



# JULY FINANCIAL REPORT FISCAL YEAR 2023



City of Waco  
Fiscal Management Services

September 11, 2023

Honorable Mayor and Members of Council,

I respectfully submit this monthly financial report for the month ending July 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 \$172.9M. This is over the year-to-date budget of \$157.1M by \$15.7M or 10.0%. Revenues are \$13.6M or 8.5% higher compared to the same period of FY 22. The projection for FY 23 is \$192.6M, which is \$17.4M over the adopted budget, primarily due to Sales Tax (\$9.8M) and Interest on Investments (\$7.0M).
- Expenses through the period totaled \$152.7M. This is under the year-to-date monthly budget of \$155.0M by \$2.3M or 1.5%. Expenses are \$15.3M or 11.2% higher compared to the same period of FY 22 due to professional services, personnel costs, and capital expenditures and transfer out. The projection for FY 23 is \$187.8M, which is \$3.9M under the adopted budget.
- Based on FY 23 projections, the utilization (drawdown) of fund balance of \$16.5 million will not occur. Instead fund balance is projected to increase by \$4.8M.

Water Fund Highlights:

- Revenues through the period totaled \$51.5M. This is over the year-to-date budget of \$48.3M by \$3.2M or 6.7%. Charges for service is \$1.4M or 3.2% over budget through the period. Revenues are \$2.7M or 5.6% higher compared to the same period of FY 22. The projection for FY 23 is \$66.1M, which is \$3.4M over the adopted budget, mostly due to interest on investments.
- Expenses through the period totaled \$57.4M. This is over the year-to-date budget of \$56.4M by \$1.0M or 1.8%. This is primarily a result of increases in professional services, supplies. Expenses are \$6.4M or 12.5% higher as compared to the same period of FY 22 a result of encumbering funds for supply purchases throughout the year, increased transfers out for cash CIP, personnel costs, and maintenance. Operating expenses are projected to be \$478K under budget. The projection for FY 23 is \$63.4M, which is \$706K under 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 \$2.7M due to increased revenue from Charges for Service and interest earnings this year.



#### Wastewater Fund Highlights:

- Revenues through the period totaled \$37.2M. This is over the year-to-date budget of \$34.4M by \$2.8M or 8.0%. Revenues are \$2.8M or 8.2% higher through the period of FY 23 compared to the same period of FY 22. The projection for FY 23 is \$44.9M, which is \$3.5M over adopted budget due to increased charges for services and interest on investments.
- Expenses through the period totaled \$38.2M. This is under the year-to-date budget of \$39.1M by \$925K or 2.4%. Expenses are \$5.7M or 17.4% higher through the period compared to the same period of the last year, primarily a result of increased capital expenses, professional services, and other expenses - charges from WMARSS from increased activity. The projection for FY 23 is \$42.9M, which is \$1.5M under the adopted budget.
- Based on FY 23 projections, the planned utilization of working capital of \$3.1 million will not occur. Instead working capital is expected to increase by \$1.9M.

#### WMARSS Fund Highlights:

- Revenues through the period totaled \$14.0M. This is over the year-to-date budget of \$12.5M by \$1.5M or 12.0%. This increase is primarily due to charges for service being \$999K over the year-to-date monthly budget from increased flows. Revenues are \$4.2M or 42.2% higher in FY23 compared to FY22 through the same period. The projection for FY 23 is \$16.9M, which is \$1.9M over the adopted budget.
- Expenses through the period totaled \$11.8M. This is under the year-to-date budget of \$12.7M by \$896K or 7.0%. Expenses are \$2.4M or 24.9% higher as compared to the same period of FY 22. The projection for FY 23 is \$13.5M, which is \$1.6M under the adopted budget.
- Based on FY 23 projections, working capital is expected to rise by \$3.5M, this is primarily due to a \$1.9M increase in projected revenue which comes from additional revenue tied to interest on investments (\$575K) and Charges for Services (\$1.3M).

#### Solid Waste Fund Highlights:

- Revenues through the period totaled \$27.5M. This is over the year-to-date budget of \$22.7M by \$4.8M or 21.4%. This is primarily from increased revenues generated through the landfill, commercial and residential divisions. Landfill has collected an additional \$3.6M, commercial has collected \$295K and residential has collected an additional \$227K more than budget through the period. Revenues are \$4.9M or 21.9% higher compared to the same period of FY 22. The projection for FY 23 is \$32.9M, which is \$5.7M over the adopted budget.
- Expenses through the period totaled \$24.1M. This is over the year-to-date budget of \$23.6M by \$470K or 2.0%. Expenses are \$6.1M or 34.1% higher compared to the same period of FY 22. The projection for FY 23 is \$28.6M, which is \$234K 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 \$4.4M.



Airport Fund Highlights:

- Revenues through the period totaled \$9.9M. This is over the year-to-date budget of \$2.5M by \$7.4M or 300.6%, primarily due to an infusion of CARES Act Funding that is tied to the interfund loan and will be reallocated in future periods to support Grant and Capital Improvements Program Funds. Revenues are \$7.4M or 298.6% higher as compared to the same period of FY 22. The projection for FY 23 is \$3.1M, which is \$163K under the adopted budget.
- Expenses through the period totaled \$3.3M. This is over the year-to-date budget of \$3.0M by \$296K or 9.9%. This is primarily due to transfers out for capital projects and encumbrances for professional services. Expenses are \$703K or 27.2% higher compared to the same period of FY 22 due to encumbrances for professional services, maintenance activities, and interdepartmental billings (Aircraft Rescue and Fire Fighting Services). The projection for FY 23 is \$3.8M, which is \$185K over the adopted budget.
- Based on FY 23 projections, the planned drawdown of working capital of \$666K is projected to increase to \$687K.
- Cost Recovery is projected to be 82%.

Convention Services Fund Highlights:

- Revenues through the period totaled \$7.3M. This is over the year-to-date budget of \$5.3M by \$2.0M or 37.3%. Revenues are \$1.2M or 19.7% 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 \$9.1M, which is \$2.7M over the adopted budget.
- Expenses through the period totaled \$5.9M. This is under the year-to-date budget of \$6.2M by \$284K or 4.6%. This is primarily due to vacancies in the Fund and reduced building maintenance costs. Expenses are \$595K or 11.3% higher through this period as compared to the same period of FY 22. The projection for FY 23 is \$7.1M, which is \$468K 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 129.0%.



#### Texas Ranger Hall of Fame Fund Highlights:

- Revenues through the period totaled \$1.8M. This is over the year-to-date budget of \$1.6M by \$127K or 7.8%. Revenues are \$570K or 48.4% 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 \$141K more than budgeted.
- Expenses through the period totaled \$1.5M. This is under the year-to-date budget of \$1.8M by \$311K or 17.5%. Expenses are \$243K or 19.9% higher as compared to the same period of FY 22 primarily as a result of increased personnel costs and professional services. The projection for FY 23 is \$2.1M, which is \$118K under the adopted budget.
- Based on FY 23 projections, the planned utilization of working capital of \$245K will not occur and working capital is projected to increase by \$14K.
- Cost Recovery is projected to be 40.4%.

#### Zoo Fund Highlights:

- Revenues through the period totaled \$5.1M. This is under the year-to-date budget of \$5.4M by \$284K or 5.3%. This is due to decreased revenue received from net merchandise sales (\$445K) offset by interest on investments and intergovernmental revenues exceeding budget by \$153K. Revenues are \$46K or 0.9% higher as compared to the same period of FY 22, for the same reasons as noted above. The projection for FY 23 is \$7.5M, which is \$1.1K over the adopted budget, primarily due to a transfer in of funds from the General Fund to cover increased water and sewer charges because of improved metering.
- Expenses through the period totaled \$7.2M. This is over the year-to-date budget of \$6.8M by \$442K or 6.5%. This is due to purchased property services being over by \$995K, due to increased expenses for water/wastewater charges at the zoo due to improved metering. Expenses are \$2.2M or 43.9% higher as compared to the same period of FY 22. The projection for FY 23 is \$9.4M, which is \$1.1M over the adopted budget, primarily due to water and wastewater charges being higher than budget due to improved metering from newly installed meters.
- Based on FY 23 projections, the planned drawdown of working capital of \$1.92M projects to increase to \$1.94M.
- Cost Recovery is projected to be 43.0%.

#### Cottonwood Golf Fund Highlights:

- Revenues through the period totaled \$2.8M. This is over the year-to-date budget of \$2.5M by \$314K or 12.5%. Revenues are \$741K or 35.7% 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 \$3.4M, which is \$386K over the adopted budget.



- Expenses through the period totaled \$2.5M. This is over the year-to-date budget of \$2.4M by \$37K or 1.5%. Expenses are \$605K or 32.6% 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 \$3.4M, which is \$419K over the adopted budget.
- Based on FY 23 projections, the planned increase of working capital of \$59K is projected to decrease to \$26K.
- Cost Recovery is projected to be 85.9%.

Drainage Fund Highlights:

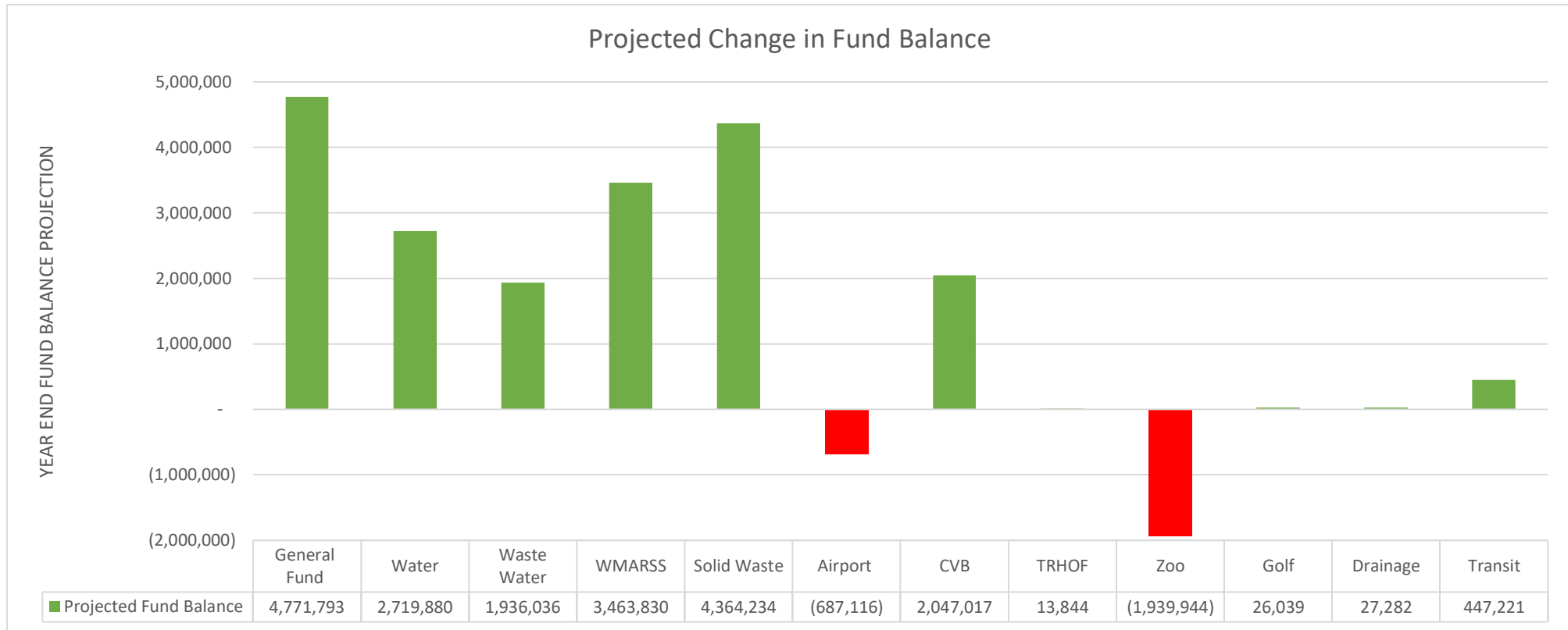
- Revenues through the period totaled \$5.5M. This is under the year-to-date budget of \$6.1M by \$645K or 10.5%. Revenues are \$921K or 20.1% higher than in the same period in FY 22, due to a rate increases of \$0.10 per equivalent residential unit (ERU) and interest on investments. The projection for FY 23 is \$6.6M, which is \$769K under the adopted budget.
- Expenses through the period totaled \$5.5M. This is under the year-to-date budget of \$6.5M by \$1.0M or 15.9%. Expenses are \$3.1M or 129.2% 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 \$6.6M which is \$1.2M under budget.
- Based on FY 23 projections, the planned drawdown of working capital of \$436K will not occur rather working capital projects to increase by \$27K.

Waco Transit System Fund Highlights:

- Revenues through the period totaled \$7.1M. This is under the year-to-date budget of \$7.8M by \$685K or 8.8%. Revenues are \$1.4M or 24.1% higher than in the same period in FY 22, due to additional state intergovernmental revenue. The projection for FY 23 is \$9.2M, which is \$109K under the adopted budget.
- Expenses through the period totaled \$7.4M. This is under the year-to-date budget of \$8.4M by \$984K or 11.7%. Expenses are \$1.7M or 29.7% higher as compared to the same period of FY22, primarily a result of increased capital expenses. The projection for FY 23 is \$8.8M which is \$1.5M 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 \$447K.
- Cost Recovery for Waco Transit Fund is absent grants is projected to be 25.7%.



**Projected Change in Fund Balance**



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

Respectfully,  
**Nicholas Sarpy**  
 Chief Financial Officer



General Fund												
	FY 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
<b>Revenues</b>												
<b>Operating</b>												
Property Tax	77,669,584	77,401,397	268,187	99.7%	73,750,834	72,429,314	4,972,083	6.9%	77,188,106	213,291	0.3%	77,697,584
Sales Tax	47,140,406	46,451,228	689,178	98.5%	43,600,094	43,977,747	2,473,481	5.6%	38,937,975	7,513,253	19.3%	55,707,447
Business and occupation Fees	9,640,987	8,788,485	852,502	91.2%	9,269,050	8,470,396	318,089	3.8%	8,034,156	754,330	9.4%	10,546,182
Taxes (PILOT)	5,905,216	4,921,013	984,203	83.3%	5,625,185	4,687,654	233,359	5.0%	4,921,013	(0)	0.0%	5,905,216
Business and occupation Fees (Enterprise Funds)	5,500,000	4,494,701	1,005,299	81.7%	4,907,565	4,276,549	218,152	5.1%	4,583,333	(88,632)	-1.9%	5,500,000
Other	4,371,442	2,361,192	2,010,250	54.0%	2,544,795	2,011,046	350,145	17.4%	3,471,201	(1,110,009)	-32.0%	2,833,952
Intergovernmental	2,744,899	3,003,615	(258,716)	109.4%	2,541,693	2,453,058	550,557	22.4%	2,287,416	716,199	31.3%	3,604,338
Licenses and Permits	2,729,917	2,630,539	99,378	96.4%	2,378,833	2,295,882	334,657	14.6%	2,274,931	355,608	15.6%	3,157,218
Charges for Services	1,950,223	1,636,995	313,228	83.9%	1,703,920	1,395,728	241,268	17.3%	1,625,186	11,810	0.7%	2,178,138
Fines	1,492,426	1,191,224	301,202	79.8%	1,569,425	1,230,900	(39,676)	-3.2%	1,243,688	(52,464)	-4.2%	1,461,481
Interest on Investments	1,245,000	7,356,595	(6,111,595)	590.9%	122,000	650,886	6,705,710	1030.2%	1,037,500	6,319,095	609.1%	8,827,914
Net Merchandise Sale	294,300	384,493	(90,193)	130.6%	117,766	337,965	46,527	13.8%	245,250	139,243	56.8%	461,391
Contributions	704,500	693,776	10,724	98.5%	75,616	664,124	29,651	4.5%	587,083	106,692	18.2%	832,531
<b>Operating Total</b>	<b>161,388,900</b>	<b>161,315,253</b>	<b>73,647</b>	<b>100.0%</b>	<b>148,206,776</b>	<b>144,881,249</b>	<b>16,434,005</b>	<b>11.3%</b>	<b>146,436,839</b>	<b>14,878,415</b>	<b>10.2%</b>	<b>178,713,393</b>
<b>Non-Operating</b>												
Interdepartmental Billing	3,478,064	2,926,922	551,142	84.2%	3,239,002	2,643,734	283,188	10.7%	2,145,557	781,365	36.4%	3,538,778
Indirect - Cost Allocation Overhead	10,223,730	8,570,655	1,653,075	83.8%	9,879,790	8,215,507	355,148	4.3%	8,519,775	50,880	0.6%	10,284,786
Transfers In	50,000	41,667	8,333	83.3%	3,530,000	3,521,667	(3,480,000)	-98.8%	41,667	0	0.0%	50,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>13,751,794</b>	<b>11,539,244</b>	<b>2,212,550</b>	<b>83.9%</b>	<b>16,648,792</b>	<b>14,380,908</b>	<b>(2,841,664)</b>	<b>-19.8%</b>	<b>10,706,999</b>	<b>832,245</b>	<b>7.8%</b>	<b>13,873,564</b>
<b>Revenues Total</b>	<b>175,140,694</b>	<b>172,854,497</b>	<b>2,286,197</b>	<b>98.7%</b>	<b>164,855,568</b>	<b>159,262,157</b>	<b>13,592,340</b>	<b>8.5%</b>	<b>157,143,837</b>	<b>15,710,660</b>	<b>10.0%</b>	<b>192,586,956</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	80,668,318	63,074,501	17,593,817	78.2%	75,455,324	58,652,338	4,422,163	7.5%	63,472,057	(397,556)	-0.6%	79,883,648
Employee Benefits	29,900,082	22,022,436	7,877,646	73.7%	27,534,300	20,748,454	1,273,982	6.1%	23,948,046	(1,925,610)	-8.0%	27,672,431
Maintenance	8,207,755	5,826,684	2,381,070	71.0%	11,107,722	7,729,713	(1,903,029)	-24.6%	6,839,796	(1,013,111)	-14.8%	6,760,644
Purchased Professional Technical Services	16,189,698	12,972,127	3,217,571	80.1%	10,652,012	6,880,900	6,091,228	88.5%	13,491,415	(519,288)	-3.8%	15,085,061
Supplies	9,879,620	8,422,197	1,457,424	85.2%	7,917,754	6,365,286	2,056,910	32.3%	8,233,017	189,180	2.3%	9,967,213
Other Purchased Services	4,456,253	3,533,721	922,532	79.3%	4,858,378	3,806,854	(273,133)	-7.2%	3,713,544	(179,823)	-4.8%	4,730,203
Contracts with Others	4,420,777	2,642,056	1,778,721	59.8%	3,467,848	2,081,268	560,788	26.9%	3,683,981	(1,041,924)	-28.3%	4,264,558
Purchased Property Services	1,652,498	1,213,358	439,140	73.4%	1,352,119	1,189,363	23,994	2.0%	1,377,082	(163,724)	-11.9%	1,447,420
Other	1,172,120	887,968	284,152	75.8%	971,336	739,968	148,000	20.0%	976,767	(88,799)	-9.1%	1,138,317
<b>Operating Total</b>	<b>156,547,121</b>	<b>120,595,048</b>	<b>35,952,074</b>	<b>77.0%</b>	<b>143,316,792</b>	<b>108,194,143</b>	<b>12,400,904</b>	<b>11.5%</b>	<b>125,735,704</b>	<b>(5,140,656)</b>	<b>-4.1%</b>	<b>150,949,497</b>
<b>Non-Operating</b>												
Transfers Out	15,287,646	13,356,601	1,931,045	87.4%	10,566,436	8,519,245	4,837,356	56.8%	12,739,705	616,896	4.8%	16,394,386
Transfers Out - Cash CIP	15,482,812	13,860,839	1,621,973	89.5%	19,800,000	19,800,000	(5,939,161)	-30.0%	12,902,343	958,496	7.4%	15,482,812
Capital Expenditures	4,352,433	4,928,654	(576,221)	113.2%	5,983,279	887,885	4,040,769	455.1%	3,627,028	1,301,626	35.9%	4,986,146
Interdepartmental Billing	2,324	278	2,047	11.9%	333	276	2	0.6%	1,937	(1,659)	-85.7%	2,324
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%	-
<b>Non-Operating Total</b>	<b>35,125,215</b>	<b>32,146,372</b>	<b>2,978,843</b>	<b>91.5%</b>	<b>36,350,048</b>	<b>29,207,406</b>	<b>2,938,966</b>	<b>10.1%</b>	<b>29,271,012</b>	<b>2,875,359</b>	<b>9.8%</b>	<b>36,865,667</b>
<b>Expenses Total</b>	<b>191,672,336</b>	<b>152,741,419</b>	<b>38,930,917</b>	<b>79.7%</b>	<b>179,666,840</b>	<b>137,401,549</b>	<b>15,339,870</b>	<b>11.2%</b>	<b>155,006,716</b>	<b>(2,265,297)</b>	<b>-1.5%</b>	<b>187,815,163</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(16,531,642)</b>	<b>20,113,078</b>	<b>(36,644,720)</b>		<b>(14,811,272)</b>	<b>21,860,608</b>	<b>(1,747,530)</b>		<b>2,137,121</b>	<b>17,975,957</b>		<b>4,771,793</b>

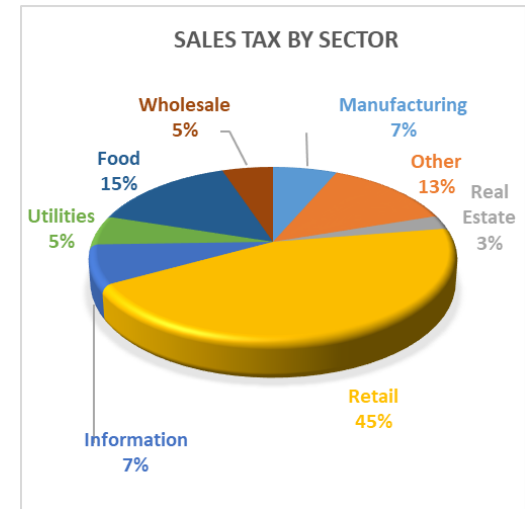




**Revenues** for the General Fund are budgeted at \$175.1M for the 2023 fiscal year. The city has collected \$172.8M through the period. This is an increase of \$13.6M compared to the same period last year. Property tax revenues increased by \$5.0M from this time last year. Sales tax increased \$2.5M over the prior year.

**Operating revenues** through the period totaled \$161.3M, which is an increase of \$16.4M 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 \$77.4M, or 99.7% 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 \$46.5M 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 growth although volatility has increased and growth rates on a year over year basis may not always exceed year over year growth in inflation. For example, August receipts (June Sales) increased by 1.25% over the prior year whereas year over year inflation came in at 3.0% a net real decline of 1.75%. This is something that the budget team will continue to monitor monthly and shows that real consumption may be starting to lag.



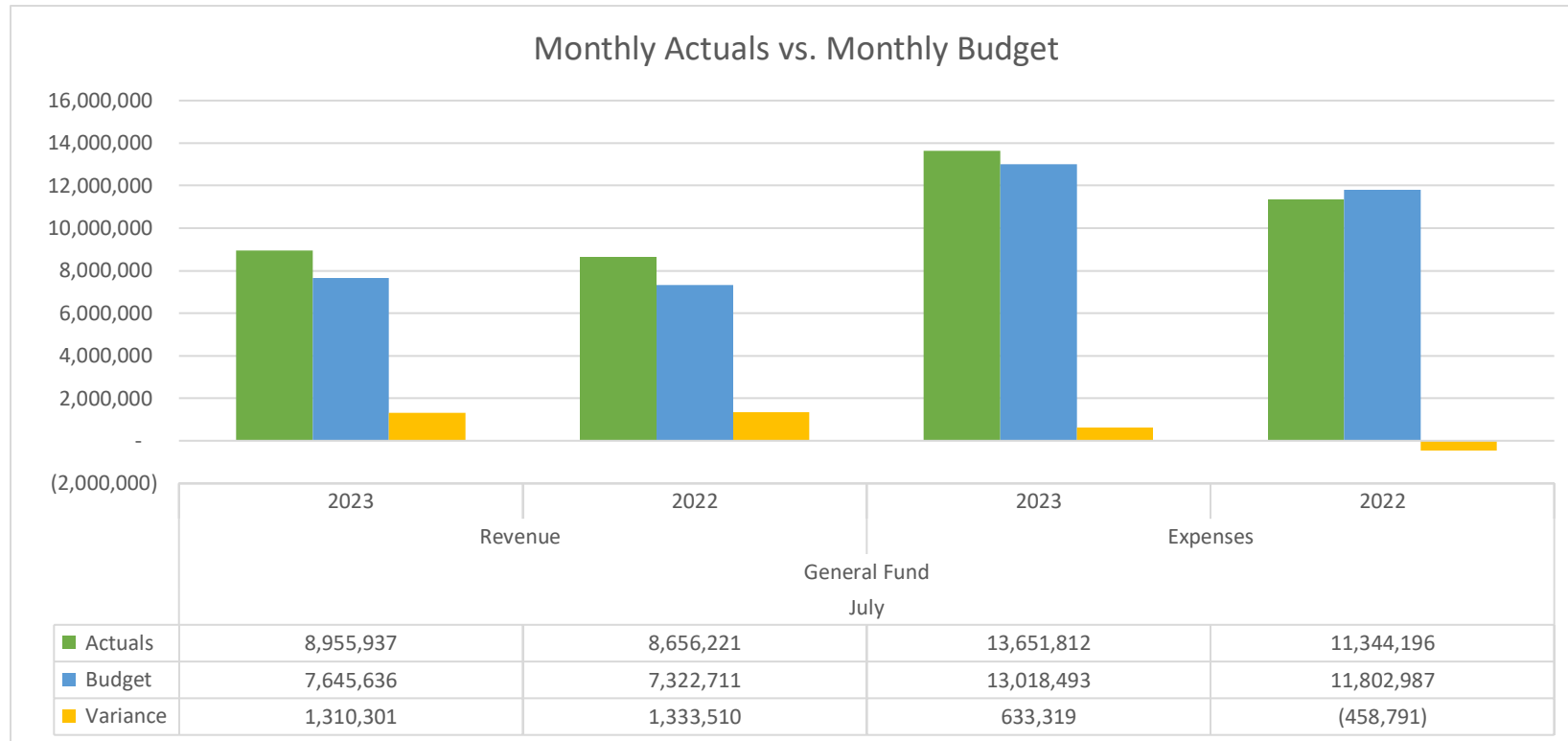
Property taxes and sales tax collection account for about 77% of budgeted operating revenues.

**Expenses** for the General Fund are budgeted at \$191.6M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$152.7M which is a \$15.3M 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 \$63.1M, which is an increase of about \$4.4M 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 \$63.5M by \$398K or 0.6% due to vacant positions across the fund.
- Employee Benefits totaled \$22.0M which is an increase of \$1.3M compared to last year. This category is under the monthly year to date budgeted amount of \$23.9M by \$1.9M 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 \$13.0M, which is an increase of \$6.1M compared to last year. This category is under the monthly year to date budgeted amount of \$13.5M by \$519K or 3.8% 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	2,707,500	1,833,776	873,724	67.7%	2,145,752	1,621,882	211,894	13.1%	2,134,760	(300,983)	-14.1%	2,325,765
Employee Benefits	688,726	458,198	230,528	66.5%	542,360	422,606	35,593	8.4%	549,137	(90,938)	-16.6%	574,310
Maintenance	-	10,054	(10,054)	0.0%	-	31,040	(20,986)	-67.6%	-	10,054	0.0%	12,065
Purchased Professional Technical Services	309,264	139,592	169,672	45.1%	302,696	354,183	(214,590)	-60.6%	257,720	(118,128)	-45.8%	163,511
Supplies	96,744	171,112	(74,368)	176.9%	113,337	165,346	5,767	3.5%	80,620	90,492	112.2%	205,335
Other Purchased Services	361,100	265,211	95,889	73.4%	510,755	405,585	(140,373)	-34.6%	300,917	(35,705)	-11.9%	318,575
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	40,770	24,847	15,923	60.9%	39,000	43,423	(18,576)	-42.8%	33,975	(9,128)	-26.9%	29,816
Other	218,329	79,711	138,618	36.5%	218,329	-	79,711	0.0%	181,941	(102,230)	-56.2%	213,329
<b>Operating Total</b>	<b>4,422,433</b>	<b>2,982,503</b>	<b>1,439,930</b>	<b>67.4%</b>	<b>3,872,229</b>	<b>3,044,064</b>	<b>(61,561)</b>	<b>-2.0%</b>	<b>3,539,069</b>	<b>(556,566)</b>	<b>-15.7%</b>	<b>3,842,706</b>
<b>Non-Operating</b>												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Expenses Total</b>	<b>4,422,433</b>	<b>2,982,503</b>	<b>1,439,930</b>	<b>67.4%</b>	<b>3,872,229</b>	<b>3,044,064</b>	<b>(61,561)</b>	<b>-2.0%</b>	<b>3,539,069</b>	<b>(556,566)</b>	<b>-15.7%</b>	<b>3,842,706</b>

**Expenses** for the Administrative Services department are budgeted at \$4.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$3.0M which is \$557K or 15.7% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$3.8M, which is 86.9% of the FY23 budget.

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

- Salaries and Wages totaled \$1.8M through the period. This category is under the monthly year to date budgeted amount of \$2.1M by \$301K or 14.1% due to vacant positions across the department. Expenses are projected to be \$2.3M at year end, which is 85.9% of the FY23 Budget.
- Employee Benefits totaled \$458K through the period. This category is under the monthly year to date budgeted amount of \$549K by \$91K or 16.6% due to vacant positions across the department. Expenses are projected to be \$574K at year end, which is 83.4% of the FY23 Budget.
- Other Purchased Services total \$265K through the period. This category is under the monthly year to date budgeted amount of \$301K by \$36K or 11.9%. Expenses are projected to be \$319K at year end, which is 88.2% of the FY23 Budget due to less spending for advertising and promotions.



- Supplies total \$171K through the period. This category is over the monthly year to date budgeted amount of \$81K by \$90K or 112.2%. Expenses are projected to be \$205K at year end, which is 212.2% of the FY23 Budget, due to increased costs from business lunches.
- Purchased Professional Technical Services total \$140K through the period. This category is under the monthly year to date budgeted amount of \$258K by \$118K or 45.8%. Expenses are projected to be \$164K at year end, which is 52.9% of the FY23 Budget.
- Other total \$80K through the period. This category is under the monthly year to date budgeted amount of \$182K by \$102K or 56.2%. Expenses are projected to be \$213K at year end, which is 97.7% of the FY23 Budget, due to lowering contingency costs.

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
<b>Revenues</b>												
<b>Operating</b>												
Other	500	150	350	30.0%	1,000	-	150	0.0%	417	(267)	-64.0%	180
<b>Operating Total</b>	<b>500</b>	<b>150</b>	<b>350</b>	<b>30.0%</b>	<b>1,000</b>	<b>-</b>	<b>150</b>	<b>0.0%</b>	<b>417</b>	<b>(267)</b>	<b>-64.0%</b>	<b>180</b>
<b>Revenues Total</b>	<b>500</b>	<b>150</b>	<b>350</b>	<b>30.0%</b>	<b>1,000</b>	<b>-</b>	<b>150</b>	<b>0.0%</b>	<b>417</b>	<b>(267)</b>	<b>-64.0%</b>	<b>180</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	428,577	337,522	91,055	78.8%	465,362	199,610	137,912	69.1%	337,916	(394)	-0.1%	428,077
Employee Benefits	130,232	101,973	28,259	78.3%	139,758	60,439	41,534	68.7%	104,119	(2,146)	-2.1%	129,321
Maintenance	-	170	(170)	0.0%	-	197	(27)	-13.7%	-	170	0.0%	204
Purchased Professional Technical Services	47,524	68,149	(20,625)	143.4%	539,356	215,164	(147,015)	-68.3%	39,604	28,545	72.1%	81,629
Supplies	31,555	42,928	(11,373)	136.0%	31,650	29,339	13,589	46.3%	26,296	16,632	63.3%	51,514
Other Purchased Services	34,602	36,848	(2,246)	106.5%	37,793	27,951	8,898	31.8%	28,835	8,013	27.8%	44,218
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%	44,550	21,440	48.1%	76,988
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>725,950</b>	<b>653,581</b>	<b>72,370</b>	<b>90.0%</b>	<b>1,217,069</b>	<b>546,181</b>	<b>107,399</b>	<b>19.7%</b>	<b>581,320</b>	<b>72,261</b>	<b>12.4%</b>	<b>811,951</b>
<b>Non-Operating</b>												
Capital Expenditures	-	-	-	0.0%	3,360,000	268,970	(268,970)	-100.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,360,000</b>	<b>268,970</b>	<b>(268,970)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Expenses Total</b>	<b>725,950</b>	<b>653,581</b>	<b>72,370</b>	<b>90.0%</b>	<b>4,577,069</b>	<b>815,151</b>	<b>(161,571)</b>	<b>-19.8%</b>	<b>581,320</b>	<b>72,261</b>	<b>12.4%</b>	<b>811,951</b>



*Expenses* for Economic Development are budgeted at \$726K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$654K which is \$72K or 12.4% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$812K, which is 111.8% of the FY23 budget.

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

- Purchased Professional Technical Services total \$68K through the period. This category is over the monthly year to date budgeted amount of \$40K by \$29K or 72.1%. Expenses are projected to be \$82K at year end, which is 171.8% of the FY23 Budget, due to purchases for Placer and Retail Coach contracts.
- Purchased Property Services total \$66K through the period. This category is over the monthly year to date budgeted amount of \$45K by \$21K or 48.1%. Expenses are projected to be \$77K at year end, which is 144.0% of the FY23 Budget, due to increased costs for rent.
- Supplies total \$43K through the period. This category is over the monthly year to date budgeted amount of \$26K by \$17K or 63.3%. Expenses are projected to be \$52K at year end, which is 163.3% of the FY23 Budget, due to increase costs for committee and board meeting business lunches.



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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	213,997	167,595	46,402	78.3%	184,877	148,531	19,064	12.8%	168,728	(1,133)	-0.7%	212,560
Employee Benefits	65,050	49,209	15,841	75.6%	57,777	46,006	3,203	7.0%	52,007	(2,798)	-5.4%	62,412
Maintenance	-	879	(879)	0.0%	-	-	879	0.0%	-	879	0.0%	1,055
Purchased Professional Technical Services	26,657	6,433	20,224	24.1%	10,800	56	6,377	11424.6%	22,214	(15,781)	-71.0%	7,720
Supplies	16,850	12,254	4,596	72.7%	8,000	2,954	9,300	314.8%	14,042	(1,788)	-12.7%	14,705
Other Purchased Services	20,567	10,467	10,100	50.9%	10,181	3,111	7,356	236.4%	17,139	(6,672)	-38.9%	12,561
Contracts with Others	186,522	30,303	156,219	16.2%	177,140	82,359	(52,056)	-63.2%	155,435	(125,132)	-80.5%	30,303
Purchased Property Services	-	9,303	(9,303)	0.0%	2,500	-	9,303	0.0%	-	9,303	0.0%	10,954
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>529,643</b>	<b>286,445</b>	<b>243,198</b>	<b>54.1%</b>	<b>451,275</b>	<b>283,017</b>	<b>3,427</b>	<b>1.2%</b>	<b>429,566</b>	<b>(143,121)</b>	<b>-33.3%</b>	<b>352,270</b>
<b>Expenses Total</b>	<b>529,643</b>	<b>286,445</b>	<b>243,198</b>	<b>54.1%</b>	<b>451,275</b>	<b>283,017</b>	<b>3,427</b>	<b>1.2%</b>	<b>429,566</b>	<b>(143,121)</b>	<b>-33.3%</b>	<b>352,270</b>

**Expenses** for Neighborhood Engagement are budgeted at \$530K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$286K which is \$143K or 33.3% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$352K, which are 66.5% of the FY23 budget.

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

- Contracts with Others totals \$30K through the period. This category is under the monthly year to date budgeted amount of \$155K by \$125K or 80.5%. Expenses are projected to be \$30K at year end, which is 16.2% of the FY23 Budget, due to the department planning to not award any further neighborhood grants this fiscal year.
- Purchased Professional Technical Services total \$6K through the period. This category is under the monthly year to date budgeted amount of \$22K by \$16K or 71%. Expenses are projected to be \$8K at year end. This is due to Neighborhood services charging for City Academy costs out of a different account.



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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	460,361	321,863	138,498	69.9%	424,501	248,921	72,942	29.3%	362,977	(41,114)	-11.3%	386,397
Employee Benefits	161,770	111,095	50,675	68.7%	151,291	87,312	23,783	27.2%	130,062	(18,967)	-14.6%	139,300
Maintenance	35,065	5,142	29,923	14.7%	35,065	38,428	(33,285)	-86.6%	29,221	(24,079)	-82.4%	6,171
Purchased Professional Technical Services	127,350	68,720	58,630	54.0%	127,357	88,341	(19,621)	-22.2%	106,125	(37,405)	-35.2%	77,399
Supplies	119,267	98,587	20,680	82.7%	120,612	18,213	80,374	441.3%	99,389	(802)	-0.8%	118,305
Other Purchased Services	35,583	81,746	(46,163)	229.7%	37,518	22,139	59,607	269.2%	29,653	52,094	175.7%	88,496
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>939,396</b>	<b>687,154</b>	<b>252,242</b>	<b>73.1%</b>	<b>896,344</b>	<b>503,353</b>	<b>183,801</b>	<b>36.5%</b>	<b>757,427</b>	<b>(70,273)</b>	<b>-9.3%</b>	<b>816,067</b>
<b>Non-Operating</b>												
Capital Expenditures	32,467	32,467	-	100.0%	-	-	32,467	0.0%	27,056	5,411	20.0%	32,467
<b>Non-Operating Total</b>	<b>32,467</b>	<b>32,467</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>32,467</b>	<b>0.0%</b>	<b>27,056</b>	<b>5,411</b>	<b>20.0%</b>	<b>32,467</b>
<b>Expenses Total</b>	<b>971,863</b>	<b>719,621</b>	<b>252,242</b>	<b>74.0%</b>	<b>896,344</b>	<b>503,353</b>	<b>216,268</b>	<b>43.0%</b>	<b>784,483</b>	<b>(64,861)</b>	<b>-8.3%</b>	<b>848,535</b>

**Expenses** for City Secretary are budgeted at \$972K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$720K, which is \$65K or 8.3% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$849K, which is 87.3% of the FY23 Budget.

