



# OCTOBER FINANCIAL REPORT FISCAL YEAR 2023



City of Waco  
Fiscal Management Services

December 2, 2022

Honorable Mayor and Members of Council,

I respectfully submit this monthly financial report for the month ended October 31, 2022. The actual expenditures for the funds include items that have been encumbered (placed on purchase orders).

General Fund Highlights:

- Revenues through the period totaled \$9.3M. This is over the year-to-date budget of \$8.8M by \$531K or 6.1%. Revenues are \$1.1M or 10.4% lower compared to the same period of FY 22. The projection for FY 23 is \$175.1M which is the adopted budget.
- Expenses through the period totaled \$20.9M. This is over the year-to-date monthly budget of \$14.3M by \$6.6M or 46.3%. Expenses are \$730K or 3.4% lower compared to the same period of FY 22. This is mainly due to lower transfers out for cash CIP. The projection for FY 23 is \$177.4M which is \$96K more than budgeted.
- Based on FY 23 projections, the utilization of fund balance of \$2.1 million will increase slightly by \$96K.

Water Fund Highlights:

- Revenues through the period totaled \$5.3M. This is over the year-to-date budget of \$5.2M by \$118K or 2.3%. Revenues are \$63K or 1.2% higher compared to the same period of FY 22. The projection for FY 23 is \$62.7M which is equals adopted budget.
- Expenses through the period totaled \$8.8M. This is over the year-to-date budget of \$4.9M by \$3.9M or 80.1%. This is primarily a result of supplies and transfers out to cash CIP which are budgeted on a monthly basis. Expenses are \$4.1M or 87.3% higher as compared to the same period of FY 22 primarily a result of encumbering funds for supply purchases throughout the year. The projection for FY 23 is \$59.5M which is \$1k more than budgeted.
- Based on FY 23 projections the planned increase in fund balance is expected to remain consistent with the adopted budget.



Wastewater Fund Highlights:

- Revenues through the period totaled \$3.4M. This is over the year-to-date budget of \$3.4M by \$5K or 0.1%. Revenues are \$15K or 0.4% lower through the period of FY 23 compared to the same period of FY 22. The projection for FY 23 is \$41.3M which equals the adopted budget.
- Expenses through the period totaled \$2.4M. This is under the year-to-date budget of \$3.6M by \$1.2M or 34.5%. This is primarily a result of debt service being budgeted monthly as opposed to when debt service payments are made. Expenses are \$299K or 14.5% higher through the period compared to the same period of the last year primarily a result of encumbrances. The projection for FY 23 is \$43.5M which equals the adopted budget.
- Based on FY 23 projections, the planned utilization of fund balance of \$2.1 million will occur.

WMARSS Fund Highlights:

- Revenues through the period totaled \$1.6M. This is over the year-to-date budget of \$1.2M by \$380K or 30.4%. Revenues are \$706K or 76.3% higher in FY23 compared to FY22 through the same period. The projection for FY 23 is \$15M which equals the adopted budget.
- Expenses through the period totaled \$2.6M. This is over the year-to-date budget of \$1.1M by \$1.4M or 125%. This is the result of encumbrances for FY23. Expenses are \$1.8M or 244.0% higher as compared to the same period of FY 22. The projection for FY 23 is \$13.8M which equals the adopted budget.
- Based on FY 23 projections, the planned increase of fund balance is expected to rise by 1.2M.

Solid Waste Fund Highlights:

- Revenues through the period totaled \$2.5M. This is over the year-to-date budget of \$2.3M by \$247K or 10.9%. Revenues are \$403K or 19.1% higher compared to the same period of FY 22. The projection for FY 23 is \$27.2M which equals adopted budget.
- Expenses through the period totaled \$3.7M. This is over the year-to-date budget of \$2.2M by \$1.4M or 64.4%. This is primarily due to encumbrances. Expenses are \$2.3M or 160.1% higher compared to the same period of FY 22. The projection for FY 23 is \$27.3M which is \$4K more than budgeted.
- Based on FY 23 projections, the planned utilization of fund balance of \$131K will increase by \$4K.



Airport Fund Highlights:

- Revenues through the period totaled \$85K. This is under the year-to-date budget of \$247K by \$162K or 65.6%. Revenues are \$69K or 44.9% lower as compared to the same period of FY 22, primarily due to timing of grant revenues. The projection for FY 23 is \$3.0M which equals adopted budget.
- Expenses through the period totaled \$1.0M. This is over the year-to-date budget of \$263K by \$764K or 290.2%. This is primarily due to transfer out for capital projects. Expenses are \$323K or 46.0% higher compared to the same period of FY 22 due to the transfer out for capital projects. The projection for FY 23 is \$3.2M which equals the adopted budget.
- Based on FY 23 projections, the planned utilization of fund balance of \$242K will occur.

Convention Services Fund Highlights:

- Revenues through the period totaled \$737K. This is over the year-to-date budget of \$531K by \$206K or 38.7%. Revenues are \$163K or 28.4% higher through the period as compared to same period of FY 22. This is primarily due to higher hotel motel tax revenues for the current fiscal year. The projection for FY 23 is \$6.4M which equals the adopted budget.
- Expenses through the period totaled \$1.1M. This is over the year-to-date budget of \$601K by \$475K or 79.1%. This is primarily due to encumbrances for marketing/advertising services in FY23. Expenses are \$669K or 38.4% lower through this period as compared to the same period of FY 22. The reduction in expenses is due to one-time \$1.4M in Transfers out for Cash CIP. The projection for FY 23 is \$7.4M which equals the adopted budget.
- Based on FY 23 projections, the planned decrease of fund balance of \$987k will occur.

Texas Ranger Hall of Fame Fund Highlights:

- Revenues through the period totaled \$177K. This is over the year-to-date budget of \$162K by \$14K or 8.9%. Revenues are \$60K or 51.3% higher as compared to the same period of FY 22. The projection for FY 23 is \$2.0M is \$18K more than budgeted.
- Expenses through the period totaled \$95K. This is under the year-to-date budget of \$176M by \$81K or 45.9%. Expenses are \$3K or 3.8% higher as compared to the same period of FY 22 primarily a result reduced spending of Capital expenditures. The projection for FY 23 is \$2.2M which equals the adopted budget.



- Based on FY 23 projections, the planned utilization of fund balance will decrease to \$219K.

Zoo Fund Highlights:

- Revenues through the period totaled \$423K. This is under the year-to-date budget of \$536K by \$114K or 21.2%. Revenues are \$28K or 6.2% lower as compared to the same period of FY 22. The projection for FY 23 is \$6.4M which equals adopted budget.
- Expenses through the period totaled \$387K. This is under the year-to-date budget of \$634K by \$248K or 39.0%. Expenses are \$31K or 7.4% lower as compared to the same period of FY 22. The projection for FY 23 is \$7.9M which equals adopted budget.
- Based on FY 23 projections, the planned drawdown of fund balance of \$1.4M will occur.

