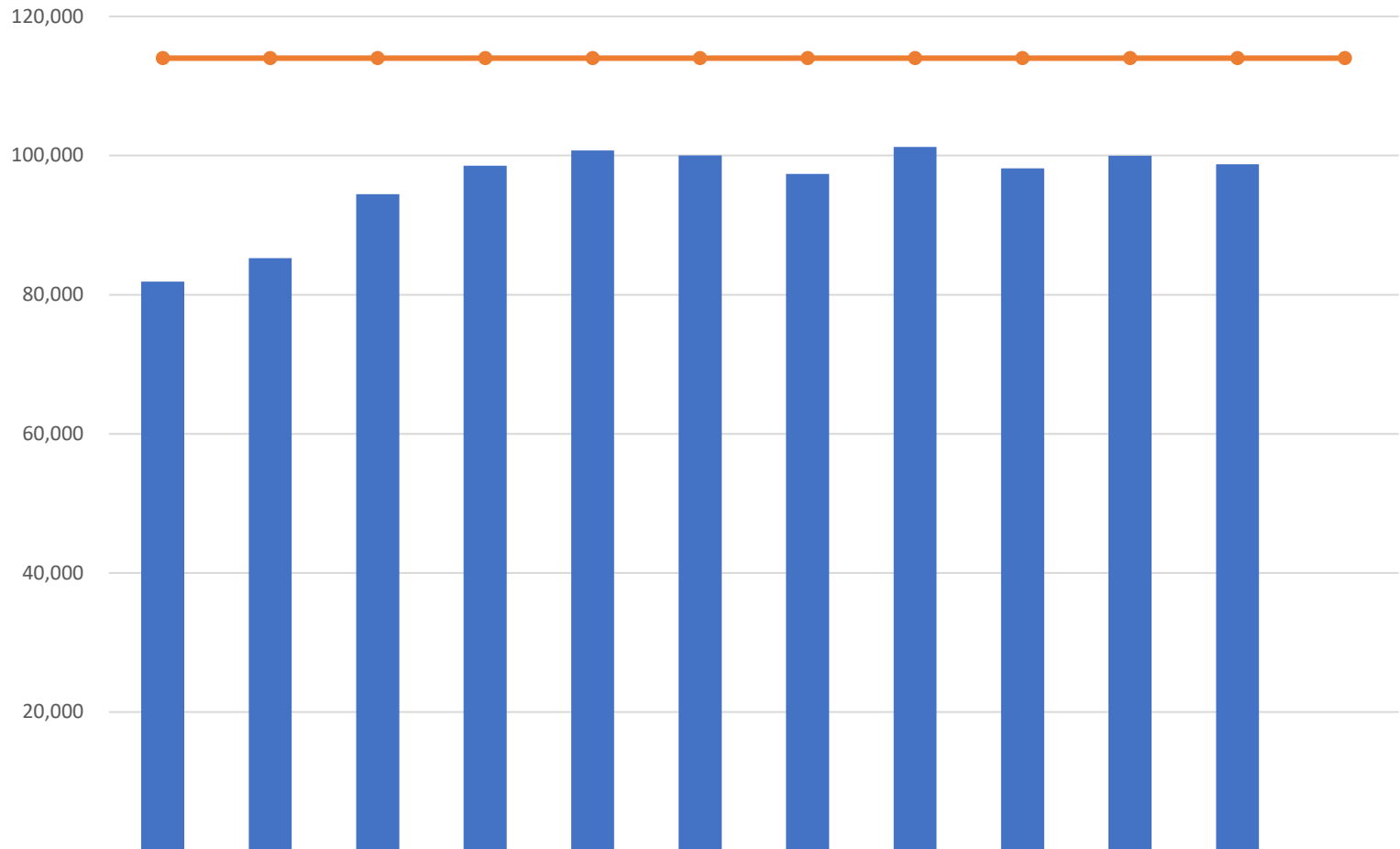
Expenses for the Drainage Fund are budgeted at \$7.8M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$6M which is \$1.1M below the YTD monthly budget due to decreased personnel, supply, maintenance, and other costs.

The top three operational expenses are:

- Purchased Professional Technical Services, the largest expense category in the Drainage Fund, totaled \$1.5M, which is an increase of about \$1.3M compared to last year. This category is over the monthly year to date budgeted amount of \$1.4M by \$128K or 9.2% due to an increase in spending for outsourced services.
- Salaries and Wages totaled \$1.1M, which is an increase of \$595K compared to last year. This category is under the monthly year to date budgeted amount of \$1.5 by \$361K or 24.1% due to vacant job positions.
- Employee benefits, the third largest expense, totaled \$390K which is an increase of \$214K compared to last year. This category is over the monthly year to date budgeted amount of \$376K by \$14K or 3.7% due to increased workers compensation expenses.