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

- Salaries and Wages are \$322K through the period, which is under the FY23 YTD Monthly Budget by \$41K or 11.3%. Salaries and Wages are projected to be \$386K at year end, which is \$74K or 16% under the FY23 Budget. This is due to vacancies.
- Employee Benefits are \$111K through the period, which is under the FY23 YTD Monthly Budget by \$19K or 14.6%. Employee Benefits are projected to be \$139K at year end, which is \$22K or 13.9% under the FY23 Budget. This is due to vacancies.
- Maintenance expenses are \$5K through the period, which is under the FY23 YTD Monthly Budget by \$24K or 82.4%. Maintenance expenses are projected to be \$6K at year end, which is \$29K or 82.4% under 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 \$69K through the period, which is under the FY23 YTD Monthly Budget by \$37K or 35.2%. Purchased Professional Technical Services are projected to be \$77K at year end, which is \$50K or 60.8% under the FY23 Budget. This is due to decreases in election expenses and temp services.
- Other Purchased Services are \$82K through the period, which is over the FY23 YTD Monthly Budget by \$52K or 175.7%. Other Purchased Services are projected to be \$88K at year end, which is \$53K or 248.7% over 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	2,846,551	2,151,680	694,871	75.6%	2,663,963	2,003,584	148,096	7.4%	2,244,396	(92,716)	-4.1%	2,724,156
Employee Benefits	936,724	687,690	249,034	73.4%	873,539	649,591	38,099	5.9%	751,135	(63,445)	-8.4%	870,871
Maintenance	166,602	86,059	80,544	51.7%	166,602	142,318	(56,259)	-39.5%	138,835	(52,777)	-38.0%	103,270
Purchased Professional Technical Services	142,584	135,105	7,479	94.8%	164,678	148,360	(13,256)	-8.9%	118,820	16,285	13.7%	163,037
Supplies	39,635	34,716	4,919	87.6%	39,767	24,289	10,427	42.9%	33,029	1,686	5.1%	41,659
Other Purchased Services	90,620	47,411	43,209	52.3%	81,106	45,251	2,160	4.8%	75,517	(28,105)	-37.2%	56,622
Purchased Property Services	54,074	41,509	12,565	76.8%	750	9,002	32,507	361.1%	45,062	(3,553)	-7.9%	48,440
Other	78,000	62,930	15,070	80.7%	78,000	45,348	17,582	38.8%	65,000	(2,070)	-3.2%	75,515
<b>Operating Total</b>	<b>4,354,790</b>	<b>3,247,098</b>	<b>1,107,691</b>	<b>74.6%</b>	<b>4,068,406</b>	<b>3,067,743</b>	<b>179,356</b>	<b>5.8%</b>	<b>3,471,793</b>	<b>(224,695)</b>	<b>-6.5%</b>	<b>4,083,570</b>
<b>Non-Operating</b>												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	609	44	565	7.3%	53	44	-	0.0%	508	(463)	-91.3%	609
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchasing Card Default	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>609</b>	<b>44</b>	<b>565</b>	<b>7.3%</b>	<b>53</b>	<b>44</b>	<b>-</b>	<b>0.0%</b>	<b>508</b>	<b>(463)</b>	<b>-91.3%</b>	<b>609</b>
<b>Expenses Total</b>	<b>4,355,399</b>	<b>3,247,142</b>	<b>1,108,256</b>	<b>74.6%</b>	<b>4,068,459</b>	<b>3,067,787</b>	<b>179,356</b>	<b>5.8%</b>	<b>3,472,301</b>	<b>(225,158)</b>	<b>-6.5%</b>	<b>4,084,179</b>

**Expenses** for Finance are budgeted at \$4.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$3.2M which is \$225K or 6.5% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$4.1M, which is 93.8% of the FY23 budget.

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

- Purchased Professional Technical Services total \$135K through the period. This category is over the monthly year to date budgeted amount of \$119K by \$16K or 13.7%. Expenses are projected to be \$163K at year end, which is 114.3% of the FY23 Budget. Due to increased costs for armored car service, records management, and consulting costs.
- Maintenance total \$86K through the period. This category is under the monthly year to date budgeted amount of \$139K by \$53K or 38%. Expenses are projected to be \$103K at year end, which is 62% of the FY23 Budget, due to cancelling the OpenGov budget software contract.
- Other Purchased Services total \$47K through the period. This category is under the monthly year to date budgeted amount of \$76K by \$28K or 32.7%. Expenses are projected to be \$57K at year end, which is 62.5% 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,268,756	946,475	322,281	74.6%	1,117,679	834,296	112,180	13.4%	1,000,365	(53,890)	-5.4%	1,135,770
Employee Benefits	378,137	276,363	101,774	73.1%	336,334	241,563	34,801	14.4%	302,095	(25,732)	-8.5%	345,858
Maintenance	2,085	640	1,445	30.7%	1,260	179	461	257.3%	1,738	(1,098)	-63.2%	768
Purchased Professional Technical Services	4,450	195	4,255	4.4%	4,450	130	65	50.0%	3,708	(3,513)	-94.7%	234
Supplies	44,905	25,293	19,612	56.3%	44,743	26,052	(759)	-2.9%	37,421	(12,128)	-32.4%	30,352
Other Purchased Services	39,538	24,345	15,193	61.6%	33,974	26,026	(1,681)	-6.5%	32,948	(8,603)	-26.1%	29,214
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>1,737,871</b>	<b>1,273,312</b>	<b>464,559</b>	<b>73.3%</b>	<b>1,538,440</b>	<b>1,128,245</b>	<b>145,067</b>	<b>12.9%</b>	<b>1,378,276</b>	<b>(104,964)</b>	<b>-7.6%</b>	<b>1,542,197</b>
<b>Non-Operating</b>												
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Expenses Total</b>	<b>1,737,871</b>	<b>1,273,312</b>	<b>464,559</b>	<b>73.3%</b>	<b>1,538,440</b>	<b>1,128,245</b>	<b>145,067</b>	<b>12.9%</b>	<b>1,378,276</b>	<b>(104,964)</b>	<b>-7.6%</b>	<b>1,542,197</b>

**Expenses** for Legal Services are budgeted at \$1.7M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.3M which is \$105K or 7.6% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$1.5M, which is 88.7% of the FY23 budget.

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

- Supplies total \$25K through the period. This category is under the monthly year to date budgeted amount of \$37K by \$12K or 32.4%. Expenses are projected to be \$30K at year end, which is 67.6% of the FY23 Budget, due to lower costs for legal software subscriptions.



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
<b>Revenues</b>												
<b>Operating</b>												
Business and occupation Fees	110,987	69,041	41,946	62.2%	96,354	105,705	(36,664)	-34.7%	92,489	(23,448)	-25.4%	82,850
Charges for Services	69,249	82,548	(13,299)	119.2%	-	-	82,548	0.0%	57,708	24,840	43.0%	110,064
Fines	3,561	59,401	(55,840)	1668.1%	-	-	59,401	0.0%	2,968	56,434	1901.7%	71,281
Licenses and Permits	2,645,099	2,569,252	75,847	97.1%	2,294,015	2,252,773	316,479	14.0%	2,204,249	365,003	16.6%	3,083,102
Other	2,200	450	1,750	20.5%	300	(250)	700	-280.0%	1,833	(1,383)	-75.5%	540
<b>Operating Total</b>	<b>2,831,096</b>	<b>2,780,692</b>	<b>50,404</b>	<b>98.2%</b>	<b>2,390,669</b>	<b>2,358,228</b>	<b>422,464</b>	<b>17.9%</b>	<b>2,359,247</b>	<b>421,445</b>	<b>17.9%</b>	<b>3,347,837</b>
<b>Non-Operating</b>												
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	1,143	(1,143)	-100.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,143</b>	<b>(1,143)</b>	<b>-100.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>2,831,096</b>	<b>2,780,692</b>	<b>50,404</b>	<b>98.2%</b>	<b>2,390,669</b>	<b>2,358,228</b>	<b>422,464</b>	<b>17.9%</b>	<b>2,360,390</b>	<b>420,302</b>	<b>17.8%</b>	<b>3,347,837</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	2,792,518	2,035,540	756,978	72.9%	1,848,632	1,404,030	631,510	45.0%	2,201,793	(166,253)	-7.6%	2,581,660
Employee Benefits	1,013,332	714,332	299,000	70.5%	652,618	485,661	228,671	47.1%	815,199	(100,867)	-12.4%	894,996
Maintenance	26,190	14,758	11,432	56.3%	45,033	32,842	(18,084)	-55.1%	21,825	(7,067)	-32.4%	17,710
Purchased Professional Technical Services	992,327	526,392	465,935	53.0%	36,313	35,011	491,381	1403.5%	826,939	(300,547)	-36.3%	629,866
Supplies	130,747	94,941	35,806	72.6%	83,116	55,758	39,183	70.3%	108,956	(14,015)	-12.9%	113,902
Other Purchased Services	148,252	91,331	56,921	61.6%	87,739	54,968	36,363	66.2%	123,543	(32,212)	-26.1%	109,297
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	103,741	86,987	16,754	83.9%	103,266	87,741	(753)	-0.9%	86,451	537	0.6%	104,444
Other	60,000	64,711	(4,711)	107.9%	37,500	55,113	9,598	17.4%	50,000	14,711	29.4%	77,653
<b>Operating Total</b>	<b>5,267,107</b>	<b>3,628,992</b>	<b>1,638,115</b>	<b>68.9%</b>	<b>2,894,217</b>	<b>2,211,124</b>	<b>1,417,868</b>	<b>64.1%</b>	<b>4,234,706</b>	<b>(605,714)</b>	<b>-14.3%</b>	<b>4,529,529</b>
<b>Non-Operating</b>												
Capital Expenditures	66,892	110,078	(43,186)	164.6%	30,005	47,469	62,609	131.9%	55,743	54,335	97.5%	110,078
Interdepartmental Billing	1,715	233	1,482	13.6%	280	233	-	0.0%	1,429	(1,196)	-83.7%	1,715
<b>Non-Operating Total</b>	<b>68,607</b>	<b>110,311</b>	<b>(41,704)</b>	<b>160.8%</b>	<b>30,285</b>	<b>47,703</b>	<b>62,609</b>	<b>131.2%</b>	<b>57,173</b>	<b>53,139</b>	<b>92.9%</b>	<b>111,793</b>
<b>Expenses Total</b>	<b>5,335,714</b>	<b>3,739,303</b>	<b>1,596,411</b>	<b>70.1%</b>	<b>2,924,502</b>	<b>2,258,826</b>	<b>1,480,477</b>	<b>65.5%</b>	<b>4,291,879</b>	<b>(552,576)</b>	<b>-12.9%</b>	<b>4,641,322</b>

**Revenues** for Development Services are budgeted at \$2.8M for the 2023 fiscal year. Through the period, the department has received \$2.8M which is \$420K or 17.8% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$3.3M, which is 118.3% of the FY23 Budget.

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



- Licenses and Permits is \$2.6M through the period, which is \$365K or \$16.6% over the FY23 YTD Monthly Budget. Licenses and Permits revenue is projected to be \$3.1M at year end, which is 116.6% of the FY23 Budget, due to business growth in Waco.
- Charges for Services is \$83K through the period, which is \$25K or \$43.0% over the FY23 YTD Monthly Budget. Charges for Services is projected to be \$110K at year end, which is 158.9% of the FY23 Budget, due to higher revenue from weed and mowing collections.
- Business and Occupation Fees is \$69K through the period, which is \$23K or \$25.4% under the FY23 YTD Monthly Budget. Revenue is projected to be \$83K at year end, which is 74.6% of the FY23 Budget, due to lower revenue from 8-liner gaming machines. Police are cracking down on illegal use of these machines in businesses around Waco, and removing them if violations are found, causing less revenue.
- Fines is \$59K through the period, which is \$56K or \$1,901.7% over the FY23 YTD Monthly Budget. Revenue is projected to be \$71K at year end, which is 2,001.7% of the FY23 Budget, Building Standards Commission imposing civil penalties for work not completed within a repair order. The \$50,000 payment was from a civil penalty lien filed in 2018 and was paid off due to the sale of the property.

**Expenses** for Development Services are budgeted at \$5.3M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$3.7M which is \$553K or 12.9% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$4.6M, which is 87.0% of the FY23 budget.

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

- Employee Benefits totaled \$714K through the period. This category is under the monthly year to date budgeted amount of \$815K by \$101K or 12.4% due to vacant positions across the department. Expenses are projected to be \$895K at year end, which is 88.3% of the FY23 Budget.
- Purchased Professional Technical Services total \$526K through the period. This category is under the monthly year to date budgeted amount of \$827K by \$301K or 36.3%. Expenses are projected to be \$630K at year end, which is 63.5% of the FY23 Budget, due to not buying the new permitting software this year.
- Supplies total \$95K through the period. This category is under the monthly year to date budgeted amount of \$109K by \$14K or 12.9%. Expenses are projected to be \$114K at year end, which is 87.1% of the FY23 Budget, due to lower fuel costs and inspection supplies.



- Other Purchased Services total \$91K through the period. This category is under the monthly year to date budgeted amount of \$124K by \$32K or 26.1%. Expenses are projected to be \$109K at year end, which is 73.7% of the FY23 Budget, due to reduced travel training costs for inspections and code compliance.
- Other totals \$65K through the period. This category is under the monthly year to date budgeted amount of \$50K by \$15K or 29.4%. Expenses are projected to be \$78K at year end, which is 129.4% 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,344,524	1,028,968	315,556	76.5%	1,112,388	822,224	206,744	25.1%	1,060,105	(31,137)	-2.9%	1,305,033
Employee Benefits	535,274	374,010	161,264	69.9%	361,801	264,020	109,990	41.7%	428,146	(54,135)	-12.6%	459,147
Maintenance	2,893	6,486	(3,593)	224.2%	11,053	5,254	1,232	23.4%	2,411	4,075	169.0%	7,784
Purchased Professional Technical Services	20,268	43,211	(22,943)	213.2%	16,568	5,301	37,910	715.1%	16,890	26,321	155.8%	51,853
Supplies	62,413	45,265	17,148	72.5%	17,820	11,923	33,342	279.6%	52,011	(6,745)	-13.0%	54,318
Other Purchased Services	213,622	142,214	71,408	66.6%	178,459	95,497	46,717	48.9%	178,018	(35,804)	-20.1%	166,004
Purchased Property Services	-	911	(911)	0.0%	1,500	-	911	0.0%	-	911	0.0%	1,093
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>2,178,994</b>	<b>1,641,066</b>	<b>537,928</b>	<b>75.3%</b>	<b>1,699,589</b>	<b>1,204,219</b>	<b>436,847</b>	<b>36.3%</b>	<b>1,737,581</b>	<b>(96,515)</b>	<b>-5.6%</b>	<b>2,045,231</b>
<b>Expenses Total</b>	<b>2,178,994</b>	<b>1,641,066</b>	<b>537,928</b>	<b>75.3%</b>	<b>1,699,589</b>	<b>1,204,219</b>	<b>436,847</b>	<b>36.3%</b>	<b>1,737,581</b>	<b>(96,515)</b>	<b>-5.6%</b>	<b>2,045,231</b>

**Expenses** for Human Resources Department are budgeted at \$2.2M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.6M which \$97K or 5.6% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$2M in FY23, which is 93.9% of the FY23 Budget.

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

- Purchased Professional Technical Services is \$43K through the period, which is \$26K or 155.8% over the FY23 YTD Monthly Budget. Purchased Professional Technical Services is projected to be \$52K at year end, which is \$32K or 155.8% over the FY23 Budget. This is primarily due to strategic organizational planning services.
- Employee Benefits is \$374K through the period, which is \$54K or 12.6% under the FY23 YTD Monthly Budget. Employee Benefits is projected to be \$459K at year end, which is \$76K or 14.2% 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.
- Other Purchased Services is \$142K through the period, which is \$36K or 20.1% under the FY23 YTD Monthly Budget. Other Purchased Services is projected to be \$166K at year end, which is \$48K or 22.3% under the FY23 Budget. This is primarily due to a decrease in travel & training, and advertising & promotion expenses than expected.



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	70,000	-	70,000	0.0%	77,099	-	-	0.0%	58,333	(58,333)	-100.0%	70,000
<b>Operating Total</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>	<b>0.0%</b>	<b>77,099</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>58,333</b>	<b>(58,333)</b>	<b>-100.0%</b>	<b>70,000</b>
<b>Revenues Total</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>	<b>0.0%</b>	<b>77,099</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>58,333</b>	<b>(58,333)</b>	<b>-100.0%</b>	<b>70,000</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	938,854	841,368	97,486	89.6%	910,998	517,957	323,412	62.4%	740,250	101,118	13.7%	1,053,271
Employee Benefits	320,319	282,444	37,875	88.2%	229,234	172,962	109,482	63.3%	257,226	25,218	9.8%	355,686
Maintenance	23,115	16,338	6,777	70.7%	21,039	33,129	(16,791)	-50.7%	19,263	(2,924)	-15.2%	19,606
Purchased Professional Technical Services	75,040	15,734	59,306	21.0%	108,360	31,574	(15,840)	-50.2%	62,533	(46,800)	-74.8%	18,880
Supplies	22,992	31,991	(8,999)	139.1%	18,134	38,485	(6,494)	-16.9%	19,160	12,831	67.0%	37,485
Other Purchased Services	28,732	46,693	(17,961)	162.5%	21,776	22,768	23,925	105.1%	23,943	22,750	95.0%	54,157
Other	29,500	7,688	21,812	26.1%	24,000	20,762	(13,073)	-63.0%	24,583	(16,895)	-68.7%	9,226
<b>Operating Total</b>	<b>1,438,552</b>	<b>1,242,256</b>	<b>196,296</b>	<b>86.4%</b>	<b>1,333,541</b>	<b>837,636</b>	<b>404,620</b>	<b>48.3%</b>	<b>1,146,959</b>	<b>95,297</b>	<b>8.3%</b>	<b>1,548,313</b>
<b>Non-Operating</b>												
Capital Expenditures	10,000	-	10,000	0.0%	-	10,200	(10,200)	-100.0%	8,333	(8,333)	-100.0%	-
<b>Non-Operating Total</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>0.0%</b>	<b>-</b>	<b>10,200</b>	<b>(10,200)</b>	<b>-100.0%</b>	<b>8,333</b>	<b>(8,333)</b>	<b>-100.0%</b>	<b>-</b>
<b>Expenses Total</b>	<b>1,448,552</b>	<b>1,242,256</b>	<b>206,296</b>	<b>85.8%</b>	<b>1,333,541</b>	<b>847,836</b>	<b>394,420</b>	<b>46.5%</b>	<b>1,155,292</b>	<b>86,964</b>	<b>7.5%</b>	<b>1,548,313</b>

**Revenues** for Communications and Marketing are budgeted at \$70K for the 2023 fiscal year. The city has collected \$0 through the period due to the budget being in the department and the billings being recorded to the non-departmental account. This will be corrected in future periods.

**Expenses** for Communications and Marketing are budgeted at \$1.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.2M which is \$87K or 7.5% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$1.5M, which is 106.9% of the FY23 budget.

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

- Salaries and Wages totaled \$841K through the period. This category is over the monthly year to date budgeted amount of \$740K by \$101K or 13.7%. Expenses are projected to be \$1.1M at year end, which is 112.2% of the FY23 Budget, due to overage positions being added.



- Other Purchased Services total \$47K through the period. This category is over the monthly year to date budgeted amount of \$24K by \$23K or 95%. Expenses are projected to be \$54K at year end, which is 188.5% 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 \$25K by \$17K or 68.7%. Expenses are projected to be \$9K at year end, which is 31.3% 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	-	-	-	0.0%	2,111,193	1,553,110	(1,553,110)	-100.0%	-	-	0.0%	-
Employee Benefits	-	-	-	0.0%	722,926	522,150	(522,150)	-100.0%	-	-	0.0%	-
Maintenance	16,663	18,243	(1,580)	109.5%	2,078,106	1,954,926	(1,936,683)	-99.1%	13,886	4,357	31.4%	18,683
Purchased Professional Technical Services	164,040	127,075	36,965	77.5%	409,285	236,678	(109,603)	-46.3%	136,700	(9,625)	-7.0%	134,062
Supplies	-	-	-	0.0%	158,555	172,616	(172,616)	-100.0%	-	-	0.0%	-
Other Purchased Services	24,244	26,207	(1,963)	108.1%	549,432	416,062	(389,855)	-93.7%	20,203	6,003	29.7%	31,056
Purchased Property Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>204,948</b>	<b>171,525</b>	<b>33,423</b>	<b>83.7%</b>	<b>6,029,497</b>	<b>4,855,540</b>	<b>(4,684,016)</b>	<b>-96.5%</b>	<b>170,790</b>	<b>735</b>	<b>0.4%</b>	<b>183,801</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	522,282	522,282	-	100.0%	1,390,231	260,387	261,895	100.6%	435,235	87,047	20.0%	522,282
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>522,282</b>	<b>522,282</b>	<b>-</b>	<b>100.0%</b>	<b>1,390,231</b>	<b>260,387</b>	<b>261,895</b>	<b>100.6%</b>	<b>435,235</b>	<b>87,047</b>	<b>20.0%</b>	<b>522,282</b>
<b>Expenses Total</b>	<b>727,230</b>	<b>693,807</b>	<b>33,423</b>	<b>95.4%</b>	<b>7,419,729</b>	<b>5,115,927</b>	<b>(4,422,121)</b>	<b>-86.4%</b>	<b>606,025</b>	<b>87,782</b>	<b>14.5%</b>	<b>706,082</b>

**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 \$88K or 14.5% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$706K, which is 97.1% 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 \$137K by \$10K or 7.0%. Expenses are projected to be \$134K at year end, which is 81.7% of the FY23 Budget
- Other Purchased Services totaled \$26K through the period. This category is over the monthly year to date budgeted amount of \$20K by \$6K or 29.7%. Expenses are projected to be \$31K at year end, which is 128.1% of the FY23 Budget, due to increased costs from Dell leases.
- Maintenance Services total \$18K through the period. This category is over the monthly year to date budgeted amount of \$14K by \$4K or 31.4%. Expenses are projected to be \$19K at year end, which is 112.1% of the FY23 Budget, due to increased software costs.



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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,296,866	1,057,078	239,788	81.5%	1,063,260	796,694	260,385	32.7%	1,022,529	34,549	3.4%	1,342,555
Employee Benefits	541,409	421,374	120,035	77.8%	459,129	338,523	82,851	24.5%	435,857	(14,483)	-3.3%	531,547
Maintenance	1,519,891	881,882	638,008	58.0%	1,494,150	853,511	28,372	3.3%	1,266,576	(384,693)	-30.4%	1,017,981
Purchased Professional Technical Services	1,235,498	1,319,893	(84,395)	106.8%	1,459,054	957,852	362,041	37.8%	1,029,582	290,312	28.2%	1,506,571
Supplies	292,694	272,147	20,547	93.0%	246,682	188,837	83,309	44.1%	243,912	28,235	11.6%	325,976
Other Purchased Services	93,880	116,607	(22,727)	124.2%	60,215	343,224	(226,617)	-66.0%	78,233	38,373	49.0%	139,928
Purchased Property Services	16,777	12,072	4,705	72.0%	7,062	9,756	2,315	23.7%	13,981	(1,909)	-13.7%	14,486
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>4,997,015</b>	<b>4,081,053</b>	<b>915,961</b>	<b>81.7%</b>	<b>4,789,552</b>	<b>3,488,397</b>	<b>592,656</b>	<b>17.0%</b>	<b>4,090,669</b>	<b>(9,616)</b>	<b>-0.2%</b>	<b>4,879,043</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	75,896	74,833	1,063	98.6%	-	-	74,833	0.0%	63,247	11,586	18.3%	75,896
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>75,896</b>	<b>74,833</b>	<b>1,063</b>	<b>98.6%</b>	<b>-</b>	<b>-</b>	<b>74,833</b>	<b>0.0%</b>	<b>63,247</b>	<b>11,586</b>	<b>18.3%</b>	<b>75,896</b>
<b>Expenses Total</b>	<b>5,072,911</b>	<b>4,155,886</b>	<b>917,025</b>	<b>81.9%</b>	<b>4,789,552</b>	<b>3,488,397</b>	<b>667,489</b>	<b>19.1%</b>	<b>4,153,916</b>	<b>1,970</b>	<b>0.05%</b>	<b>4,954,939</b>

**Expenses** for Facilities are budgeted at \$5.1M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$4.2M which \$2K or 0.05% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$13.4M in FY23, which is 97.7% of the FY23 Budget.

- Other Purchased Services are \$117K through the period, which is \$38K or 49% over the FY23 YTD Monthly Budget. Other Purchased Services are projected to be \$140K at year end, which is \$46K or 49% 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 \$290K or 28.2% over the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$1.5M at year end, which is \$271K or 21.9% over the FY23 Budget. This is primarily due to roof repair and carpet cleaning services.
- Supplies are \$272K through the period, which is \$28K or 11.6% over the FY23 YTD Monthly Budget. Supplies are projected to be \$326K at year end, which is \$33K or 11.4% over the FY23 Budget. This is primarily due to increase to the monthly Fleet Services allocation.



- Salaries and Wages are \$1.1M through the period, which is \$35K or 3.4% over the FY23 YTD Monthly Budget. Salaries and Wages are projected to be \$1.3M at year end, which is \$46K or 3.5% over the FY23 Budget. This is primarily due to new Director and Facilities Quality Assurance Program Manager positions that were created. Two positions were reallocated for the program manager position.
- Employee Benefits are \$421K through the period, which is \$14K or 3.3% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$532K at year end, which is \$10K or 1.8% 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 \$882K through the period, which is \$385K or 30.4% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$1M at year end, which is \$509K or 33% under the FY23 Budget. This is primarily due to the less heating/cooling emergency repairs and no longer temporary AC rental for the Animal Shelter.



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
<b>Revenues</b>												
<b>Operating</b>												
Other	20,000	54,920	(34,920)	274.6%	20,200	40,201	14,719	36.6%	16,667	38,253	229.5%	65,904
<b>Operating Total</b>	<b>20,000</b>	<b>54,920</b>	<b>(34,920)</b>	<b>274.6%</b>	<b>20,200</b>	<b>40,201</b>	<b>14,719</b>	<b>36.6%</b>	<b>16,667</b>	<b>38,253</b>	<b>229.5%</b>	<b>65,904</b>
<b>Revenues Total</b>	<b>20,000</b>	<b>54,920</b>	<b>(34,920)</b>	<b>274.6%</b>	<b>20,200</b>	<b>40,201</b>	<b>14,719</b>	<b>36.6%</b>	<b>16,667</b>	<b>38,253</b>	<b>229.5%</b>	<b>65,904</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	3,868,086	2,769,279	1,098,807	71.6%	3,181,490	2,145,632	623,646	29.1%	3,049,837	(280,559)	-9.2%	3,514,437
Employee Benefits	1,655,417	1,143,890	511,527	69.1%	1,405,208	939,444	204,445	21.8%	1,328,730	(184,840)	-13.9%	1,450,693
Maintenance	2,170,945	1,544,141	626,804	71.1%	2,537,735	1,406,367	137,773	9.8%	1,809,121	(264,980)	-14.6%	1,814,003
Purchased Professional Technical Services	3,662,390	2,923,307	739,084	79.8%	3,648,213	1,865,760	1,057,547	56.7%	3,051,992	(128,685)	-4.2%	3,374,603
Supplies	1,598,225	1,369,464	228,761	85.7%	980,398	891,716	477,748	53.6%	1,331,854	37,610	2.8%	1,642,199
Other Purchased Services	179,991	164,419	15,572	91.3%	168,529	154,644	9,774	6.3%	149,993	14,426	9.6%	197,303
Purchased Property Services	24,614	23,015	1,599	93.5%	27,075	17,248	5,767	33.4%	20,512	2,503	12.2%	27,618
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>13,159,668</b>	<b>9,937,514</b>	<b>3,222,155</b>	<b>75.5%</b>	<b>11,948,649</b>	<b>7,420,812</b>	<b>2,516,701</b>	<b>33.9%</b>	<b>10,742,038</b>	<b>(804,524)</b>	<b>-7.5%</b>	<b>12,020,855</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	571,450	1,416,334	(844,884)	247.8%	307,365	216,922	1,199,412	552.9%	476,208	940,125	197.4%	1,416,334
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>571,450</b>	<b>1,416,334</b>	<b>(844,884)</b>	<b>247.8%</b>	<b>307,365</b>	<b>216,922</b>	<b>1,199,412</b>	<b>552.9%</b>	<b>476,208</b>	<b>940,125</b>	<b>197.4%</b>	<b>1,416,334</b>
<b>Expenses Total</b>	<b>13,731,118</b>	<b>11,353,847</b>	<b>2,377,271</b>	<b>82.7%</b>	<b>12,256,014</b>	<b>7,637,734</b>	<b>3,716,113</b>	<b>48.7%</b>	<b>11,218,246</b>	<b>135,601</b>	<b>1.2%</b>	<b>13,437,189</b>

**Revenues** for Public Works Department – Streets & Traffic are budgeted at \$20K for the 2023 fiscal year. Through the period, the department has received \$55K which is \$38K or 229.5% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$66K, which is 330% 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 \$11.4M which is \$135K or 1.2% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$13.4M, which is 97.9% of the FY23 Budget.



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

- Capital Expenditures are \$1.4M through the period, which is \$940K or 197.4% over the FY23 YTD Monthly Budget. Capital Expenditures are projected to be \$1.4M at year end, which is \$844K or 148% over the FY23 Budget. This is primarily due to emergency street repairs.
- Employee Benefits are \$1.1M through the period, which is \$185K or 13.9% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$1.5M at year end, which is \$205K or 12.4% under the FY23 Budget. This is due to open job vacancies.
- Maintenance expenses are \$1.5M through the period, which is \$265K or 14.6% under the FY23 YTD Monthly Budget. Maintenance expenses are projected to be \$1.8M at year end, which is \$357K or 16.4% under the FY23 Budget. This is primarily due to a decrease in vehicle and equipment maintenance costs.



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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	883,043	681,186	201,857	77.1%	842,128	713,324	(32,138)	-4.5%	696,245	(15,059)	-2.2%	863,943
Employee Benefits	314,554	227,759	86,795	72.4%	300,935	244,393	(16,633)	-6.8%	253,039	(25,280)	-10.0%	285,220
Maintenance	82,115	80,974	1,141	98.6%	77,920	77,202	3,772	4.9%	68,429	12,545	18.3%	80,974
Purchased Professional Technical Services	118,799	77,979	40,820	65.6%	24,300	14,635	63,344	432.8%	98,999	(21,020)	-21.2%	93,575
Supplies	79,462	53,202	26,260	67.0%	77,413	47,898	5,304	11.1%	66,218	(13,016)	-19.7%	63,843
Other Purchased Services	18,952	11,055	7,897	58.3%	15,982	10,805	250	2.3%	15,793	(4,738)	-30.0%	13,266
Other	13,000	11,029	1,971	84.8%	13,000	10,209	820	8.0%	10,833	195	1.8%	13,234
<b>Operating Total</b>	<b>1,509,925</b>	<b>1,143,184</b>	<b>366,741</b>	<b>75.7%</b>	<b>1,351,678</b>	<b>1,118,464</b>	<b>24,720</b>	<b>2.2%</b>	<b>1,209,558</b>	<b>(66,374)</b>	<b>-5.5%</b>	<b>1,414,055</b>
<b>Expenses Total</b>	<b>1,509,925</b>	<b>1,143,184</b>	<b>366,741</b>	<b>75.7%</b>	<b>1,351,678</b>	<b>1,118,464</b>	<b>24,720</b>	<b>2.2%</b>	<b>1,209,558</b>	<b>(66,374)</b>	<b>-5.5%</b>	<b>1,414,055</b>

**Expenses** for Municipal Court are budgeted at \$1.5M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$1.1M which \$66K or 5.5% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$1.4M in FY23, which is 94.7% of the FY23 Budget.

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

- Supplies are \$53K through the period, which is \$13K or 19.7% under the FY23 YTD Monthly Budget. Supplies are projected to be \$64K at year end, which is \$16K or 19.7% under the FY23 Budget. This is primarily due to a decrease in supply needs because of vacant positions across the department.
- Purchased Professional Technical Services are \$78K through the period, which is \$21K or 21.2% under the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$94K at year end, which is \$25K or 21.2% under the FY23 Budget. This is primarily due to no longer needing interim judge services since the new municipal court judge was hired.



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	681,133	390,564	290,569	57.3%	402,456	270,552	120,012	44.4%	567,611	(177,047)	-31.2%	522,076
Other	-	-	-	0.0%	-	310	(310)	-100.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>681,133</b>	<b>390,564</b>	<b>290,569</b>	<b>57.3%</b>	<b>402,456</b>	<b>270,862</b>	<b>119,702</b>	<b>44.2%</b>	<b>567,611</b>	<b>(177,047)</b>	<b>-31.2%</b>	<b>522,076</b>
<b>Revenues Total</b>	<b>681,133</b>	<b>390,564</b>	<b>290,569</b>	<b>57.3%</b>	<b>402,456</b>	<b>270,862</b>	<b>119,702</b>	<b>44.2%</b>	<b>567,611</b>	<b>(177,047)</b>	<b>-31.2%</b>	<b>522,076</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,186,942	839,978	346,964	70.8%	949,729	561,991	277,987	49.5%	935,858	(95,880)	-10.2%	1,065,129
Employee Benefits	454,280	317,426	136,854	69.9%	392,464	218,838	98,588	45.1%	365,721	(48,294)	-13.2%	400,660
Maintenance	102,098	70,629	31,469	69.2%	83,997	44,016	26,613	60.5%	85,081	(14,453)	-17.0%	83,786
Purchased Professional Technical Services	487,765	431,555	56,210	88.5%	287,974	258,156	173,398	67.2%	406,471	25,084	6.2%	509,428
Supplies	469,242	316,474	152,768	67.4%	460,728	265,724	50,750	19.1%	391,035	(74,561)	-19.1%	377,744
Other Purchased Services	69,075	90,938	(21,863)	131.7%	75,454	38,569	52,370	135.8%	57,563	33,376	58.0%	109,126
Purchased Property Services	19,375	22,102	(2,727)	114.1%	23,880	9,940	12,162	122.4%	16,146	5,956	36.9%	26,522
Other	1,000	-	1,000	0.0%	1,000	-	-	0.0%	833	(833)	-100.0%	-
<b>Operating Total</b>	<b>2,789,776</b>	<b>2,089,102</b>	<b>700,674</b>	<b>74.9%</b>	<b>2,275,226</b>	<b>1,397,233</b>	<b>691,869</b>	<b>49.5%</b>	<b>2,258,707</b>	<b>(169,605)</b>	<b>-7.5%</b>	<b>2,572,396</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	74,175	73,983	191	99.7%	-	-	73,983	0.0%	61,812	12,171	19.7%	73,983
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>74,175</b>	<b>73,983</b>	<b>191</b>	<b>99.7%</b>	<b>-</b>	<b>-</b>	<b>73,983</b>	<b>0.0%</b>	<b>61,812</b>	<b>12,171</b>	<b>19.7%</b>	<b>73,983</b>
<b>Expenses Total</b>	<b>2,863,951</b>	<b>2,163,085</b>	<b>700,865</b>	<b>75.5%</b>	<b>2,275,226</b>	<b>1,397,233</b>	<b>765,852</b>	<b>54.8%</b>	<b>2,320,520</b>	<b>(157,434)</b>	<b>-6.8%</b>	<b>2,646,379</b>

**Revenues** for Animal Services are budgeted at \$681K for the 2023 fiscal year. Through the period, the department has received \$391K which \$177K or 31.2% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$522K in FY23, which is 76% 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 as a result 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 \$2.2M which \$157K or 6.8% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$2.6M in FY23, which is 92.4% of the FY23 Budget.



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

- Other Purchased Services is \$91K through the period, which is \$33K or 58% over the FY23 YTD Monthly Budget. Other Purchased Services is projected to be \$109K at year end, which is \$40K or 58% over the FY23 Budget. This is primarily due to vacant positions across the department there is a decrease in travel and training cost.
- Salaries and Wages is \$840K through the period, which is \$96K or 10.2% under the FY23 YTD Monthly Budget. Salaries and Wages is projected to be \$1.1M at year end, which is \$122K or 10.3% under the FY23 Budget. This is primarily due to vacant positions across the department.
- Employee Benefits is \$317K through the period, which is \$48K or 13.2% under the FY23 YTD Monthly Budget. Employee Benefits is projected to be \$401K at year end, which is \$54K or 11.8% 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 \$71K through the period, which is \$14.5K or 17% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$84K at year end, which is \$18K or 17.9% under the FY23 Budget. This is primarily due to decreased maintenance cost for equipment maintenance and building maintenance.
- Supplies is \$316K through the period, which is \$75K or 19.1% under the FY23 YTD Monthly Budget. Supplies is projected to be \$378K at year end, which is \$91.4K or 19.5% under the FY23 Budget. This is primarily due to vacant positions across the department there is a decrease in wearing apparel costs. As well as a decrease in unleaded fuel cost in the Animal Care division due to lower fuel costs.