Cottonwood Golf Fund Highlights:

- Revenues through the period totaled \$266K. This is over the year-to-date budget of \$251K by \$16K or 6.3%. Revenues are \$73K or 37.5% higher as compared to the same period of FY 22 due to increased sales of merchandise and number of rounds played. The projection for FY 23 is \$3.0M which equals adopted budget.
- Expenses through the period totaled \$692K. This is over the year-to-date budget of \$241K by \$450K or 186.1%. Expenses are \$554K or 402.5% higher as compared to the same period of FY 22 this is primarily due to encumbrances made for Temp services at the start of FY23. The projection for FY 23 is \$2.9M which equals adopted budget.
- Based on FY 23 projections, the planned increase of fund balance will of \$59K will occur.



Drainage Fund Highlights:

- Revenues through the period totaled \$451K. This is under the year-to-date budget of \$614K by \$163K or 26.5%. Revenues are \$78K or 14.7% lower as compared to the same period of FY 22. The projection for FY 23 is \$7.4M which equals adopted budget.
- Expenses through the period totaled \$342K. This is under the year-to-date budget of \$610K by \$268k or 43.9%. Expenses are \$128K or 60% higher as compared to the same period of FY22. The projection for FY 23 is \$7.5M which is \$55K greater than budget.
- Based on FY 23 projections, the planned utilization of fund balance of \$83K will increase by 55K to \$138K.

Waco Transit System Fund Highlights:

- Revenues through the period totaled \$78K. This is under the monthly budget of \$691K by \$613K or 88.8%. Revenues are \$429K or 84.7% lower as compared to the same period of FY 22. The projection for FY 23 is \$8.3M which equals adopted budget.
- Expenses through the period totaled \$740K. This is over the monthly budget of \$689K by \$51K or 7.5%. Expenses are \$243K or 48.7% higher as compared to the same period of FY 22. The projection for FY23 is \$8.5M which equals adopted budget.
- Based on FY 23 projections, the planned utilization of fund balance of \$255K will occur.

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

Respectfully,  
*Nicholas Szarpy*  
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	2,198,305	75,471,279	2.8%	73,750,834	3,008,685	(810,380)	-26.9%	767,071	1,431,234	186.6%	77,669,584
Sales Tax	47,140,406	4,572,933	42,567,473	9.7%	43,600,094	3,987,666	585,267	14.7%	3,813,659	759,274	19.9%	47,140,406
Business and occupation Fees	9,640,987	705,353	8,935,634	7.3%	9,269,050	437,501	267,852	61.2%	803,416	(98,063)	-12.2%	9,640,987
Taxes (PILOT)	5,905,216	-	5,905,216	0.0%	5,625,185	468,765	(468,765)	-100.0%	492,101	(492,101)	-100.0%	5,905,216
Business and occupation Fees (Enterprise Funds)	5,500,000	9,830	5,490,170	0.2%	4,907,565	489,348	(479,519)	-98.0%	458,333	(448,504)	-97.9%	5,500,000
Other	4,371,442	139,254	4,232,188	3.2%	2,544,795	190,852	(51,598)	-27.0%	364,287	(225,033)	-61.8%	4,371,442
Intergovernmental	2,744,899	102,710	2,642,189	3.7%	2,541,693	134,639	(31,929)	-23.7%	228,742	(126,032)	-55.1%	2,744,899
Licenses and Permits	2,729,917	166,932	2,562,985	6.1%	2,378,833	176,571	(9,639)	-5.5%	227,493	(60,561)	-26.6%	2,729,917
Charges for Services	1,950,223	45,416	1,904,807	2.3%	1,703,920	90,413	(44,997)	-49.8%	162,519	(117,102)	-72.1%	1,950,223
Fines	1,492,426	180,740	1,311,686	12.1%	1,492,425	132,207	48,533	36.7%	124,369	56,371	45.3%	1,492,426
Interest on Investments	1,245,000	-	1,245,000	0.0%	122,000	64,298	(64,298)	-100.0%	103,750	(103,750)	-100.0%	1,245,000
Net Merchandise Sale	294,300	21,170	273,130	7.2%	117,766	28,045	(6,875)	-24.5%	24,525	(3,355)	-13.7%	294,300
Contributions	704,500	159,532	544,968	22.6%	75,616	155,000	4,532	2.9%	58,708	100,824	171.7%	704,500
<b>Operating Total</b>	<b>161,388,900</b>	<b>8,302,175</b>	<b>153,086,725</b>	<b>5.1%</b>	<b>148,129,776</b>	<b>9,363,992</b>	<b>(1,061,817)</b>	<b>-11.3%</b>	<b>7,628,972</b>	<b>673,203</b>	<b>8.8%</b>	<b>161,388,900</b>
<b>Non-Operating</b>												
Interdepartmental Billing	3,478,064	169,459	3,308,605	4.9%	3,239,002	225,616	(56,157)	-24.9%	289,839	(120,379)	-41.5%	3,478,064
Indirect - Cost Allocation Overhead	10,223,730	830,202	9,393,528	8.1%	9,807,176	784,710	45,492	5.8%	851,978	(21,776)	-2.6%	10,223,730
Transfers In	50,000	4,167	45,833	8.3%	110,000	10,257	(6,091)	-59.4%	4,167	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>1,003,828</b>	<b>12,747,966</b>	<b>7.3%</b>	<b>13,156,178</b>	<b>1,020,583</b>	<b>(16,755)</b>	<b>-1.6%</b>	<b>1,145,983</b>	<b>(142,155)</b>	<b>-12.4%</b>	<b>13,751,794</b>
<b>Revenues Total</b>	<b>175,140,694</b>	<b>9,306,003</b>	<b>165,834,691</b>	<b>5.3%</b>	<b>161,285,954</b>	<b>10,384,575</b>	<b>(1,078,572)</b>	<b>-10.4%</b>	<b>8,774,955</b>	<b>531,048</b>	<b>6.1%</b>	<b>175,140,694</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	81,009,882	4,570,986	76,438,896	5.6%	75,380,845	4,317,617	253,369	5.9%	6,231,529	(1,660,543)	-26.6%	81,009,882
Employee Benefits	29,878,529	1,611,818	28,266,711	5.4%	27,482,933	1,565,347	46,471	3.0%	2,489,877	(878,060)	-35.3%	29,878,529
Maintenance	8,154,326	1,604,101	6,550,225	19.7%	11,123,361	1,649,423	(45,323)	-2.7%	679,527	924,574	136.1%	8,154,326
Purchased Professional Technical Services	13,859,777	1,958,023	11,901,754	14.1%	9,220,487	307,537	1,650,487	536.7%	1,154,981	803,042	69.5%	13,859,777
Supplies	9,813,053	1,403,473	8,409,580	14.3%	7,981,827	525,019	878,453	167.3%	817,754	585,718	71.6%	9,813,053
Other Purchased Services	4,498,648	555,100	3,943,548	12.3%	4,988,528	253,272	301,828	119.2%	374,887	180,212	48.1%	4,498,648
Contracts with Others	3,675,676	1,066,139	2,609,537	29.0%	3,415,765	62,531	1,003,608	1605.0%	306,306	759,833	248.1%	3,675,676
Purchased Property Services	1,652,498	263,738	1,388,760	16.0%	1,352,119	108,898	154,840	142.2%	137,708	126,030	91.5%	1,652,498
Other	887,954	105,093	782,861	11.8%	864,665	38,232	66,860	174.9%	73,996	31,096	42.0%	887,954
<b>Operating Total</b>	<b>153,430,343</b>	<b>13,138,470</b>	<b>140,291,873</b>	<b>8.6%</b>	<b>141,810,529</b>	<b>8,827,876</b>	<b>4,310,594</b>	<b>48.8%</b>	<b>12,266,568</b>	<b>871,902</b>	<b>7.1%</b>	<b>153,430,343</b>
<b>Non-Operating</b>												
Transfers Out	13,777,646	5,550,000	8,227,646	40.3%	10,566,436	3,770,726	1,779,274	47.2%	1,148,137	4,401,863	383.4%	13,777,646
Transfers Out - Cash CIP	7,108,803	1,620,000	5,488,803	22.8%	8,800,000	8,800,000	(7,180,000)	-81.6%	592,400	1,027,600	173.5%	7,108,803
Capital Expenditures	1,444,213	337,140	1,107,073	23.3%	2,279,653	66,358	270,782	408.1%	120,351	216,789	180.1%	1,444,213
Interdepartmental Billing	1,302,324	108,357	1,193,967	8.3%	1,383,155	115,263	(6,906)	-6.0%	108,527	(170)	-0.2%	1,302,324
Indirect - Cost Allocation Overhead	199,175	-	199,175	0.0%	136,671	-	-	0.0%	16,598	(16,598)	-100.0%	199,175
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchasing Card Default	-	96,492	(96,492)	0.0%	-	-	96,492	0.0%	-	96,492	0.0%	96,492
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>23,832,161</b>	<b>7,711,989</b>	<b>16,120,172</b>	<b>32.4%</b>	<b>23,165,915</b>	<b>12,752,347</b>	<b>(5,040,358)</b>	<b>-39.5%</b>	<b>1,986,013</b>	<b>5,725,976</b>	<b>288.3%</b>	<b>23,928,653</b>
<b>Expenses Total</b>	<b>177,262,504</b>	<b>20,850,459</b>	<b>156,412,045</b>	<b>11.8%</b>	<b>164,976,444</b>	<b>21,580,223</b>	<b>(729,764)</b>	<b>-3.4%</b>	<b>14,252,581</b>	<b>6,597,878</b>	<b>46.3%</b>	<b>177,358,996</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(2,121,810)</b>	<b>(11,544,456)</b>	<b>9,422,646</b>		<b>(3,690,490)</b>	<b>(11,195,648)</b>	<b>(348,808)</b>		<b>(5,477,626)</b>	<b>(6,066,830)</b>		<b>(2,218,302)</b>