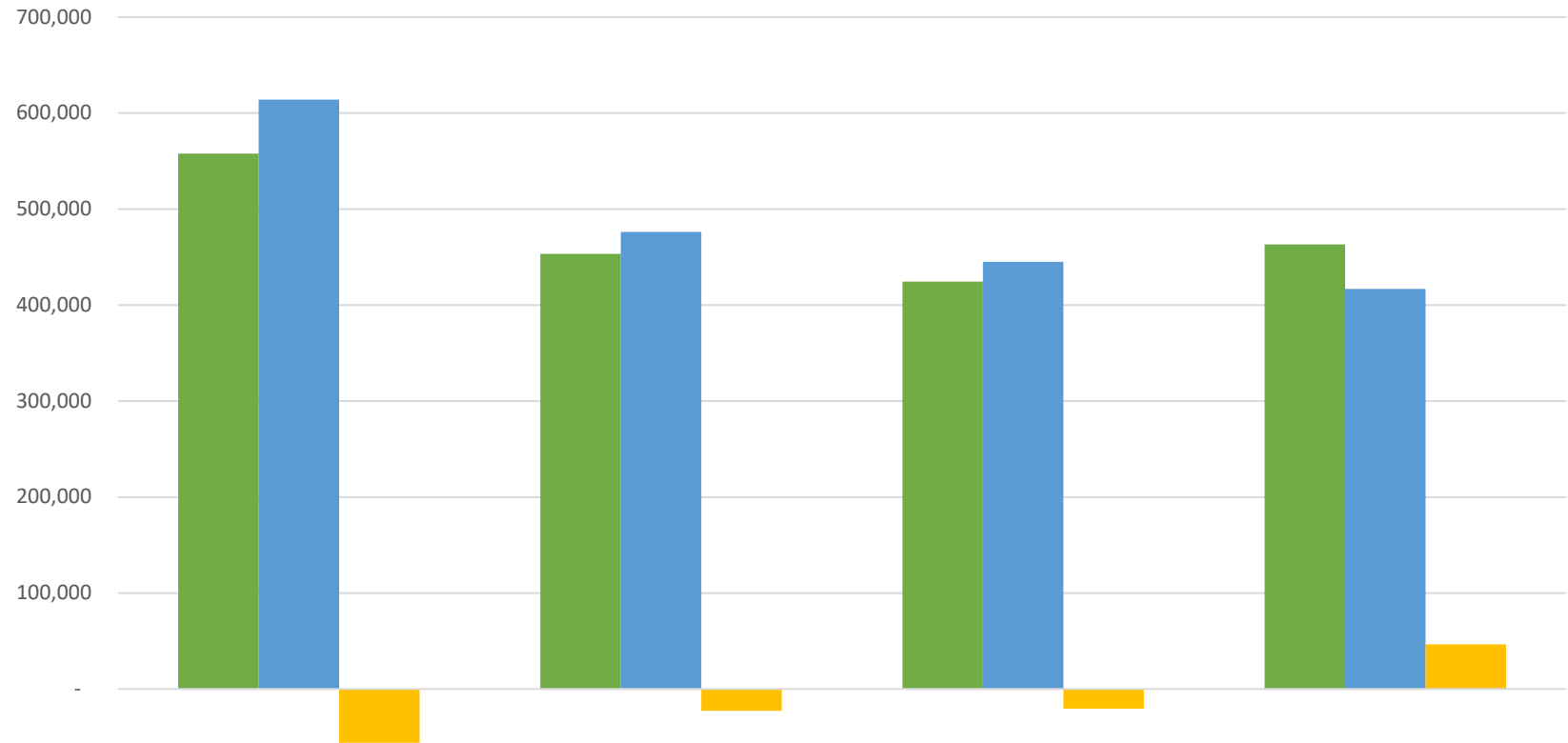
ERUs Actuals vs. ERUs Budget



	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	
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	557,879	453,137	424,489	463,228
■ Budget	614,032	476,002	445,114	416,685
■ Variance	(56,153)	(22,865)	(20,625)	46,543

Drainage Fund
August



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	565,036	261,471	68.4%	669,199	538,187	26,849	5.0%	757,631	(192,596)	-25.4%	587,485
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	5,627,540	5,690,824	(63,284)	101.1%	5,873,652	3,783,307	1,907,517	50.4%	5,158,578	532,246	10.3%	6,208,172
Other	2,169,042	1,481,000	688,042	68.3%	2,164,915	1,936,376	(455,376)	-23.5%	1,988,289	(507,289)	-25.5%	1,615,636
Operating Total	8,623,089	7,736,860	886,229	89.7%	8,707,766	6,257,870	1,478,990	23.6%	7,904,498	(167,639)	-2.1%	8,411,293
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	701,728	-	701,728	0.0%	701,728	-	-	0.0%	643,251	(643,251)	-100.0%	701,728
Non-Operating Total	701,728	-	701,728	0.0%	701,728	-	-	0.0%	643,251	(643,251)	-100.0%	701,728
Revenues Total	9,324,817	7,736,860	1,587,957	83.0%	9,409,494	6,257,870	1,478,990	23.6%	8,547,749	(810,889)	-9.5%	9,113,021
Expenses												
Operating												
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Employee Benefits	982,339	727,722	254,617	74.1%	861,990	757,275	(29,553)	-3.9%	889,753	(162,031)	-18.2%	800,467
Maintenance	730,322	593,115	137,207	81.2%	787,258	457,459	135,656	29.7%	669,462	(76,347)	-11.4%	660,667
Other	3,535	2,497	1,038	70.6%	3,535	2,591	(93)	-3.6%	3,240	(743)	-22.9%	2,724
Other Purchased Services	604,198	676,814	(72,616)	112.0%	581,566	469,295	207,519	44.2%	553,848	122,966	22.2%	738,342
Purchased Professional Technical Services	689,081	660,205	28,876	95.8%	574,474	585,642	74,563	12.7%	631,658	28,547	4.5%	720,223
Purchased Property Services	33,808	23,237	10,571	68.7%	28,555	23,579	(342)	-1.4%	30,991	(7,754)	-25.0%	25,349
Salaries and Wages	3,546,375	2,813,209	733,166	79.3%	3,488,277	2,622,916	190,293	7.3%	3,205,442	(392,232)	-12.2%	3,112,487
Supplies	1,119,143	914,966	204,177	81.8%	1,373,646	831,502	83,464	10.0%	1,025,881	(110,915)	-10.8%	998,145
Operating Total	7,708,800	6,411,765	1,297,036	83.2%	7,699,301	5,750,258	661,506	11.5%	7,010,273	(598,509)	-8.5%	7,058,405
Non-Operating												
Capital Expenditures	2,111,881	1,071,664	1,040,217		1,213,424	-	1,071,664	0.0%	1,935,891	(864,227)	-44.6%	1,092,621
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	481,427	441,308	40,119	91.7%	553,759	507,612	(66,304)	-13.1%	441,308	0	0.0%	481,427
Non-Operating Total	2,593,308	1,512,972	1,080,336		1,767,183	507,612	1,005,360	198.1%	2,377,199	(864,227)	-36.4%	1,574,048
Expenses Total	10,302,108	7,924,737	2,377,371	76.9%	9,466,484	6,257,871	1,666,866	26.6%	9,387,472	(1,462,735)	-15.6%	8,632,453
Revenues Over (Under) Expenses	(977,291)	(187,877)	(789,414)		(56,990)	(1)	(187,876)		(839,723)	651,846		480,569



Revenues for the Waco Transit System are budgeted at \$9.3M for the 2023 fiscal year. Through the period, the department has received \$7.7M which is \$812K or 9.5% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$9.1M in FY23, which is 97.7% of the FY23 Budget.

Expenses for Waco Transit System are budgeted at \$10.3M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$7.9M which is \$1.5M or 15.6% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$9.6M in FY23, which is 93.6% of the FY23 Budget.

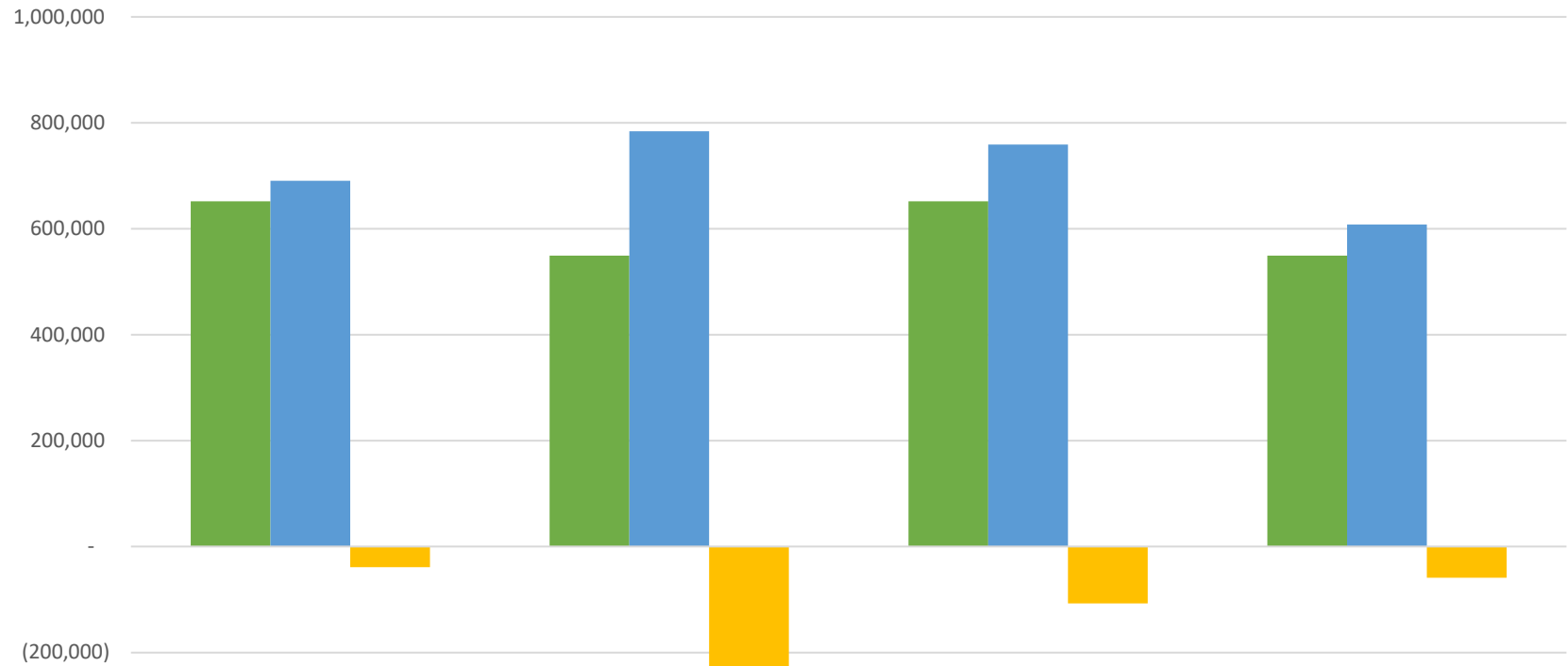
The three largest operational expenses for the period were:

- Salaries and Wages which totaled \$2.8M, an increase of \$190K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$3.2MK by \$392K or 12.2%. This is primarily due to vacancies.
- Employee Benefits which totaled \$728K, a decrease of \$30K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$890K by \$162K or 18.2%. This is primarily due to vacancies.
- Supplies totaled \$915K, an increase of \$83K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$1.0M by \$111K or 10.8%, due to savings on fuel costs.

Cost Recovery for Waco Transit Fund absent grants is projected to be 25.6%.



Monthly Actuals vs. Monthly Budget

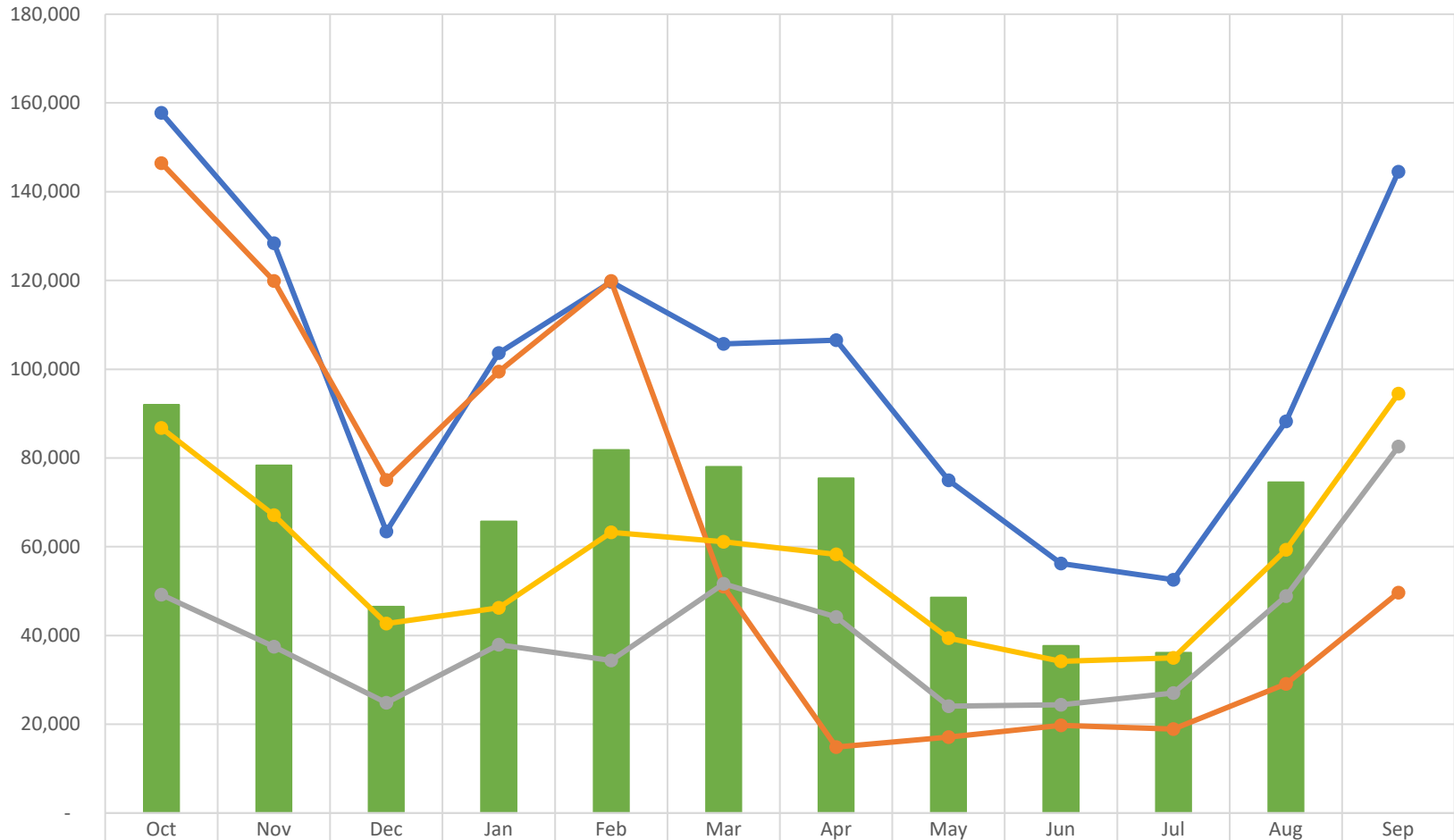


	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	652,085	549,341	652,084	549,341
■ Budget	690,817	784,093	759,201	608,003
■ Variance	(38,732)	(234,752)	(107,117)	(58,662)