General Fund - Fire & Emergency Management												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
<b>Revenues</b>												
<b>Operating</b>												
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	12,000	178,680	(166,680)	1489.0%	-	240,256	(61,576)	-25.6%	10,000	168,680	1686.8%	214,416
Licenses and Permits	84,818	64,141	20,677	75.6%	84,818	47,535	16,606	34.9%	70,682	(6,541)	-9.3%	76,969
Other	260,000	213,790	46,210	82.2%	182,876	5	213,785	4275700.0%	216,667	(2,877)	-1.3%	256,548
<b>Operating Total</b>	<b>356,818</b>	<b>456,612</b>	<b>(99,794)</b>	<b>128.0%</b>	<b>267,694</b>	<b>287,796</b>	<b>168,816</b>	<b>58.7%</b>	<b>297,348</b>	<b>159,263</b>	<b>53.6%</b>	<b>547,934</b>
<b>Non-Operating</b>												
Interdepartmental Billing	860,000	683,655	176,345	79.5%	780,000	572,582	111,073	19.4%	716,667	(33,012)	-4.6%	860,000
<b>Non-Operating Total</b>	<b>860,000</b>	<b>683,655</b>	<b>176,345</b>	<b>79.5%</b>	<b>780,000</b>	<b>572,582</b>	<b>111,073</b>	<b>19.4%</b>	<b>716,667</b>	<b>(33,012)</b>	<b>-4.6%</b>	<b>860,000</b>
<b>Revenues Total</b>	<b>1,216,818</b>	<b>1,140,266</b>	<b>76,552</b>	<b>93.7%</b>	<b>1,047,694</b>	<b>860,378</b>	<b>279,889</b>	<b>32.5%</b>	<b>1,014,015</b>	<b>126,251</b>	<b>12.5%</b>	<b>1,407,934</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	22,565,814	17,912,736	4,653,078	79.4%	19,649,394	16,617,462	1,295,273	7.8%	17,792,276	120,459	0.7%	22,706,662
Employee Benefits	8,068,126	6,314,492	1,753,634	78.3%	7,260,668	5,904,316	410,176	6.9%	6,442,176	(127,685)	-2.0%	7,846,384
Maintenance	1,520,122	869,944	650,178	57.2%	1,430,392	1,049,637	(179,693)	-17.1%	1,266,768	(396,825)	-31.3%	1,012,492
Purchased Professional Technical Services	705,763	483,698	222,065	68.5%	183,738	54,753	428,945	783.4%	588,136	(104,438)	-17.8%	578,301
Supplies	1,731,239	1,393,280	337,959	80.5%	1,696,509	987,399	405,881	41.1%	1,442,699	(49,419)	-3.4%	1,629,718
Other Purchased Services	1,204,551	545,006	659,545	45.2%	1,096,581	430,034	114,972	26.7%	1,003,793	(458,787)	-45.7%	1,185,864
Purchased Property Services	138,983	66,772	72,211	48.0%	78,706	69,505	(2,734)	-3.9%	115,819	(49,047)	-42.3%	80,126
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>35,934,598</b>	<b>27,585,926</b>	<b>8,348,671</b>	<b>76.8%</b>	<b>31,395,988</b>	<b>25,113,106</b>	<b>2,472,820</b>	<b>9.8%</b>	<b>28,651,667</b>	<b>(1,065,741)</b>	<b>-3.7%</b>	<b>35,039,546</b>
<b>Non-Operating</b>												
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	649,077	612,119	36,958	94.3%	416,914	25,686	586,433	2283.1%	540,897	71,222	13.2%	612,119
Indirect - Cost Allocation Overhead	199,175	179,771	19,404	90.3%	136,671	145,541	34,230	23.5%	165,979	13,792	8.3%	215,725
<b>Non-Operating Total</b>	<b>848,252</b>	<b>791,890</b>	<b>56,362</b>	<b>93.4%</b>	<b>553,585</b>	<b>171,227</b>	<b>620,664</b>	<b>362.5%</b>	<b>706,876</b>	<b>85,014</b>	<b>12.0%</b>	<b>827,844</b>
<b>Expenses Total</b>	<b>36,782,849</b>	<b>28,377,816</b>	<b>8,405,033</b>	<b>77.1%</b>	<b>31,949,573</b>	<b>25,284,333</b>	<b>3,093,484</b>	<b>12.2%</b>	<b>29,358,544</b>	<b>(980,727)</b>	<b>-3.3%</b>	<b>35,867,390</b>

**Revenues** for Fire Services are budgeted at \$1.2M for the 2023 fiscal year. Through the period, the department has received \$1.1M which is \$126K or 12.5% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$1.4M, which is 115.7% of the FY23 Budget.

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



- Intergovernmental Revenue is \$179K through the period, which is \$169K or 1,686.8% over the FY23 YTD Monthly Budget. Intergovernmental revenue is projected to be \$214K at year end, which is 1,786.8% 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 \$28.4M which is \$981K or 3.3% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$35.9M, which is 97.5% of the FY23 budget.

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

- Maintenance Services total \$870K through the period. This category is under the monthly year to date budgeted amount of \$1.3M by \$397K or 31.3%. Expenses are projected to be \$1.0M at year end, which is 66.6% of the FY23 Budget, due to lower costs for vehicle repair, building maintenance, and radio replacement.
- Other Purchased Services total \$545K through the period. This category is under the monthly year to date budgeted amount of \$1.0M by \$459K or 45.7%. Expenses are projected to be \$1.2M at year end, which is 98.4% 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 \$484K through the period. This category is under the monthly year to date budgeted amount of \$588K by \$104K or 17.8%. Expenses are projected to be \$578K at year end, which is 81.9% 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 \$67K through the period. This category is under the monthly year to date budgeted amount of \$116K by \$49K or 42.3%. Expenses are projected to be \$80K at year end, which is 57.7% 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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	63,119	43,483	19,636	68.9%	-	-	43,483	0.0%	52,599	(9,116)	-17.3%	52,180
Fines	106,543	238,980	(132,437)	224.3%	106,543	235,005	3,975	1.7%	88,786	150,194	169.2%	286,776
Other	54,726	22,339	32,387	40.8%	54,200	19,160	3,178	16.6%	45,605	(23,266)	-51.0%	26,808
<b>Operating Total</b>	<b>224,388</b>	<b>304,802</b>	<b>(80,414)</b>	<b>135.8%</b>	<b>160,743</b>	<b>254,165</b>	<b>50,636</b>	<b>19.9%</b>	<b>186,990</b>	<b>117,812</b>	<b>63.0%</b>	<b>365,763</b>
<b>Non-Operating</b>												
Interdepartmental Billing	-	60,714	(60,714)	0.0%	-	-	60,714	0.0%	-	60,714	0.0%	60,714
<b>Non-Operating Total</b>	<b>-</b>	<b>60,714</b>	<b>(60,714)</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>60,714</b>	<b>0.0%</b>	<b>-</b>	<b>60,714</b>	<b>0.0%</b>	<b>60,714</b>
<b>Revenues Total</b>	<b>224,388</b>	<b>365,516</b>	<b>(141,128)</b>	<b>162.9%</b>	<b>160,743</b>	<b>254,165</b>	<b>111,351</b>	<b>43.8%</b>	<b>186,990</b>	<b>178,526</b>	<b>95.5%</b>	<b>426,478</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	31,132,348	23,717,934	7,414,414	76.2%	28,074,019	22,395,794	1,322,141	5.9%	24,546,659	(828,725)	-3.4%	30,080,177
Employee Benefits	11,013,357	8,098,591	2,914,766	73.5%	10,229,470	7,789,508	309,082	4.0%	8,818,214	(719,624)	-8.2%	10,251,535
Maintenance	1,630,435	1,362,508	267,927	83.6%	2,094,303	1,192,094	170,414	14.3%	1,358,696	3,812	0.3%	1,544,467
Purchased Professional Technical Services	3,356,587	2,692,221	664,366	80.2%	782,934	396,978	2,295,243	578.2%	2,797,156	(104,935)	-3.8%	3,193,196
Supplies	2,882,384	2,211,578	670,806	76.7%	1,835,213	1,638,393	573,185	35.0%	2,401,986	(190,409)	-7.9%	2,600,776
Other Purchased Services	1,175,690	1,228,549	(52,859)	104.5%	1,188,854	1,163,011	65,538	5.6%	979,742	248,807	25.4%	1,455,835
Purchased Property Services	147,963	92,793	55,170	62.7%	120,270	98,686	(5,893)	-6.0%	123,303	(30,510)	-24.7%	109,078
Other	1,500	1,257	243	83.8%	900	1,090	166	15.2%	1,250	7	0.5%	1,508
<b>Operating Total</b>	<b>51,340,263</b>	<b>39,405,430</b>	<b>11,934,834</b>	<b>76.8%</b>	<b>44,325,963</b>	<b>34,675,554</b>	<b>4,729,875</b>	<b>13.6%</b>	<b>41,027,005</b>	<b>(1,621,576)</b>	<b>-4.0%</b>	<b>49,236,573</b>
<b>Non-Operating</b>												
Transfers Out	216,000	205,003	10,997	94.9%	216,000	61,989	143,014	230.7%	180,000	25,003	13.9%	316,318
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	1,114,622	907,555	207,067	81.4%	420,243	270	907,285	336031.4%	928,852	(21,297)	-2.3%	907,555
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>1,330,622</b>	<b>1,112,558</b>	<b>218,064</b>	<b>83.6%</b>	<b>636,243</b>	<b>62,259</b>	<b>1,050,299</b>	<b>1687.0%</b>	<b>1,108,852</b>	<b>3,706</b>	<b>0.3%</b>	<b>1,223,872</b>
<b>Expenses Total</b>	<b>52,670,886</b>	<b>40,517,988</b>	<b>12,152,898</b>	<b>76.9%</b>	<b>44,962,206</b>	<b>34,737,813</b>	<b>5,780,174</b>	<b>16.6%</b>	<b>42,135,857</b>	<b>(1,617,870)</b>	<b>-3.8%</b>	<b>50,460,445</b>

**Revenues** for Police Department are budgeted at \$224K for the 2023 fiscal year. Through the period, the department has received \$366K which is \$179K or 95.5% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$426K in FY23, which is 190.1% of the FY23 Budget.



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

- Fines revenue is \$239K through the period, which is \$150K or 169.2% over the FY23 YTD Monthly Budget. Fines revenue is projected to be \$287K at year end, which is \$180K or 169.2% over the FY23 Budget. This is due to a significant increase of revenues received from auto impound fines.
- Charges for Services revenue is \$43.5 through the period, which is \$9K or 17.3% under the FY23 YTD Monthly Budget. Charges for Services revenue is projected to be \$52K at year end, which is \$11K or 17.3% under the FY23 Budget. This is due to less police security charges for services revenues through the period.
- Other revenues are \$22K through the period, which is \$23K or 51% under the FY23 YTD Monthly Budget. Other revenues are projected to be \$27K at year end, which is \$28K or 51% under the FY23 Budget. This is due to decreased revenues received from other sales.
- 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 Police Department are budgeted at \$53M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$41M which is \$1.6M or 3.8% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$50M in FY23, which is 95.8% of the FY23 Budget.

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

- Other Purchased Services are \$1.2M through the period, which is \$249K or 25.4% over the FY23 YTD Monthly Budget. Other Purchased Services are projected to be \$1.5M at year end, which is \$280K or 23.8% over the FY23 Budget. This is primarily due to increased expenses for advertising, travel and training, equipment leases. As well as non-budgeted expenses for computer leases.
- Purchased Property Services are \$93K through the period, which is \$31K or 24.7% under the FY23 YTD Monthly Budget. Purchased Property Services are projected to be \$109K at year end, which is \$39K or 26.3% under the FY23 Budget. This is primarily due to decreased expenses for water and sewer utilities services for the Chief's Office division.
- Transfers Out are \$205K through the period, which is \$25K or 13.9% over the FY23 YTD Monthly Budget. Transfers Out are projected to be \$316K at year end, which is \$100.3K or 46.4% over the FY23 Budget. This is primarily due SAFER grant match.



- Capital Expenditures are \$908K through the period, which is \$21K or 2.3% under the FY23 YTD Monthly Budget. Capital Expenditures are projected to be \$908K at year-end, which is \$207K or 18.6% under the FY23 Budget. This is primarily due to the pending purchase of 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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	134,200	63,887	70,313	47.6%	134,200	78,131	(14,243)	-18.2%	111,833	(47,946)	-42.9%	85,183
Contributions	200	43	157	21.5%	200	145	(102)	-70.4%	167	(124)	-74.2%	52
Other	98,600	72,925	25,675	74.0%	98,600	(31)	72,956	-237024.1%	82,167	(9,241)	-11.2%	87,553
<b>Operating Total</b>	<b>233,000</b>	<b>136,856</b>	<b>96,144</b>	<b>58.7%</b>	<b>233,000</b>	<b>78,245</b>	<b>58,610</b>	<b>74.9%</b>	<b>194,167</b>	<b>(57,311)</b>	<b>-29.5%</b>	<b>172,788</b>
<b>Revenues Total</b>	<b>233,000</b>	<b>136,856</b>	<b>96,144</b>	<b>58.7%</b>	<b>233,000</b>	<b>78,245</b>	<b>58,610</b>	<b>74.9%</b>	<b>194,167</b>	<b>(57,311)</b>	<b>-29.5%</b>	<b>172,788</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	2,451,293	1,706,937	744,356	69.6%	2,210,465	1,615,010	91,927	5.7%	1,932,750	(225,814)	-11.7%	2,164,895
Employee Benefits	860,938	604,221	256,717	70.2%	792,585	580,255	23,965	4.1%	693,555	(89,335)	-12.9%	757,724
Maintenance	134,825	91,899	42,926	68.2%	190,844	168,314	(76,416)	-45.4%	112,354	(20,455)	-18.2%	108,502
Purchased Professional Technical Services	797,333	666,185	131,148	83.6%	162,343	159,334	506,850	318.1%	664,444	1,741	0.3%	795,704
Supplies	925,231	869,142	56,089	93.9%	906,096	691,993	177,148	25.6%	771,026	98,116	12.7%	1,012,345
Other Purchased Services	133,172	82,817	50,355	62.2%	131,496	82,604	213	0.3%	110,977	(28,160)	-25.4%	99,380
Purchased Property Services	31,433	25,680	5,753	81.7%	30,139	20,591	5,089	24.7%	26,194	(515)	-2.0%	30,815
Other	1,800	1,695	105	94.2%	1,500	1,561	134	8.6%	1,500	195	13.0%	2,034
<b>Operating Total</b>	<b>5,336,025</b>	<b>4,048,574</b>	<b>1,287,451</b>	<b>75.9%</b>	<b>4,425,468</b>	<b>3,319,663</b>	<b>728,911</b>	<b>22.0%</b>	<b>4,312,801</b>	<b>(264,227)</b>	<b>-6.1%</b>	<b>4,971,399</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Expenses Total</b>	<b>5,336,025</b>	<b>4,048,574</b>	<b>1,287,451</b>	<b>75.9%</b>	<b>4,425,468</b>	<b>3,319,663</b>	<b>728,911</b>	<b>22.0%</b>	<b>4,312,801</b>	<b>(264,227)</b>	<b>-6.1%</b>	<b>4,971,399</b>

**Revenues** for the Library are budgeted at \$233K for the 2023 fiscal year. Through the period, the department has received \$137K which is \$57K or 29.5% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$173K, which is 74.2% 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 collection of library fines.

**Expenses** for the Library are budgeted at \$5.3M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$4M which is \$264K or 6.1% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$4.9M in FY23, which is 93.2% 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 under the FY23 YTD Monthly Budget by \$226K or 11.7%. Salaries and Wages are projected to be \$2.2M at year end, which is \$286K or 11.7% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$604K through the period, which is under the FY23 YTD Monthly Budget by \$89K or 12.9%. Employee Benefits are projected to be \$758K at year end, which is \$103K or 12% under the FY23 Budget. This is due to vacant job positions.
- Maintenance is \$91.9K through the period, which is under the FY23 YTD Monthly Budget by \$20K or 18.2%. Maintenance is projected to be \$109K at year end, which is \$26K or 20% under the FY23 Budget. This is due to reduced expenses for maintenance of equipment.
- Supplies are \$869K through the period, which is over the FY23 YTD Monthly Budget by \$98K or 12.7%. Supplies are projected to be \$1M at year end, which is \$87K or 9.4% over the FY23 Budget. This is due to computer and curriculum supplies.
- Other Purchased Services are \$83K through the period, which is under the FY23 YTD Monthly Budget by \$28K or 25.4%. Other Purchased Services are projected to be \$99K at year end, which is \$34K or 25.4% 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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	932,522	953,547	(21,025)	102.3%	1,027,616	752,380	201,167	26.7%	777,102	176,445	22.7%	1,299,894
Contributions	64,300	41,850	22,450	65.1%	72,141	44,444	(2,594)	-5.8%	53,583	(11,733)	-21.9%	50,220
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	294,300	384,493	(90,193)	130.6%	117,766	337,955	46,538	13.8%	245,250	139,243	56.8%	461,391
Other	329,650	334,556	(4,906)	101.5%	316,000	288,141	46,415	16.1%	274,708	59,848	21.8%	401,467
<b>Operating Total</b>	<b>1,620,772</b>	<b>1,714,446</b>	<b>(93,674)</b>	<b>105.8%</b>	<b>1,533,523</b>	<b>1,422,919</b>	<b>291,527</b>	<b>20.5%</b>	<b>1,350,643</b>	<b>363,802</b>	<b>26.9%</b>	<b>2,212,973</b>
<b>Revenues Total</b>	<b>1,620,772</b>	<b>1,714,446</b>	<b>(93,674)</b>	<b>105.8%</b>	<b>1,533,523</b>	<b>1,422,919</b>	<b>291,527</b>	<b>20.5%</b>	<b>1,350,643</b>	<b>363,802</b>	<b>26.9%</b>	<b>2,212,973</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	6,655,645	4,381,807	2,273,838	65.8%	5,348,740	3,791,418	590,390	15.6%	5,247,720	(865,913)	-16.5%	5,558,418
Employee Benefits	2,539,292	1,729,331	809,961	68.1%	2,180,833	1,532,672	196,660	12.8%	2,043,748	(314,417)	-15.4%	2,178,945
Maintenance	773,000	762,838	10,162	98.7%	822,796	690,438	72,400	10.5%	644,167	118,671	18.4%	907,404
Purchased Professional Technical Services	2,895,244	2,301,041	594,203	79.5%	1,388,170	1,351,851	949,190	70.2%	2,412,703	(111,663)	-4.6%	2,645,229
Supplies	1,302,012	1,370,206	(68,194)	105.2%	1,030,569	1,055,526	314,480	29.8%	1,085,010	285,196	26.3%	1,635,497
Other Purchased Services	561,266	495,874	65,392	88.3%	514,939	415,281	80,593	19.4%	467,722	28,152	6.0%	588,245
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	974,557	661,870	312,687	67.9%	885,996	739,064	(77,194)	-10.4%	812,131	(150,261)	-18.5%	794,244
Other	195,536	222,176	(26,640)	113.6%	133,436	172,706	49,469	28.6%	162,947	59,229	36.3%	228,617
<b>Operating Total</b>	<b>15,896,552</b>	<b>11,925,142</b>	<b>3,971,410</b>	<b>75.0%</b>	<b>12,305,478</b>	<b>9,749,155</b>	<b>2,175,987</b>	<b>22.3%</b>	<b>12,876,147</b>	<b>(951,005)</b>	<b>-7.4%</b>	<b>14,536,599</b>
<b>Non-Operating</b>												
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%	193,811	38,621	19.9%	232,432
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>232,573</b>	<b>232,432</b>	<b>141</b>	<b>99.9%</b>	<b>58,520</b>	<b>40,641</b>	<b>191,791</b>	<b>471.9%</b>	<b>193,811</b>	<b>38,621</b>	<b>19.9%</b>	<b>232,432</b>
<b>Expenses Total</b>	<b>16,129,125</b>	<b>12,157,574</b>	<b>3,971,551</b>	<b>75.4%</b>	<b>12,363,999</b>	<b>9,789,795</b>	<b>2,367,778</b>	<b>24.2%</b>	<b>13,069,958</b>	<b>(912,384)</b>	<b>-7.0%</b>	<b>14,769,030</b>

**Revenues** for Parks and Recreation are budgeted at \$1.6M for the 2023 fiscal year. Through the period, the department has received \$1.7M which is \$364K or 26.9% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$2.2M, which is 136.5% of the FY23 Budget.

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





- Charges for Services Revenue is \$954K through the period, which is \$176K or 22.7% over the FY23 YTD Monthly Budget. Charges for Services revenue is projected to be \$1.3M at year end, which is 139.4% of the FY23 Budget.
- Net Merchandise Sales Revenue is \$384K through the period, which is \$139K or 56.8% over the FY23 YTD Monthly Budget. Revenue is projected to be \$461K at year end, which is 156.8% of the FY23 Budget, this is due to increased sales at the Mammoth site.
- Other Revenue is \$335K through the period, which is \$60K or 21.8% over the FY23 YTD Monthly Budget. Revenue is projected to be \$401K at year end, which is 121.8% of the FY23 Budget.
- Contributions Revenue is \$42K through the period, which is \$12K or 21.9% under the FY23 YTD Monthly Budget. Revenue is projected to be \$50K at year end, which is 78.1% of the FY23 Budget.

**Expenses** for Parks and Recreation are budgeted at \$16.1M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$12.2M which is \$912K or 7.0% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$14.8M, which is 91.6% of the FY23 budget.

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

- Salaries and Wages totaled \$4.4M through the period. This category is under the monthly year to date budgeted amount of \$5.2M by \$866K or 16.5%. Expenses are projected to be \$5.6M at year end, which is 83.5% of the FY23 Budget, due to vacancies in the department.
- Employee Benefits totaled \$1.7M through the period. This category is under the monthly year to date budgeted amount of \$2.0M by \$314K or 15.4% due to vacant positions across the department. Expenses are projected to be \$2.2M at year end, which is 85.8% of the FY23 Budget.
- Supplies total \$1.4M through the period. This category is over the monthly year to date budgeted amount of \$1.1M by \$285K or 26.3%. Expenses are projected to be \$1.6M at year end, which is 125.6% of the FY23 Budget, due to increased costs for energy, cleaning supplies and landscaping tools.
- Maintenance totals \$763K through the period. This category is over the monthly year to date budgeted amount of \$644K by \$119K or 18.4%. Expenses are projected to be \$907K at year end, which is 117.4% of the FY23 Budget, due to lighting costs for fields and public spaces and vehicle repairs.
- Purchased Property Services total \$662K through the period. This category is under the monthly year to date budgeted amount of \$812K by \$150K or 18.5%. Expenses are projected to be \$794K at year end, which is 81.5% of the FY23 Budget, due to lower utility costs.



- Other totals \$222K through the period. This category is over the monthly year to date budgeted amount of \$163K by \$59K or 36.3%. Expenses are projected to be \$229K at year end, which is 116.9% 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
<b>Revenues</b>												
<b>Operating</b>												
Other	-	450	(450)	0.0%	-	-	450	0.0%	-	450	0.0%	540
<b>Operating Total</b>	<b>-</b>	<b>450</b>	<b>(450)</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>0.0%</b>	<b>-</b>	<b>450</b>	<b>0.0%</b>	<b>540</b>
<b>Revenues Total</b>	<b>-</b>	<b>450</b>	<b>(450)</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>0.0%</b>	<b>-</b>	<b>450</b>	<b>0.0%</b>	<b>540</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	463,959	275,540	188,419	59.4%	525,080	163,344	112,196	68.7%	365,814	(90,274)	-24.7%	349,465
Employee Benefits	141,544	83,449	58,095	59.0%	173,934	48,307	35,142	72.7%	113,181	(29,733)	-26.3%	104,451
Maintenance	-	-	-	0.0%	-	2,835	(2,835)	-100.0%	-	-	0.0%	-
Purchased Professional Technical Services	127,975	58,404	69,571	45.6%	152,236	47,502	10,901	22.9%	106,646	(48,242)	-45.2%	70,084
Supplies	2,780	4,470	(1,690)	160.8%	2,460	20,654	(16,184)	-78.4%	2,317	2,154	93.0%	5,364
Other Purchased Services	17,045	25,357	(8,312)	148.8%	20,000	16,188	9,169	56.6%	14,204	11,153	78.5%	30,306
Contracts with Others	35,000	-	35,000	0.0%	37,602	-	-	0.0%	29,167	(29,167)	-100.0%	35,000
Purchased Property Services	35,330	79,508	(44,178)	225.0%	-	47,113	32,395	68.8%	29,442	50,067	170.1%	92,795
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>823,633</b>	<b>526,728</b>	<b>296,905</b>	<b>64.0%</b>	<b>911,312</b>	<b>345,944</b>	<b>180,784</b>	<b>52.3%</b>	<b>660,770</b>	<b>(134,042)</b>	<b>-20.3%</b>	<b>687,466</b>
<b>Expenses Total</b>	<b>823,633</b>	<b>526,728</b>	<b>296,905</b>	<b>64.0%</b>	<b>911,312</b>	<b>345,944</b>	<b>180,784</b>	<b>52.3%</b>	<b>660,770</b>	<b>(134,042)</b>	<b>-20.3%</b>	<b>687,466</b>

**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 \$540.

**Expenses** for Housing are budgeted at \$824K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$527K which is \$134K or 20.3% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$687K in FY23, which is 83.4% of the FY23 Budget.

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

- Salaries and Wages are \$276K through the period, which is under the FY23 YTD Monthly Budget by \$90K or 24.7%. Salaries and Wages are projected to be \$349K at year end, which is \$114K or 24.7% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$83K through the period, which is under the FY23 YTD Monthly Budget by \$30K or 26.3%. Employee Benefits are projected to be \$104K at year end, which is \$37K or 26.2% under the FY23 Budget. This is due to vacant job positions.



- Purchased Professional Technical Services are \$58K through the period, which is under the FY23 YTD Monthly Budget by \$48K 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.
- Other Purchased Services are \$25K through the period, which is over the FY23 YTD Monthly Budget by \$11K or 78.5%. Other Purchased Services are projected to be \$30K at year end, which is \$13K or 77.8% over the FY23 Budget. This is due to increased communications charges.
- Contracts with Others are \$0 through the period, which is under the FY23 YTD Monthly Budget by \$29K or 100%. Contracts with Others are projected to be \$35K at year end, which is \$0 or 0% over/under the FY23 Budget. This is due to invoices that have not yet been charged.
- Purchased Property Services are \$80K through the period, which is over the FY23 YTD Monthly Budget by \$50K or 170.1%. Purchased Property Services are projected to be \$93K at year end, which is \$57K or 162.7% over/under the FY23 Budget. This is due to increased rents.



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	759,139	767,729	(8,590)	101.1%	749,182	784,859	(17,131)	-2.2%	632,616	135,113	21.4%	969,272
Contributions	815,771	625,904	189,867	76.7%	716,178	782,125	(156,221)	-20.0%	679,809	(53,905)	-7.9%	751,085
Interest on Investments	40,000	207,091	(167,091)	517.7%	4,000	19,040	188,051	987.7%	33,333	173,757	521.3%	248,509
Intergovernmental	256,707	235,691	21,016	91.8%	256,707	102,246	133,445	130.5%	213,923	21,769	10.2%	282,830
Licenses and Permits	243,908	215,972	27,936	88.5%	243,908	217,700	(1,728)	-0.8%	203,257	12,715	6.3%	259,166
Other	1,370	195	1,175	14.2%	12,370	321	(126)	-39.3%	1,142	(947)	-82.9%	234
<b>Operating Total</b>	<b>2,116,895</b>	<b>2,052,582</b>	<b>64,313</b>	<b>97.0%</b>	<b>1,982,345</b>	<b>1,906,291</b>	<b>146,290</b>	<b>7.7%</b>	<b>1,764,079</b>	<b>288,503</b>	<b>16.4%</b>	<b>2,511,096</b>
<b>Non-Operating</b>												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	3,863,148	3,219,290	643,858	83.3%	3,892,943	3,244,119	(24,829)	-0.8%	3,219,290	-	0.0%	3,863,148
<b>Non-Operating Total</b>	<b>3,863,148</b>	<b>3,219,290</b>	<b>643,858</b>	<b>83.3%</b>	<b>3,892,943</b>	<b>3,244,119</b>	<b>(24,829)</b>	<b>-0.8%</b>	<b>3,219,290</b>	<b>-</b>	<b>0.0%</b>	<b>3,863,148</b>
<b>Revenues Total</b>	<b>5,980,043</b>	<b>5,271,872</b>	<b>708,171</b>	<b>88.2%</b>	<b>5,875,288</b>	<b>5,150,411</b>	<b>121,461</b>	<b>2.4%</b>	<b>4,983,369</b>	<b>288,503</b>	<b>5.8%</b>	<b>6,374,244</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	2,700,731	1,742,430	958,301	64.5%	2,582,198	1,552,356	190,074	12.2%	2,129,423	(386,992)	-18.2%	2,209,912
Employee Benefits	932,537	601,325	331,212	64.5%	980,741	528,889	72,436	13.7%	749,916	(148,591)	-19.8%	760,194
Maintenance	46,565	18,377	28,188	39.5%	101,027	88,244	(69,867)	-79.2%	38,804	(20,427)	-52.6%	22,052
Purchased Professional Technical Services	579,177	443,825	135,352	76.6%	224,848	123,918	319,907	258.2%	482,648	(38,823)	-8.0%	527,025
Supplies	486,819	283,716	203,104	58.3%	475,193	303,398	(19,683)	-6.5%	405,683	(121,967)	-30.1%	337,942
Other Purchased Services	287,573	161,651	125,921	56.2%	239,863	122,703	38,948	31.7%	239,644	(77,992)	-32.5%	193,860
Contracts with Others	1,176,736	926,431	250,305	78.7%	1,176,736	-	926,431	0.0%	980,613	(54,183)	-5.5%	1,220,615
Purchased Property Services	51,915	2,816	49,099	5.4%	3,145	2,449	367	15.0%	43,263	(40,447)	-93.5%	3,379
Other	8,000	7,496	504	93.7%	5,700	6,803	693	10.2%	6,667	829	12.4%	8,995
<b>Operating Total</b>	<b>6,270,053</b>	<b>4,188,066</b>	<b>2,081,986</b>	<b>66.8%</b>	<b>5,789,451</b>	<b>2,728,759</b>	<b>1,459,307</b>	<b>53.5%</b>	<b>5,076,659</b>	<b>(888,593)</b>	<b>-17.5%</b>	<b>5,283,974</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	63,565	63,564	1	100.0%	38,100	-	63,564	0.0%	52,971	10,594	20.0%	63,565
Indirect - Cost Allocation Overhead	491,147	409,289	81,858	83.3%	688,267	573,556	(164,267)	-28.6%	409,289	0	0.0%	491,147
<b>Non-Operating Total</b>	<b>554,712</b>	<b>472,854</b>	<b>81,858</b>	<b>85.2%</b>	<b>726,367</b>	<b>573,556</b>	<b>(100,702)</b>	<b>-17.6%</b>	<b>462,260</b>	<b>10,594</b>	<b>2.3%</b>	<b>554,712</b>
<b>Expenses Total</b>	<b>6,824,765</b>	<b>4,660,920</b>	<b>2,163,845</b>	<b>68.3%</b>	<b>6,515,818</b>	<b>3,302,315</b>	<b>1,358,605</b>	<b>41.1%</b>	<b>5,538,919</b>	<b>(877,999)</b>	<b>-15.9%</b>	<b>5,838,686</b>



## Waco- McLennan County Public Health District Fund Overview

**Revenues** for the Waco-McLennan County Public Health District Fund are budgeted at \$6.0M for the 2023 fiscal year. The department has collected \$5.3M through the period. This is an increase of \$289K compared to the same period last year. Charges for Services increased by \$135K from this time last year. Intergovernmental revenues increased \$22K over the prior year.

**Operating revenues** through the period totaled \$2.1M, which is an increase of \$289K through the same period last year. Contributions from member cities and McLennan County is the largest source of revenue for the Waco-McLennan County Public Health District Fund. The department has budgeted \$816K for the fiscal year, which is an increase from last year's budget of \$716K. The department collected \$626K, or 76.7% of the budget through the period.

The second largest funding source is Charges for Services. The department has budgeted \$759K, which is an increase from last year's budget of \$749K. The department has collected \$768K, or 101.1% through the period.

Contributions and Charges for Services account for 74.4% of budgeted operating revenues.

**Expenses** for the Waco-McLennan County Public Health District Fund are budgeted at \$6.8M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$4.7M which is \$878K below the YTD monthly budget due to decreased personnel and supply costs.



## Waco- McLennan County Public Health District Departmental Overview

**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 \$5.3M which is \$289K or 5.8% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$6.3M, which is 106.6% of the FY23 Budget.

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

- Interest on Investments is \$207K through the period, which is \$174K or 521.3% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$249K at year end, which is 621.2% 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 \$768K through the period, which is \$135K or 21.4% over the FY23 YTD Monthly Budget. Charges for Services is projected to be \$969K at year end, which is 127.7% of the FY23 Budget. This is primarily due to an increased volume of collections related to immunizations and vital statistics.
- Intergovernmental revenues are \$236K through the period, which is \$22K or 10.2% over the FY23 YTD Monthly Budget. Intergovernmental revenues are projected to be \$283K at year end, which is 111% 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 \$6.8M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$4.7M which is \$878K or 15.9% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$5.8M, which is 85.6% 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 under the FY23 YTD Monthly Budget by \$387K or 18.2%. Salaries and Wages are projected to be \$2.2M at year end, which is \$491K or 18.2% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$601K through the period, which is under the FY23 YTD Monthly Budget by \$149K or 19.8%. Employee Benefits are projected to be \$760K at year end, which is \$172K or 18.5% under the FY23 Budget. This is due to vacant job positions.