**Revenues** for the General Fund are budgeted at \$175.1M for the 2023 fiscal year. The city has collected \$9.3M through the period. This is a decrease of \$1.1M compared to the same period last year. The largest variance was in property tax revenues with a decrease of \$810K from this time last year. The next largest year-to-year variance is sales tax at \$585K which increased over the prior year.

**Operating revenues** for the period totaled \$8.3M, which is a decrease of \$1.0M 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 \$2.2M, or 2.8% of 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 \$4.6M 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 an 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.



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

**Expenses** for the General Fund are budgeted at \$177.3M for the 2023 fiscal year. Through the period, the fund has spent and encumbered \$20.9M which is a \$730K decrease compared to last year mainly due to transfers out for cash CIP.

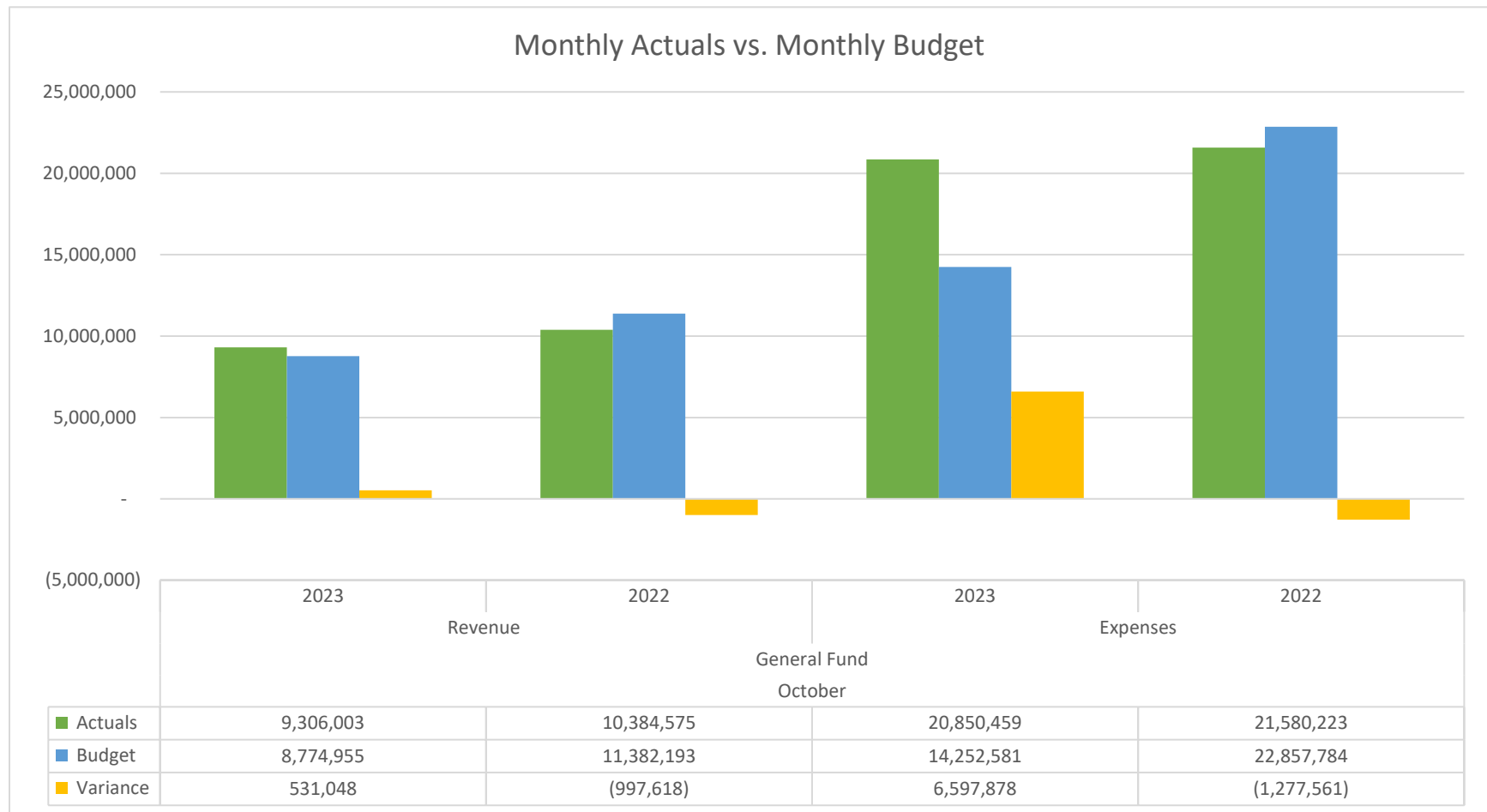
The top three operational expenses are:

- Salaries and Wages, the largest expense category in the General Fund, totaled \$4.6M, which is an increase of about \$253K 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 \$6.2M by \$1.7M or 26.6% due to vacant positions across the fund.





- Purchased Professional Technical Services, the second largest expense, totaled \$2.0M, which is an increase of \$1.7M compared to last year. This category is over the monthly year to date budgeted amount of \$1.2M by \$803K or 69.5% due to encumbering funds for contractual services at the beginning of the fiscal year. Services include Mowing, Temp Services, and Mental Health Services.
- Employee Benefits totaled \$1.6M which is an increase of \$46K compared to last year. This category is under the monthly year to date budgeted amount of \$2.5M by \$878K or 35.3% due to vacant positions across the fund. Health benefits are budgeted as a flat rate and paid only when a position is filled.



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	5,054,959	53,357,947	8.7%	53,719,175	4,968,200	86,759	1.7%	4,867,742	187,217	3.8%	58,412,906
Other	456,410	37,044	419,366	8.1%	456,410	29,865	7,179	24.0%	38,034	(990)	-2.6%	456,410
Interest on Investments	450,000	-	450,000	0.0%	60,000	24,689	(24,689)	-100.0%	37,500	(37,500)	-100.0%	450,000
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>59,319,316</b>	<b>5,092,003</b>	<b>54,227,313</b>	<b>8.6%</b>	<b>54,235,585</b>	<b>5,022,754</b>	<b>69,249</b>	<b>1.4%</b>	<b>4,943,276</b>	<b>148,727</b>	<b>3.0%</b>	<b>59,319,316</b>
<b>Non-Operating</b>												
Interdepartmental Billing	3,350,751	248,172	3,102,579	7.4%	2,909,143	242,429	5,743	2.4%	279,229	(31,057)	-11.1%	3,350,751
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Transfers In	-	-	-	0.0%	145,042	12,087	(12,087)	-100.0%	-	-	0.0%	-
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>3,350,751</b>	<b>248,172</b>	<b>3,102,579</b>	<b>7.4%</b>	<b>3,054,185</b>	<b>254,516</b>	<b>(6,344)</b>	<b>-2.5%</b>	<b>279,229</b>	<b>(31,057)</b>	<b>-11.1%</b>	<b>3,350,751</b>
<b>Revenues Total</b>	<b>62,670,067</b>	<b>5,340,175</b>	<b>57,329,892</b>	<b>8.5%</b>	<b>57,289,770</b>	<b>5,277,270</b>	<b>62,905</b>	<b>1.2%</b>	<b>5,222,506</b>	<b>117,669</b>	<b>2.3%</b>	<b>62,670,067</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	7,059,979	376,039	6,683,940	5.3%	6,252,181	331,280	44,760	13.5%	543,075	(167,036)	-30.8%	7,059,979
Supplies	6,720,109	3,371,102	3,349,007	50.2%	5,065,513	369,526	3,001,576	812.3%	560,009	2,811,093	502.0%	6,720,109
Maintenance	4,896,478	747,900	4,148,578	15.3%	4,335,339	376,521	371,379	98.6%	408,040	339,860	83.3%	4,896,478
Employee Benefits	2,827,331	148,921	2,678,410	5.3%	2,478,358	134,154	14,767	11.0%	235,611	(86,690)	-36.8%	2,827,331
Purchased Professional Technical Services	2,051,769	775,975	1,275,794	37.8%	2,291,997	84,810	691,165	815.0%	170,981	604,994	353.8%	2,051,769
Other Purchased Services	1,758,782	297,456	1,461,326	16.9%	1,705,787	290,813	6,643	2.3%	146,565	150,891	103.0%	1,758,782
Other	625,000	-	625,000	0.0%	725,000	50,830	(50,830)	-100.0%	52,083	(52,083)	-100.0%	625,000
Purchased Property Services	207,937	129,800	78,137	62.4%	174,860	12,911	116,889	905.3%	17,328	112,471	649.1%	207,937
Contracts with Others	7,123	8,400	(1,277)	117.9%	7,123	1,781	6,619	371.7%	594	7,806	1315.1%	8,400
<b>Operating Total</b>	<b>26,154,508</b>	<b>5,855,593</b>	<b>20,298,915</b>	<b>22.4%</b>	<b>23,036,157</b>	<b>1,652,625</b>	<b>4,202,968</b>	<b>254.3%</b>	<b>2,134,286</b>	<b>3,721,307</b>	<b>174.4%</b>	<b>26,155,785</b>
<b>Non-Operating</b>												
Transfers Out - Debt Service	20,803,130	713,546	20,089,585	3.4%	20,132,526	714,175	(630)	-0.1%	1,733,594	(1,020,049)	-58.8%	20,803,130
Taxes (PILOT)	4,106,963	342,247	3,764,716	8.3%	3,964,917	330,410	11,837	3.6%	342,247	0	0.0%	4,106,963
Indirect - Cost Allocation Overhead	3,062,524	255,210	2,807,314	8.3%	2,941,255	245,105	10,106	4.1%	255,210	(0)	0.0%	3,062,524
Business and occupation Fees (Enterprise Funds)	2,149,036	179,086	1,969,950	8.3%	2,148,767	179,064	22	0.0%	179,086	(0)	0.0%	2,149,036
Transfers Out - Cash CIP	1,500,000	1,500,000	-	100.0%	1,500,000	1,500,000	-	0.0%	125,000	1,375,000	1100.0%	1,500,000
Interdepartmental Billing	1,052,522	-	1,052,522	0.0%	1,262,612	102,605	(102,605)	-100.0%	87,710	(87,710)	-100.0%	1,052,522
Capital Expenditures	663,000	360	662,640	0.1%	918,859	-	360	0.0%	55,250	(54,890)	-99.3%	663,000
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	55,414	-	-	0.0%	-	-	0.0%	-
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>33,337,175</b>	<b>2,990,449</b>	<b>30,346,726</b>	<b>9.0%</b>	<b>32,924,350</b>	<b>3,071,358</b>	<b>(80,909)</b>	<b>-2.6%</b>	<b>2,778,098</b>	<b>212,351</b>	<b>7.6%</b>	<b>33,337,175</b>
<b>Expenses Total</b>	<b>59,491,683</b>	<b>8,846,042</b>	<b>50,645,641</b>	<b>14.9%</b>	<b>55,960,507</b>	<b>4,723,983</b>	<b>4,122,059</b>	<b>87.3%</b>	<b>4,912,384</b>	<b>3,933,658</b>	<b>80.1%</b>	<b>59,492,960</b>
<b>Revenues Over/(Under) Expenses</b>	<b>3,178,384</b>	<b>(3,505,867)</b>	<b>6,684,251</b>		<b>1,329,263</b>	<b>553,286</b>	<b>(4,059,154)</b>		<b>310,122</b>	<b>(3,815,989)</b>		<b>3,177,107</b>