Waco Transit System
August



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	
● 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	4,952,159	577,223	89.6%	4,675,119	4,458,191	493,968	11.1%	5,068,600	(116,441)	-2.3%	5,529,382
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	75,000	398,407	(323,407)	531.2%	9,000	44,646	353,761	792.4%	68,750	329,657	479.5%	434,625
Other	354,000	27,610	326,390	7.8%	100,000	-	27,610	0.0%	324,500	(296,890)	-91.5%	30,120
Operating Total	5,958,382	5,378,175	580,207	90.3%	4,784,119	4,502,837	875,338	19.4%	5,461,850	(83,675)	-1.5%	5,994,127
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	5,958,382	5,378,175	580,207	90.3%	4,784,119	4,502,837	875,338	19.4%	5,461,850	(83,675)	-1.5%	5,994,127
Expenses												
Operating												
Salaries and Wages	303,029	63,923	239,106	21.1%	122,969	102,484	(38,561)	-37.6%	273,892	(209,969)	-76.7%	70,723
Employee Benefits	101,311	20,943	80,368	20.7%	43,613	36,684	(15,741)	-42.9%	91,578	(70,636)	-77.1%	23,075
Maintenance	126,150	56,305	69,845	44.6%	173,001	37,787	18,518	49.0%	115,638	(59,333)	-51.3%	61,424
Purchased Professional Technical Services	981,493	540,361	441,131	55.1%	1,011,020	379,751	160,611	42.3%	899,701	(359,340)	-39.9%	589,485
Supplies	6,694	1,753	4,941	26.2%	8,504	2,807	(1,054)	-37.5%	6,136	(4,383)	-71.4%	1,912
Other Purchased Services	1,962,201	1,903,839	58,362	97.0%	1,709,221	1,613,917	289,921	18.0%	1,798,684	105,154	5.8%	2,076,915
Other	2,203,130	1,932,212	270,918	87.7%	2,704,652	1,539,362	392,849	25.5%	2,019,536	(87,324)	-4.3%	2,107,867
Operating Total	5,684,008	4,519,335	1,164,672	79.5%	5,772,980	3,712,792	806,543	21.7%	5,205,165	(685,830)	-13.2%	4,931,401
Non-Operating												
Transfers Out	-	-	-	0.0%	728,634	667,915	(667,915)	-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%	-
Non-Operating Total	-	-	-	0.0%	728,634	667,915	(667,915)	-100.0%	-	-	0.0%	-
Expenses Total	5,684,008	4,519,335	1,164,672	79.5%	6,501,614	4,380,706	138,629	3.2%	5,205,165	(685,830)	-13.2%	4,931,401

Revenues for the Risk Management - Insurance & Occupational Health are budgeted at \$6M for the 2023 fiscal year. Through the period, the department has received \$5.4M which is \$84K or 1.5% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$6M in FY23, which is 100.6% of the FY23 Budget.

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



- Interest on Investment revenues is \$398K through the period, which is \$330K or 479.5% over the FY23 YTD Monthly Budget. Interest on Investments revenues are projected to be \$435K at year-end, which is \$360K or 479.5% over the FY23 Budget. This is primarily due to increases in interest rates and reversing the fair value adjustment from the prior year.
- Other revenues are \$27.6K through the period, which is \$297K or 91.5% under the FY23 YTD Monthly Budget. Other revenues are projected to be \$30K at year-end, which is \$324K or 91.5% under the FY23 Budget. This is primarily due to less than expected insurance subrogation revenues through the period 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. Through the period, the department has spent and encumbered \$4.5M which is \$686K or 13.2% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$4.9M in FY23, which is 86.8% of the FY23 Budget.

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

- Salaries and Wages are \$64K through the period, which is \$210K or 76.7% under the FY23 YTD Monthly Budget. Salaries and Wages are projected to be \$71K at year end, which is \$232K or 76.7% under the FY23 Budget. This is primarily due to vacant positions across the department.
- Employee Benefits are \$21K through the period, which is \$71K or 77.1% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$23K at year-end, which is \$78K or 77.2% under the FY23 Budget. This is primarily due to vacant positions across the department. Health benefits are budgeted at a flat rate and paid only when a position is filled.
- Maintenance is \$56K through the period, which is \$59K or 51.3% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$61K at year end, which is \$65K or 51.3% under the FY23 Budget. This is primarily due to decreased vehicle maintenance.
- Purchased Professional Technical Services are \$540K through the period, which is \$359K or 39.9% under the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$589K at year end, which is \$398K or 39.9% under the FY23 Budget. This is primarily 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	216,967	31,073	87.5%	-	-	216,967	0.0%	224,190	(7,223)	-3.2%	240,049
Employee Benefits	64,933	68,104	(3,171)	104.9%	-	-	68,104	0.0%	58,697	9,408	16.0%	75,069
Maintenance	2,365	-	2,365	0.0%	-	-	-	0.0%	2,168	(2,168)	-100.0%	-
Purchased Professional Technical Services	29,571	27,714	1,857	93.7%	-	-	27,714	0.0%	27,107	608	2.2%	30,234
Supplies	2,155	5,544	(3,389)	257.2%	-	-	5,544	0.0%	1,975	3,568	180.6%	6,048
Other Purchased Services	10,780	2,855	7,925	26.5%	-	-	2,855	0.0%	9,882	(7,027)	-71.1%	3,114
Operating Total	357,844	321,184	36,660	89.8%	-	-	321,184	0.0%	324,018	(2,834)	-0.9%	354,514
Non-Operating												
Capital Expenditures	200,000	166,382	33,619	83.2%	-	-	166,382	0.0%	183,333	(16,952)	-9.2%	200,000
Non-Operating Total	200,000	166,382	33,619	83.2%	-	-	166,382	0.0%	183,333	(16,952)	-9.2%	200,000
Expenses Total	557,844	487,566	70,278	87.4%	-	-	487,566	0.0%	507,352	(19,786)	-3.9%	554,514

Expenses for Risk Management - Safety are budgeted at \$558K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$488K which is \$20K or 3.9% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$555K in FY23, which is 99.4% of 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	786,097	(31,097)	104.1%	150,541	419,967	366,130	87.2%	692,083	94,014	13.6%	857,561
Other	-	137,232	(137,232)	0.0%	259,080	69,115	68,117	98.6%	-	137,232	0.0%	149,708
Interest on Investments	18,000	65,756	(47,756)	365.3%	2,550	10,396	55,360	532.5%	16,500	49,256	298.5%	71,734
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	773,000	989,086	(216,086)	128.0%	412,171	499,478	489,608	98.0%	708,583	280,502	39.6%	1,079,003
Non-Operating												
Interdepartmental Billing	2,828,963	2,593,216	235,747	91.7%	3,269,418	2,996,967	(403,751)	-13.5%	2,593,216	0	0.0%	2,828,963
Transfers In	-	-	-	0.0%	512,422	511,137	(511,137)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	2,828,963	2,593,216	235,747	91.7%	3,781,840	3,508,104	(914,888)	-26.1%	2,593,216	0	0.0%	2,828,963
Revenues Total	3,601,963	3,582,302	19,661	99.5%	4,194,011	4,007,582	(425,281)	-10.6%	3,301,799	280,502	8.5%	3,907,966
Expenses												
Operating												
Salaries and Wages	916,193	1,737,674	(821,481)	189.7%	864,672	1,659,633	78,041	4.7%	803,918	933,756	116.2%	1,938,645
Purchased Professional Technical Services	2,005,943	1,596,260	409,683	79.6%	1,390,497	480,300	1,115,961	232.3%	1,838,781	(242,521)	-13.2%	1,741,375
Employee Benefits	975,529	624,536	350,993	64.0%	712,120	580,094	44,442	7.7%	881,970	(257,434)	-29.2%	688,027
Other	361,345	331,233	30,112	91.7%	612,952	555,935	(224,702)	-40.4%	331,233	(0)	0.0%	361,345
Supplies	234,469	146,085	88,384	62.3%	109,786	129,431	16,654	12.9%	214,930	(68,845)	-32.0%	159,366
Maintenance	36,794	128,630	(91,836)	349.6%	41,314	113,984	14,646	12.8%	33,728	94,902	281.4%	142,766
Other Purchased Services	137,739	109,083	28,656	79.2%	89,393	60,947	48,136	79.0%	126,260	(17,178)	-13.6%	119,000
Purchased Property Services	56,557	51,844	4,713	91.7%	52,611	48,227	3,617	7.5%	51,844	(0)	0.0%	56,557
Operating Total	4,724,569	4,725,346	(777)	100.0%	3,873,345	3,628,550	1,096,796	30.2%	4,282,665	442,681	10.3%	5,207,080
Non-Operating												
Capital Expenditures	511,927	529,102	(17,175)	103.4%	497,000	216,616	312,486	144.3%	469,266	59,835	12.8%	529,102
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	511,927	529,102	(17,175)		497,000	216,616	312,486	144.3%	469,266	59,835	12.8%	529,102
Expenses Total	5,236,496	5,254,447	(17,951)	100.3%	4,370,345	3,845,165	1,409,282	36.7%	4,751,931	502,516	10.6%	5,736,182
Revenues Over (Under) Expenses	(1,634,533)	(1,672,145)	37,613		(176,334)	162,417	(1,834,563)		(1,450,132)	(222,014)		(1,828,216)