- Maintenance expenses are \$18K through the period, which is under the FY23 YTD Monthly Budget by \$20K or 52.6%. Maintenance expenses are projected to be \$22K at year end, which is \$25K or 52.6% 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 \$284K through the period, which is under the FY23 YTD Monthly Budget by \$122K or 30.1%. Supplies are projected to be \$338K at year end, which is \$149K or 30.6% under the FY23 Budget. This is due to less demand for some supplies associated with coming out of the pandemic.
- Other Purchased Services are \$162K through the period, which is under the FY23 YTD Monthly Budget by \$78K or 32.5%. Other Purchased Services are projected to be \$194K at year end, which is \$94K or 32.6% 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	-	50,982	(50,982)	0.0%	-	2,346	48,636	2073.0%	-	50,982	0.0%	64,660
Employee Benefits	-	17,804	(17,804)	0.0%	-	537	17,268	3217.3%	-	17,804	0.0%	22,581
Supplies	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other Purchased Services	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>-</b>	<b>68,786</b>	<b>(68,786)</b>	<b>0.0%</b>	<b>-</b>	<b>2,883</b>	<b>65,903</b>	<b>2286.0%</b>	<b>-</b>	<b>68,786</b>	<b>0.0%</b>	<b>87,241</b>
<b>Expenses Total</b>	<b>-</b>	<b>68,786</b>	<b>(68,786)</b>	<b>0.0%</b>	<b>-</b>	<b>2,883</b>	<b>65,903</b>	<b>2286.0%</b>	<b>-</b>	<b>68,786</b>	<b>0.0%</b>	<b>87,241</b>

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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	58,412,906	46,070,583	12,342,323	78.9%	53,719,175	45,437,121	633,462	1.4%	44,658,641	1,411,942	3.2%	59,548,826
Other	456,410	333,879	122,531	73.2%	456,410	589,660	(255,781)	-43.4%	380,342	(46,463)	-12.2%	400,667
Interest on Investments	450,000	2,246,037	(1,796,037)	499.1%	60,000	195,752	2,050,284	1047.4%	375,000	1,871,037	498.9%	2,695,244
Contributions	-	156	(156)	0.0%	-	-	156	0.0%	-	156	0.0%	187
Intergovernmental	-	23,745	(23,745)	0.0%	-	-	23,745	0.0%	-	23,745	0.0%	28,494
<b>Operating Total</b>	<b>59,319,316</b>	<b>48,674,399</b>	<b>10,644,917</b>	<b>82.1%</b>	<b>54,235,585</b>	<b>46,222,533</b>	<b>2,451,866</b>	<b>5.3%</b>	<b>45,413,983</b>	<b>3,260,416</b>	<b>7.2%</b>	<b>62,673,418</b>
<b>Non-Operating</b>												
Interdepartmental Billing	3,350,751	2,808,874	541,877	83.8%	2,909,143	2,424,289	384,585	15.9%	2,846,832	(37,958)	-1.3%	3,413,394
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	145,042	120,868	(120,868)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>3,350,751</b>	<b>2,808,874</b>	<b>541,877</b>	<b>83.8%</b>	<b>3,054,185</b>	<b>2,545,157</b>	<b>263,716</b>	<b>10.4%</b>	<b>2,846,832</b>	<b>(37,958)</b>	<b>-1.3%</b>	<b>3,413,394</b>
<b>Revenues Total</b>	<b>62,670,067</b>	<b>51,483,273</b>	<b>11,186,794</b>	<b>82.1%</b>	<b>57,289,770</b>	<b>48,767,691</b>	<b>2,715,582</b>	<b>5.6%</b>	<b>48,260,815</b>	<b>3,222,458</b>	<b>6.7%</b>	<b>66,086,811</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	7,059,979	5,485,390	1,574,589	77.7%	6,252,181	4,475,886	1,009,504	22.6%	5,557,168	(71,778)	-1.3%	6,957,080
Supplies	6,757,507	6,041,255	716,252	89.4%	5,273,438	4,006,420	2,034,835	50.8%	5,631,256	409,999	7.3%	7,032,619
Maintenance	5,537,646	4,100,376	1,437,270	74.0%	4,494,909	2,884,872	1,215,504	42.1%	4,614,705	(514,329)	-11.1%	4,771,683
Employee Benefits	2,827,331	2,100,774	726,557	74.3%	2,478,358	1,769,951	330,824	18.7%	2,238,688	(137,914)	-6.2%	2,578,813
Purchased Professional Technical Services	2,729,915	2,909,169	(179,253)	106.6%	2,648,593	1,552,773	1,356,395	87.4%	2,274,930	634,239	27.9%	3,300,157
Other Purchased Services	1,676,514	1,163,972	512,542	69.4%	1,162,189	1,029,246	134,726	13.1%	1,397,095	(233,123)	-16.7%	1,395,438
Other	625,000	531,993	93,007	85.1%	725,000	490,737	41,256	8.4%	520,833	11,159	2.1%	641,527
Purchased Property Services	210,205	229,309	(19,105)	109.1%	177,760	127,948	101,362	79.2%	175,171	54,139	30.9%	268,871
Contracts with Others	8,400	8,400	-	100.0%	7,123	7,123	1,277	17.9%	7,000	1,400	20.0%	8,400
<b>Operating Total</b>	<b>27,432,497</b>	<b>22,570,638</b>	<b>4,861,859</b>	<b>82.3%</b>	<b>23,219,551</b>	<b>16,344,956</b>	<b>6,225,682</b>	<b>38.1%</b>	<b>22,416,845</b>	<b>153,792</b>	<b>0.7%</b>	<b>26,954,588</b>
<b>Non-Operating</b>												
Transfers Out - Debt Service	20,803,130	20,796,282	6,848	100.0%	20,132,526	20,066,174	730,109	3.6%	20,796,282	-	0.0%	20,803,130
Taxes (PILOT)	4,106,963	3,422,469	684,494	83.3%	3,964,917	3,304,098	118,372	3.6%	3,422,469	0	0.0%	4,106,963
Capital Expenditures	3,465,821	3,330,253	135,567	96.1%	5,662,092	4,648,912	(1,318,658)	-28.4%	2,888,184	442,069	15.3%	3,330,253
Indirect - Cost Allocation Overhead	3,062,524	2,552,103	510,421	83.3%	2,941,255	2,451,046	101,058	4.1%	2,552,103	(0)	0.0%	3,062,524
Transfers Out - Cash CIP	2,500,000	2,500,000	-	100.0%	1,500,000	1,500,000	1,000,000	66.7%	2,083,333	416,667	20.0%	2,500,000
Business and occupation Fees (Enterprise Funds)	2,149,036	1,790,863	358,173	83.3%	2,148,767	1,790,639	224	0.0%	1,790,863	(0)	0.0%	2,149,036
Interdepartmental Billing	552,522	460,437	92,085	83.3%	571,200	424,504	35,933	8.5%	460,435	2	0.0%	460,437
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	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>36,639,996</b>	<b>34,852,408</b>	<b>1,787,587</b>	<b>95.1%</b>	<b>36,976,171</b>	<b>34,675,750</b>	<b>176,658</b>	<b>0.5%</b>	<b>33,993,671</b>	<b>858,738</b>	<b>2.5%</b>	<b>36,412,343</b>
<b>Expenses Total</b>	<b>64,072,493</b>	<b>57,423,046</b>	<b>6,649,447</b>	<b>89.6%</b>	<b>60,195,722</b>	<b>51,020,706</b>	<b>6,402,340</b>	<b>12.5%</b>	<b>56,410,516</b>	<b>1,012,530</b>	<b>1.8%</b>	<b>63,366,931</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(1,402,426)</b>	<b>(5,939,773)</b>	<b>4,537,347</b>		<b>(2,905,952)</b>	<b>(2,253,016)</b>	<b>(3,686,757)</b>		<b>(8,149,701)</b>	<b>2,209,928</b>		<b>2,719,880</b>



## Water Fund Overview

**Revenues** for the Water Fund are budgeted at \$62.7M for the 2023 fiscal year. The department has collected \$51.5M through the period. This is an increase of \$3.2M compared to the same period last year. Charges for Services increased by \$633k from this time last year, while Other revenues decreased by \$256K over the prior year.

**Operating revenues** through the period totaled \$48.7M, which is an increase of \$2.5M through the same period last year. Charges for Services is the largest source of revenue for the Water Fund.

The second largest source is Other revenues. The department has budgeted \$456K, which is the same amount budgeted for the previous year. The department has collected \$334K, or 73.2% of the budget through the period.

Charges for Services and Other revenues account for 99% 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 \$57.4M which is a \$6.4M increase compared to the same period of FY 2022 due to an increase in in supplies, salaries and benefits, purchased professional technical services and transfers out for cash CIP.



## Water Departmental Overview

**Revenues** for the Water fund are budgeted at \$62.7M for the 2023 fiscal year. Through the period, the department has received \$51.5M, which is \$3.2M or \$6.7% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$66.1M, which is 105.5% of the FY23 Budget.

Significant Variances (greater than 10% and 10K) for revenues include:

- Interest on Investments is \$2.2M through the period, which is \$1.9M or 498.9% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$2.7M at year end, which is 599.4% of the FY23 Budget. This is due to reversing the fair value adjustment from last year as well as higher interest rates this year.
- Other revenue is \$334K through the period, which is \$46K or 12.2% under the FY23 YTD Monthly Budget. Other revenue is projected to be \$401K at year end, which is 87.8% of the FY23 Budget. This is due to utility billing adjustments.

**Expenses** for the Water fund are budgeted at \$64.1M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$57.4M, which is \$1M or 1.8% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$63.3M in FY23, which is 98.9% of the FY23 Budget.

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

- Maintenance expenses are \$4.1M through the period, which is under the FY23 YTD Monthly Budget by \$514K or 11.1%. Maintenance expenses are projected to be \$4.8M at year end, which is \$766K or 13.8% under the FY23 Budget. This is due to reduced spending in several areas within this category.
- Purchased Professional Technical Services are \$2.9M through the period, which is over the FY23 YTD Monthly Budget by \$634K or 27.9%. Purchased Professional Technical Services are projected to be \$3.3M at year end, which is \$570K or 20% over the FY23 Budget. This is due to outsourced equipment maintenance.
- Other Purchased Services are \$1.2M through the period, which is under the FY23 YTD Monthly Budget by \$233K or 16.7%. Other Purchased Services are projected to be \$1.4M at year end, which is \$281K or 16.8% under the FY23 Budget. This is primarily due to unspent funds for insurance services.



- Purchased Property Services are \$229K through the period, which is over the FY23 YTD Monthly Budget by \$54K or 30.9%. Purchased Property Services are projected to be \$269K at year end, which is \$59K or 30% over the FY23 Budget. This is due to utility billing adjustments.

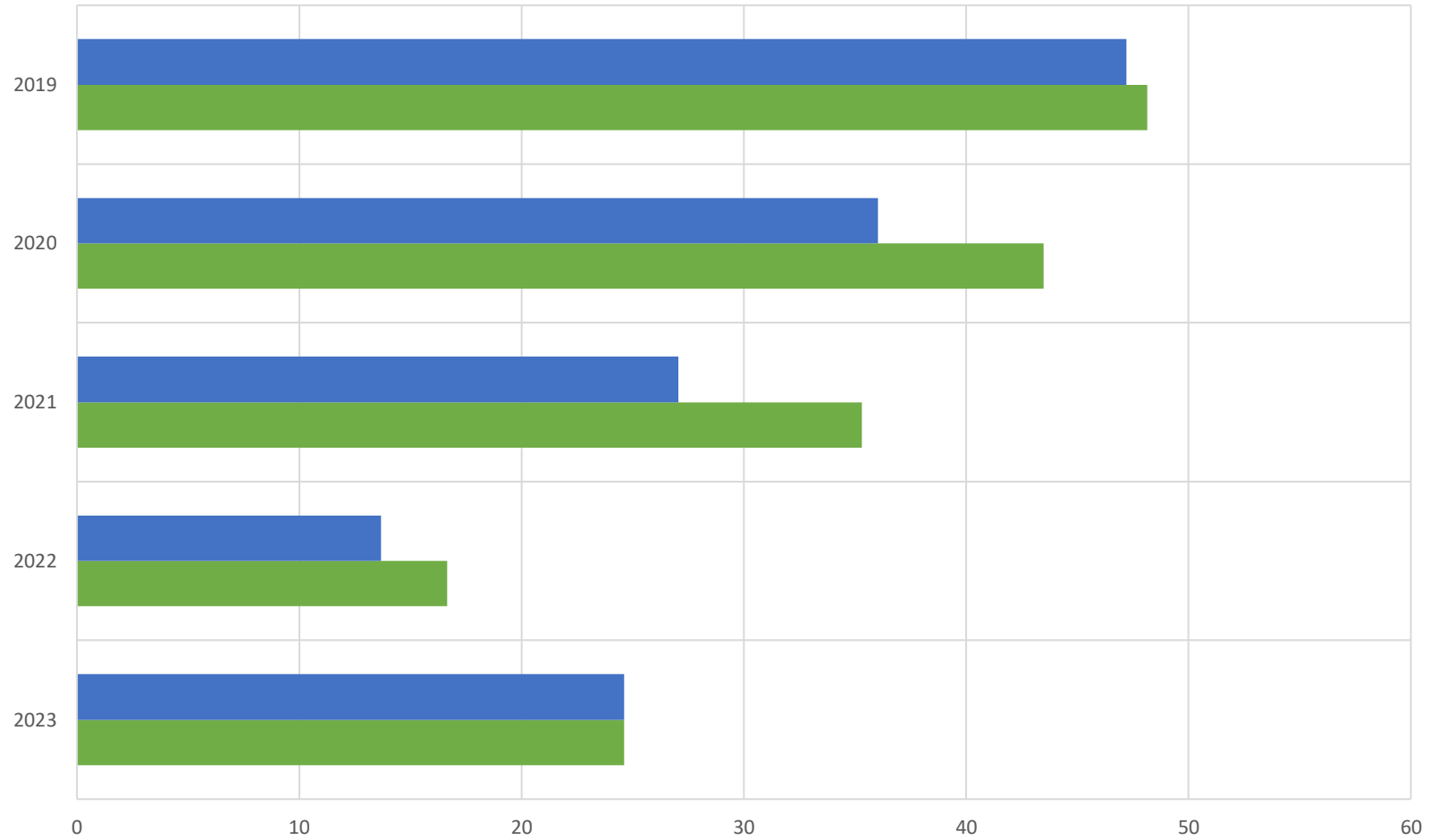


Water Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	-	24,193	(24,193)	0.0%	-	-	24,193	0.0%	-	24,193	0.0%	30,684
Employee Benefits	-	8,525	(8,525)	0.0%	-	-	8,525	0.0%	-	8,525	0.0%	10,359
<b>Operating Total</b>	<b>-</b>	<b>32,718</b>	<b>(32,718)</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>32,718</b>	<b>0.0%</b>	<b>-</b>	<b>32,718</b>	<b>0.0%</b>	<b>41,042</b>
<b>Expenses Total</b>	<b>-</b>	<b>32,718</b>	<b>(32,718)</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>32,718</b>	<b>0.0%</b>	<b>-</b>	<b>32,718</b>	<b>0.0%</b>	<b>41,042</b>

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

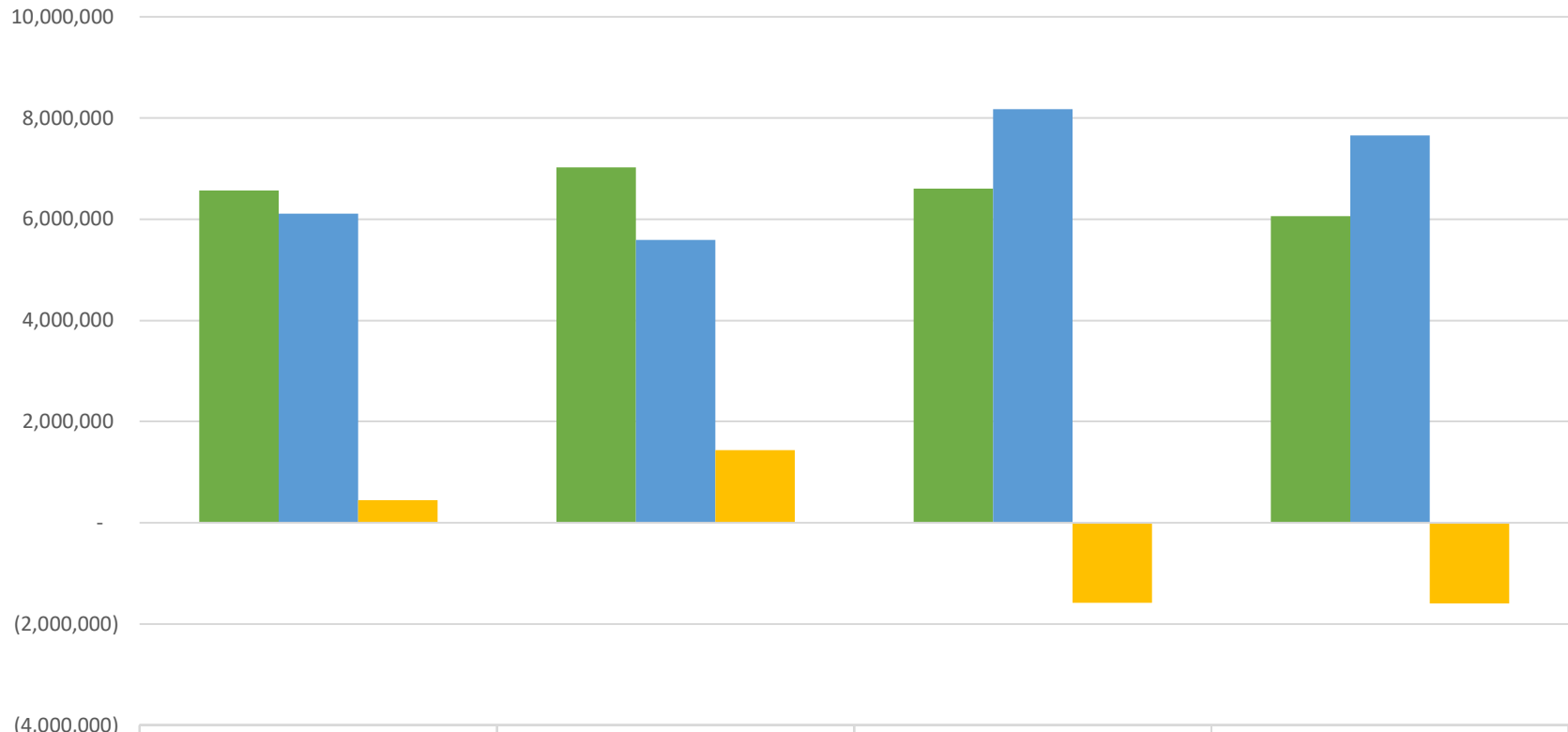


	2023	2022	2021	2020	2019
■ YTD	24.61	13.69	27.06	36.02	47.21
■ Total	24.61	16.64	35.3	43.48	48.14

■ YTD ■ Total



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	6,565,640	7,023,077	6,598,517	6,061,777
■ Budget	6,113,339	5,584,949	8,178,512	7,657,670
■ Variance	452,301	1,438,129	(1,579,994)	(1,595,892)





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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	40,668,353	35,462,991	5,205,362	87.2%	38,090,137	33,858,420	1,604,572	4.7%	33,890,294	1,572,697	4.6%	42,814,144
Interest on Investments	290,000	1,402,954	(1,112,954)	483.8%	46,000	131,681	1,271,273	965.4%	241,667	1,161,288	480.5%	1,683,545
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	7,500	(7,500)	0.0%	-	-	7,500	0.0%	-	7,500	0.0%	9,000
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>40,958,353</b>	<b>36,873,446</b>	<b>4,084,907</b>	<b>90.0%</b>	<b>38,136,137</b>	<b>33,990,101</b>	<b>2,883,345</b>	<b>8.5%</b>	<b>34,131,961</b>	<b>2,741,485</b>	<b>8.0%</b>	<b>44,506,689</b>
<b>Non-Operating</b>												
Transfers In	369,994	308,328	61,666	83.3%	442,937	369,114	(60,786)	-16.5%	291,726	16,602	5.7%	369,994
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>369,994</b>	<b>308,328</b>	<b>61,666</b>	<b>83.3%</b>	<b>442,937</b>	<b>369,114</b>	<b>(60,786)</b>	<b>-16.5%</b>	<b>291,726</b>	<b>16,602</b>	<b>5.7%</b>	<b>369,994</b>
<b>Revenues Total</b>	<b>41,328,347</b>	<b>37,181,774</b>	<b>4,146,573</b>	<b>90.0%</b>	<b>38,579,074</b>	<b>34,359,215</b>	<b>2,822,559</b>	<b>8.2%</b>	<b>34,423,687</b>	<b>2,758,087</b>	<b>8.0%</b>	<b>44,876,683</b>
<b>Expenses</b>												
<b>Operating</b>												
Other	12,285,757	9,708,103	2,577,654	79.0%	9,988,473	6,663,675	3,044,428	45.7%	10,238,131	(530,028)	-5.2%	12,285,757
Salaries and Wages	3,155,792	2,325,076	830,716	73.7%	2,560,474	1,942,173	382,903	19.7%	2,481,110	(156,034)	-6.3%	2,948,877
Maintenance	2,164,681	1,580,122	584,559	73.0%	1,977,168	1,197,468	382,653	32.0%	1,803,901	(223,779)	-12.4%	1,851,378
Purchased Professional Technical Services	1,365,706	1,167,391	198,315	85.5%	1,280,499	798,178	369,213	46.3%	1,138,088	29,303	2.6%	1,330,352
Employee Benefits	1,273,605	865,351	408,254	67.9%	1,053,496	746,764	118,587	15.9%	1,008,985	(143,633)	-14.2%	1,062,276
Supplies	820,314	703,007	117,307	85.7%	613,200	416,254	286,753	68.9%	683,595	19,412	2.8%	841,428
Other Purchased Services	277,703	256,921	20,782	92.5%	212,894	171,800	85,121	49.5%	231,419	25,502	11.0%	307,970
Purchased Property Services	17,516	15,558	1,957	88.8%	24,178	13,021	2,537	19.5%	14,596	962	6.6%	18,670
<b>Operating Total</b>	<b>21,361,073</b>	<b>16,621,528</b>	<b>4,739,544</b>	<b>77.8%</b>	<b>17,710,381</b>	<b>11,949,334</b>	<b>4,672,195</b>	<b>39.1%</b>	<b>17,599,824</b>	<b>(978,296)</b>	<b>-5.6%</b>	<b>20,646,708</b>
<b>Non-Operating</b>												
Transfers Out - Debt Service	13,825,455	13,824,727	728	100.0%	13,975,474	13,957,734	(133,008)	-1.0%	13,824,727	-	0.0%	13,825,455
Interdepartmental Billing	2,556,130	2,148,464	407,666	84.1%	2,286,403	1,905,336	243,128	12.8%	2,130,108	18,356	0.9%	2,148,464
Business and occupation Fees (Enterprise Funds)	1,626,734	1,355,612	271,122	83.3%	1,523,605	1,269,671	85,941	6.8%	1,355,612	0	0.0%	1,626,734
Capital Expenditures	1,457,658	1,083,451	374,207	74.3%	1,091,870	493,548	589,903	119.5%	1,214,715	(131,264)	-10.8%	1,083,451
Indirect - Cost Allocation Overhead	1,334,550	1,112,125	222,425	83.3%	1,203,547	1,002,956	109,169	10.9%	1,112,125	-	0.0%	1,334,550
Taxes (PILOT)	1,275,286	1,062,738	212,548	83.3%	1,145,758	954,798	107,940	11.3%	1,062,738	(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%	833,333	166,667	20.0%	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%	-
<b>Non-Operating Total</b>	<b>23,075,813</b>	<b>21,587,116</b>	<b>1,488,696</b>	<b>93.5%</b>	<b>22,226,657</b>	<b>20,584,043</b>	<b>1,003,073</b>	<b>4.9%</b>	<b>21,533,358</b>	<b>53,758</b>	<b>0.2%</b>	<b>22,293,940</b>
<b>Expenses Total</b>	<b>44,436,885</b>	<b>38,208,645</b>	<b>6,228,241</b>	<b>86.0%</b>	<b>39,937,039</b>	<b>32,533,377</b>	<b>5,675,268</b>	<b>17.4%</b>	<b>39,133,182</b>	<b>(924,538)</b>	<b>-2.4%</b>	<b>42,940,647</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(3,108,538)</b>	<b>(1,026,871)</b>	<b>(2,081,668)</b>		<b>(1,357,965)</b>	<b>1,825,838</b>	<b>(2,852,709)</b>		<b>(4,709,495)</b>	<b>3,682,625</b>		<b>1,936,036</b>



## Wastewater Fund Overview

**Revenues** for the Wastewater Fund are budgeted at \$41.3M for the 2023 fiscal year. The department has collected \$37.2M through the period. This is an increase of \$2.8M compared to the same period last year. The department's primary revenue source, Charges for Services, increased by \$1.6M from this time last year.

**Operating revenues** through the period totaled \$36.9M, which is an increase of \$2.9M 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 \$35.5M, or 87.2% of the 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 \$38.2M which is a \$5.7M increase compared to the same period of FY 2022 mostly due to an increase in the Other category and smaller increases in most areas.



## Wastewater Departmental Overview

**Revenues** for the Wastewater fund are budgeted at \$41.3M for the 2023 fiscal year. Through the period, the department has received \$37.2M, which is \$2.8M or 8.0% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$44.9M, which is 108.6% of the FY23 Budget.

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

- Interest on Investments is \$1.4M through the period, which is \$1.2M or 480.5% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$1.7M at year end, which is 580.5% 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 the Wastewater fund are budgeted at \$44.4M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$38.2M, which is \$925K or 2.4% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$42.9M, which is 96.6% of the FY23 Budget.

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

- Maintenance expenses are \$1.6M through the period, which is under the FY23 YTD Monthly Budget by \$224K or 12.4%. Maintenance expenses are projected to be \$1.9M at year end, which is \$313K or 14.5% under the FY23 Budget. This is due to decreased spending for vehicle maintenance.
- Employee Benefits are \$865K through the period, which is under the FY23 YTD Monthly Budget by \$144K or 14.2%. Employee Benefits are projected to be \$1.1M at year end, which is \$211K or 16.6% under the FY23 Budget. This is due to vacant job positions.
- Other Purchased Services are \$257K through the period, which is over the FY23 YTD Monthly Budget by \$26K or 11.0%. Other Purchased Services are projected to be \$308K at year end, which is \$30K or 11.0% over the FY23 Budget. This is primarily due to equipment rental.
- Capital Expenditures are \$1.1M through the period, which is under the FY23 YTD Monthly Budget by \$131K or 10.8%. Capital Expenditures are projected to be \$1.1M at year end, which is \$374K or 25.7% under the FY23 Budget. This is due to unspent funds for equipment.

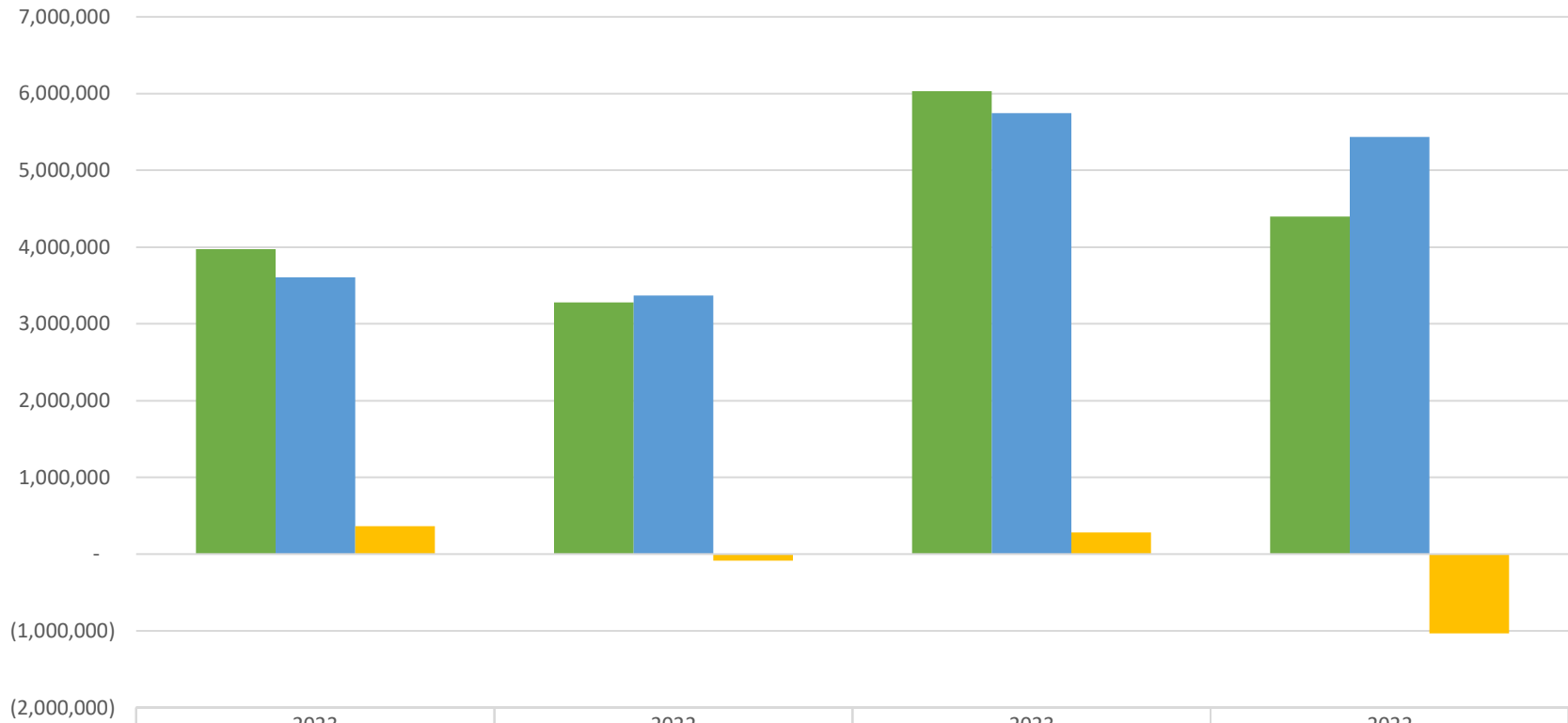


Wastewater Fund - Marketing & Communications												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	FY 2023 YTD Monthly Budget Variance	FY 2023 YTD Monthly Budget Variance %	FY 2023 Forecast
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	-	24,192	(24,192)	0.0%	-	-	24,192	0.0%	-	24,192	0.0%	30,683
Employee Benefits	-	8,525	(8,525)	0.0%	-	-	8,525	0.0%	-	8,525	0.0%	10,606
<b>Operating Total</b>	-	<b>32,718</b>	<b>(32,718)</b>	<b>0.0%</b>	-	-	<b>32,718</b>	<b>0.0%</b>	-	<b>32,718</b>	<b>0.0%</b>	<b>41,290</b>
<b>Expenses Total</b>	-	<b>32,718</b>	<b>(32,718)</b>	<b>0.0%</b>	-	-	<b>32,718</b>	<b>0.0%</b>	-	<b>32,718</b>	<b>0.0%</b>	<b>41,290</b>

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 Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	3,969,408	3,277,211	6,032,191	4,399,297
■ Budget	3,602,573	3,365,199	5,746,734	5,435,964
■ Variance	366,835	(87,988)	285,457	(1,036,667)



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	14,870,841	13,391,224	1,479,617	90.1%	13,556,859	9,654,926	3,736,297	38.7%	12,392,368	998,856	8.1%	16,186,821
Interest on Investments	110,000	570,781	(460,781)	518.9%	3,000	49,955	520,827	1042.6%	91,667	479,115	522.7%	684,938
Intergovernmental	-	20,777	(20,777)	0.0%	-	-	20,777	0.0%	-	20,777	0.0%	24,932
Other	19,000	16,276	2,724	85.7%	14,500	8,000	8,276	103.4%	15,833	442	2.8%	19,531
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>14,999,841</b>	<b>13,999,057</b>	<b>1,000,784</b>	<b>93.3%</b>	<b>13,574,359</b>	<b>9,712,881</b>	<b>4,286,177</b>	<b>44.1%</b>	<b>12,499,868</b>	<b>1,499,190</b>	<b>12.0%</b>	<b>16,916,222</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	160,452	133,710	(133,710)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>160,452</b>	<b>133,710</b>	<b>(133,710)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>14,999,841</b>	<b>13,999,057</b>	<b>1,000,784</b>	<b>93.3%</b>	<b>13,734,811</b>	<b>9,846,591</b>	<b>4,152,467</b>	<b>42.2%</b>	<b>12,499,868</b>	<b>1,499,190</b>	<b>12.0%</b>	<b>16,916,222</b>
<b>Expenses</b>												
<b>Operating</b>												
Supplies	3,214,495	2,792,414	422,081	86.9%	2,740,346	1,892,912	899,502	47.5%	2,678,746	113,668	4.2%	3,230,417
Maintenance	2,200,140	1,869,125	331,015	85.0%	1,961,138	1,154,985	714,140	61.8%	1,833,450	35,675	1.9%	2,110,447
Salaries and Wages	1,940,100	1,368,973	571,127	70.6%	1,854,021	1,358,866	10,107	0.7%	1,525,207	(156,234)	-10.2%	1,736,258
Purchased Professional Technical Services	1,252,031	1,145,682	106,349	91.5%	1,109,667	758,549	387,133	51.0%	1,043,359	102,323	9.8%	1,306,941
Employee Benefits	796,847	519,076	277,772	65.1%	699,020	518,123	953	0.2%	631,089	(112,013)	-17.7%	656,456
Other Purchased Services	305,283	260,420	44,863	85.3%	276,645	245,366	15,054	6.1%	254,403	6,018	2.4%	312,211
Purchased Property Services	92,914	66,288	26,625	71.3%	84,404	72,593	(6,305)	-8.7%	77,428	(11,140)	-14.4%	79,515
Other	-	-	-	-	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>9,801,809</b>	<b>8,021,978</b>	<b>1,779,831</b>	<b>81.8%</b>	<b>8,725,242</b>	<b>6,001,393</b>	<b>2,020,584</b>	<b>33.7%</b>	<b>8,043,680</b>	<b>(21,703)</b>	<b>-0.3%</b>	<b>9,432,245</b>
<b>Non-Operating</b>												
Transfers Out - Debt Service	2,082,147	2,082,117	30	100.0%	1,487,004	1,487,091	595,026	40.0%	2,082,117	-	0.0%	2,082,147
Capital Expenditures	1,950,864	751,617	1,199,247	38.5%	1,972,003	1,003,917	(252,300)	-25.1%	1,625,720	(874,103)	-53.8%	751,617
Indirect - Cost Allocation Overhead	802,213	668,511	133,702	83.3%	825,329	687,774	(19,263)	-2.8%	668,511	(0)	0.0%	802,213
Transfers Out	369,994	308,328	61,666	83.3%	369,994	308,328	-	0.0%	308,328	(0)	0.0%	369,994
Interdepartmental Billing	17,007	14,176	2,831	83.4%	223	186	13,990	7529.6%	14,173	3	0.0%	14,176
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>5,222,225</b>	<b>3,824,748</b>	<b>1,397,476</b>	<b>73.2%</b>	<b>4,654,553</b>	<b>3,487,296</b>	<b>337,453</b>	<b>9.7%</b>	<b>4,698,848</b>	<b>(874,100)</b>	<b>-18.6%</b>	<b>4,020,147</b>
<b>Expenses Total</b>	<b>15,024,034</b>	<b>11,846,726</b>	<b>3,177,308</b>	<b>78.9%</b>	<b>13,379,795</b>	<b>9,488,689</b>	<b>2,358,037</b>	<b>24.9%</b>	<b>12,742,528</b>	<b>(895,802)</b>	<b>-7.0%</b>	<b>13,452,391</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(24,193)</b>	<b>2,152,331</b>	<b>(2,176,524)</b>		<b>355,016</b>	<b>357,902</b>	<b>1,794,429</b>		<b>(242,661)</b>	<b>2,394,992</b>		<b>3,463,830</b>



**Revenues** for the WMARSS Fund are budgeted at \$15M for the 2023 fiscal year. Through the period, the department has received \$14M, which is \$1.5M or 12.0% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$16.9M, which is \$112.8% of the FY23 Budget.

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

- Interest on Investments is \$571K through the period, which is \$479K or 522.7% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$685K at year end, which is 622.7% of the FY23 Budget. This is due to reversing the fair value adjustment from last year as well as higher interest rates this year.

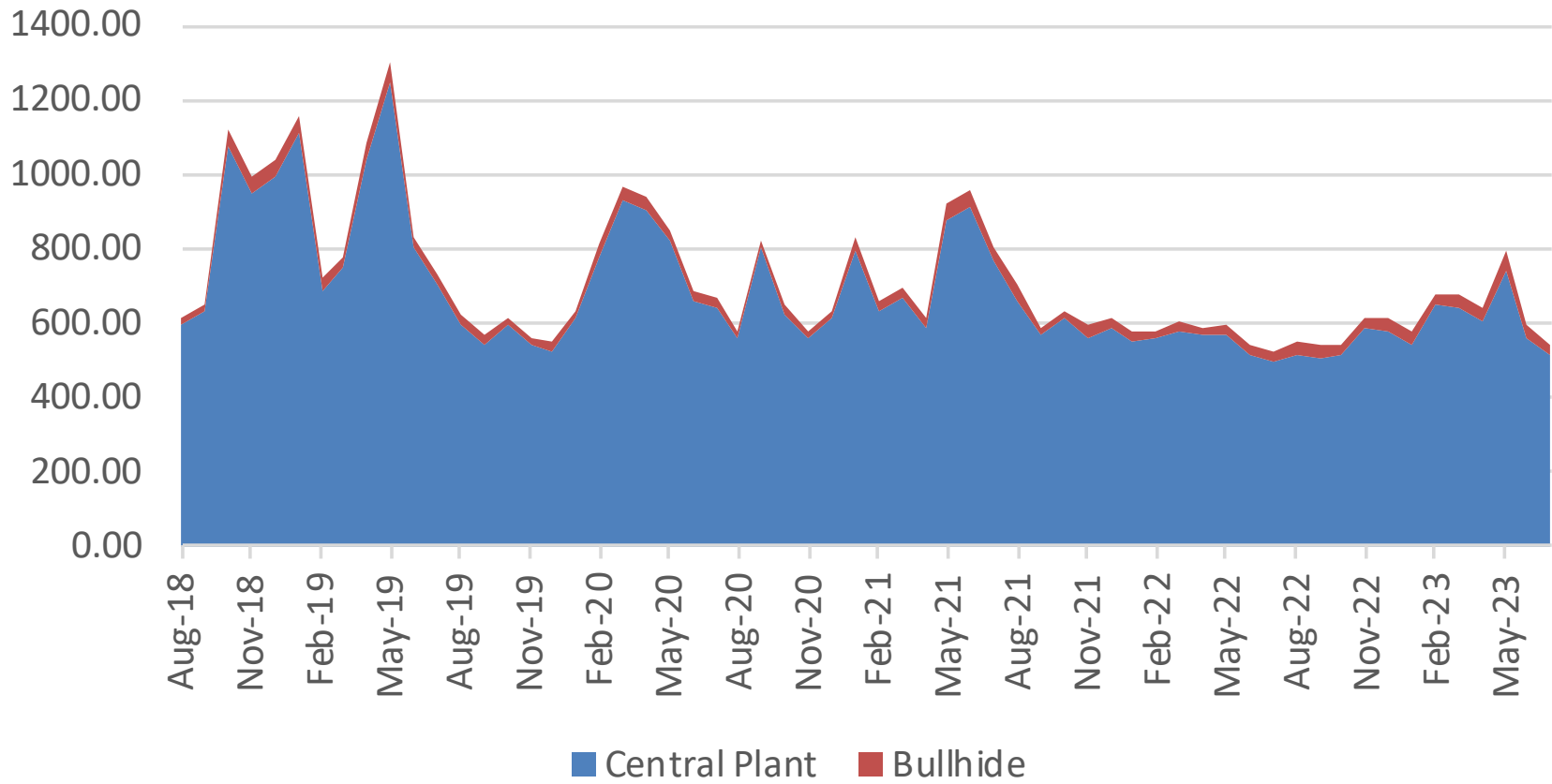
**Expenses** for the WMARSS fund are budgeted at \$15M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$11.8M, which is \$896K or 7.0% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$13.5M in FY32, which is 89.5% of the FY23 Budget.