**Revenues** for the Water fund are budgeted at \$62.7M for the 2023 fiscal year. The city has collected \$5.3M through the period. This is an increase of \$63K compared to the same period last year. Actual revenues for the period are over the monthly budgeted amount of \$5.2M by \$118K or 2.3%.

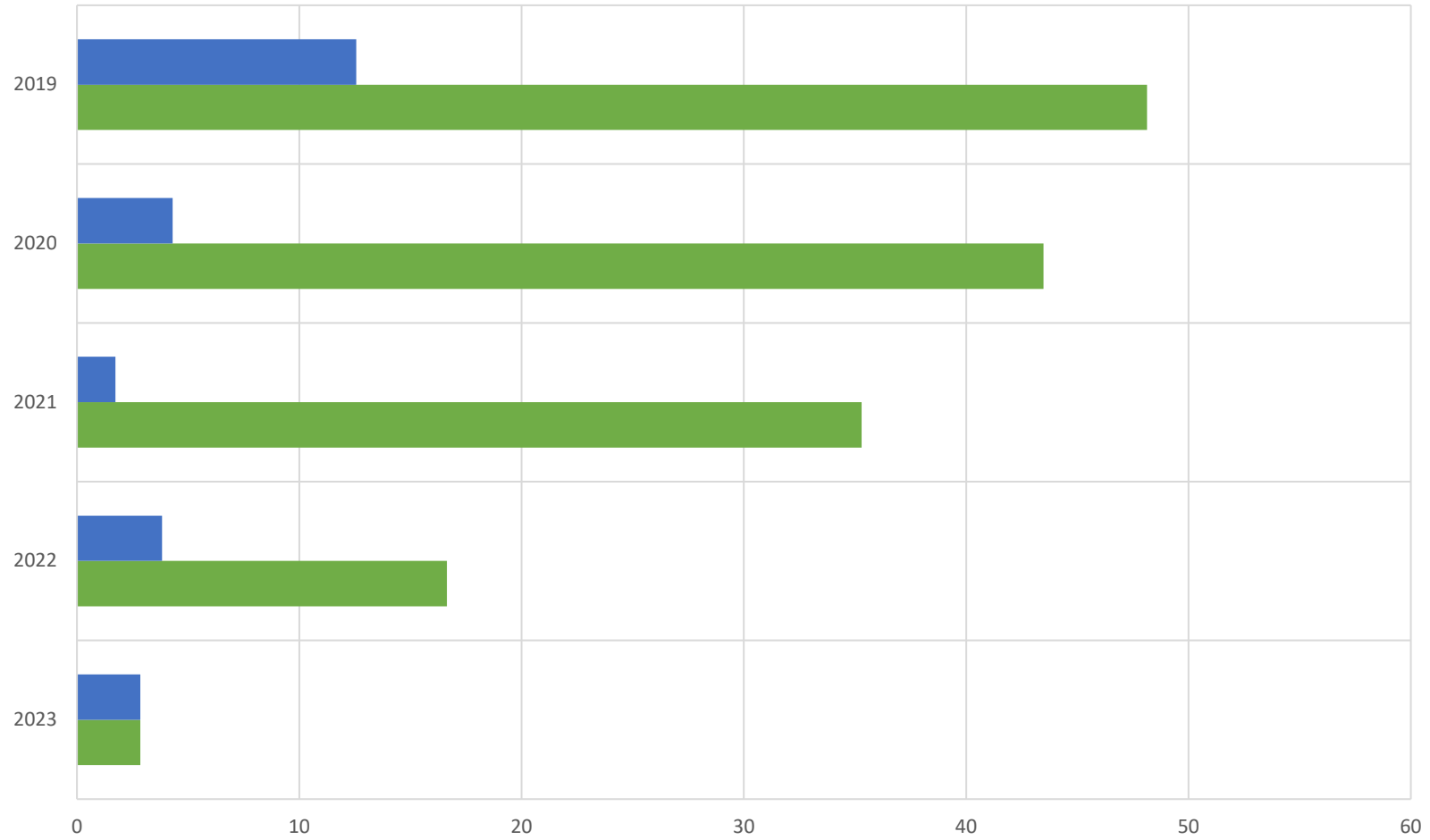
**Expenses** for the Water fund are budgeted at about \$59.5M for the 2023 fiscal year. Actual expenses total \$8.8M, through the period. This is higher than the monthly budgeted amount of \$4.9M by \$3.9M or 80.1%. This is primary due to supplies and transfers out Cash CIP.