Revenues for Engineering are budgeted at \$3.6M for the 2023 fiscal year. Through the period, the department has received \$3.6M which is \$280K or 8.5% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$3.9M, which is 108.5% of the FY23 Budget.

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

- Licenses and Permits is \$786K through the period, which is \$94K or 13.6% over the FY23 YTD Monthly Budget. Licenses and Permits is projected to be \$858K at year end, which is 113.6% of the FY23 Budget. This is due to an increase in concrete permits in comparison to the previous period.
- Interest on Investments is \$66K through the period, which is \$49K or 298.5% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$72K at year end, which is 398.5% of the FY23 Budget. This is due to reversing the fair value adjustment from last year as well as higher interest rates this year.

Expenses for Engineering are budgeted at \$5.2M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$5.3M which is \$503K or 10.6% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$5.7M in FY23, which is 109.47% of the FY23 Budget.

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

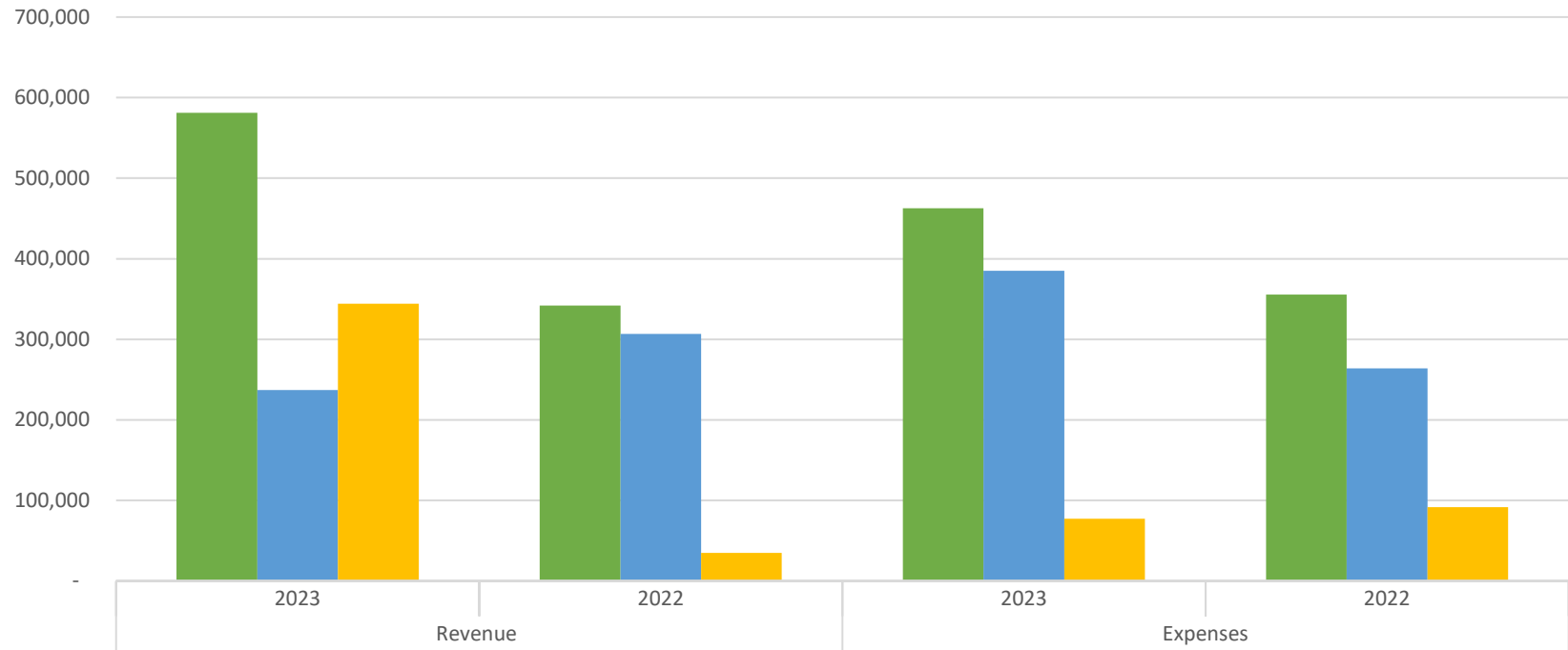
- Salaries and Wages are \$1.7M through the period, which is over the FY23 YTD Monthly Budget by \$934K or 116.2%. Salaries and Wages are projected to be \$1.9M at year end, which is \$1M or 111.6% over the FY23 Budget. A portion of Engineering salaries are charged to CIP projects, which should offset these figures. As of August 2023, only \$151K has been coded to project funds.
- Purchased Professional Technical Services are \$1.6M through the period, which is under the FY23 YTD Monthly Budget by \$243K or 13.2%. Purchased Professional Technical Services are projected to be \$1.7M at year end, which is \$265K or 13.2% under the FY23 Budget. This is due to reduced outsourced spending for capital projects.
- Employee Benefits are \$625K through the period, which is under the FY23 YTD Monthly Budget by \$257K or 29.2%. Employee Benefits are projected to be \$688K at year end, which is \$288K or 29.5% under the FY23 Budget. This is due to vacant job positions.
- Maintenance expenses are \$129K through the period, which is over the FY23 YTD Monthly Budget by \$95K or 281.4%. Maintenance expenses are projected to be \$139K at year end, which is \$103K or 279% over the FY23 Budget. This is due to an increase in spending for maintenance agreements.