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

- Salaries and Wages are \$1.4M through the period, which is under the FY23 YTD Monthly Budget by \$156K or 10.2%. Salaries and Wages are projected to be \$1.7M at year end, which is \$204K or 10.5% under the FY23 Budget. This is due to vacant job positions.
- Employee Benefits are \$519K through the period, which is under the FY23 YTD Monthly Budget by \$112K or 17.7%. Employee Benefits are projected to be \$656K at year end, which is \$140K or 17.6% under the FY23 Budget. This is due to vacant job positions.
- Purchased Property Services are \$66K through the period, which is under the FY23 YTD Monthly Budget by \$11K or 14.4%. Purchased Property Services are projected to be \$79.5K at year end, which is \$13K or 14.4% under the FY23 Budget. This is due to reduced water usage.
- Capital Expenditures are \$752K through the period, which is under the FY23 YTD Monthly Budget by \$874K or 53.8%. Capital Expenditures are projected to be \$752K at year end, which is \$1.2M or 61.5% under the FY23 Budget. This is due to unspent funds for machines and equipment.

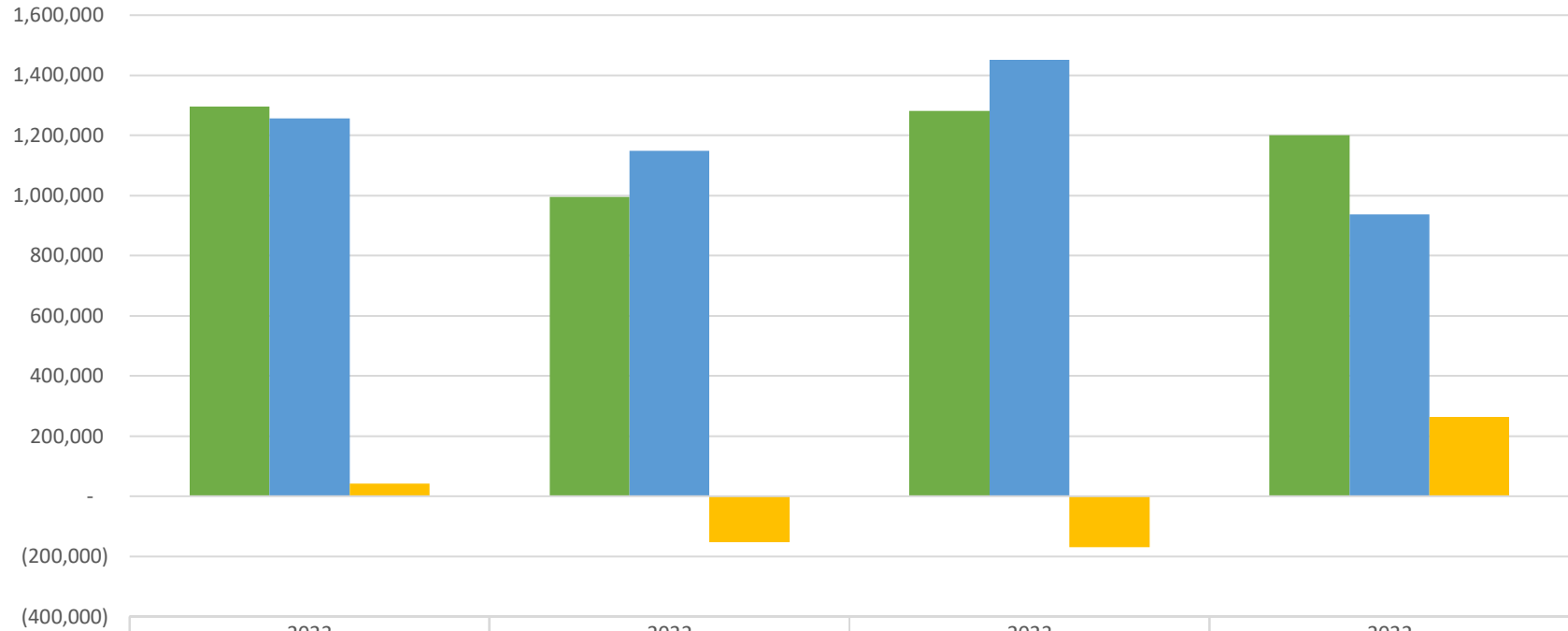


# Monthly Wastewater Flows





### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	1,296,853	996,262	1,281,571	1,201,672
■ Budget	1,255,663	1,149,096	1,451,043	936,889
■ Variance	41,189	(152,834)	(169,472)	264,783

WMARSS  
July



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	26,841,751	26,536,817	304,934	98.9%	22,586,177	22,338,450	4,198,367	18.8%	22,368,126	4,168,691	18.6%	31,723,550
Interest on Investments	145,000	842,488	(697,488)	581.0%	18,000	70,167	772,321	1100.7%	120,833	721,655	597.2%	1,010,986
Other	157,885	115,834	42,051	73.4%	58,355	83,451	32,383	38.8%	131,571	(15,737)	-12.0%	139,000
Intergovernmental	20,000	12,454	7,546	62.3%	-	-	12,454	0.0%	16,667	(4,213)	-25.3%	14,945
Business and occupation Fees (Enterprise Funds)	27,441	-	27,441	0.0%	27,441	-	-	0.0%	22,868	(22,868)	-100.0%	27,441
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>27,192,077</b>	<b>27,507,592</b>	<b>(315,515)</b>	<b>101.2%</b>	<b>22,689,973</b>	<b>22,492,068</b>	<b>5,015,524</b>	<b>22.3%</b>	<b>22,660,064</b>	<b>4,847,528</b>	<b>21.4%</b>	<b>32,915,922</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	96,930	80,775	(80,775)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>96,930</b>	<b>80,775</b>	<b>(80,775)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>27,192,077</b>	<b>27,507,592</b>	<b>(315,515)</b>	<b>101.2%</b>	<b>22,786,903</b>	<b>22,572,843</b>	<b>4,934,749</b>	<b>21.9%</b>	<b>22,660,064</b>	<b>4,847,528</b>	<b>21.4%</b>	<b>32,915,922</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	6,043,008	4,694,365	1,348,643	77.7%	4,865,611	3,744,584	949,781	25.4%	4,764,679	(70,315)	-1.5%	5,953,829
Purchased Professional Technical Services	4,307,459	3,054,533	1,252,925	70.9%	3,639,545	2,276,309	778,225	34.2%	3,589,549	(535,015)	-14.9%	3,451,296
Maintenance	3,273,517	2,978,519	294,998	91.0%	2,604,470	2,483,705	494,814	19.9%	2,727,930	250,589	9.2%	3,531,078
Supplies	3,155,571	2,537,368	618,203	80.4%	2,579,061	2,253,689	283,679	12.6%	2,629,643	(92,275)	-3.5%	3,009,801
Employee Benefits	2,567,610	1,923,355	644,255	74.9%	1,966,119	1,605,797	317,558	19.8%	2,041,736	(118,381)	-5.8%	2,408,711
Other	401,000	1,102,451	(701,451)	274.9%	387,000	28,642	1,073,808	3749.0%	334,167	768,284	229.9%	1,475,383
Other Purchased Services	521,795	576,291	(54,495)	110.4%	211,485	176,696	399,594	226.1%	434,830	141,461	32.5%	680,397
Contracts with Others	72,069	75,600	(3,531)	104.9%	62,669	62,669	12,931	20.6%	60,058	15,543	25.9%	75,600
Purchased Property Services	35,383	22,002	13,381	62.2%	41,924	23,586	(1,584)	-6.7%	29,486	(7,484)	-25.4%	26,403
<b>Operating Total</b>	<b>20,377,412</b>	<b>16,964,483</b>	<b>3,412,929</b>	<b>83.3%</b>	<b>16,357,884</b>	<b>12,655,679</b>	<b>4,308,805</b>	<b>34.0%</b>	<b>16,612,077</b>	<b>352,407</b>	<b>2.1%</b>	<b>20,612,497</b>
<b>Non-Operating</b>												
Transfers Out - Debt Service	2,266,131	2,265,803	328	100.0%	1,425,006	1,420,678	845,125	59.5%	2,265,803	-	0.0%	2,266,131
Indirect - Cost Allocation Overhead	1,931,104	1,609,253	321,851	83.3%	1,827,657	1,523,048	86,206	5.7%	1,609,253	(0)	0.0%	1,931,104
Interdepartmental Billing	1,430,380	1,191,982	238,398	83.3%	1,317,987	1,049,828	142,155	13.5%	1,191,983	(1)	0.0%	1,430,380
Business and occupation Fees (Enterprise Funds)	1,073,670	894,725	178,945	83.3%	903,447	752,873	141,853	18.8%	894,725	-	0.0%	1,073,670
Capital Expenditures	484,296	482,938	1,357	99.7%	365,085	127,318	355,621	279.3%	403,580	79,359	19.7%	482,938
Taxes (PILOT)	522,967	435,806	87,161	83.3%	514,510	428,758	7,048	1.6%	435,806	(0)	0.0%	522,967
Transfers Out - Cash CIP	232,000	232,000	-	100.0%	-	-	232,000	0.0%	193,333	38,667	20.0%	232,000
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>7,940,548</b>	<b>7,112,508</b>	<b>828,040</b>	<b>89.6%</b>	<b>6,353,692</b>	<b>5,302,502</b>	<b>1,810,006</b>	<b>34.1%</b>	<b>6,994,484</b>	<b>118,024</b>	<b>1.7%</b>	<b>7,939,190</b>
<b>Expenses Total</b>	<b>28,317,960</b>	<b>24,076,992</b>	<b>4,240,968</b>	<b>85.0%</b>	<b>22,711,576</b>	<b>17,958,180</b>	<b>6,118,811</b>	<b>34.1%</b>	<b>23,606,561</b>	<b>470,431</b>	<b>2.0%</b>	<b>28,551,688</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(1,125,883)</b>	<b>3,430,601</b>	<b>(4,556,484)</b>		<b>75,327</b>	<b>4,614,663</b>	<b>(1,184,062)</b>		<b>(946,497)</b>	<b>4,377,098</b>		<b>4,364,234</b>



**Revenues** for the Solid Waste fund are budgeted at \$27.2M for the 2023 fiscal year. The city has collected \$27.5M in revenues through the period. This is an increase of \$4.9M compared to the same period last year. Actual revenues for the period are above the year-to-date monthly budgeted amount of \$22.7M by \$4.8M or 21.4%. This is primarily related to increased revenues from charges for services, specifically, the Landfill (\$3.6M) commercial and residential collections as shown below. Solid Waste has exceeded the FY23 adopted budget of \$27.2M by already collecting \$27.5M year to date.

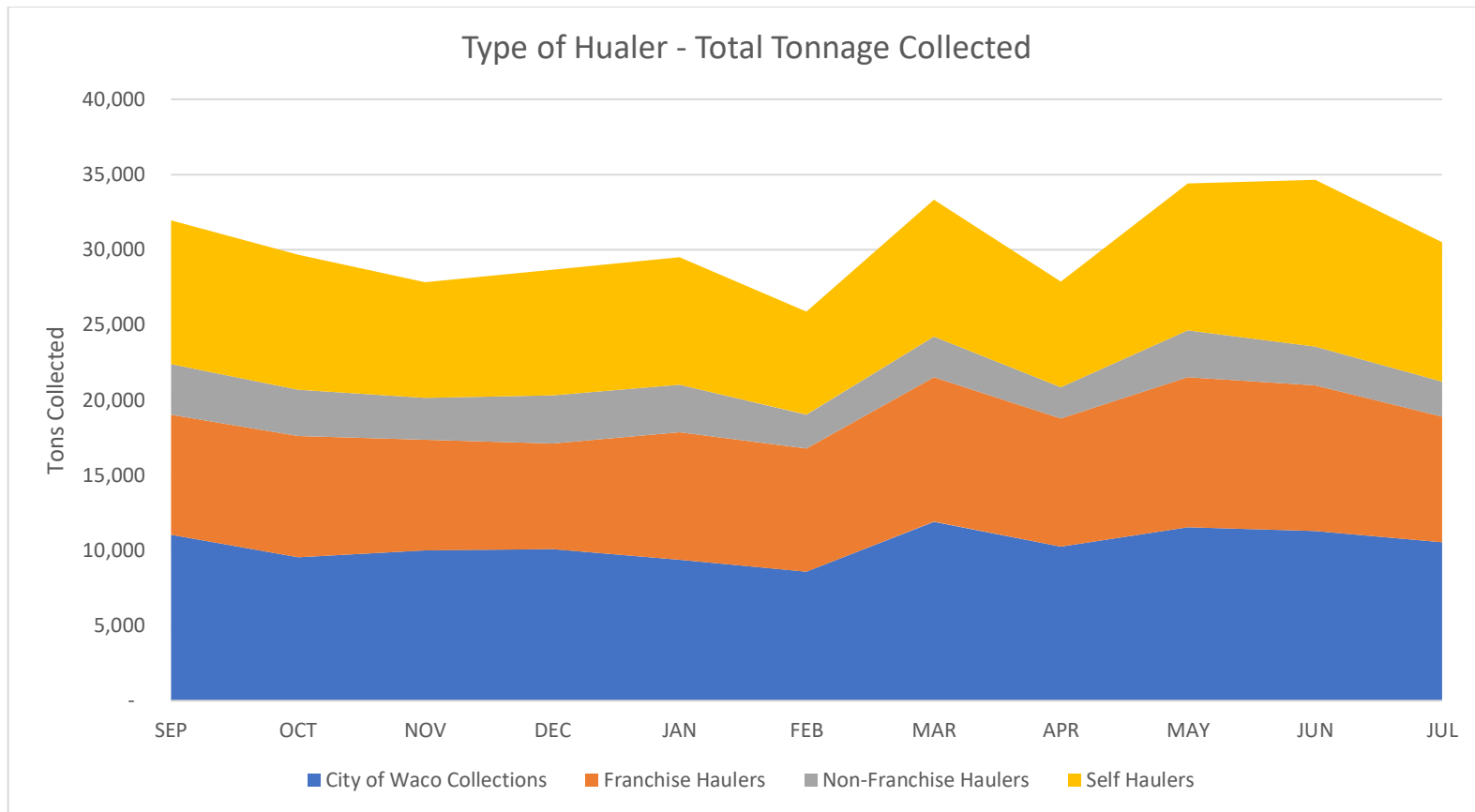
Division	Monthly YTD Budget	YTD Actuals	Variance
Residential	9,801,968	10,028,971	227,003
Commercial	5,545,000	5,840,415	295,415
Recycling	65,324	104,834	39,510
Landfill	6,955,833	10,562,596	3,606,763
<b>Total</b>	<b>22,368,126</b>	<b>26,536,817</b>	<b>4,168,691</b>

**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 \$24.1M, which represents an increase of \$6.1M from last year. Actual expenses for the period are also over the year-to-date monthly budgeted amount of \$23.6M by \$470K or 2.0%.

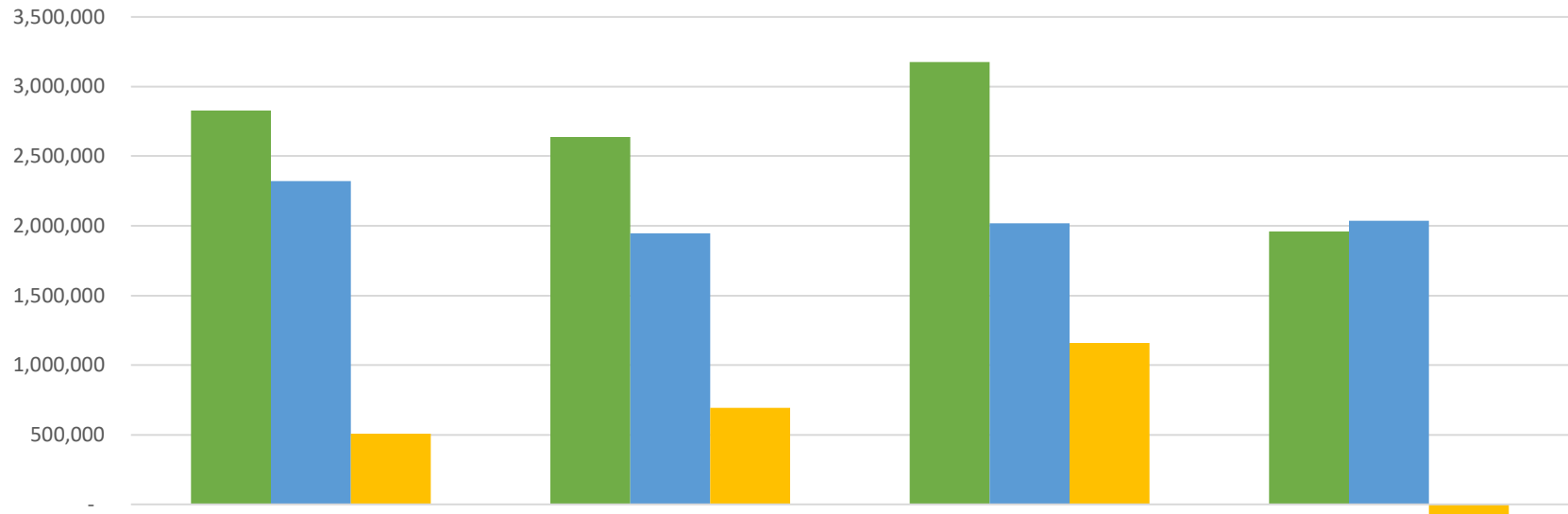
The three largest operational expenses for the period were:

- Purchased Professional Technical Services which totaled \$3.1M, an increase of \$778K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$3.6M by \$535K or 14.9%, due to less feasibility studies conducted and a transfer of funds to Cash CIP.
- Salaries and Wages totaled \$4.7M, an increase of \$950K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$4.8M by \$70K or 1.5% due to vacancies.
- Maintenance totaled \$3.0M, an increase of \$495K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$2.7M by \$251K or 9.2%, due to increased costs for vehicle maintenance and repairs.





### Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Solid Waste July			
■ Actuals	2,829,519	2,636,164	3,177,359	1,959,966
■ Budget	2,319,837	1,945,122	2,017,858	2,038,027
■ Variance	509,682	691,042	1,159,501	(78,061)



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
<b>Revenues</b>												
<b>Operating</b>												
Intergovernmental	1,847,250	8,899,046	(7,051,796)	481.7%	1,242,324	1,557,454	7,341,592	471.4%	1,539,375	7,359,671	478.1%	1,847,250
Charges for Services	828,329	558,503	269,826	67.4%	819,274	562,135	(3,632)	-0.6%	690,274	(131,771)	-19.1%	755,756
Other	272,910	284,344	(11,434)	104.2%	273,288	307,663	(23,319)	-7.6%	227,425	56,919	25.0%	341,213
Interest on Investments	15,000	152,187	(137,187)	1014.6%	2,000	9,328	142,860	1531.6%	12,500	139,687	1117.5%	182,625
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>2,963,489</b>	<b>9,894,081</b>	<b>(6,930,592)</b>	<b>333.9%</b>	<b>2,336,886</b>	<b>2,436,579</b>	<b>7,457,502</b>	<b>306.1%</b>	<b>2,469,574</b>	<b>7,424,506</b>	<b>300.6%</b>	<b>3,126,844</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	54,674	45,562	(45,562)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>54,674</b>	<b>45,562</b>	<b>(45,562)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>2,963,489</b>	<b>9,894,081</b>	<b>(6,930,592)</b>	<b>333.9%</b>	<b>2,391,560</b>	<b>2,482,140</b>	<b>7,411,940</b>	<b>298.6%</b>	<b>2,469,574</b>	<b>7,424,506</b>	<b>300.6%</b>	<b>3,126,844</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	604,202	540,888	63,314	89.5%	615,134	427,583	113,305	26.5%	476,390	64,498	13.5%	686,004
Purchased Professional Technical Services	401,029	417,772	(16,744)	104.2%	328,984	265,500	152,273	57.4%	334,191	83,582	25.0%	488,523
Employee Benefits	251,188	213,537	37,651	85.0%	264,597	180,565	32,972	18.3%	199,671	13,866	6.9%	265,418
Maintenance	255,994	203,757	52,237	79.6%	132,878	80,818	122,939	152.1%	213,328	(9,571)	-4.5%	241,551
Supplies	190,934	126,811	64,123	66.4%	150,196	121,778	5,033	4.1%	159,112	(32,301)	-20.3%	152,173
Other Purchased Services	88,463	99,655	(11,192)	112.7%	91,177	76,279	23,375	30.6%	73,719	25,935	35.2%	119,586
Purchased Property Services	28,771	17,421	11,350	60.6%	22,716	18,315	(894)	-4.9%	23,976	(6,555)	-27.3%	20,905
Other	-	-	-	0.0%	1,200	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>1,820,581</b>	<b>1,619,841</b>	<b>200,740</b>	<b>89.0%</b>	<b>1,606,881</b>	<b>1,170,839</b>	<b>449,002</b>	<b>38.3%</b>	<b>1,480,387</b>	<b>139,454</b>	<b>9.4%</b>	<b>1,974,160</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	879,988	879,988	-	100.0%	792,000	792,000	87,988	11.1%	733,323	146,665	20.0%	1,055,986
Interdepartmental Billing	878,760	754,799	123,961	85.9%	800,000	618,272	136,527	22.1%	732,300	22,499	3.1%	754,799
Other	-	29,015	(29,015)	0.0%	-	-	29,015	0.0%	-	29,015	0.0%	29,015
Capital Expenditures	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers Out	50,000	-	50,000	0.0%	50,000	-	-	0.0%	41,667	(41,667)	-100.0%	-
<b>Non-Operating Total</b>	<b>1,808,748</b>	<b>1,663,802</b>	<b>144,946</b>	<b>92.0%</b>	<b>1,642,000</b>	<b>1,410,272</b>	<b>253,530</b>	<b>18.0%</b>	<b>1,507,290</b>	<b>156,512</b>	<b>10.4%</b>	<b>1,839,800</b>
<b>Expenses Total</b>	<b>3,629,329</b>	<b>3,283,643</b>	<b>345,686</b>	<b>90.5%</b>	<b>3,248,881</b>	<b>2,581,110</b>	<b>702,533</b>	<b>27.2%</b>	<b>2,987,677</b>	<b>295,966</b>	<b>9.9%</b>	<b>3,813,960</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(665,840)</b>	<b>6,610,438</b>	<b>(7,276,277)</b>		<b>(857,321)</b>	<b>(98,970)</b>	<b>6,709,407</b>		<b>(518,103)</b>	<b>7,128,540</b>		<b>(687,116)</b>



**Revenues** for the Airport fund are budgeted at \$3.0M for the 2023 fiscal year. This is an increase from \$2.4M the previous fiscal year. The FY 2023 budget estimates \$1.8M in federal grants. The city has collected \$9.9M in revenues. This is an increase of \$7.4M compared to the same period last year due to CARES act funding that was received for debt service related to an interfund advance that was deposited into the operations fund in July but will be reallocated in future months to the appropriate grant and capital improvement program funds. Through the period, the Airport has received \$8.9M 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 \$2.5M by \$7.4M or 300.6%.

**Expenses** for the Airport Fund are budgeted at \$3.6M for the 2023 fiscal year, this is an increase from \$3.2M for the 2022 fiscal year. Through the period, the fund has spent \$3.3M, this is an increase of \$703K through the same period last year. Actual expenses for the period are above the year-to-date monthly budgeted amount of \$3.0M by \$296K or 9.9%. 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 \$418K, an increase of \$152K compared to the same period last year. This is primarily due to encumbering the full cost of airport security services to be performed at the beginning of the fiscal year and it is reduced systematically each month based on services provided. 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 \$334K by \$84K or 25.0%.
- Salaries and Wages totaled \$541K, an increase of \$113K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$476K by \$64K or 13.5%, due to the addition of the Administrative Services Manger position.
- Employee Benefits totaled \$214K, an increase of \$33K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$200K by \$14K or 6.9%, due to the addition of the Administrative Services Manager position.

#### **Operational performance**

- Through the period, total passengers totaled 86,304 compared to 94,177 in the prior year. This is a decrease of 7,873 passengers or 9.1%.

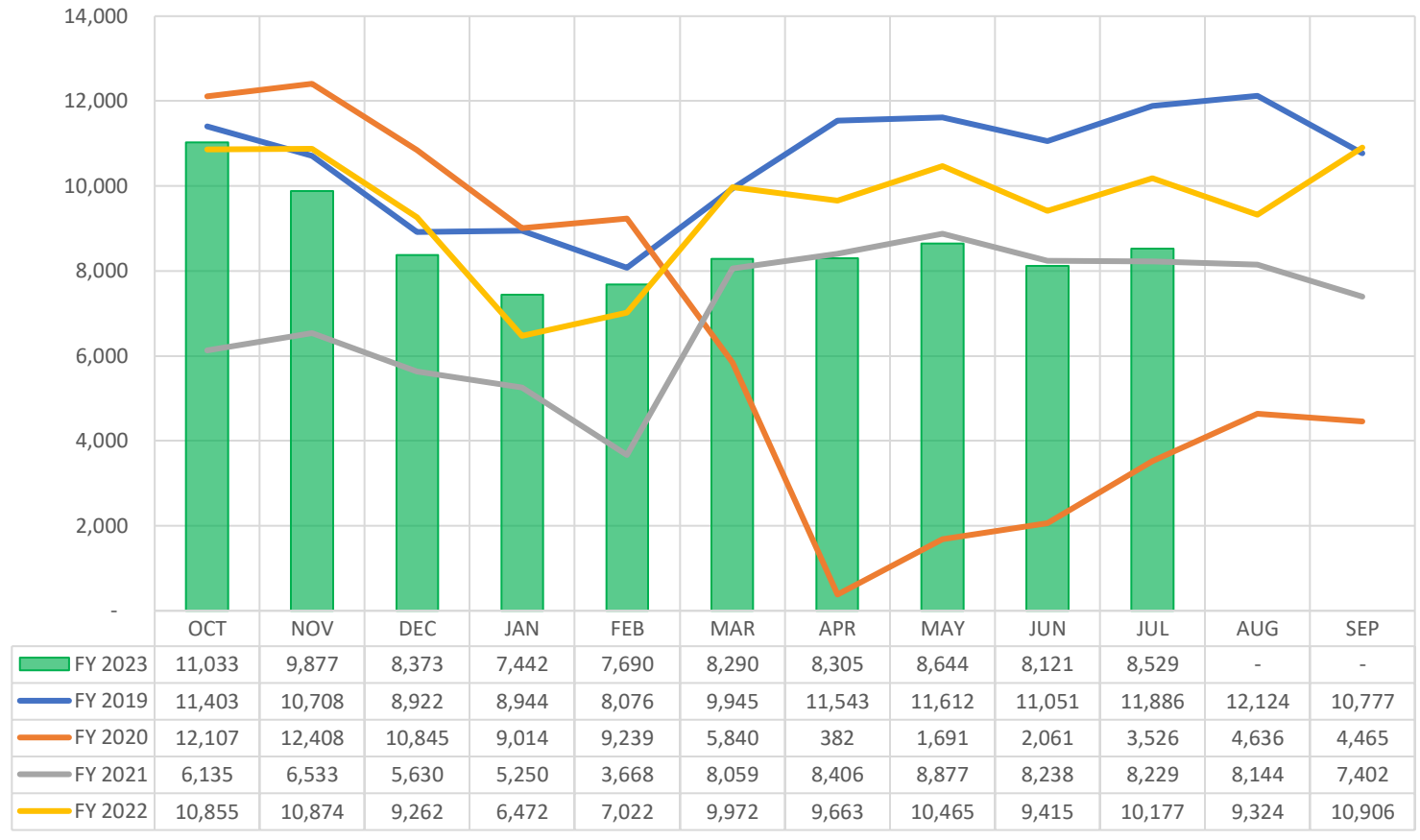


- Through the period, revenues per passenger generated from charges for services and net merchandise sales totaled \$6.47, compared to \$5.97 in FY 2022.
- Through the period, operational expenses per passengers totaled \$18.77 compared to \$12.43 in FY22.
- The net operational loss per passenger totals -\$12.30 compared to -\$6.46 in FY22. This a decrease of \$5.84 or 47.48%.
- Overall, it is projected that Operating Revenues will recover 82% of total expenses for the fund.

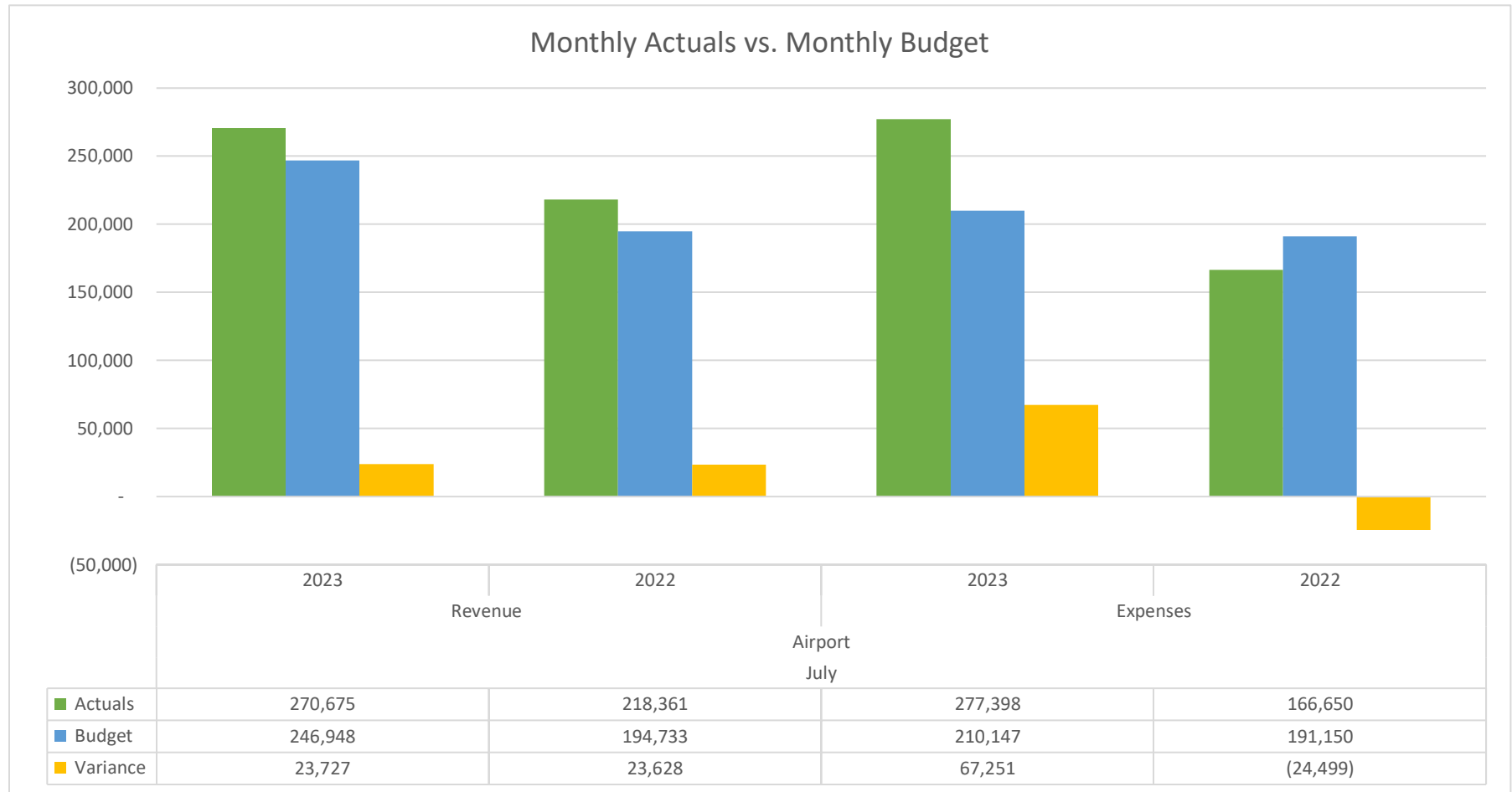




### Arrivals and Departure- Airport



The Airport received excess revenue in the month of July through additional CARES Act Grant Funding related to the interfund advance that will be used to support Grant Funds and FAA projects. This amount of \$7,345,590 was removed from the chart to improve comparison.



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
<b>Revenues</b>												
<b>Operating</b>												
Hotel - Motel Tax	5,000,000	5,341,235	(341,235)	106.8%	4,200,000	4,918,037	423,198	8.6%	4,166,667	1,174,569	28.2%	6,692,699
Charges for Services	938,798	1,140,218	(201,420)	121.5%	1,249,100	807,218	333,000	41.3%	782,332	357,887	45.7%	1,438,013
Net Merchandise Sale	298,000	358,372	(60,372)	120.3%	387,100	239,472	118,900	49.7%	248,333	110,038	44.3%	430,915
Interest on Investments	48,000	373,010	(325,010)	777.1%	5,000	28,967	344,043	1187.7%	40,000	333,010	832.5%	447,612
Contributions	46,313	46,790	(477)	101.0%	40,343	14,297	32,494	227.3%	38,594	8,196	21.2%	46,790
Other	45,050	35,754	9,296	79.4%	17,300	50,519	(14,765)	-29.2%	37,542	(1,788)	-4.8%	43,260
<b>Operating Total</b>	<b>6,376,161</b>	<b>7,295,380</b>	<b>(919,219)</b>	<b>114.4%</b>	<b>5,898,843</b>	<b>6,058,509</b>	<b>1,236,871</b>	<b>20.4%</b>	<b>5,313,468</b>	<b>1,981,912</b>	<b>37.3%</b>	<b>9,099,289</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	42,298	35,248	(35,248)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>42,298</b>	<b>35,248</b>	<b>(35,248)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>6,376,161</b>	<b>7,295,380</b>	<b>(919,219)</b>	<b>114.4%</b>	<b>5,941,141</b>	<b>6,093,757</b>	<b>1,201,623</b>	<b>19.7%</b>	<b>5,313,468</b>	<b>1,981,912</b>	<b>37.3%</b>	<b>9,099,289</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,897,177	1,122,535	774,642	59.2%	1,745,341	827,115	295,420	35.7%	1,495,851	(373,316)	-25.0%	1,423,703
Other Purchased Services	1,866,863	1,832,267	34,596	98.1%	1,762,589	1,348,945	483,322	35.8%	1,555,719	276,548	17.8%	2,179,368
Employee Benefits	726,329	410,642	315,687	56.5%	683,017	322,606	88,037	27.3%	574,124	(163,482)	-28.5%	512,131
Purchased Professional Technical Services	635,733	745,503	(109,770)	117.3%	451,030	354,533	390,970	110.3%	529,777	215,726	40.7%	804,809
Maintenance	608,290	243,005	365,285	39.9%	251,359	232,854	10,151	4.4%	506,908	(263,904)	-52.1%	290,101
Supplies	295,837	299,919	(4,082)	101.4%	416,566	283,396	16,523	5.8%	246,531	53,388	21.7%	359,645
Other	279,250	217,070	62,180	77.7%	250,500	100,451	116,619	116.1%	232,708	(15,639)	-6.7%	297,854
Purchased Property Services	46,641	36,029	10,612	77.2%	39,650	31,343	4,686	15.0%	38,868	(2,838)	-7.3%	43,235
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>6,356,120</b>	<b>4,906,970</b>	<b>1,449,150</b>	<b>77.2%</b>	<b>5,600,052</b>	<b>3,501,242</b>	<b>1,405,728</b>	<b>40.1%</b>	<b>5,180,487</b>	<b>(273,517)</b>	<b>-5.3%</b>	<b>5,910,845</b>
<b>Non-Operating</b>												
Indirect - Cost Allocation Overhead	939,174	782,645	156,529	83.3%	200,000	166,667	615,978	369.6%	782,645	-	0.0%	939,174
Transfers Out	150,000	125,000	25,000	83.3%	150,000	125,000	-	0.0%	125,000	-	0.0%	150,000
Capital Expenditures	40,000	22,145	17,855	55.4%	31,736	-	22,145	0.0%	33,333	(11,188)	-33.6%	22,145
Interdepartmental Billing	34,851	29,760	5,091	85.4%	-	-	29,760	0.0%	29,043	718	2.5%	30,107
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%	-
<b>Non-Operating Total</b>	<b>1,164,025</b>	<b>959,550</b>	<b>204,475</b>	<b>82.4%</b>	<b>1,860,236</b>	<b>1,770,167</b>	<b>(810,616)</b>	<b>-45.8%</b>	<b>970,021</b>	<b>(10,471)</b>	<b>-1.1%</b>	<b>1,141,426</b>
<b>Expenses Total</b>	<b>7,520,145</b>	<b>5,866,520</b>	<b>1,653,625</b>	<b>78.0%</b>	<b>7,460,288</b>	<b>5,271,409</b>	<b>595,111</b>	<b>11.3%</b>	<b>6,150,508</b>	<b>(283,988)</b>	<b>-4.6%</b>	<b>7,052,272</b>
<b>Revenues Over (Under) Expenses</b>	<b>(1,143,984)</b>	<b>1,428,860</b>	<b>(2,572,844)</b>		<b>(1,519,147)</b>	<b>822,348</b>	<b>606,511</b>		<b>(837,040)</b>	<b>2,265,900</b>		<b>2,047,017</b>



**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 \$7.3M 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 \$5.9M compared to \$5.3M in fiscal year 2022. Actual expenses for the period are under the year-to-date monthly budgeted amount of \$6.2M by \$284K or 4.6%.