Through the period the Water fund has spent \$8.8M, an increase of \$4.1M compared to last year. This is related to supplies which increased \$3.0M this fiscal year compared to FY22 primarily related to encumbering funds on purchase orders for chemicals totaling \$2.6M. The three largest operational expenses were:

- Supplies which totaled \$3.4M, an increase of \$3.0M over the same period last year. This is primarily due to encumbrances and increases in chemical costs. This category is over the year-to-date monthly budgeted amount of \$560K by \$2.8M or 502.0%.
- Purchased Professional Technical Services which totaled \$776K, an increase of \$691K over the same period last year. This category is over the year-to-date monthly budgeted amount of \$171K by \$605K or 353.8%.
- Maintenance which totaled \$745K, an increase of \$371K over the same period last year. This category is over the year-to-date monthly budgeted amount of \$408K by \$340K or 83.3%.



### Rain Fall Total

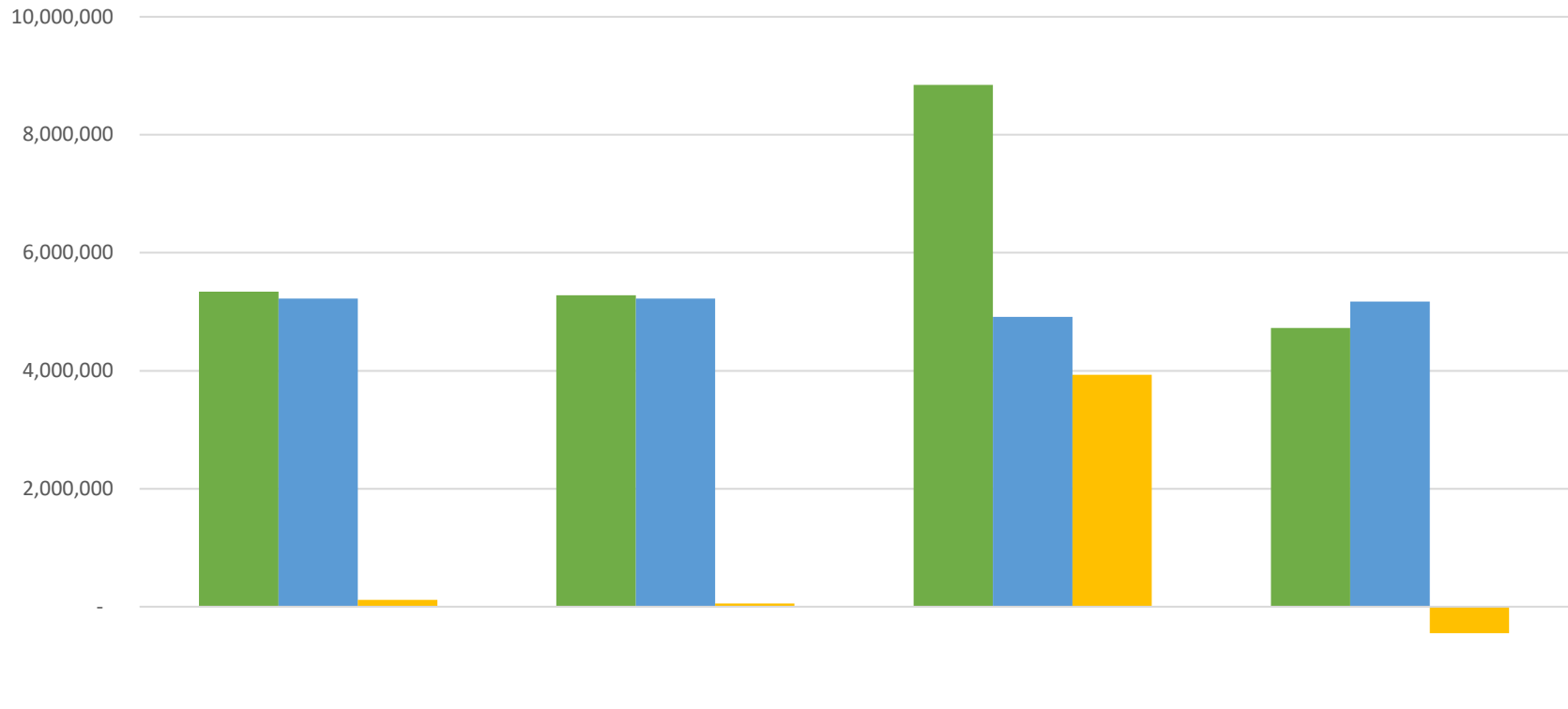


	2023	2022	2021	2020	2019
■ YTD	2.85	3.83	1.73	4.30	12.56
■ Total	2.85	16.64	35.3	43.48	48.14

■ YTD ■ Total



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	5,340,175	5,277,270	8,846,042	4,723,983
■ Budget	5,222,506	5,222,785	4,912,384	5,173,252
■ Variance	117,669	54,485	3,933,658	(449,269)