- Supplies are \$146K through the period, which is under the FY23 YTD Monthly Budget by \$69K or 32.0%. Supplies are projected to be \$159K at year end, which is \$75K or 32% under the FY23 Budget. This is due to decreased spending among several line items, primarily software and fuel.
- Other Purchased Services are \$109K through the period, which is under the FY23 YTD Monthly Budget by \$17K or 13.6%. Other Purchased Services are projected to be \$119K at year end, which is \$19K or 13.6% under the FY23 Budget. This is due to very little spending for legal ads.
- Capital Expenditures are \$529K through the period, which is over the FY23 YTD Monthly Budget by \$60K or 12.8%. Capital Expenditures are projected to be \$529K at year end, which is \$17K or 3.4% over the FY23 Budget. This is due to increased costs for the purchase of vehicles.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	581,270	341,814	462,643	355,552
■ Budget	237,237	306,787	385,273	263,900
■ Variance	344,032	35,027	77,370	91,652

Engineering
August



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	13,972,889	2,714,713	83.7%	14,990,054	13,218,156	754,733	5.7%	15,252,485	(1,279,596)	-8.4%	16,319,813
Interest on Investments	45,000	157,105	(112,105)	349.1%	7,000	24,359	132,746	545.0%	41,250	115,855	280.9%	171,387
Other	132,000	-	132,000	0.0%	132,000	-	-	0.0%	121,000	(121,000)	-100.0%	-
Operating Total	16,864,602	14,129,994	2,734,608	83.8%	15,129,054	13,242,515	887,479	6.7%	15,414,735	(1,284,741)	-8.3%	16,491,200
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	14,129,994	2,734,608	83.8%	15,129,054	13,242,515	887,479	6.7%	15,414,735	(1,284,741)	-8.3%	16,491,200
Expenses												
Operating												
Salaries and Wages	76,854	56,587	20,267	73.6%	71,890	62,272	(5,686)	-9.1%	69,464	(12,878)	-18.5%	62,606
Employee Benefits	25,628	16,299	9,329	63.6%	24,188	20,556	(4,257)	-20.7%	23,166	(6,867)	-29.6%	17,980
Maintenance	14,000	550	13,450	3.9%	12,900	1,100	(550)	-50.0%	12,833	(12,283)	-95.7%	660
Purchased Professional Technical Services	1,420,791	771,582	649,209	54.3%	1,238,668	709,805	61,777	8.7%	1,302,392	(530,810)	-40.8%	841,726
Supplies	19,500	10,968	8,532	56.2%	19,300	13,309	(2,341)	-17.6%	17,875	(6,907)	-38.6%	11,965
Other Purchased Services	2,890	-	2,890	0.0%	2,880	1,665	(1,665)	-100.0%	2,649	(2,649)	-100.0%	-
Purchased Property Services	-	58	(58)	0.0%	4,000	1,489	(1,430)	-96.1%	-	58	0.0%	64
Other	15,299,094	16,221,341	(922,247)	106.0%	13,756,079	13,887,259	2,334,082	16.8%	14,024,170	2,197,171	15.7%	18,200,000
Operating Total	16,858,757	17,077,384	(218,627)	101.3%	15,129,905	14,697,455	2,379,930	16.2%	15,452,549	1,624,835	10.5%	19,135,000
Expenses Total	16,858,757	17,077,384	(218,627)	101.3%	15,129,905	14,697,455	2,379,930	16.2%	15,452,549	1,624,835	10.5%	19,135,000

Revenues for the Employee Health Insurance Fund are budgeted at \$16.9M for the 2023 fiscal year. Through the period, the department has received \$14.1M, which is \$1.3M or 8.3% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$16.5M in FY23, which is 97.8% of the FY23 Budget.

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

- Interest on Investments revenues are \$157K through the period, which is \$116K or 280.9% over the FY23 YTD Monthly Budget. Interest on Investments revenues are projected to be \$171K at year end, which is \$126K or 280.9% over the FY23 Budget. This is primarily due to higher interest rates and reversing the prior year fair market value adjustment.



- Other revenues are \$0 through the period, which is \$121K or 100% under the FY23 YTD Monthly Budget. Other revenues are projected to be \$0 at year end, 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.

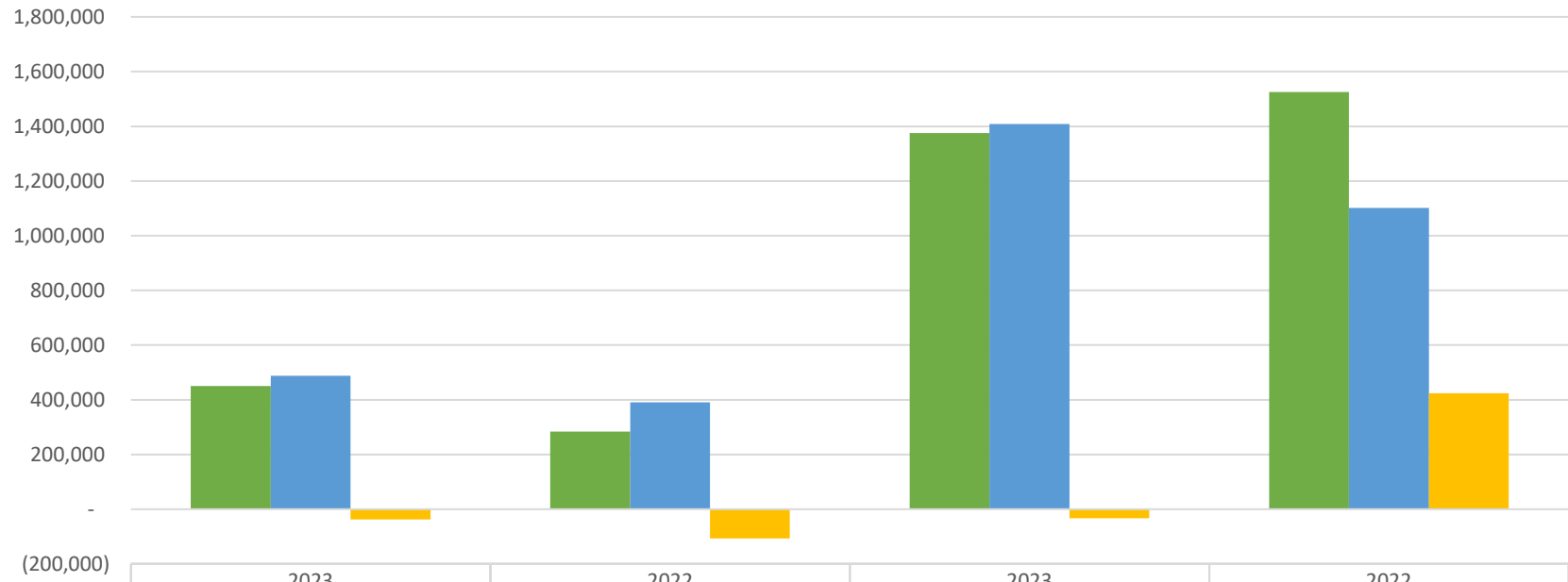
Expenses for Employee Health Insurance Fund are budgeted at \$16.9M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$17.1M, which \$1.6M or 10.5% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$19.1M in FY23, which is 113.5% of the FY23 Budget.

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

- Salaries and Wages are \$57K through the period, which is \$13K or 18.5% under the FY23 YTD Monthly Budget. Salaries and Wages are projected to be \$63K at year end, which is \$14K or 18.5% under the FY23 Budget. This is primarily due to vacant positions across the department.
- Purchased Professional Technical Services are \$772K through the period, which is \$531K or 40.8% under the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$842K at year end, which is \$579K or 40.8% under the FY23 Budget. This is primarily due to vacant positions across the City, and less use of consulting services.
- Other expenses, claims, are \$16.2M through the period, which is \$2.2M or 15.7% over the FY23 YTD Monthly Budget. Other expenses are projected to be \$18.2M at year end, which is \$2.9M or 19% over the FY23 Budget. This is due to an increase in medical claims this year.