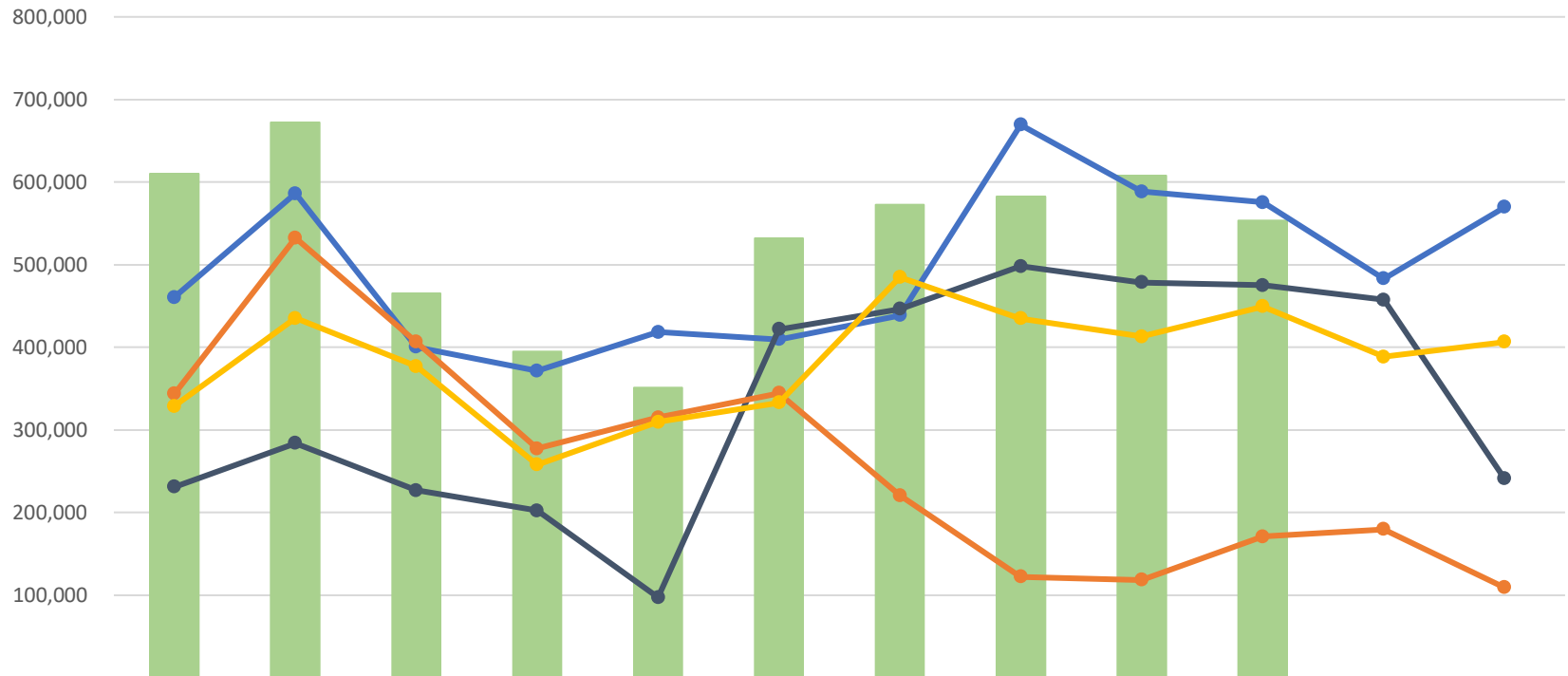
The three largest operational expenses for the period were:

- Other Purchased Services totaled \$1.8M, an increase of \$483K compared to the same period last year. The large variance is primarily due to the city's advertising and marketing agreements which encumber funds at the start of the fiscal year. This category is over the year-to-date monthly budgeted amount of \$1.6M by \$277K or 17.8%, due to advertising and promotion cost increases.
- Salaries and Wages totaled \$1.1M, an increase of \$295K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$1.5M by \$373K or 25.0% due to vacant positions.
- Purchased Professional Technical Services totaled \$746K, an increase of \$391K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$530K by \$216K or 40.7%. This is primarily due to an increase in temporary services.

Overall, the Convention Fund is projected to recover 129% of expenses from operating revenues.



### Hotel Motel Tax

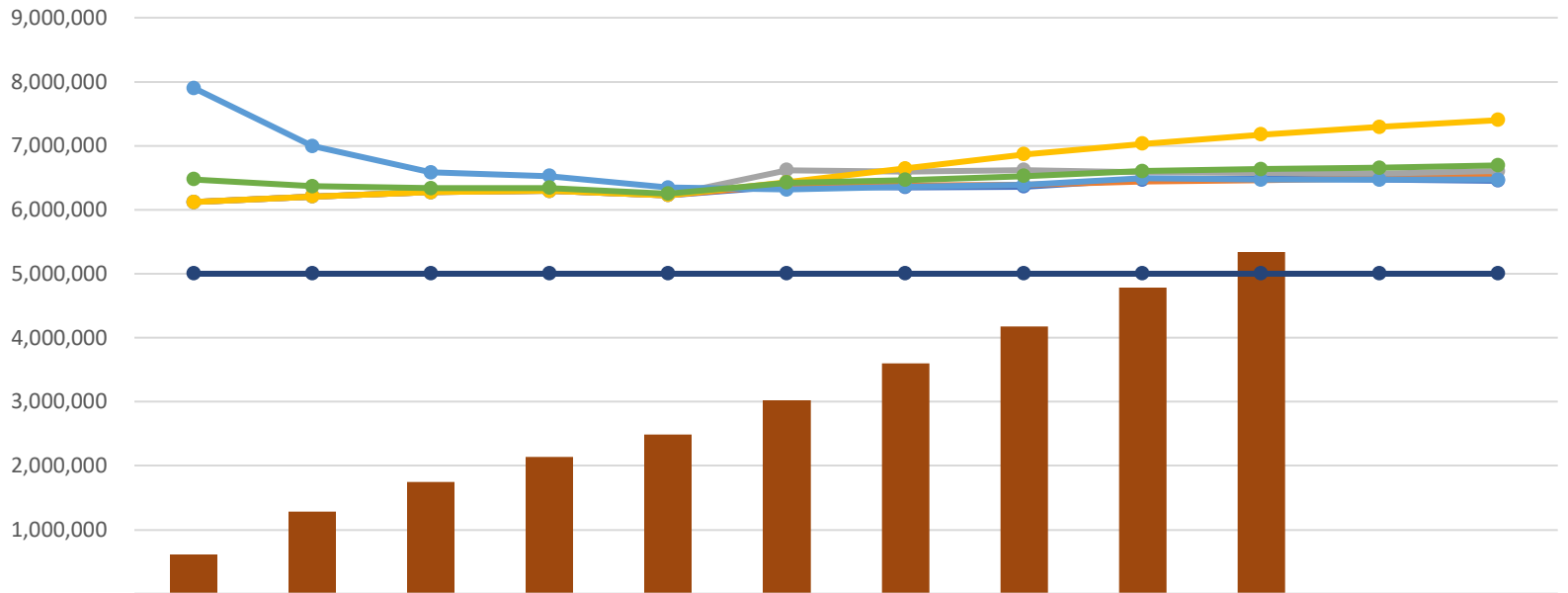


	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
2023	610,174	672,239	464,891	394,445	351,138	532,267	572,613	582,244	607,498	553,728		
2022	460,567	586,085	400,345	371,478	418,345	409,470	438,726	669,202	588,475	575,344	483,231	569,494
2021	231,004	284,017	226,722	202,144	97,172	421,657	446,306	498,198	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

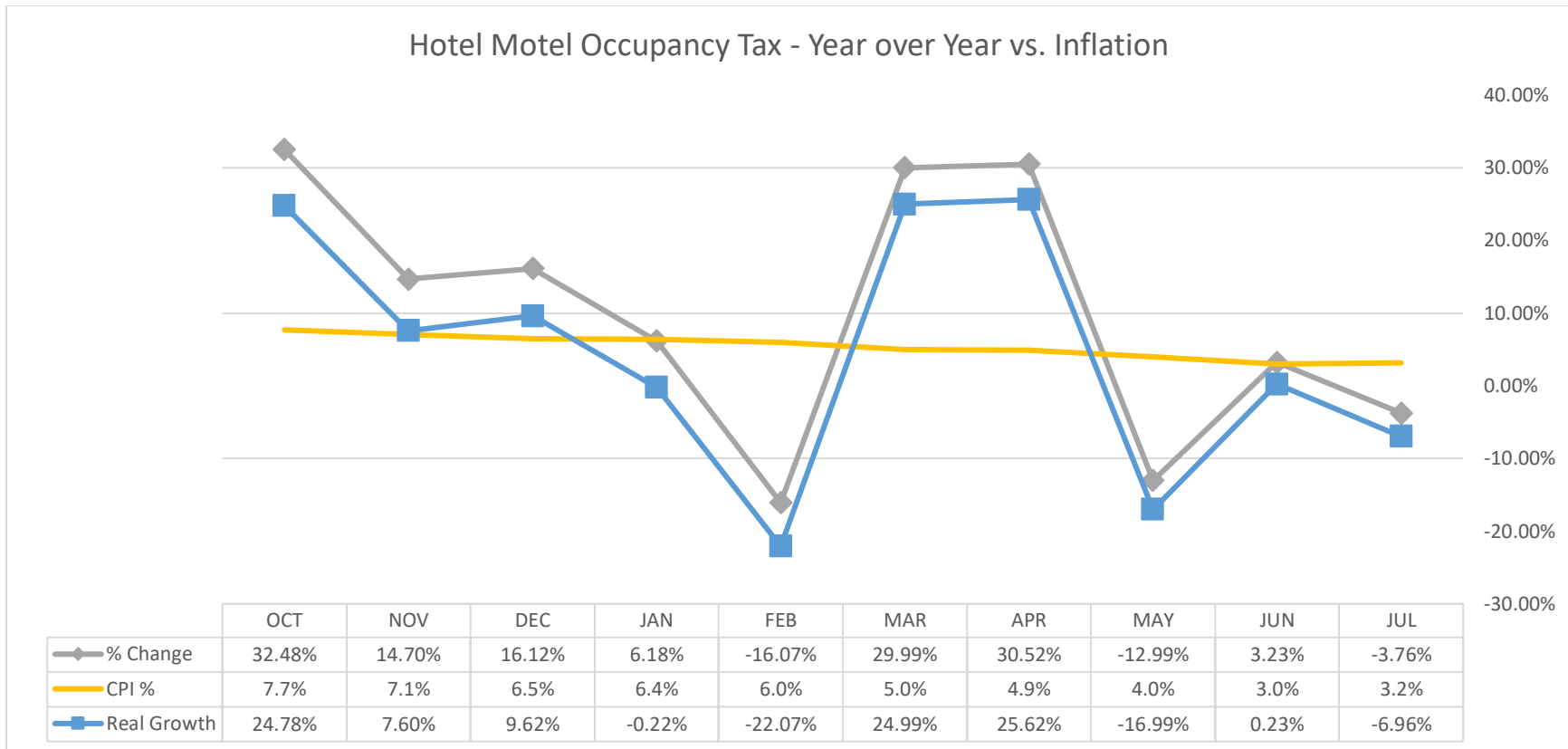


### HOT Tax Forecast



	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	-	-
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	6,454,984
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	6,536,050
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	6,605,114
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	7,399,437
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	6,467,912	6,467,912
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	6,656,700	6,692,699
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

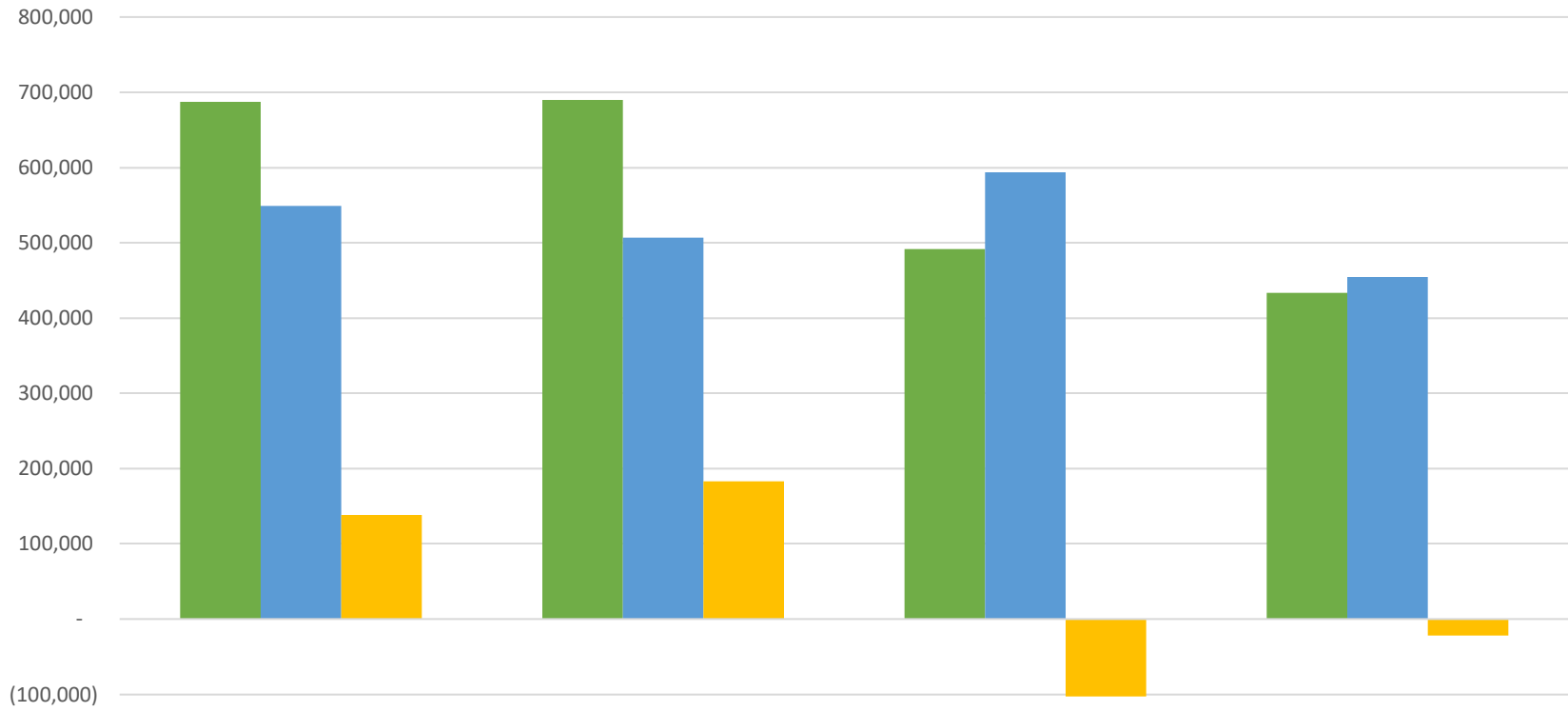




For the period, Hotel Motel Occupancy Taxes saw a real year over year decrease of 6.96%. Budget staff will continue to monitor this trend and measure Real Growth by comparing the year-to-year percentage change in tax revenues against the year over year inflation percentage change.



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	687,178	690,145	491,244	433,108
■ Budget	548,592	506,965	594,062	454,797
■ Variance	138,586	183,180	(102,817)	(21,689)





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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	405,675	373,157	32,519	92.0%	393,087	320,080	53,077	16.6%	338,063	35,094	10.4%	435,879
Net Merchandise Sale	276,485	280,692	(4,207)	101.5%	276,485	255,959	24,732	9.7%	230,404	50,287	21.8%	336,847
Other	9,010	11,668	(2,658)	129.5%	7,960	11,223	445	4.0%	7,508	4,160	55.4%	14,002
Interest on Investments	6,000	24,296	(18,296)	404.9%	990	2,898	21,398	738.5%	5,000	19,296	385.9%	29,155
Contributions	350	18,738	(18,388)	5353.6%	350	100	18,638	18637.6%	292	18,446	6324.3%	22,485
<b>Operating Total</b>	<b>697,520</b>	<b>708,550</b>	<b>(11,030)</b>	<b>101.6%</b>	<b>678,872</b>	<b>590,260</b>	<b>118,290</b>	<b>20.0%</b>	<b>581,267</b>	<b>127,283</b>	<b>21.9%</b>	<b>838,368</b>
<b>Non-Operating</b>												
Transfers In	1,250,000	1,041,667	208,333	83.3%	707,404	589,506	452,161	76.7%	1,041,667	-	0.0%	1,250,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>1,250,000</b>	<b>1,041,667</b>	<b>208,333</b>	<b>83.3%</b>	<b>707,404</b>	<b>589,506</b>	<b>452,161</b>	<b>76.7%</b>	<b>1,041,667</b>	<b>-</b>	<b>0.0%</b>	<b>1,250,000</b>
<b>Revenues Total</b>	<b>1,947,520</b>	<b>1,750,217</b>	<b>197,303</b>	<b>89.9%</b>	<b>1,386,276</b>	<b>1,179,766</b>	<b>570,451</b>	<b>48.4%</b>	<b>1,622,933</b>	<b>127,283</b>	<b>7.8%</b>	<b>2,088,368</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	923,695	676,355	247,340	73.2%	1,144,639	632,179	44,176	7.0%	728,298	(51,943)	-7.1%	857,816
Employee Benefits	327,285	244,951	82,334	74.8%	387,676	233,071	11,880	5.1%	258,576	(13,625)	-5.3%	304,086
Purchased Professional Technical Services	248,067	201,696	46,371	81.3%	231,282	118,771	82,925	69.8%	206,723	(5,026)	-2.4%	238,506
Other	154,180	155,118	(938)	100.6%	154,180	117,758	37,360	31.7%	128,483	26,635	20.7%	156,735
Supplies	81,378	72,840	8,538	89.5%	99,217	65,930	6,910	10.5%	67,815	5,025	7.4%	87,408
Other Purchased Services	62,182	43,080	19,102	69.3%	82,377	35,745	7,335	20.5%	51,818	(8,738)	-16.9%	51,696
Maintenance	29,343	5,217	24,126	17.8%	20,336	5,402	(186)	-3.4%	24,453	(19,236)	-78.7%	6,260
Purchased Property Services	11,308	6,752	4,556	59.7%	11,037	6,404	348	5.4%	9,423	(2,671)	-28.3%	8,103
<b>Operating Total</b>	<b>1,837,438</b>	<b>1,406,010</b>	<b>431,428</b>	<b>76.5%</b>	<b>2,130,744</b>	<b>1,215,260</b>	<b>190,750</b>	<b>15.7%</b>	<b>1,475,589</b>	<b>(69,579)</b>	<b>-4.7%</b>	<b>1,710,610</b>
<b>Non-Operating</b>												
Capital Expenditures	345,569	46,647	298,922	13.5%	75,000	88	46,559	52908.2%	287,974	(241,327)	-83.8%	354,169
Interdepartmental Billing	9,746	8,120	1,626	83.3%	2,998	2,498	5,622	225.0%	8,122	(2)	0.0%	9,746
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>355,315</b>	<b>54,767</b>	<b>300,548</b>	<b>15.4%</b>	<b>77,998</b>	<b>2,586</b>	<b>52,181</b>	<b>2017.6%</b>	<b>296,096</b>	<b>(241,329)</b>	<b>-81.5%</b>	<b>363,915</b>
<b>Expenses Total</b>	<b>2,192,753</b>	<b>1,460,777</b>	<b>731,976</b>	<b>66.6%</b>	<b>2,208,742</b>	<b>1,217,846</b>	<b>242,931</b>	<b>19.9%</b>	<b>1,771,685</b>	<b>(310,908)</b>	<b>-17.5%</b>	<b>2,074,525</b>
<b>Revenues Over (Under) Expenses</b>	<b>(245,233)</b>	<b>289,440</b>	<b>(534,673)</b>		<b>(822,466)</b>	<b>(38,081)</b>	<b>327,521</b>		<b>(148,751)</b>	<b>438,191</b>		<b>13,844</b>



**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 \$1.8M 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 \$2.19M for the 2023 fiscal year, this is a decrease from \$2.21M 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 \$1.5M. This is an increase of \$243K 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 \$676K, an increase of \$44K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$728K by \$52K or 7.1% due to vacant positions.
- Employee Benefits totaled \$245K, an increase of \$12K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$259K by \$14K or 5.3% due to vacant positions.
- Purchased Professional Technical Services totaled \$202K, an increase of \$83K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$207K by \$5K or 2.4%, due to lower museum security costs.

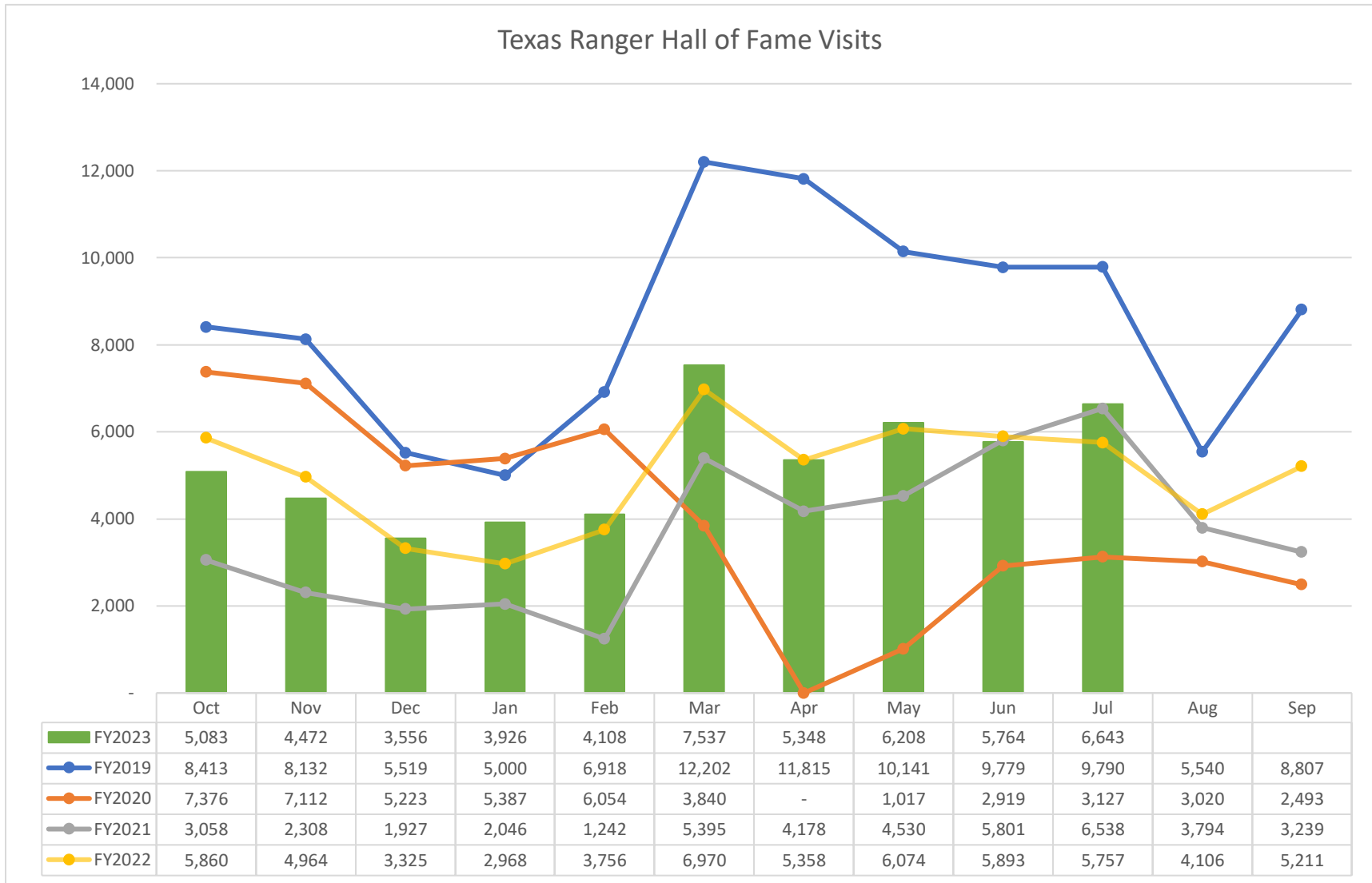
### **Operational performance**

Visitation is expected to increase as the Museum celebrates the Texas Rangers Bicentennial anniversary which will include festivals, lectures, and presentations about the Texas Rangers. Based on YTD attendance from 2019 and 2022, total attendance for FY 23 is projected to be 62,950—approximately 4% higher than FY22's 60,242.

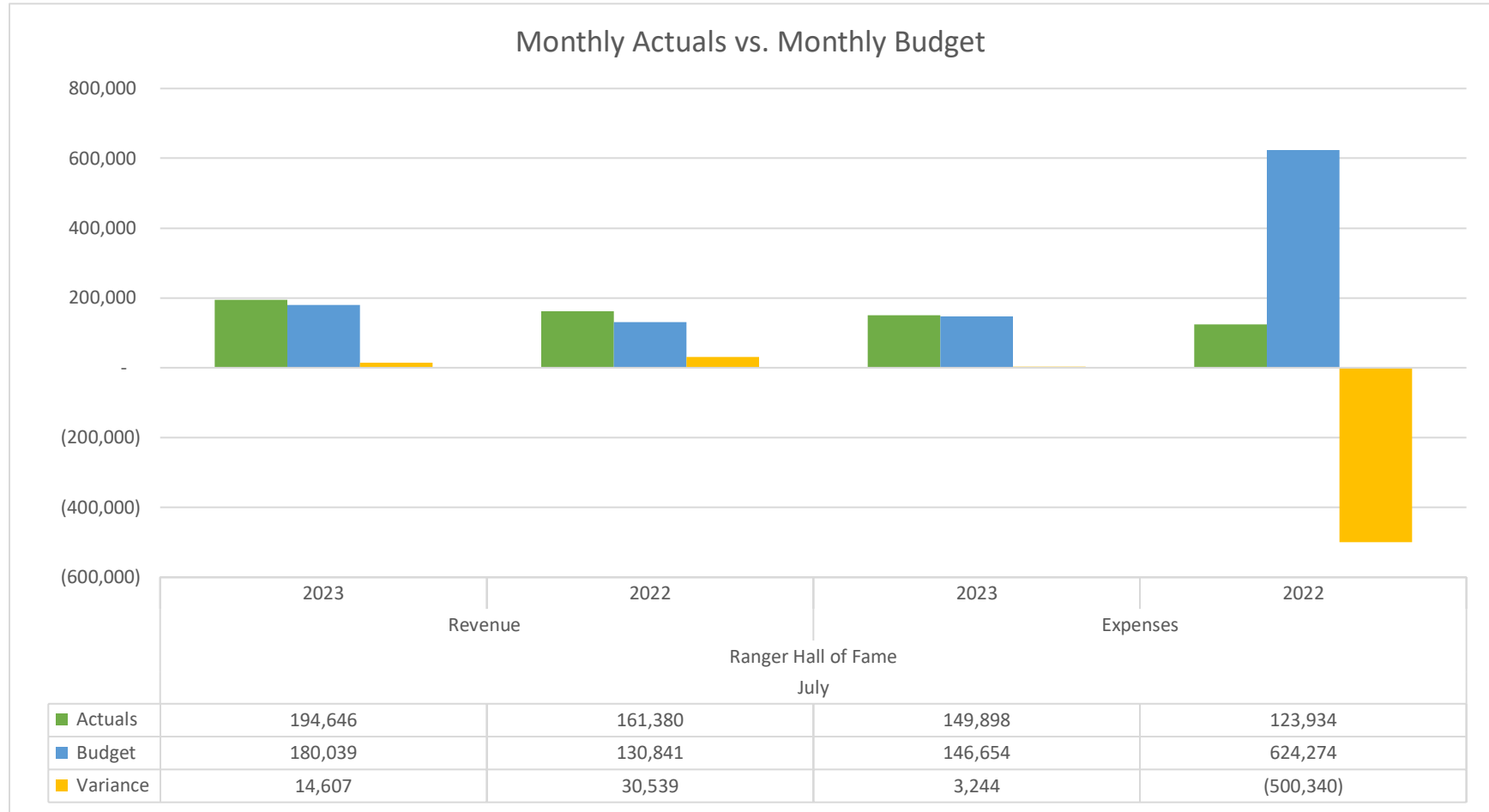
- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$12.42, compared to \$11.31 in FY 2022.
- Through the period, attendance totaled 52,645 compared to 50,925 in the prior year this is an increase of 1,720 or 3.3%.
- Through the period, overall operating expenses per visitor totaled \$26.71 compared to \$23.86 in FY22.
- The net operational loss per visitor totals -\$14.29 compared to -\$12.55 in FY22. This is a reduction of \$1.74 or 12.18%.



- Overall, operating revenues of the Texas Ranger Hall of Fame Fund are projected to recover 40.4% of expenses.



The budget for FY22 was much higher than actuals because funding was provided to add the new Development Director Position and was then transferred to Texas Ranger Hall of Fame Building Fund.



Zoo Fund												
	FY 2023 Budget	Year to Date Actuals	Remaining 2023 Budget	Utilized 2023 Budget %	FY 2022 Budget	FY 2022 YTD Actuals	Year to Year Variance	Year to Year Variance %	FY 2023 YTD Monthly Budget	2023 Monthly Budget Variance	2023 Monthly Budget Variance %	FY 23 Projections
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	2,715,729	2,252,364	463,365	82.9%	2,378,190	2,207,133	45,231	2.0%	2,263,108	(10,744)	-0.5%	2,499,306
Net Merchandise Sale	1,778,320	1,036,707	741,613	58.3%	1,388,430	1,192,821	(156,114)	-13.1%	1,481,933	(445,226)	-30.0%	1,244,049
Other	73,600	73,767	(167)	100.2%	73,600	51,679	22,088	42.7%	61,333	12,434	20.3%	88,520
Interest on Investments	23,000	143,874	(120,874)	625.5%	2,000	10,331	133,544	1292.7%	19,167	124,708	650.6%	172,649
Contributions	21,644	24,738	(3,094)	114.3%	54,164	-	24,738	0.0%	18,037	6,701	37.2%	24,738
Intergovernmental	-	28,197	(28,197)	0.0%	-	-	28,197	0.0%	-	28,197	0.0%	33,837
<b>Operating Total</b>	<b>4,612,293</b>	<b>3,559,648</b>	<b>1,052,646</b>	<b>77.2%</b>	<b>3,896,384</b>	<b>3,461,963</b>	<b>97,685</b>	<b>2.8%</b>	<b>3,843,578</b>	<b>(283,930)</b>	<b>-7.4%</b>	<b>4,063,099</b>
<b>Non-Operating</b>												
Transfers In	1,846,770	1,538,975	307,795	83.3%	1,908,369	1,590,308	(51,333)	-3.2%	1,538,975	-	0.0%	3,446,770
<b>Non-Operating Total</b>	<b>1,846,770</b>	<b>1,538,975</b>	<b>307,795</b>	<b>83.3%</b>	<b>1,908,369</b>	<b>1,590,308</b>	<b>(51,333)</b>	<b>-3.2%</b>	<b>1,538,975</b>	<b>-</b>	<b>0.0%</b>	<b>3,446,770</b>
<b>Revenues Total</b>	<b>6,459,063</b>	<b>5,098,623</b>	<b>1,360,441</b>	<b>78.9%</b>	<b>5,804,753</b>	<b>5,052,271</b>	<b>46,352</b>	<b>0.9%</b>	<b>5,382,553</b>	<b>(283,930)</b>	<b>-5.3%</b>	<b>7,509,869</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	3,112,947	2,285,731	827,216	73.4%	2,416,884	1,943,029	342,701	17.6%	2,454,439	(168,708)	-6.9%	2,883,487
Employee Benefits	1,217,075	887,449	329,626	72.9%	1,063,874	804,902	82,547	10.3%	965,553	(78,104)	-8.1%	1,125,545
Supplies	957,513	838,514	118,999	87.6%	918,264	773,318	65,196	8.4%	797,927	40,587	5.1%	1,005,193
Purchased Property Services	746,262	1,616,672	(870,410)	216.6%	646,455	486,574	1,130,098	232.3%	621,885	994,787	160.0%	2,156,645
Other	710,000	270,253	439,747	38.1%	615,000	512,517	(242,264)	-47.3%	591,667	(321,414)	-54.3%	696,562
Purchased Professional Technical Services	465,894	413,184	52,710	88.7%	300,735	127,896	285,288	223.1%	388,245	24,939	6.4%	489,024
Other Purchased Services	199,689	251,235	(51,546)	125.8%	149,109	138,499	112,735	81.4%	166,408	84,827	51.0%	289,602
Maintenance	178,037	125,184	52,853	70.3%	198,251	138,915	(13,731)	-9.9%	148,364	(23,180)	-15.6%	147,244
Contracts with Others	100,000	-	100,000	0.0%	100,000	100,000	(100,000)	-100.0%	83,333	(83,333)	-100.0%	100,000
<b>Operating Total</b>	<b>7,687,416</b>	<b>6,688,221</b>	<b>999,195</b>	<b>87.0%</b>	<b>6,408,572</b>	<b>5,025,650</b>	<b>1,662,572</b>	<b>33.1%</b>	<b>6,217,821</b>	<b>470,400</b>	<b>7.6%</b>	<b>8,893,302</b>
<b>Non-Operating</b>												
Capital Expenditures	668,050	528,294	139,756	79.1%	518,664	1,000	527,294	52729.4%	556,709	(28,415)	-5.1%	540,601
Interdepartmental Billing	19,090	15,910	3,180	83.3%	-	-	15,910	0.0%	15,908	2	0.0%	15,910
<b>Non-Operating Total</b>	<b>687,140</b>	<b>544,204</b>	<b>142,936</b>		<b>518,664</b>	<b>1,000</b>	<b>543,204</b>	<b>54320.4%</b>	<b>572,617</b>	<b>(28,413)</b>	<b>-5.0%</b>	<b>556,511</b>
<b>Expenses Total</b>	<b>8,374,557</b>	<b>7,232,426</b>	<b>1,142,131</b>	<b>86.4%</b>	<b>6,927,236</b>	<b>5,026,650</b>	<b>2,205,776</b>	<b>43.9%</b>	<b>6,790,438</b>	<b>441,988</b>	<b>6.5%</b>	<b>9,449,813</b>
<b>Revenues Over (Under) Expenses</b>	<b>(1,915,493)</b>	<b>(2,133,803)</b>	<b>218,309</b>		<b>(1,122,483)</b>	<b>25,621</b>	<b>(2,159,424)</b>		<b>(1,407,885)</b>	<b>(725,918)</b>		<b>(1,939,944)</b>



**Revenues** for the Zoo are budgeted at \$6.5M for the 2023 fiscal year. This is an increase of about \$654K from the previous fiscal year. The city has collected \$5.1M in total revenues through the period. This is an increase of \$46K compared to the same period last year. Operational revenues total \$3.6M. This is an increase of \$98K compared to the same period last year.

**Expenses** for Zoo are budgeted at \$8.4M 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, and increased capital expenditures. Through the period, the fund has spent \$7.2M which is an increase of \$2.2M compared to the same period last year.

The three largest operational expenses for the period were:

- Salaries and Wages totaled \$2.3M, an increase of \$343K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$2.5M by \$169K or 6.9% due to vacancies.
- Purchased Property Services totaled \$1.6M, an increase of \$1.1M 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 over the year-to-date monthly budgeted amount of \$622K by \$995K or 160.0%.
- Employee Benefits totaled \$887K, an increase of \$83K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$966K by \$78K or 8.1% due to vacancies.

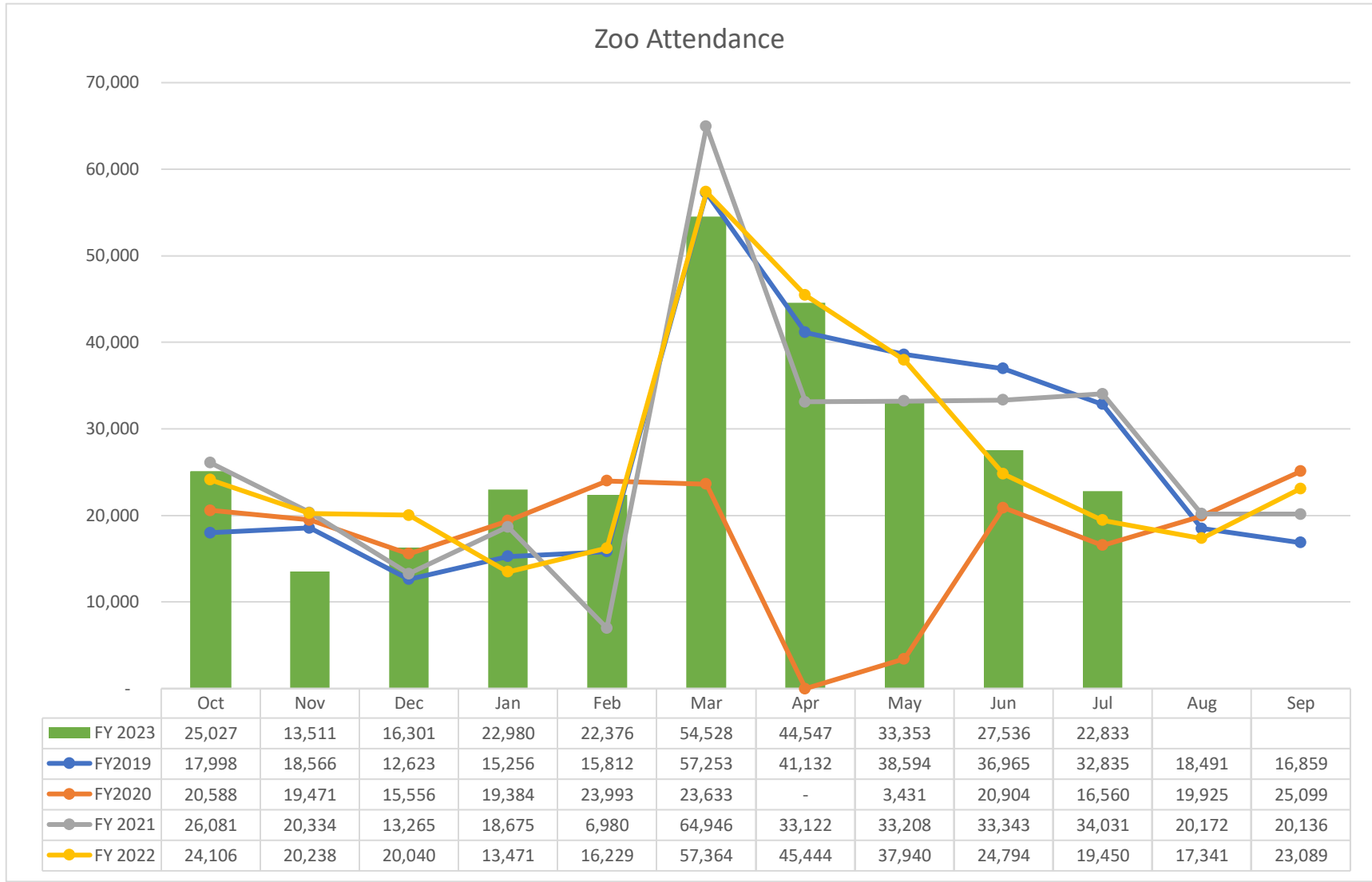
### **Operational performance**

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 325,728—approximately 2% higher than FY22's 319,506, the highest annual attendance since 2019.