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	3,448,860	37,219,493	8.5%	38,090,137	3,412,583	36,278	1.1%	3,389,029	59,831	1.8%	40,668,353
Interest on Investments	290,000	-	290,000	0.0%	46,000	14,742	(14,742)	-100.0%	24,167	(24,167)	-100.0%	290,000
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>40,958,353</b>	<b>3,448,860</b>	<b>37,509,493</b>	<b>8.4%</b>	<b>38,136,137</b>	<b>3,427,325</b>	<b>21,536</b>	<b>0.6%</b>	<b>3,413,196</b>	<b>35,664</b>	<b>1.0%</b>	<b>40,958,353</b>
<b>Non-Operating</b>												
Transfers In	369,994	-	369,994	0.0%	442,937	36,911	(36,911)	-100.0%	30,833	(30,833)	-100.0%	369,994
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>369,994</b>	<b>-</b>	<b>369,994</b>	<b>0.0%</b>	<b>442,937</b>	<b>36,911</b>	<b>(36,911)</b>	<b>-100.0%</b>	<b>30,833</b>	<b>(30,833)</b>	<b>-100.0%</b>	<b>369,994</b>
<b>Revenues Total</b>	<b>41,328,347</b>	<b>3,448,860</b>	<b>37,879,487</b>	<b>8.3%</b>	<b>38,579,074</b>	<b>3,464,236</b>	<b>(15,376)</b>	<b>-0.4%</b>	<b>3,444,029</b>	<b>4,831</b>	<b>0.1%</b>	<b>41,328,347</b>
<b>Expenses</b>												
<b>Operating</b>												
Other	12,405,486	-	12,405,486	0.0%	10,095,572	-	-	0.0%	1,033,791	(1,033,791)	-100.0%	12,405,486
Salaries and Wages	3,155,792	174,233	2,981,559	5.5%	2,560,474	144,571	29,662	20.5%	242,753	(68,521)	-28.2%	3,155,792
Maintenance	1,932,550	190,757	1,741,793	9.9%	2,020,679	207,082	(16,325)	-7.9%	161,046	29,711	18.4%	1,932,550
Employee Benefits	1,273,605	64,295	1,209,310	5.0%	1,053,496	57,782	6,513	11.3%	106,134	(41,839)	-39.4%	1,273,605
Supplies	806,627	30,577	776,050	3.8%	565,675	31,831	(1,255)	-3.9%	67,219	(36,642)	-54.5%	806,627
Purchased Professional Technical Services	671,611	328,153	343,458	48.9%	640,833	3,125	325,028	10400.9%	55,968	272,186	486.3%	671,611
Other Purchased Services	266,786	22,236	244,550	8.3%	203,352	19,430	2,805	14.4%	22,232	3	0.0%	266,786
Purchased Property Services	16,750	1,255	15,495	7.5%	23,970	1,985	(730)	-36.8%	1,396	(140)	-10.1%	16,750
<b>Operating Total</b>	<b>20,529,207</b>	<b>811,505</b>	<b>19,717,702</b>	<b>4.0%</b>	<b>17,164,051</b>	<b>465,807</b>	<b>345,698</b>	<b>74.2%</b>	<b>1,690,538</b>	<b>(879,032)</b>	<b>-52.0%</b>	<b>20,529,207</b>
<b>Non-Operating</b>												
Transfers Out - Debt Service	13,825,455	-	13,825,455	0.0%	13,975,474	-	-	0.0%	1,152,121	(1,152,121)	-100.0%	13,825,455
Interdepartmental Billing	3,056,130	192,370	2,863,760	6.3%	2,977,814	248,151	(55,781)	-22.5%	254,678	(62,308)	-24.5%	3,056,130
Business and occupation Fees (Enterprise Funds)	1,626,734	135,561	1,491,173	8.3%	1,523,605	126,967	8,594	6.8%	135,561	0	0.0%	1,626,734
Indirect - Cost Allocation Overhead	1,334,550	111,213	1,223,338	8.3%	1,203,547	100,296	10,917	10.9%	111,213	-	0.0%	1,334,550
Taxes (PILOT)	1,275,286	106,274	1,169,012	8.3%	1,145,758	95,480	10,794	11.3%	106,274	(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%	83,333	916,667	1100.0%	1,000,000
Capital Expenditures	820,000	4,000	816,000	0.5%	977,579	25,264	(21,264)	-84.2%	68,333	(64,333)	-94.1%	820,000
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>22,938,155</b>	<b>1,549,417</b>	<b>21,388,738</b>	<b>6.8%</b>	<b>22,803,777</b>	<b>1,596,158</b>	<b>(46,740)</b>	<b>-2.9%</b>	<b>1,911,513</b>	<b>(362,095)</b>	<b>-18.9%</b>	<b>22,938,155</b>
<b>Expenses Total</b>	<b>43,467,362</b>	<b>2,360,923</b>	<b>41,106,439</b>	<b>5.4%</b>	<b>39,967,828</b>	<b>2,061,965</b>	<b>298,958</b>	<b>14.5%</b>	<b>3,602,051</b>	<b>(1,241,128)</b>	<b>-34.5%</b>	<b>43,467,362</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(2,139,015)</b>	<b>1,087,938</b>	<b>(3,226,953)</b>		<b>(1,388,754)</b>	<b>1,402,271</b>	<b>(314,334)</b>		<b>(158,022)</b>	<b>1,245,959</b>		<b>(2,139,015)</b>



**Revenues** for the Wastewater fund are budgeted at \$41.3M for the 2023 fiscal year. This is an increase from \$38.5M from the previous fiscal year. The city has collected \$3.4M through the period. This is a decrease of \$15K compared to the same period last year. Actual revenues for the period are also above the year-to-date monthly budgeted amount of \$3.4M by \$5K or 0.1%.

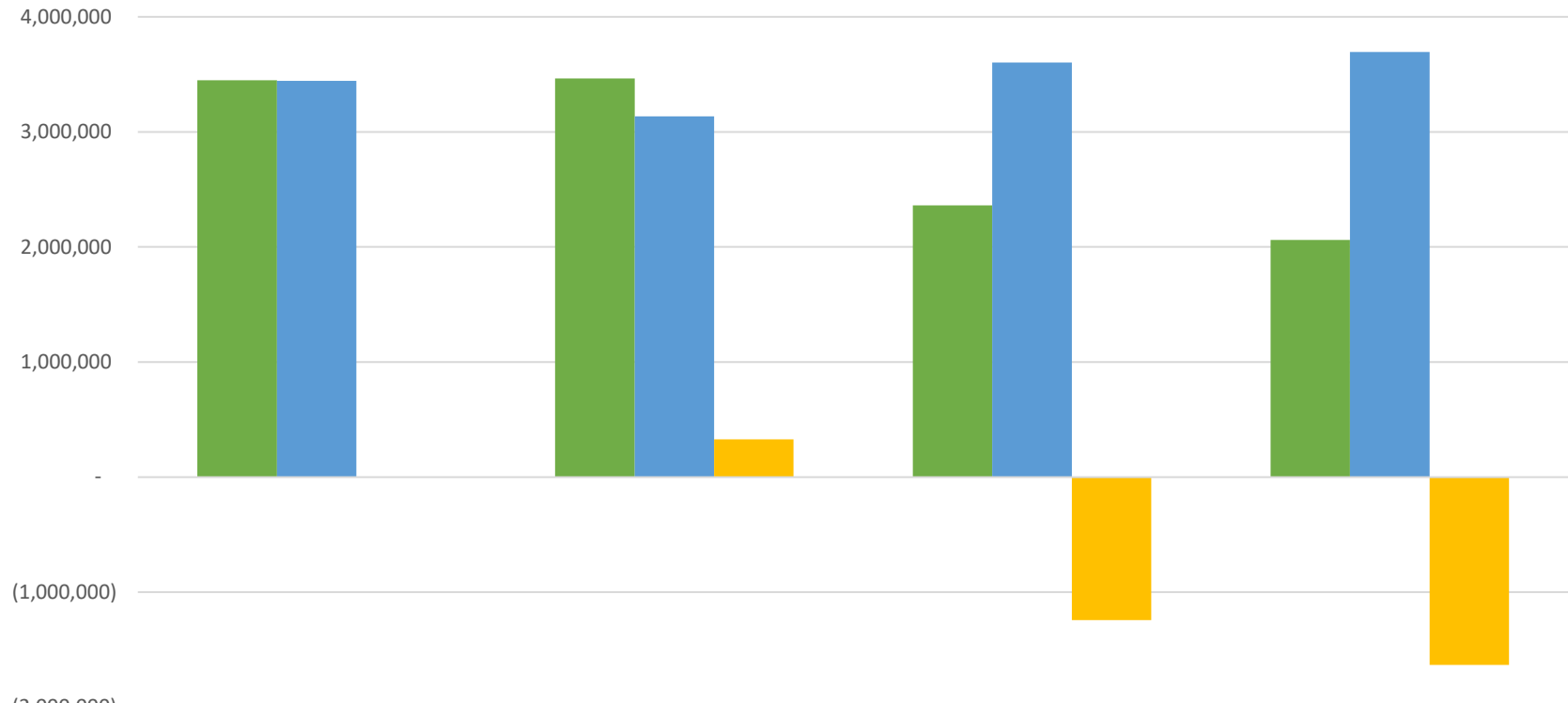
**Expenses** for the Wastewater fund are budgeted at nearly \$43.5M for the 2023 fiscal year, this is an increase from \$40.0M for the 2022 fiscal year. Through the period, the fund has spent \$2.4M, a variance of \$299K from the same period in fiscal year 2022. Actual expenses for the period are under the monthly budgeted amount of \$3.6M by \$1.2M or 34.5%.