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Health Insurance			
	August			
■ Actuals	450,414	283,329	1,374,798	1,525,387
■ Budget	488,179	390,328	1,407,869	1,101,575
■ Variance	(37,765)	(106,999)	(33,071)	423,812



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	6,925,332	766,579	90.0%	-	-	6,925,332	0.0%	7,050,918	(125,586)	-1.8%	7,691,911
Interest on Investments	2,000	501	1,499	25.0%	-	-	501	0.0%	1,833	(1,332)	-72.7%	546
Other	-	2,452	(2,452)	0.0%	-	-	2,452	0.0%	-	2,452	0.0%	2,675
Operating Total	7,693,911	6,928,285	765,626	90.0%	-	-	6,928,285	0.0%	7,052,752	(124,467)	-1.8%	7,695,132
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	6,928,285	765,626	90.0%	-	-	6,928,285	0.0%	7,052,752	(124,467)	-1.8%	7,695,132
Expenses												
Operating												
Salaries and Wages	2,360,811	2,113,826	246,985	89.5%	-	-	2,113,826	0.0%	2,133,810	(19,984)	-0.9%	2,338,701
Employee Benefits	840,386	682,484	157,902	81.2%	-	-	682,484	0.0%	759,656	(77,172)	-10.2%	751,882
Maintenance	2,714,554	2,055,669	658,885	75.7%	-	-	2,055,669	0.0%	2,488,341	(432,672)	-17.4%	2,103,787
Purchased Professional Technical Services	486,022	512,826	(26,804)	105.5%	-	-	512,826	0.0%	445,520	67,306	15.1%	512,826
Supplies	166,732	796,330	(629,598)	477.6%	-	-	796,330	0.0%	152,838	643,493	421.0%	868,724
Other Purchased Services	604,466	552,366	52,100	91.4%	-	-	552,366	0.0%	554,094	(1,728)	-0.3%	602,581
Purchased Property Services	-	1,001	(1,001)	0.0%	-	-	1,001	0.0%	-	1,001	0.0%	1,092
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Operating Total	7,172,971	6,714,503	458,468	93.6%	-	-	6,714,503	0.0%	6,534,259	180,244	2.8%	7,179,594
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%	488,363	(62,535)	-12.8%	425,828
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%	488,363	(62,535)	-12.8%	425,828
Expenses Total	7,705,731	7,140,331	565,400	92.7%	-	-	7,140,331	0.0%	7,022,622	117,709	1.7%	7,605,422

Revenues for Information Technology are budgeted at \$7.7M for the 2023 fiscal year. Through the period, the department has received \$6.9M which is \$124K or 1.8% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$7.7M, which is 100% of the FY23 Budget.



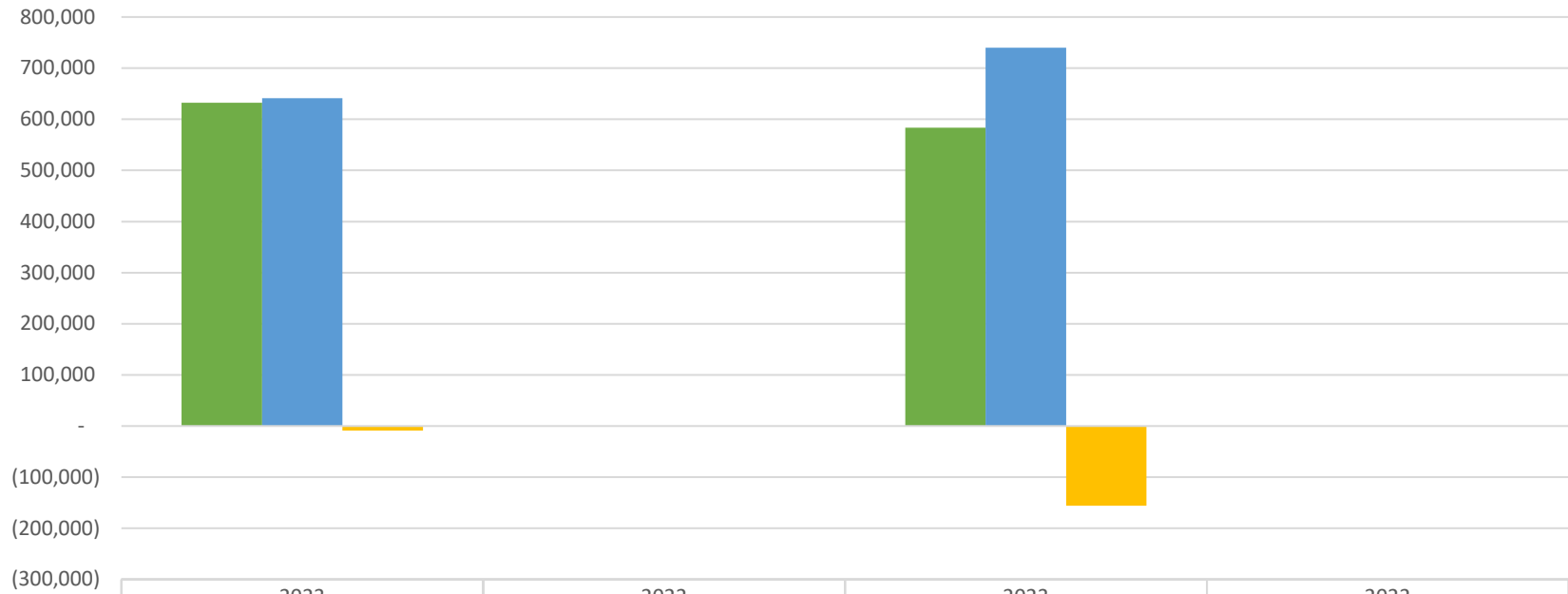
Expenses for Information Technology are budgeted at \$7.7M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$7.1M which is \$118K or 1.7% over the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$7.6M, which is 100% of the FY23 budget.

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

- Maintenance totaled \$2.1M through the period. This category is under the monthly year to date budgeted amount of \$2.5M by \$433K or 17.5%. Expenses are projected to be \$2.1M at year end, which is 77.5% 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 \$796K through the period. This category is over the monthly year to date budgeted amount of \$153K by \$643K or 421.0%. Expenses are projected to be \$869K at year end, which is 521.0%% of the FY23 Budget. Due to increased hardware and software requests from Departments above expectations.
- Purchased Professional Technical Services total \$513K through the period. This category is over the monthly year to date budgeted amount of \$446K by \$67K or 15.1%. Expenses are projected to be \$513K at year end, which is 115.1% of the FY23 Budget. Due to after action items to prepare for future emergencies that required additional software purchases.



Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Information Technology			
	August			
■ Actuals	632,168	-	583,726	-
■ Budget	641,134	-	739,806	-
■ Variance	(8,965)	-	(156,081)	-



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	2,390,819	209,181	92.0%	2,000,000	1,819,093	571,726	31.4%	2,383,333	7,486	0.3%	2,600,000
Interest on Investments	2,000	7,202	(5,202)	360.1%	360	533	6,669	1250.6%	1,833	5,369	292.8%	7,857
Other	4,766	5,720	(954)	120.0%	4,766	3,352	2,368	70.6%	4,369	1,351	30.9%	6,240
Operating Total	2,606,766	2,403,741	203,025	92.2%	2,005,126	1,822,979	580,762	31.9%	2,389,536	14,205	0.6%	2,614,097
Non-Operating												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	18,459	16,921	(16,921)	-100.0%	-	-	0.0%	-
Non-Operating Total	-	-	-	0.0%	18,459	16,921	(16,921)	-100.0%	-	-	0.0%	-
Revenues Total	2,606,766	2,403,741	203,025	92.2%	2,023,585	1,839,899	563,842	30.6%	2,389,536	14,205	0.6%	2,614,097
Expenses												
Operating												
Salaries and Wages	1,468,370	1,265,107	203,263	86.2%	1,249,690	958,245	306,862	32.0%	1,327,181	(62,074)	-4.7%	1,399,692
Employee Benefits	585,928	484,444	101,484	82.7%	529,052	412,894	71,550	17.3%	530,121	(45,678)	-8.6%	533,387
Maintenance	48,694	38,875	9,819	79.8%	59,047	45,154	(6,278)	-13.9%	44,636	(5,761)	-12.9%	42,409
Purchased Professional Technical Services	153,108	174,492	(21,384)	114.0%	97,188	49,129	125,362	255.2%	140,349	34,143	24.3%	337,409
Supplies	77,119	72,606	4,513	94.1%	61,306	57,459	15,147	26.4%	70,692	1,914	2.7%	79,207
Other Purchased Services	35,164	31,481	3,683	89.5%	37,913	33,881	(2,400)	-7.1%	32,234	(752)	-2.3%	34,343
Purchased Property Services	13,998	15,627	(1,629)	111.6%	7,069	8,755	6,873	78.5%	12,832	2,796	21.8%	17,048
Other	289,197	265,097	24,100	91.7%	367,549	336,920	(71,823)	-21.3%	265,097	-	0.0%	289,197
Operating Total	2,671,577	2,347,729	323,848	87.9%	2,408,814	1,902,437	445,292	23.4%	2,423,141	(75,412)	-3.1%	2,732,692
Non-Operating												
Capital Expenditures	11,956	26,083	(14,127)	218.2%	25,989	10,989	15,094	137.4%	10,960	15,123	138.0%	26,083
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Non-Operating Total	11,956	26,083	(14,127)	218.2%	25,989	10,989	15,094	137.4%	10,960	15,123	138.0%	26,083
Expenses Total	2,683,533	2,373,812	309,721	88.5%	2,434,803	1,913,426	460,386	24.1%	2,434,101	(60,289)	-2.5%	2,758,775

Revenues for Fleet are budgeted at \$2.6M for the 2023 fiscal year. Through the period, the department has received \$2.4M which is \$14K or 0.6% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$2.6M, which is 100% of the FY23 Budget.

Expenses for Fleet are budgeted at \$2.7M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$2.4M which is \$60K or 2.5% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$2.8M in FY23, which is 102.8% of the FY23 Budget.

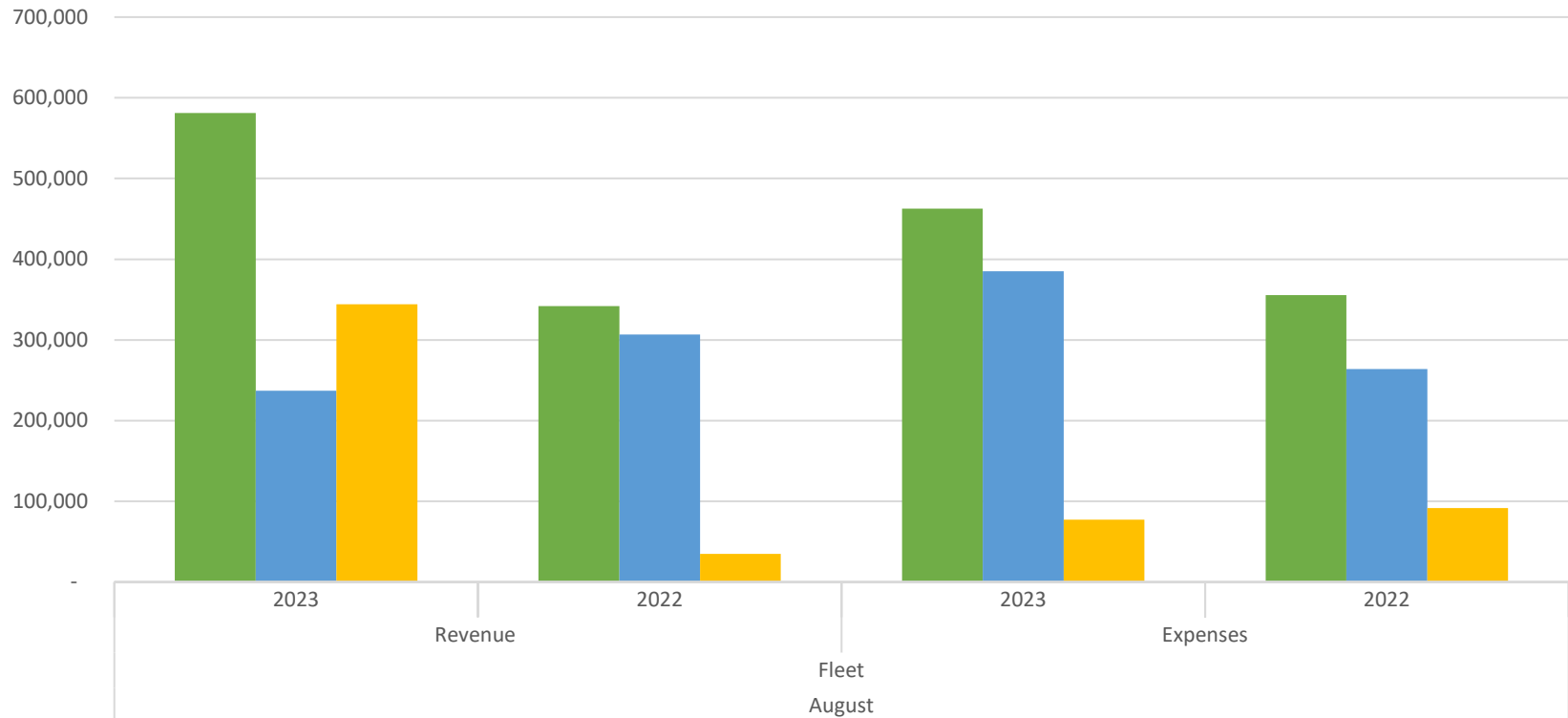
Significant variances (greater than 10% and \$10K) for expenses include:



- Purchased Professional Technical Services are \$174K through the period, which is over the FY23 YTD Monthly Budget by \$34K or 24.3%. Purchased Professional Technical Services are projected to be \$337K at year end, which is \$184K or 120.4% over the FY23 Budget. This is primarily due to the purchase of a fuel tank monitoring system and the fleet replacement study.
- Capital Expenditures are \$26K through the period, which is over the FY23 YTD Monthly Budget by \$16K or 138.0%. Capital Expenditures are projected to be \$26K at year end, which is \$14K or 118.2% over the FY23 Budget. This is due to the purchase of a transmission flush machine and an HVAC recovery machine.



Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	581,270	341,814	462,643	355,552
■ Budget	237,237	306,787	385,273	263,900
■ Variance	344,032	35,027	77,370	91,652

Fleet
August