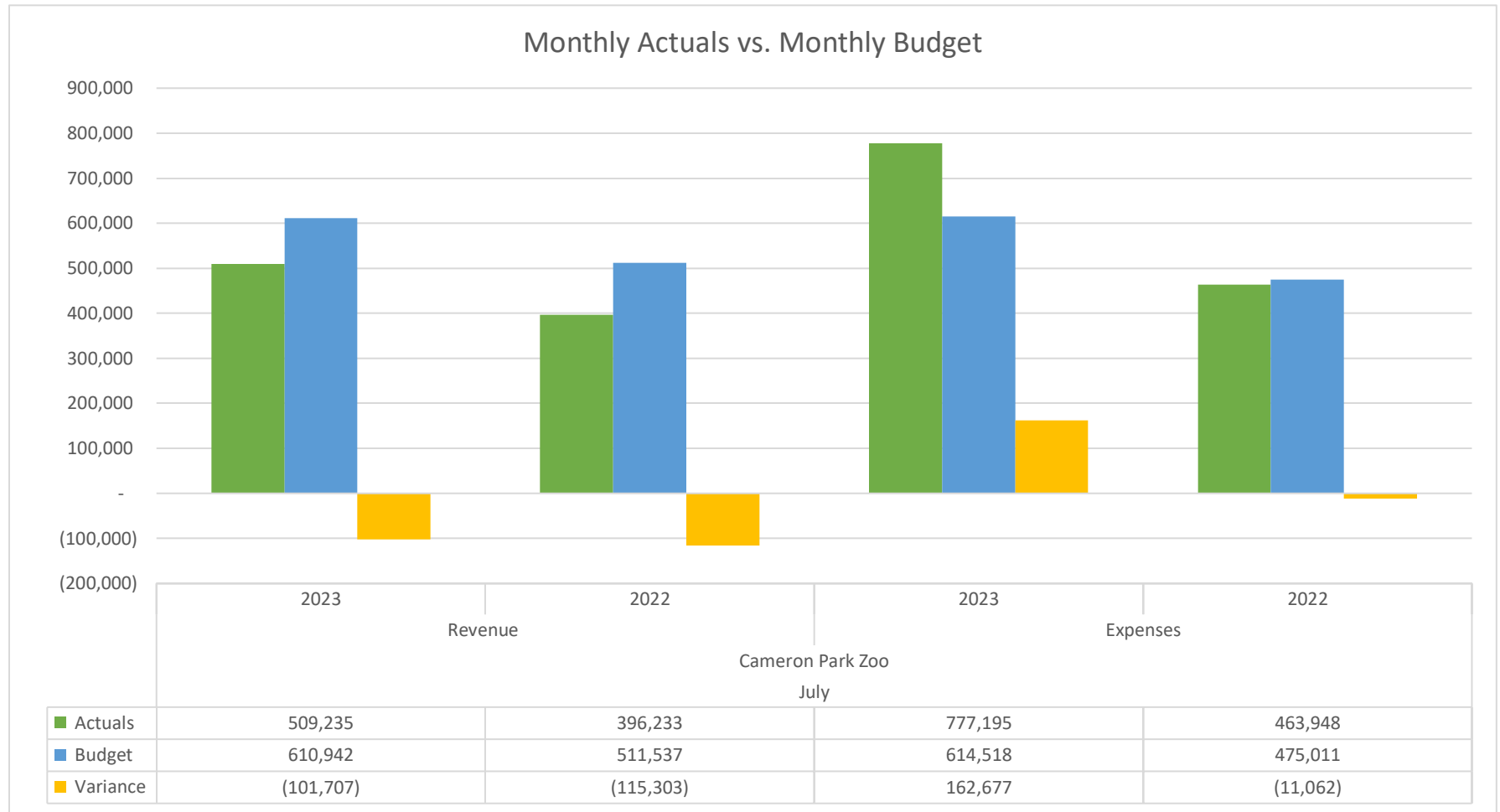
- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$11.62, compared to \$12.18 in FY 2022.
- Through the period, attendance totaled 282,992 compared to 279,076 this is an increase of 3,916 or 1.38%.
- Through the period, overall operating expenses per visitor totaled \$33.56 compared to \$18.01 in FY22.



- The net operational loss per visitor totals -\$21.94 compared to -\$5.83 in FY22. This is a decrease of \$16.11 or 73.4%.
- Overall, operating revenues are projected to only recover 43% of expenses of the fund.



Expenses for this period are over budget due to an increase in water and sewer expenses.





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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	1,732,126	1,646,515	85,611	95.1%	1,596,086	1,430,937	215,578	15.1%	1,443,438	203,077	14.1%	1,953,886
Net Merchandise Sale	753,000	666,153	86,847	88.5%	711,908	623,908	42,245	6.8%	627,500	38,653	6.2%	804,253
Interest on Investments	15,000	86,313	(71,313)	575.4%	1,000	7,044	79,269	1125.3%	12,500	73,813	590.5%	130,000
Other	7,476	4,775	2,701	63.9%	5,877	6,890	(2,115)	-30.7%	6,230	(1,455)	-23.4%	5,811
Contributions	-	-	-	0.0%	-	(1)	1	-100.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>2,507,602</b>	<b>2,403,757</b>	<b>103,845</b>	<b>95.9%</b>	<b>2,314,871</b>	<b>2,068,779</b>	<b>334,978</b>	<b>16.2%</b>	<b>2,089,668</b>	<b>314,088</b>	<b>15.0%</b>	<b>2,893,950</b>
<b>Non-Operating</b>												
Transfers In	500,000	416,667	83,333	83.3%	12,403	10,336	406,331	3931.3%	416,667	0	0.0%	500,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>500,000</b>	<b>416,667</b>	<b>83,333</b>	<b>83.3%</b>	<b>12,403</b>	<b>10,336</b>	<b>406,331</b>	<b>3931.3%</b>	<b>416,667</b>	<b>0</b>	<b>0.0%</b>	<b>500,000</b>
<b>Revenues Total</b>	<b>3,007,602</b>	<b>2,820,423</b>	<b>187,179</b>	<b>93.8%</b>	<b>2,327,274</b>	<b>2,079,115</b>	<b>741,309</b>	<b>35.7%</b>	<b>2,506,335</b>	<b>314,088</b>	<b>12.5%</b>	<b>3,393,950</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	596,013	425,630	170,383	71.4%	542,755	419,213	6,417	1.5%	469,933	(44,304)	-9.4%	539,823
Other	586,480	405,212	181,268	69.1%	450,500	373,212	32,000	8.6%	488,733	(83,521)	-17.1%	589,330
Purchased Professional Technical Services	554,207	685,968	(131,761)	123.8%	593,086	517,895	168,073	32.5%	461,839	224,129	48.5%	813,789
Supplies	348,348	205,890	142,458	59.1%	250,276	171,976	33,915	19.7%	290,290	(84,400)	-29.1%	247,069
Employee Benefits	245,238	163,844	81,394	66.8%	213,716	165,619	(1,775)	-1.1%	194,090	(30,246)	-15.6%	204,570
Other Purchased Services	167,360	149,414	17,946	89.3%	159,899	116,081	33,332	28.7%	139,467	9,947	7.1%	174,736
Maintenance	154,839	131,408	23,431	84.9%	114,492	80,927	50,482	62.4%	129,033	2,376	1.8%	157,690
Purchased Property Services	14,106	9,629	4,477	68.3%	273,893	7,492	2,137	28.5%	11,755	(2,126)	-18.1%	360,775
<b>Operating Total</b>	<b>2,666,591</b>	<b>2,176,995</b>	<b>489,596</b>	<b>81.6%</b>	<b>2,598,617</b>	<b>1,852,416</b>	<b>324,579</b>	<b>17.5%</b>	<b>2,185,140</b>	<b>(8,145)</b>	<b>-0.4%</b>	<b>3,087,782</b>
<b>Non-Operating</b>												
Capital Expenditures	276,500	275,199	1,301		-	-	275,199	0.0%	230,417	44,782	19.4%	275,199
Interdepartmental Billing	5,917	4,930	987	83.3%	-	-	4,930	0.0%	4,931	(1)	0.0%	4,930
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>282,417</b>	<b>280,129</b>	<b>2,288</b>		<b>-</b>	<b>-</b>	<b>280,129</b>	<b>0.0%</b>	<b>235,348</b>	<b>44,781</b>	<b>19.0%</b>	<b>280,129</b>
<b>Expenses Total</b>	<b>2,949,008</b>	<b>2,457,124</b>	<b>491,884</b>	<b>83.3%</b>	<b>2,598,617</b>	<b>1,852,416</b>	<b>604,708</b>	<b>32.6%</b>	<b>2,420,487</b>	<b>36,637</b>	<b>1.5%</b>	<b>3,367,911</b>
<b>Revenues Over (Under) Expenses</b>	<b>58,594</b>	<b>363,299</b>	<b>(304,705)</b>		<b>(271,343)</b>	<b>226,699</b>	<b>136,601</b>		<b>85,848</b>	<b>277,452</b>		<b>26,039</b>



**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 \$2.8M in revenues through the period. This is an increase of \$741K compared to the same period last year.

**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 \$2.5M. This is an increase of \$605K 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 \$686K, an increase of \$168K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$462K by \$224K or 48.5%. This is primarily due to encumbrances.
- Other, inventory for resale, which totaled \$405K, an increase of \$32K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$489K by \$84K or 17.1%. This is primarily due to less purchases of inventory for resale.
- Salaries and wages totaled \$426K, an increase of \$6K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$470K by \$44K or 9.4%, due to vacancies in the Fund.

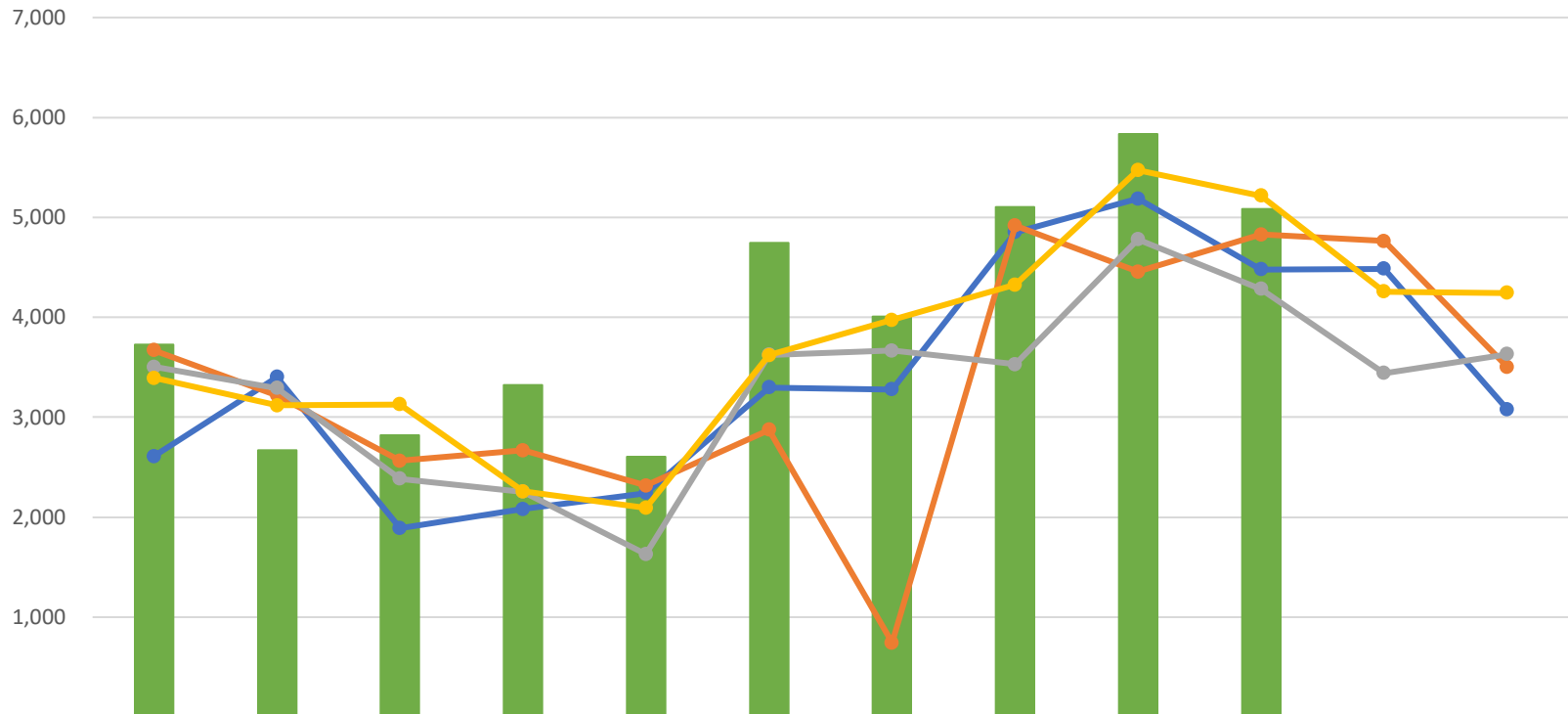
### **Operational performance**

Based on YTD round played from 2019 and 2022, total rounds played for FY 23 is projected to be 48,413—approximately 7% higher than FY22's 45,095.

- Through the period, revenues per rounds played generated from charges for services and net merchandise sales totaled \$57.93, compared to \$56.15 in FY 2022.
- Through the period, rounds played totaled 39,919 compared to 36,594, this is an increase of 3,325 or 8.3%.
- Through the period, overall operating expenses per rounds played totaled \$54.54, compared to \$50.62 in FY22.
- The net operational income (loss) per visitor totals \$3.39 compared to \$5.53 in FY22. This is a decrease of \$2.14 or 38.70%.
- Overall operating revenues for the Cottonwood Creek Golf Course are projected to recover 85.9% of expenses.



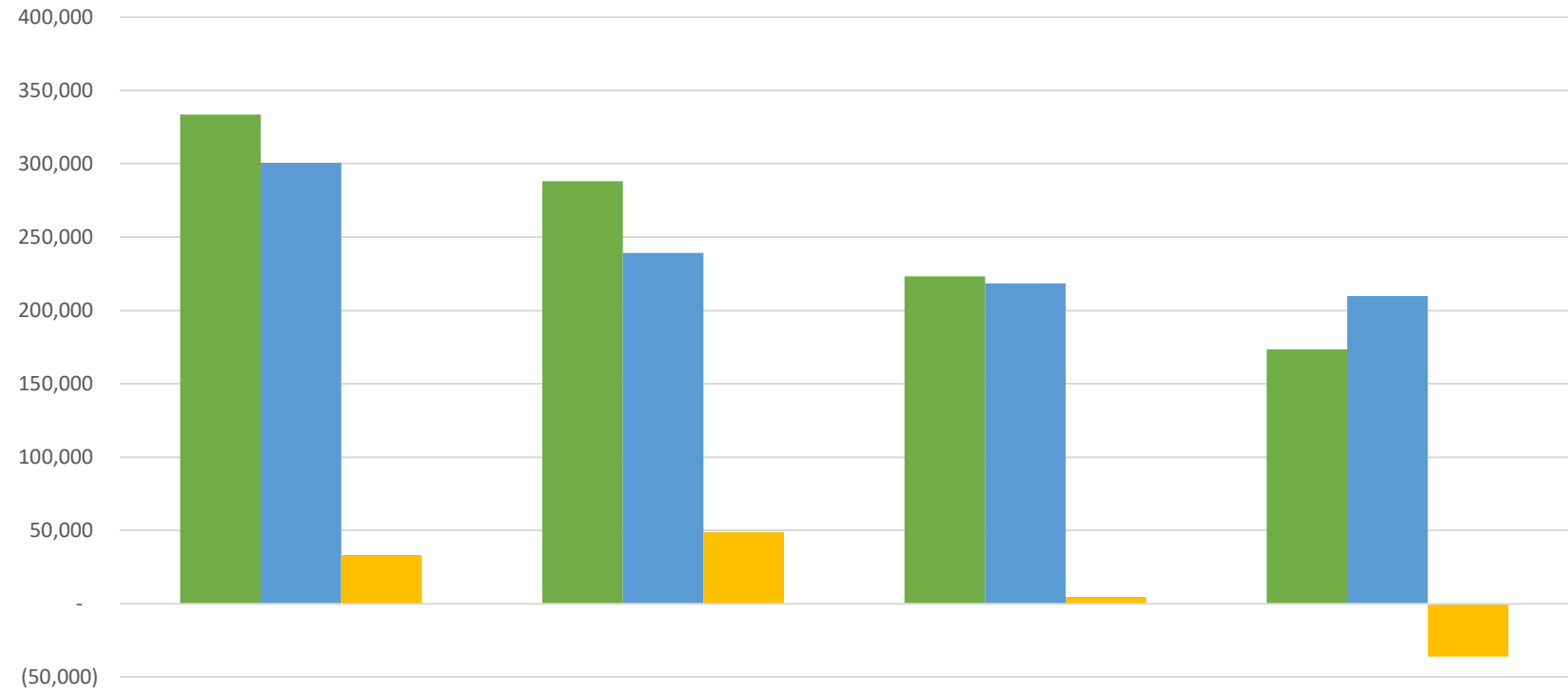
### Cottonwood Creek Golf



	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		
FY2019	2,611	3,403	1,890	2,081	2,240	3,299	3,279	4,850	5,188	4,479	4,485	3,079
FY2020	3,669	3,221	2,563	2,670	2,316	2,874	745	4,917	4,455	4,828	4,764	3,505
FY2021	3,502	3,292	2,386	2,253	1,630	3,625	3,668	3,529	4,779	4,283	3,441	3,630
FY2022	3,392	3,117	3,127	2,256	2,093	3,620	3,973	4,327	5,472	5,217	4,257	4,244



### Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
Cottonwood Golf Fund July				
■ Actuals	333,719	288,013	223,204	173,577
■ Budget	300,543	239,214	218,441	209,619
■ Variance	33,176	48,799	4,763	(36,042)



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	7,362,680	5,276,429	2,086,251	71.7%	5,710,258	4,568,288	708,141	15.5%	6,135,567	(859,137)	-14.0%	6,348,402
Interest on Investments	6,000	118,664	(112,664)	1977.7%	2,000	6,281	112,383	1789.4%	5,000	113,664	2273.3%	130,000
Licenses and Permits	-	100,698	(100,698)	0.0%	-	-	100,698	0.0%	-	100,698	0.0%	120,837
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>7,368,680</b>	<b>5,495,791</b>	<b>1,872,889</b>	<b>74.6%</b>	<b>5,712,258</b>	<b>4,574,569</b>	<b>921,222</b>	<b>20.1%</b>	<b>6,140,567</b>	<b>(644,776)</b>	<b>-10.5%</b>	<b>6,599,239</b>
<b>Non-Operating</b>												
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%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>7,368,680</b>	<b>5,495,791</b>	<b>1,872,889</b>	<b>74.6%</b>	<b>5,712,258</b>	<b>4,574,569</b>	<b>921,222</b>	<b>20.1%</b>	<b>6,140,567</b>	<b>(644,776)</b>	<b>-10.5%</b>	<b>6,599,239</b>
<b>Expenses</b>												
<b>Operating</b>												
Purchased Professional Technical Services	1,531,071	1,373,358	157,713	89.7%	963,800	172,778	1,200,580	694.9%	1,275,892	97,466	7.6%	1,563,638
Salaries and Wages	1,657,522	968,928	688,594	58.5%	663,383	485,344	483,584	99.6%	1,306,892	(337,965)	-25.9%	1,228,884
Employee Benefits	415,870	334,371	81,499	80.4%	229,874	158,307	176,065	111.2%	328,938	5,433	1.7%	418,005
Supplies	392,380	78,447	313,933	20.0%	41,222	11,199	67,248	600.5%	326,983	(248,536)	-76.0%	93,214
Purchased Property Services	54,460	55,367	(907)	101.7%	3,500	11,217	44,150	393.6%	45,383	9,983	22.0%	64,610
Other Purchased Services	152,556	41,646	110,910	27.3%	104,855	10,616	31,030	292.3%	127,130	(85,484)	-67.2%	49,391
Maintenance	219,458	24,427	195,031	11.1%	204,711	31,342	(6,915)	-22.1%	182,882	(158,454)	-86.6%	29,313
Other	250,000	-	250,000	0.0%	250,000	-	-	0.0%	208,333	(208,333)	-100.0%	-
<b>Operating Total</b>	<b>4,673,316</b>	<b>2,876,544</b>	<b>1,796,773</b>	<b>61.6%</b>	<b>2,461,345</b>	<b>880,802</b>	<b>1,995,742</b>	<b>226.6%</b>	<b>3,802,434</b>	<b>(925,890)</b>	<b>-24.3%</b>	<b>3,447,055</b>
<b>Non-Operating</b>												
Interdepartmental Billing	1,328,338	1,106,941	221,397	83.3%	2,034,321	1,486,934	(379,993)	-25.6%	1,106,948	(8)	0.0%	1,328,338
Transfers Out - Debt Service	784,513	784,505	8	100.0%	705,000	-	784,505	0.0%	784,505	-	0.0%	784,513
Capital Expenditures	1,002,609	728,690	273,919	-	734,400	34,213	694,477	2029.9%	835,507	(106,817)	-12.8%	1,002,609
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>3,113,198</b>	<b>2,628,005</b>	<b>503,192</b>	<b>-</b>	<b>3,473,721</b>	<b>1,521,147</b>	<b>1,106,858</b>	<b>72.8%</b>	<b>2,740,076</b>	<b>(112,071)</b>	<b>-4.1%</b>	<b>3,124,903</b>
<b>Expenses Total</b>	<b>7,804,514</b>	<b>5,504,549</b>	<b>2,299,965</b>	<b>70.5%</b>	<b>5,935,066</b>	<b>2,401,949</b>	<b>3,102,600</b>	<b>129.2%</b>	<b>6,542,510</b>	<b>(1,037,961)</b>	<b>-15.9%</b>	<b>6,571,957</b>
<b>Revenues Over (Under) Expenses</b>	<b>(435,834)</b>	<b>(8,758)</b>	<b>(427,076)</b>	<b>-</b>	<b>(222,808)</b>	<b>2,172,620</b>	<b>(2,181,378)</b>	<b>-</b>	<b>(401,943)</b>	<b>393,185</b>	<b>-</b>	<b>27,282</b>



**Revenues** for the Drainage Fund are budgeted at \$7.4M for the 2023 fiscal year. Through the period, the department has received \$5.5M, which is \$645K or 10.5% less than FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$6.6M, which is 89.6% of the FY23 Budget.

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

- Charges for Services is \$5.3M through the period, which is \$859K or 14% under the FY23 YTD Monthly Budget. Charges for Services is projected to be \$6.4M at year end, which is 86.2% of the FY23 Budget. This is due to billing issues.
- Interest on Investments is \$119K through the period, which is \$114K or 2273.3% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$130K at year end, which is 2,166.7% of the FY23 Budget. This is due to reversing the fair value adjustment from last year as well as higher interest rates this year.

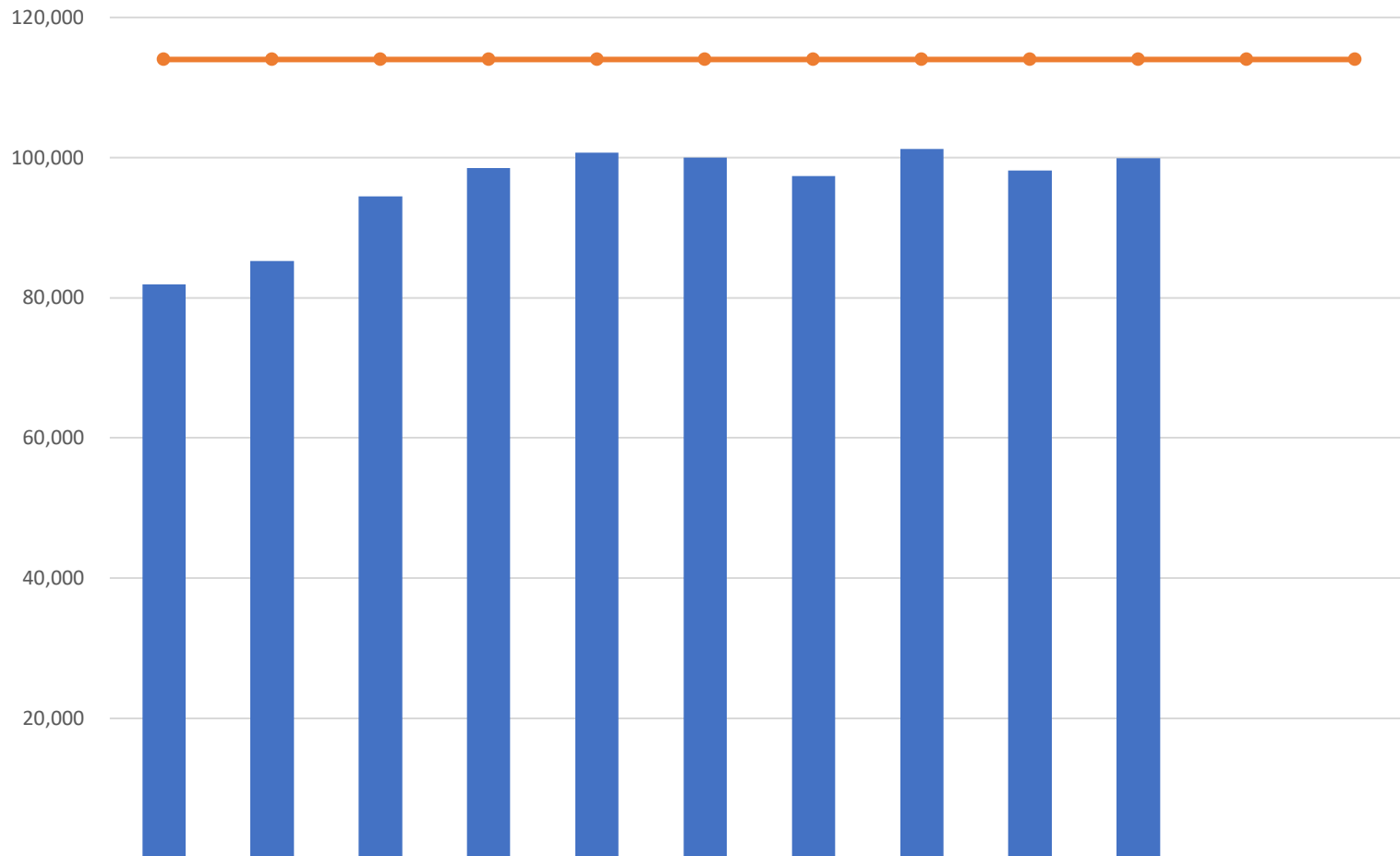
**Expenses** for the Drainage Fund are budgeted at \$7.8M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$5.5M which is \$1M or 15.9% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$6.6M, which is 84.2% of the FY23 Budget.

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

- Salaries and Wages are \$969K through the period, which is under the FY23 YTD Monthly Budget by \$338K or 25.9%. Salaries and Wages are projected to be \$1.2M at year end, which is \$429K or 25.9% under the FY23 Budget. This is due to vacant job positions.
- Supplies are \$78K through the period, which is under the FY23 YTD Monthly Budget by \$249K or 76.0%. Supplies are projected to be \$93K at year end, which is \$299K or 76.2% under the FY23 Budget. This is due to unused funds for the vegetation management program.
- Other Purchased Services are \$42K through the period, which is under the FY23 YTD Monthly Budget by \$85K or 67.2%. Other Purchased Services are projected to be \$49K at year end, which is \$103K or 67.6% under the FY23 Budget. This is due to a decrease in advertising, travel & training, and leased equipment.
- Maintenance expenses are \$24K through the period, which is under the FY23 YTD Monthly Budget by \$158K or 86.6%. Maintenance expenses are projected to be \$29K at year end, which is \$190K or 86.6% under the FY23 Budget. This is due to unspent funds for software and building supplies.



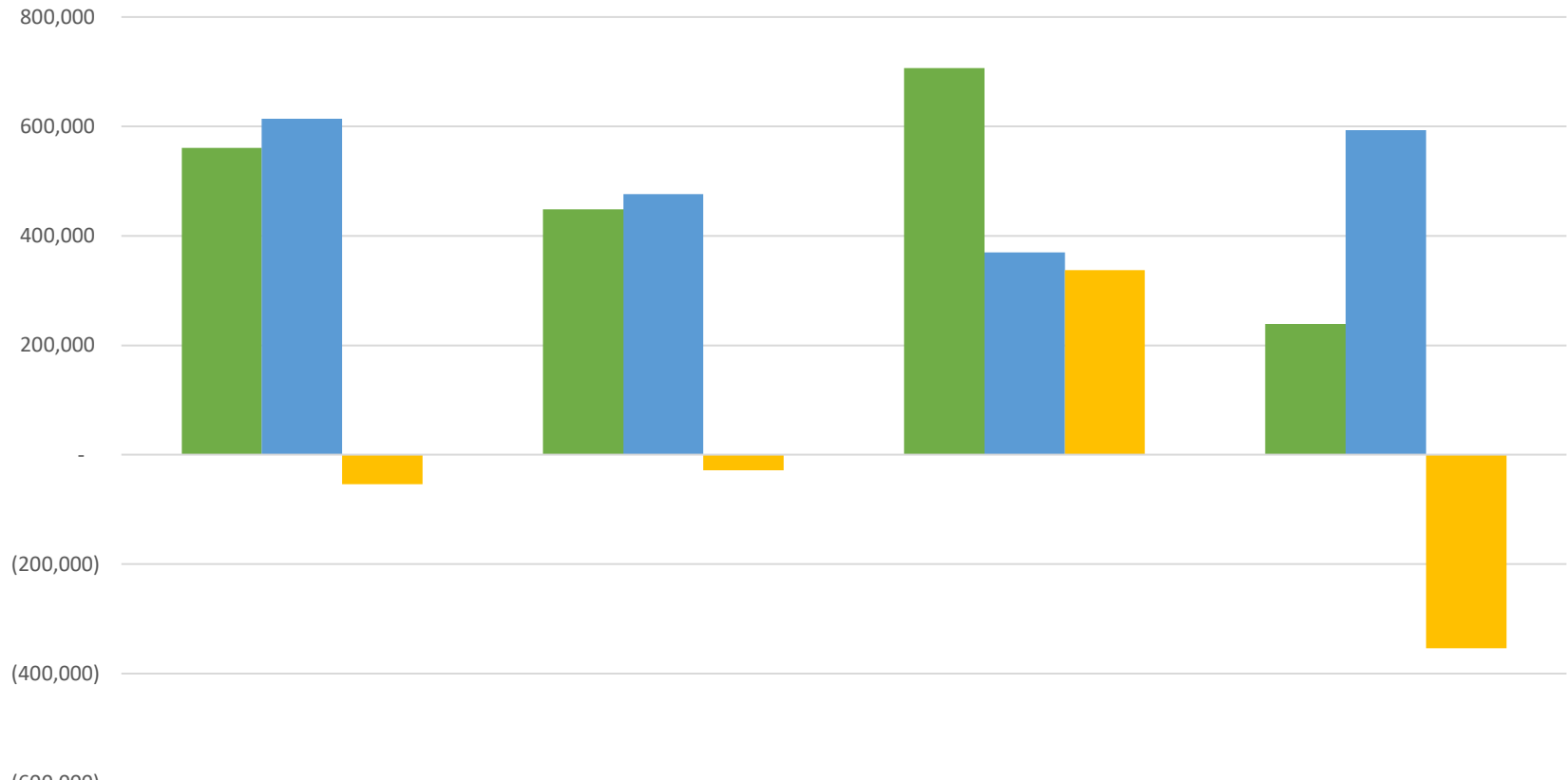
ERUs Actuals vs. ERUs Budget



	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		
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	560,260	447,969	707,133	239,007
■ Budget	614,032	476,002	369,830	592,935
■ Variance	(53,772)	(28,033)	337,304	(353,928)





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
<b>Revenues</b>												
<b>Operating</b>												
Intergovernmental	5,627,540	5,214,905	412,635	92.7%	5,873,652	3,431,010	1,783,895	52.0%	4,689,617	525,289	11.2%	6,257,886
Other	2,169,042	1,379,760	789,282	63.6%	2,164,915	1,790,469	(410,710)	-22.9%	1,807,535	(427,775)	-23.7%	1,655,712
Charges for Services	826,507	490,707	335,800	59.4%	669,199	487,049	3,658	0.8%	688,756	(198,049)	-28.8%	600,157
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>8,623,089</b>	<b>7,085,372</b>	<b>1,537,717</b>	<b>82.2%</b>	<b>8,707,766</b>	<b>5,708,529</b>	<b>1,376,843</b>	<b>24.1%</b>	<b>7,185,908</b>	<b>(100,535)</b>	<b>-1.4%</b>	<b>8,513,755</b>
<b>Non-Operating</b>												
Transfers In	701,728	-	701,728	0.0%	701,728	-	-	0.0%	584,773	(584,773)	-100.0%	701,728
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>701,728</b>	<b>-</b>	<b>701,728</b>	<b>0.0%</b>	<b>701,728</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>584,773</b>	<b>(584,773)</b>	<b>-100.0%</b>	<b>701,728</b>
<b>Revenues Total</b>	<b>9,324,817</b>	<b>7,085,372</b>	<b>2,239,445</b>	<b>76.0%</b>	<b>9,409,494</b>	<b>5,708,529</b>	<b>1,376,843</b>	<b>24.1%</b>	<b>7,770,681</b>	<b>(685,309)</b>	<b>-8.8%</b>	<b>9,215,483</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	3,546,375	2,582,918	963,457	72.8%	3,488,277	2,407,230	175,688	7.3%	2,796,405	(213,487)	-7.6%	3,199,814
Supplies	1,119,143	835,075	284,068	74.6%	1,373,646	733,936	101,139	13.8%	932,619	(97,544)	-10.5%	993,401
Employee Benefits	982,339	675,505	306,834	68.8%	861,990	698,014	(22,509)	-3.2%	781,079	(105,574)	-13.5%	850,185
Other Purchased Services	604,198	667,457	(63,260)	110.5%	581,566	429,480	237,977	55.4%	503,498	163,959	32.6%	789,404
Purchased Professional Technical Services	689,081	608,753	80,328	88.3%	574,474	533,551	75,202	14.1%	574,234	34,519	6.0%	702,848
Maintenance	730,322	538,856	191,466	73.8%	787,258	420,637	118,219	28.1%	608,602	(69,745)	-11.5%	635,538
Purchased Property Services	33,808	20,991	12,817	62.1%	28,555	21,870	(879)	-4.0%	28,173	(7,182)	-25.5%	25,189
Other	3,535	2,220	1,315	62.8%	3,535	2,344	(124)	-5.3%	2,946	(726)	-24.6%	2,664
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>7,708,800</b>	<b>5,931,776</b>	<b>1,777,024</b>	<b>76.9%</b>	<b>7,699,301</b>	<b>5,247,063</b>	<b>684,712</b>	<b>13.0%</b>	<b>6,227,556</b>	<b>(295,780)</b>	<b>-4.7%</b>	<b>7,199,042</b>
<b>Non-Operating</b>												
Capital Expenditures	2,111,881	1,071,664	1,040,217		1,213,424	-	1,071,664	0.0%	1,759,901	(688,236)	-39.1%	1,087,793
Indirect - Cost Allocation Overhead	481,427	401,189	80,238	83.3%	553,759	461,466	(60,277)	-13.1%	401,189	0	0.0%	481,427
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>2,593,308</b>	<b>1,472,854</b>	<b>1,120,454</b>		<b>1,767,183</b>	<b>461,466</b>	<b>1,011,388</b>	<b>219.2%</b>	<b>2,161,090</b>	<b>(688,236)</b>	<b>-31.8%</b>	<b>1,569,220</b>
<b>Expenses Total</b>	<b>10,302,108</b>	<b>7,404,629</b>	<b>2,897,479</b>	<b>71.9%</b>	<b>9,466,484</b>	<b>5,708,529</b>	<b>1,696,100</b>	<b>29.7%</b>	<b>8,388,646</b>	<b>(984,016)</b>	<b>-11.7%</b>	<b>8,768,262</b>
<b>Revenues Over (Under) Expenses</b>	<b>(977,291)</b>	<b>(319,257)</b>	<b>(658,034)</b>		<b>(56,990)</b>		<b>(319,257)</b>		<b>(617,965)</b>	<b>298,708</b>		<b>447,221</b>



**Revenues** for the Waco Transit System are budgeted at \$9.3M for the 2023 fiscal year. Through the period, the department has received \$7.1M which is \$685K or 8.8% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$9.2M in FY23, which is 1.2% of the FY23 Budget.

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

- Charges for Services revenue is \$491K through the period, which is \$198K or 28.8% under the FY23 YTD Monthly Budget. Charges for Services revenue is projected to be \$600K at year end, which is \$226K or 27.5% under the FY23 Budget. This is primarily due to a significant decrease in vendor and individual contributions.
- Other revenue is \$1.4M through the period, which is \$428K or 23.7% under the FY23 YTD Monthly Budget. Other revenue is projected to be \$1.7M at year end, which is \$513K or 23.7% under the FY23 Budget. This is primarily due to a decrease in advertising.
- Intergovernmental revenue is \$5.2M through the period, which is \$525K or 11.2% over the FY23 YTD Monthly Budget. Intergovernmental revenue is projected to be \$6.3M at year end, which is \$630K or 11.2% over the FY23 Budget. This is primarily due to Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310) (MCRTD) revenue.

**Expenses** for Waco Transit System are budgeted at \$10.3M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$7.4M which is \$984K or 11.7% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$8.8M in FY23, which is 85.1% of the FY23 Budget.

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

- Other Purchased Services are \$667K through the period, which is \$164K or 32.6% over the FY23 YTD Monthly Budget. Other Purchased Services are projected to be \$789K at year end, which is \$185K or 30.7% over the FY23 Budget. This is primarily due to increased advertising and travel/training expenses.
- Employee Benefits are \$676K through the period, which is \$106K or 13.5% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$850K at year end, which is \$132K or 13.5% 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 \$539K through the period, which is \$70K or 11.5% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$636K at year end, which is \$95K or 13% under the FY23 Budget. This is primarily due to decreased building and vehicle parts expenses.

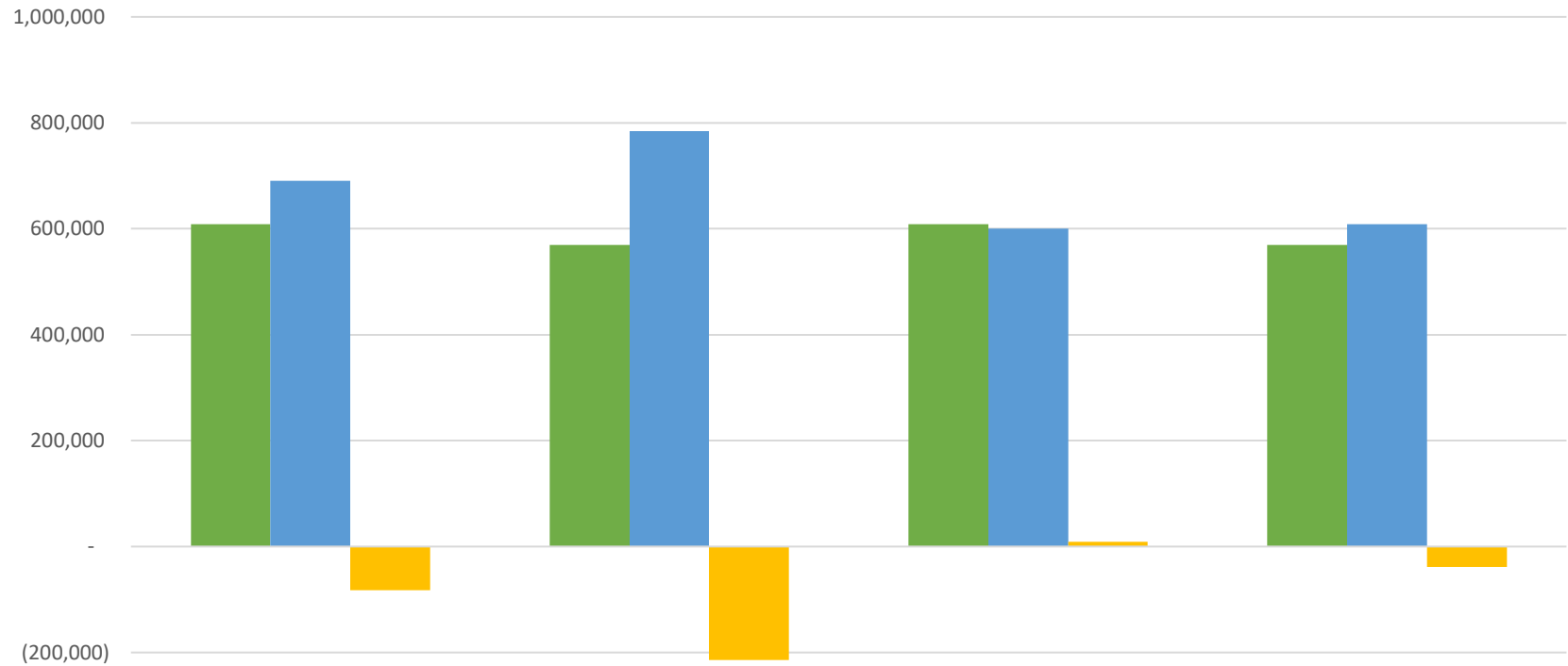


- Supplies is \$835K through the period, which is \$98K or 10.5% under the FY23 YTD Monthly Budget. Supplies is projected to be \$993K at year end, which is \$126K or 11.2% under the FY23 Budget. This is primarily due to a decrease in diesel fuel and tool expenses.
- Salaries and Wages is \$2.6M through the period, which is \$213K or 7.6% under the FY23 YTD Monthly Budget. Salaries and Wages is projected to be \$3.2M at year end, which is \$347K or 9.8% under the FY23 Budget. This is primarily due to vacant positions across the department.
- Capital Expenditures is \$1.1M through the period, which is \$688K or 39.1% under the FY23 YTD Monthly Budget. Capital Expenditures is projected to be \$1.1M at year end, which is \$1M or 11.2% under the FY23 Budget. This is primarily due to less than expected machinery and equipment expenses through the period.

Cost Recovery for Waco Transit Fund absent grants is projected to be 25.7%.



### Monthly Actuals vs. Monthly Budget

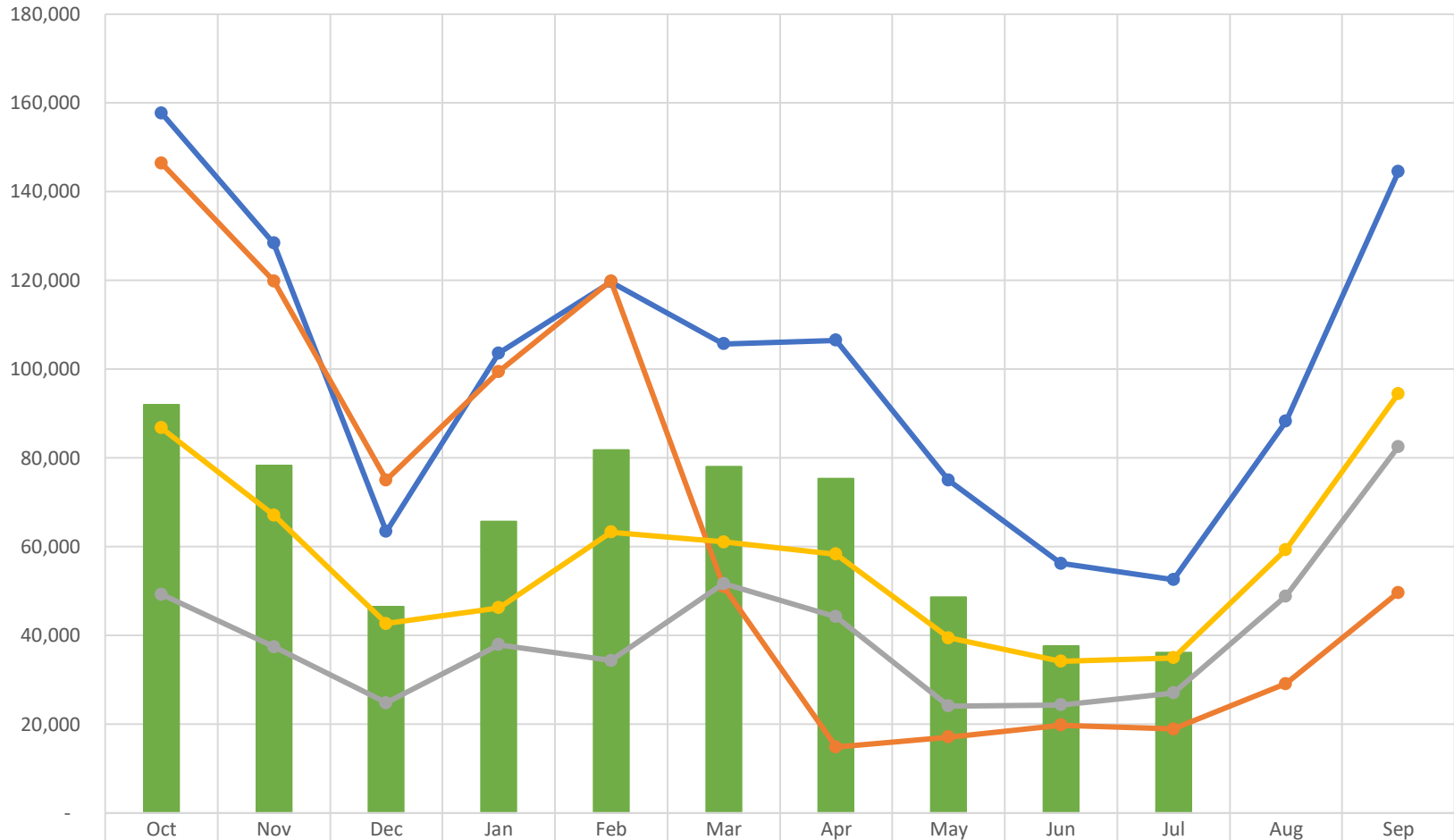


	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	608,587	569,332	608,587	569,359
■ Budget	690,817	784,093	600,044	608,003
■ Variance	(82,230)	(214,761)	8,543	(38,644)

Waco Transit System  
July



### Waco Transit System Ridership



<span style="color: green;">■</span> FY2023	92,003	78,305	46,492	65,708	81,798	77,996	75,407	48,588	37,670	36,102		
<span style="color: blue;">●</span> 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
<span style="color: orange;">●</span> 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
<span style="color: grey;">●</span> 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
<span style="color: yellow;">●</span> 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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	5,529,382	4,952,159	577,223	89.6%	4,675,119	4,184,470	767,689	18.3%	4,607,818	344,341	7.5%	5,377,036
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	75,000	372,870	(297,870)	497.2%	9,000	35,038	337,833	964.2%	62,500	310,370	496.6%	400,000
Other	354,000	27,610	326,390	7.8%	100,000	-	27,610	0.0%	211,667	(184,057)	-87.0%	33,132
<b>Operating Total</b>	<b>5,958,382</b>	<b>5,352,639</b>	<b>605,743</b>	<b>89.8%</b>	<b>4,784,119</b>	<b>4,219,508</b>	<b>1,133,131</b>	<b>26.9%</b>	<b>4,881,985</b>	<b>470,654</b>	<b>9.6%</b>	<b>5,810,168</b>
<b>Non-Operating</b>												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>5,958,382</b>	<b>5,352,639</b>	<b>605,743</b>	<b>89.8%</b>	<b>4,784,119</b>	<b>4,219,508</b>	<b>1,133,131</b>	<b>26.9%</b>	<b>4,881,985</b>	<b>470,654</b>	<b>9.6%</b>	<b>5,810,168</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	303,029	54,762	248,267	18.1%	122,969	93,218	(38,456)	-41.3%	238,927	(184,165)	-77.1%	69,454
Employee Benefits	101,311	18,162	83,149	17.9%	43,613	33,299	(15,136)	-45.5%	79,911	(61,748)	-77.3%	23,035
Maintenance	126,150	55,756	70,394	44.2%	173,001	37,784	17,972	47.6%	105,125	(49,369)	-47.0%	70,715
Purchased Professional Technical Services	981,493	539,008	442,485	54.9%	1,011,020	346,736	192,272	55.5%	817,910	(278,903)	-34.1%	683,620
Supplies	6,694	1,616	5,078	24.1%	8,504	2,789	(1,172)	-42.0%	5,578	(3,962)	-71.0%	2,050
Other Purchased Services	1,962,201	1,878,176	84,025	95.7%	1,709,221	1,601,795	276,381	17.3%	1,635,168	243,009	14.9%	2,382,077
Other	2,203,130	1,770,637	432,493	80.4%	2,704,652	1,270,372	500,265	39.4%	1,835,942	(65,305)	-3.6%	2,245,686
<b>Operating Total</b>	<b>5,684,008</b>	<b>4,318,117</b>	<b>1,365,890</b>	<b>76.0%</b>	<b>5,772,980</b>	<b>3,385,993</b>	<b>932,125</b>	<b>27.5%</b>	<b>4,718,561</b>	<b>(400,443)</b>	<b>-8.5%</b>	<b>5,476,637</b>
<b>Non-Operating</b>												
Transfers Out	-	-	-	0.0%	728,634	607,195	(607,195)	-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%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>728,634</b>	<b>607,195</b>	<b>(607,195)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Expenses Total</b>	<b>5,684,008</b>	<b>4,318,117</b>	<b>1,365,890</b>	<b>76.0%</b>	<b>6,501,614</b>	<b>3,993,188</b>	<b>324,930</b>	<b>8.1%</b>	<b>4,718,561</b>	<b>(400,443)</b>	<b>-8.5%</b>	<b>5,476,637</b>

**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 \$471K or 9.6% more than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$5.8M in FY23, which is 97.5% of the FY23 Budget.

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



- Charges for Services revenues are \$5M through the period, which is \$344K or 7.5% over the FY23 YTD Monthly Budget. Charges for Services revenues are projected to be \$5.4M at year end, which is \$152K or 2.8% under the FY23 Budget. This is primarily due to less than expected Worker' Comp Insurance revenues through the period.
- Interest on Investment revenues is \$373K through the period, which is \$310K or 496.6% over the FY23 YTD Monthly Budget. Interest on Investments revenues are projected to be \$400K at year-end, which is \$325K or 433.3% 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 \$184K or 87% under the FY23 YTD Monthly Budget. Other revenues are projected to be \$33K at year-end, which is \$321K or 90.6% under the FY23 Budget. This is primarily due to less than expected insurance subrogation revenues through the period as most subrogation revenues has 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 \$4.3M which \$400K or 8.5% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$5.5M in FY23, which is 103.8% of the FY23 Budget.

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

- Other expenses are \$1.8M through the period, which is \$65K or 3.6% under the FY23 YTD Monthly Budget. Other expenses are projected to be \$2.2M at year-end, which is \$43K or 1.9% over the FY23 Budget. This is primarily due to increases in worker's compensation claims.
- Other Purchased Services are \$1.9M through the period, which is \$243K or 14.9% over the FY23 YTD Monthly Budget. Other Purchased Services are projected to be \$2.4M at year-end, which is \$420K or 21.4% over the FY23 Budget. This is primarily due to increases in general and auto liability insurance.
- Salaries and Wages are \$54.8K through the period, which is \$184K or 77.1% under the FY23 YTD Monthly Budget. Salaries and Wages are projected to be \$69.5K at year end, which is \$234K or 77.1% under the FY23 Budget. This is primarily due to vacant positions across the department.
- Employee Benefits are \$18.2K through the period, which is \$62K or 77.3% under the FY23 YTD Monthly Budget. Employee Benefits are projected to be \$23K at year-end, which is \$78K or 77.3% 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.



- Maintenance is \$56K through the period, which is \$49K or 47% under the FY23 YTD Monthly Budget. Maintenance is projected to be \$71K at year end, which is \$55K or 43.9% under the FY23 Budget. This is primarily due to decreased vehicle maintenance.
- Purchased Professional Technical Services are \$539K through the period, which is \$279K or 34.1% under the FY23 YTD Monthly Budget. Purchased Professional Technical Services are projected to be \$684K at year end, which is \$298K or 30.3% 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
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	248,040	173,517	74,523	70.0%	-	-	173,517	0.0%	195,570	(22,053)	-11.3%	220,070
Employee Benefits	64,933	54,728	10,205	84.3%	-	-	54,728	0.0%	51,222	3,506	6.8%	67,564
Maintenance	2,365	-	2,365	0.0%	-	-	-	0.0%	1,971	(1,971)	-100.0%	-
Purchased Professional Technical Services	29,571	25,250	4,321	85.4%	-	-	25,250	0.0%	24,643	608	2.5%	30,300
Supplies	2,155	5,293	(3,138)	245.6%	-	-	5,293	0.0%	1,796	3,497	194.7%	6,352
Other Purchased Services	10,780	2,659	8,121	24.7%	-	-	2,659	0.0%	8,983	(6,324)	-70.4%	3,191
<b>Operating Total</b>	<b>357,844</b>	<b>261,448</b>	<b>96,396</b>	<b>73.1%</b>	<b>-</b>	<b>-</b>	<b>261,448</b>	<b>0.0%</b>	<b>284,185</b>	<b>(22,737)</b>	<b>-8.0%</b>	<b>327,477</b>
<b>Non-Operating</b>												
Capital Expenditures	200,000	166,382	33,619	83.2%	-	-	166,382	0.0%	166,667	(285)	-0.2%	166,382
<b>Non-Operating Total</b>	<b>200,000</b>	<b>166,382</b>	<b>33,619</b>	<b>83.2%</b>	<b>-</b>	<b>-</b>	<b>166,382</b>	<b>0.0%</b>	<b>166,667</b>	<b>(285)</b>	<b>-0.2%</b>	<b>166,382</b>
<b>Expenses Total</b>	<b>557,844</b>	<b>427,829</b>	<b>130,015</b>	<b>76.7%</b>	<b>-</b>	<b>-</b>	<b>427,829</b>	<b>0.0%</b>	<b>450,852</b>	<b>(23,022)</b>	<b>-5.1%</b>	<b>493,859</b>

**Expenses** for Risk Management - Safety are budgeted at \$558K for the 2023 fiscal year. Through the period, the department has spent and encumbered \$428K which \$23K or 5.1% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$494K in FY23, which is 88.5% of the FY23 Budget.

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

- Salaries and Wages are \$174K through the period, which is \$22.1K or 11.3% under the FY23 YTD Monthly Budget. Salaries and Wages are projected to be \$220K at year end, which is \$28K or 11.3% under the FY23 Budget. This is primarily due to vacant positions across the department.



	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
<b>Revenues</b>												
<b>Operating</b>												
Licenses and Permits	755,000	446,613	308,387	59.2%	150,541	382,207	64,406	16.9%	629,167	(182,553)	-29.0%	535,936
Other	-	132,735	(132,735)	0.0%	259,080	40,925	91,810	224.3%	-	132,735	0.0%	159,282
Interest on Investments	18,000	64,215	(46,215)	356.7%	2,550	8,269	55,946	676.6%	15,000	49,215	328.1%	77,058
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>773,000</b>	<b>643,563</b>	<b>129,437</b>	<b>83.3%</b>	<b>412,171</b>	<b>431,401</b>	<b>212,162</b>	<b>49.2%</b>	<b>644,167</b>	<b>(604)</b>	<b>-0.1%</b>	<b>772,276</b>
<b>Non-Operating</b>												
Interdepartmental Billing	2,828,963	2,357,469	471,494	83.3%	3,269,418	2,724,516	(367,047)	-13.5%	2,357,469	0	0.0%	2,828,963
Transfers In	-	-	-	0.0%	512,422	509,852	(509,852)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>2,828,963</b>	<b>2,357,469</b>	<b>471,494</b>	<b>83.3%</b>	<b>3,781,840</b>	<b>3,234,368</b>	<b>(876,898)</b>	<b>-27.1%</b>	<b>2,357,469</b>	<b>0</b>	<b>0.0%</b>	<b>2,828,963</b>
<b>Revenues Total</b>	<b>3,601,963</b>	<b>3,001,032</b>	<b>600,931</b>	<b>83.3%</b>	<b>4,194,011</b>	<b>3,665,768</b>	<b>(664,736)</b>	<b>-18.1%</b>	<b>3,001,636</b>	<b>(604)</b>	<b>0.0%</b>	<b>3,601,239</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	916,193	1,566,873	(650,680)	171.0%	864,672	1,502,545	64,328	4.3%	637,755	929,118	145.7%	2,009,678
Purchased Professional Technical Services	2,005,943	1,455,670	550,273	72.6%	1,390,497	451,890	1,003,780	222.1%	1,671,619	(215,949)	-12.9%	1,657,754
Employee Benefits	975,529	553,215	422,314	56.7%	712,120	526,569	26,646	5.1%	770,015	(216,800)	-28.2%	694,611
Maintenance	36,794	119,723	(82,929)	325.4%	41,314	112,312	7,410	6.6%	30,662	89,061	290.5%	141,867
Supplies	234,469	110,108	124,361	47.0%	109,786	117,950	(7,842)	-6.6%	195,391	(85,283)	-43.6%	129,496
Other Purchased Services	137,739	99,917	37,821	72.5%	89,393	54,004	45,914	85.0%	114,782	(14,865)	-13.0%	119,704
Purchased Property Services	56,557	47,131	9,426	83.3%	52,611	43,843	3,288	7.5%	47,131	(0)	0.0%	56,557
Other	-	-	-	0.0%	6,478	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>4,363,224</b>	<b>3,952,636</b>	<b>410,588</b>	<b>90.6%</b>	<b>3,266,871</b>	<b>2,809,113</b>	<b>1,143,523</b>	<b>40.7%</b>	<b>3,467,354</b>	<b>485,282</b>	<b>14.0%</b>	<b>4,809,666</b>
<b>Non-Operating</b>												
Capital Expenditures	511,927	529,102	(17,175)		497,000	175,106	353,996	202.2%	426,606	102,496	24.0%	529,102
Indirect - Cost Allocation Overhead	361,345	301,121	60,224	83.3%	606,474	505,395	(204,274)	-40.4%	301,121	(0)	0.0%	361,345
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>873,272</b>	<b>830,222</b>	<b>43,050</b>		<b>1,103,474</b>	<b>680,501</b>	<b>149,722</b>	<b>22.0%</b>	<b>727,727</b>	<b>102,496</b>	<b>14.1%</b>	<b>890,446</b>
<b>Expenses Total</b>	<b>5,236,496</b>	<b>4,782,858</b>	<b>453,638</b>	<b>91.3%</b>	<b>4,370,345</b>	<b>3,489,613</b>	<b>1,293,245</b>	<b>37.1%</b>	<b>4,195,081</b>	<b>587,777</b>	<b>14.0%</b>	<b>5,700,112</b>
<b>Revenues Over (Under) Expenses</b>	<b>(1,634,533)</b>	<b>(1,781,826)</b>	<b>147,293</b>		<b>(176,334)</b>		<b>(1,957,981)</b>		<b>(1,193,445)</b>	<b>(588,381)</b>		<b>(2,098,874)</b>



**Revenues** for Engineering are budgeted at \$3.6M for the 2023 fiscal year. Through the period, the department has received \$3M which is \$604 or 0% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$3.6M, which is 100% of the FY23 Budget.

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

- Licenses and Permits is \$447K through the period, which is \$183K or 29.0% under the FY23 YTD Monthly Budget. Licenses and Permits is projected to be \$536K at year end, which is 71% of the FY23 Budget. This is due to a decrease in the collection of subdivision fees.
- Interest on Investments is \$64K through the period, which is \$49K or 328.1% over the FY23 YTD Monthly Budget. Interest on Investments is projected to be \$77K at year end, which is 428.1% 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 \$4.8M which is \$588K or 14.0% more than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$5.7M in FY23, which is 108.9% of the FY23 Budget.

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

- Salaries and Wages are \$1.6M through the period, which is over the FY23 YTD Monthly Budget by \$929K or 145.7%. Salaries and Wages are projected to be \$2M at year end, which is \$1M or 219% over the FY23 Budget. A portion of Engineering salaries are charged to CIP projects, which should offset these figures. As of July 2023, only \$84K has been coded to project funds.
- Purchased Professional Technical Services are \$1.5M through the period, which is under the FY23 YTD Monthly Budget by \$216K or 12.9%. Purchased Professional Technical Services are projected to be \$1.7M at year end, which is \$348K or 17.4% under the FY23 Budget. This is due to reduced spending for capital projects.
- Employee Benefits are \$553K through the period, which is under the FY23 YTD Monthly Budget by \$217K or 28.2%. Employee Benefits are projected to be \$695K at year end, which is \$281K or 28.8% under the FY23 Budget. This is due to vacant job positions.
- Maintenance expenses are \$120K through the period, which is over the FY23 YTD Monthly Budget by \$89K or 290.5%. Maintenance expenses are projected to be \$142K at year end, which is \$105K or 285.6% over the FY23 Budget. This is due to an increase in spending for maintenance agreements.



- Supplies are \$110K through the period, which is under the FY23 YTD Monthly Budget by \$85K or 43.6%. Supplies are projected to be \$129K at year end, which is \$105K or 44.8% under the FY23 Budget. This is due to decreased spending among several line items, primarily software and fuel.
- Other Purchased Services are \$100K through the period, which is under the FY23 YTD Monthly Budget by \$15K or 13.0%. Other Purchased Services are projected to be \$120K at year end, which is \$18K or 13.1% under the FY23 Budget. This is due to no spending for legal ads.



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	16,687,602	12,637,087	4,050,515	75.7%	14,990,054	11,996,624	640,463	5.3%	13,906,335	(1,269,248)	-9.1%	16,524,365
Interest on Investments	45,000	151,224	(106,224)	336.1%	7,000	19,806	131,418	663.5%	37,500	113,724	303.3%	181,468
Other	132,000	-	132,000	0.0%	132,000	-	-	0.0%	110,000	(110,000)	-100.0%	-
<b>Operating Total</b>	<b>16,864,602</b>	<b>12,788,310</b>	<b>4,076,292</b>	<b>75.8%</b>	<b>15,129,054</b>	<b>12,016,430</b>	<b>771,881</b>	<b>6.4%</b>	<b>14,053,835</b>	<b>(1,265,525)</b>	<b>-9.0%</b>	<b>16,705,833</b>
<b>Non-Operating</b>												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>16,864,602</b>	<b>12,788,310</b>	<b>4,076,292</b>	<b>75.8%</b>	<b>15,129,054</b>	<b>12,016,430</b>	<b>771,881</b>	<b>6.4%</b>	<b>14,053,835</b>	<b>(1,265,525)</b>	<b>-9.0%</b>	<b>16,705,833</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	76,854	49,319	27,535	64.2%	71,890	56,804	(7,485)	-13.2%	60,596	(11,277)	-18.6%	62,551
Employee Benefits	25,628	13,995	11,633	54.6%	24,188	18,723	(4,728)	-25.3%	20,215	(6,220)	-30.8%	17,741
Maintenance	14,000	550	13,450	3.9%	12,900	1,100	(550)	-50.0%	11,667	(11,117)	-95.3%	660
Purchased Professional Technical Services	1,420,791	728,593	692,198	51.3%	1,238,668	646,748	81,845	12.7%	1,183,993	(455,400)	-38.5%	847,870
Supplies	19,500	8,940	10,560	45.8%	19,300	10,597	(1,657)	-15.6%	16,250	(7,310)	-45.0%	10,728
Other Purchased Services	2,890	-	2,890	0.0%	2,880	724	(724)	-100.0%	2,408	(2,408)	-100.0%	-
Purchased Property Services	-	-	-	0.0%	4,000	-	-	0.0%	-	-	0.0%	-
Other	15,299,094	14,915,692	383,402	97.5%	13,756,079	12,437,372	2,478,320	19.9%	12,749,245	2,166,447	17.0%	18,200,000
<b>Operating Total</b>	<b>16,858,757</b>	<b>15,717,089</b>	<b>1,141,668</b>	<b>93.2%</b>	<b>15,129,905</b>	<b>13,172,067</b>	<b>2,545,022</b>	<b>19.3%</b>	<b>14,044,373</b>	<b>1,672,716</b>	<b>11.9%</b>	<b>19,139,550</b>

**Revenues** for the Employee Health Insurance Fund are budgeted at \$16.9M for the 2023 fiscal year. Through the period, the department has received \$12.8M which is \$1.3M or 9.0% less than the FY23 YTD Monthly Budget. FY23 department revenues are projected to be \$16.7M in FY23, which is 99% of the FY23 Budget.

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

- Interest on Investments revenues are \$151K through the period, which is \$114K or 303.3% over the FY23 YTD Monthly Budget. Interest on Investments revenues are projected to be \$181K at year end, which is \$136K or 303.3% 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 \$110K 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.
- Charges for Services revenues are \$12.6M through the period, which is \$1.3M or 9.1% under the FY23 YTD Monthly Budget. Charges for Services revenues are projected to be \$16.5M at year end, which is \$163K or 1% under the FY23 Budget. This is primarily due to less than expected COBRA and Retiree Contribution revenues.

*Expenses* for Employee Health Insurance Fund are budgeted at \$16.8M for the 2023 fiscal year. Through the period, the department has spent and encumbered \$15.7M which \$1.7M or 11.9% 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. Other expenses are \$14.9M through the period, which is \$2.2M or 17% 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 primarily due to increases in insurance medical claims.



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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	7,691,911	6,295,757	1,396,154	81.8%	-	-	6,295,757	0.0%	6,409,926	(114,169)	-1.8%	7,691,911
Interest on Investments	2,000	360	1,640	18.0%	-	-	360	0.0%	1,667	(1,306)	-78.4%	432
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>7,693,911</b>	<b>6,296,117</b>	<b>1,397,794</b>	<b>81.8%</b>	<b>-</b>	<b>-</b>	<b>6,296,117</b>	<b>0.0%</b>	<b>6,411,593</b>	<b>(115,476)</b>	<b>-1.8%</b>	<b>7,692,343</b>
<b>Non-Operating</b>												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>7,693,911</b>	<b>6,296,117</b>	<b>1,397,794</b>	<b>81.8%</b>	<b>-</b>	<b>-</b>	<b>6,296,117</b>	<b>0.0%</b>	<b>6,411,593</b>	<b>(115,476)</b>	<b>-1.8%</b>	<b>7,692,343</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	2,360,811	1,841,698	519,113	78.0%	-	-	1,841,698	0.0%	1,861,409	(19,711)	-1.1%	2,335,812
Employee Benefits	840,386	599,666	240,720	71.4%	-	-	599,666	0.0%	662,879	(63,213)	-9.5%	760,267
Maintenance	2,714,554	1,948,123	766,431	71.8%	-	-	1,948,123	0.0%	2,262,128	(314,005)	-13.9%	2,309,932
Purchased Professional Technical Services	486,022	498,839	(12,817)	102.6%	-	-	498,839	0.0%	405,018	93,821	23.2%	557,587
Supplies	166,732	778,484	(611,751)	466.9%	-	-	778,484	0.0%	138,944	639,540	460.3%	923,632
Other Purchased Services	604,466	533,276	71,190	88.2%	-	-	533,276	0.0%	503,722	29,554	5.9%	631,788
Purchased Property Services	-	1,001	(1,001)	0.0%	-	-	1,001	0.0%	-	1,001	0.0%	1,201
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>7,172,971</b>	<b>6,201,086</b>	<b>971,885</b>	<b>86.5%</b>	<b>-</b>	<b>-</b>	<b>6,201,086</b>	<b>0.0%</b>	<b>5,834,099</b>	<b>366,987</b>	<b>6.3%</b>	<b>7,520,219</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Capital Expenditures	532,760	213,576	319,184	40.1%	-	-	213,576	0.0%	443,967	(230,391)	-51.9%	213,576
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>532,760</b>	<b>213,576</b>	<b>319,184</b>	<b>40.1%</b>	<b>-</b>	<b>-</b>	<b>213,576</b>	<b>0.0%</b>	<b>443,967</b>	<b>(230,391)</b>	<b>-51.9%</b>	<b>213,576</b>
<b>Expenses Total</b>	<b>7,705,731</b>	<b>6,414,662</b>	<b>1,291,069</b>	<b>83.2%</b>	<b>-</b>	<b>-</b>	<b>6,414,662</b>	<b>0.0%</b>	<b>6,278,066</b>	<b>136,596</b>	<b>2.2%</b>	<b>7,733,795</b>

**Revenues** for Information Technology are budgeted at \$7.7M for the 2023 fiscal year. Through the period, the department has received \$6.3M which is \$115K 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 \$6.4M which is \$137K or 2.2% over than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$7.7M, which is 100% of the FY23 budget.

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

- Maintenance totaled \$1.9M through the period. This category is under the monthly year to date budgeted amount of \$2.3M by \$314K or 13.9%. Expenses are projected to be \$2.3M at year end, which is 85.1% 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 \$778K through the period. This category is over the monthly year to date budgeted amount of \$139K by \$640K or 460.3%. Expenses are projected to be \$924K at year end, which is 554% of the FY23 Budget. Due to increased hardware and software requests from Departments above expectations.
- Purchased Professional Technical Services total \$499K through the period. This category is over the monthly year to date budgeted amount of \$405K by \$94K or 23.2%. Expenses are projected to be \$558K at year end, which is 114.7% of the FY23 Budget. Due to after action items to prepare for future emergencies that required additional software purchases.





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
<b>Revenues</b>												
<b>Operating</b>												
Charges for Services	2,600,000	2,173,472	426,528	83.6%	2,000,000	1,653,791	519,681	31.4%	2,166,667	6,805	0.3%	2,607,861
Interest on Investments	2,000	7,130	(5,130)	356.5%	360	519	6,611	1274.2%	1,667	5,463	327.8%	8,556
Other	4,766	1,219	3,547	25.6%	4,766	3,352	(2,134)	-63.6%	3,972	(2,753)	-69.3%	1,462
<b>Operating Total</b>	<b>2,606,766</b>	<b>2,181,820</b>	<b>424,946</b>	<b>83.7%</b>	<b>2,005,126</b>	<b>1,657,662</b>	<b>524,158</b>	<b>31.6%</b>	<b>2,172,305</b>	<b>9,515</b>	<b>0.4%</b>	<b>2,617,879</b>
<b>Non-Operating</b>												
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	18,459	15,383	(15,383)	-100.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>18,459</b>	<b>15,383</b>	<b>(15,383)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Revenues Total</b>	<b>2,606,766</b>	<b>2,181,820</b>	<b>424,946</b>	<b>83.7%</b>	<b>2,023,585</b>	<b>1,673,044</b>	<b>508,776</b>	<b>30.4%</b>	<b>2,172,305</b>	<b>9,515</b>	<b>0.4%</b>	<b>2,617,879</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,468,370	1,092,280	376,090	74.4%	1,249,690	865,379	226,902	26.2%	1,157,753	(65,473)	-5.7%	1,385,331
Employee Benefits	585,928	425,383	160,545	72.6%	529,052	373,230	52,152	14.0%	463,845	(38,463)	-8.3%	537,528
Maintenance	52,694	36,455	16,239	69.2%	59,047	42,169	(5,714)	-13.6%	43,912	(7,457)	-17.0%	43,588
Purchased Professional Technical Services	153,108	165,721	(12,614)	108.2%	97,188	48,496	117,226	241.7%	127,590	38,132	29.9%	193,652
Supplies	73,119	66,845	6,274	91.4%	61,306	53,075	13,770	25.9%	60,933	5,912	9.7%	80,214
Other Purchased Services	35,164	30,043	5,121	85.4%	37,913	32,914	(2,871)	-8.7%	29,303	740	2.5%	36,052
Purchased Property Services	13,998	13,591	407	97.1%	7,069	8,149	5,442	66.8%	11,665	1,926	16.5%	16,309
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>2,382,380</b>	<b>1,830,318</b>	<b>552,062</b>	<b>76.8%</b>	<b>2,041,265</b>	<b>1,423,412</b>	<b>406,907</b>	<b>28.6%</b>	<b>1,895,001</b>	<b>(64,682)</b>	<b>-3.4%</b>	<b>2,292,674</b>
<b>Non-Operating</b>												
Capital Expenditures	11,956	26,083	(14,127)	218.2%	25,989	10,989	15,094	137.4%	9,963	16,120	161.8%	26,083
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	289,197	240,998	48,200	83.3%	367,549	306,291	(65,293)	-21.3%	240,998	-	0.0%	289,197
Interdepartmental Billing	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>301,153</b>	<b>267,081</b>	<b>34,073</b>	<b>88.7%</b>	<b>393,538</b>	<b>317,280</b>	<b>(50,199)</b>	<b>-15.8%</b>	<b>250,961</b>	<b>16,120</b>	<b>6.4%</b>	<b>315,280</b>
<b>Expenses Total</b>	<b>2,683,533</b>	<b>2,097,399</b>	<b>586,134</b>	<b>78.2%</b>	<b>2,434,803</b>	<b>1,740,691</b>	<b>356,708</b>	<b>20.5%</b>	<b>2,145,961</b>	<b>(48,562)</b>	<b>-2.3%</b>	<b>2,607,954</b>

**Revenues** for Fleet are budgeted at \$2.6M for the 2023 fiscal year. Through the period, the department has received \$2.2M which is \$9.5K or .4% 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 \$2.1M which is \$49K or 2.3% less than the FY23 YTD Monthly Budget. FY23 department expenses are projected to be \$2.6M in FY23, which is 97.2% of the FY23 Budget.



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

- Purchased Professional Technical Services are \$166K through the period, which is over the FY23 YTD Monthly Budget by \$38K or 29.9%. Purchased Professional Technical Services are projected to be \$194K at year end, which is \$41K or 26.5% 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 161.8%. 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.