The three largest operational expenses for the period were:

- Purchased Professional Technical totaled \$328K, an increase of \$325K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$56K by \$272K or 486.3%. This category is over due to contractual services encumbered at the start of the fiscal year. Services include a comprehensive rate study, mowing, and lab testing.
- Maintenance totaled \$191K, a decrease of \$16K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$161K by \$29k or 18.4%. The decrease is the result of reduced encumbrances in FY23 compared to FY22 as a result of the timing of services.
- Salaries and Wages totaled \$174K, an increase of \$30K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$242K by \$69K or 28.2% due to vacancies across the fund.



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	3,448,860	3,464,236	2,360,923	2,061,965
■ Budget	3,444,029	3,134,745	3,602,051	3,694,195
■ Variance	4,831	329,491	(1,241,128)	(1,632,230)





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	1,629,492	13,241,349	11.0%	13,556,859	906,921	722,571	79.7%	1,239,237	390,255	31.5%	14,870,841
Other	19,000	1,000	18,000	5.3%	14,500	750	250	33.3%	1,583	(583)	-36.8%	19,000
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	110,000	-	110,000	0.0%	3,000	3,933	(3,933)	-100.0%	9,167	(9,167)	-100.0%	110,000
<b>Operating Total</b>	<b>14,999,841</b>	<b>1,630,492</b>	<b>13,369,349</b>	<b>10.9%</b>	<b>13,574,359</b>	<b>911,604</b>	<b>718,888</b>	<b>78.9%</b>	<b>1,249,987</b>	<b>380,505</b>	<b>30.4%</b>	<b>14,999,841</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	160,452	13,371	(13,371)	-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>13,371</b>	<b>(13,371)</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>1,630,492</b>	<b>13,369,349</b>	<b>10.9%</b>	<b>13,734,811</b>	<b>924,975</b>	<b>705,517</b>	<b>76.3%</b>	<b>1,249,987</b>	<b>380,505</b>	<b>30.4%</b>	<b>14,999,841</b>
<b>Expenses</b>												
<b>Operating</b>												
Supplies	3,201,235	1,466,229	1,735,006	45.8%	2,639,242	134,459	1,331,770	990.5%	266,770	1,199,460	449.6%	3,201,235
Purchased Professional Technical Services	1,239,716	611,377	628,339	49.3%	1,179,529	161,130	450,248	279.4%	103,310	508,068	491.8%	1,239,716
Maintenance	1,870,750	211,780	1,658,970	11.3%	2,152,155	178,854	32,926	18.4%	155,896	55,884	35.8%	1,870,750
Salaries and Wages	1,940,100	90,431	1,849,669	4.7%	1,857,385	114,452	(24,020)	-21.0%	149,238	(58,807)	-39.4%	1,940,100
Employee Benefits	796,847	35,197	761,650	4.4%	699,019	42,046	(6,849)	-16.3%	66,404	(31,207)	-47.0%	796,847
Purchased Property Services	92,450	6,105	86,345	6.6%	77,692	8,700	(2,595)	-29.8%	7,704	(1,599)	-20.8%	92,450
Other Purchased Services	290,942	1,702	289,240	0.6%	269,181	5,841	(4,139)	-70.9%	24,245	(22,543)	-93.0%	290,942
Other	-	-	-	-	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>9,432,040</b>	<b>2,422,822</b>	<b>7,009,218</b>	<b>25.7%</b>	<b>8,874,203</b>	<b>645,483</b>	<b>1,777,340</b>	<b>275.4%</b>	<b>773,567</b>	<b>1,649,255</b>	<b>213.2%</b>	<b>9,432,040</b>
<b>Non-Operating</b>												
Indirect - Cost Allocation Overhead	802,213	66,851	735,362	8.3%	825,329	68,777	(1,926)	-2.8%	66,851	(0)	0.0%	802,213
Capital Expenditures	1,098,250	42,840	1,055,410	3.9%	1,978,128	-	42,840	0.0%	91,521	(48,681)	-53.2%	1,098,250
Transfers Out	2,452,141	30,833	2,421,308	1.3%	1,856,998	30,833	-	0.0%	204,345	(173,512)	-84.9%	2,452,141
Interdepartmental Billing	17,007	19	16,988	0.1%	223	19	-	0.0%	1,417	(1,399)	-98.7%	17,007
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>4,369,611</b>	<b>140,542</b>	<b>4,229,069</b>	<b>3.2%</b>	<b>4,660,678</b>	<b>99,629</b>	<b>40,914</b>	<b>41.1%</b>	<b>364,134</b>	<b>(223,592)</b>	<b>-61.4%</b>	<b>4,369,611</b>
<b>Expenses Total</b>	<b>13,801,651</b>	<b>2,563,365</b>	<b>11,238,286</b>	<b>18.6%</b>	<b>13,534,881</b>	<b>745,112</b>	<b>1,818,253</b>	<b>244.0%</b>	<b>1,137,701</b>	<b>1,425,664</b>	<b>125.3%</b>	<b>13,801,651</b>
<b>Revenues Over/(Under) Expenses</b>	<b>1,198,190</b>	<b>(932,873)</b>	<b>2,131,063</b>		<b>199,930</b>	<b>179,863</b>	<b>(1,112,737)</b>		<b>112,286</b>	<b>(1,045,159)</b>		<b>1,198,190</b>



**Revenues** for the WMARSS Fund are budgeted at \$15.0M for the 2023 fiscal year. This is an increase from the \$13.7M for the previous fiscal year. The city has collected \$1.6M through the period. This is an increase of \$706K compared to the same period last year. Actual revenues for the period are over the year-to-date monthly budgeted amount of \$1.2M by \$381K or 30.4%.

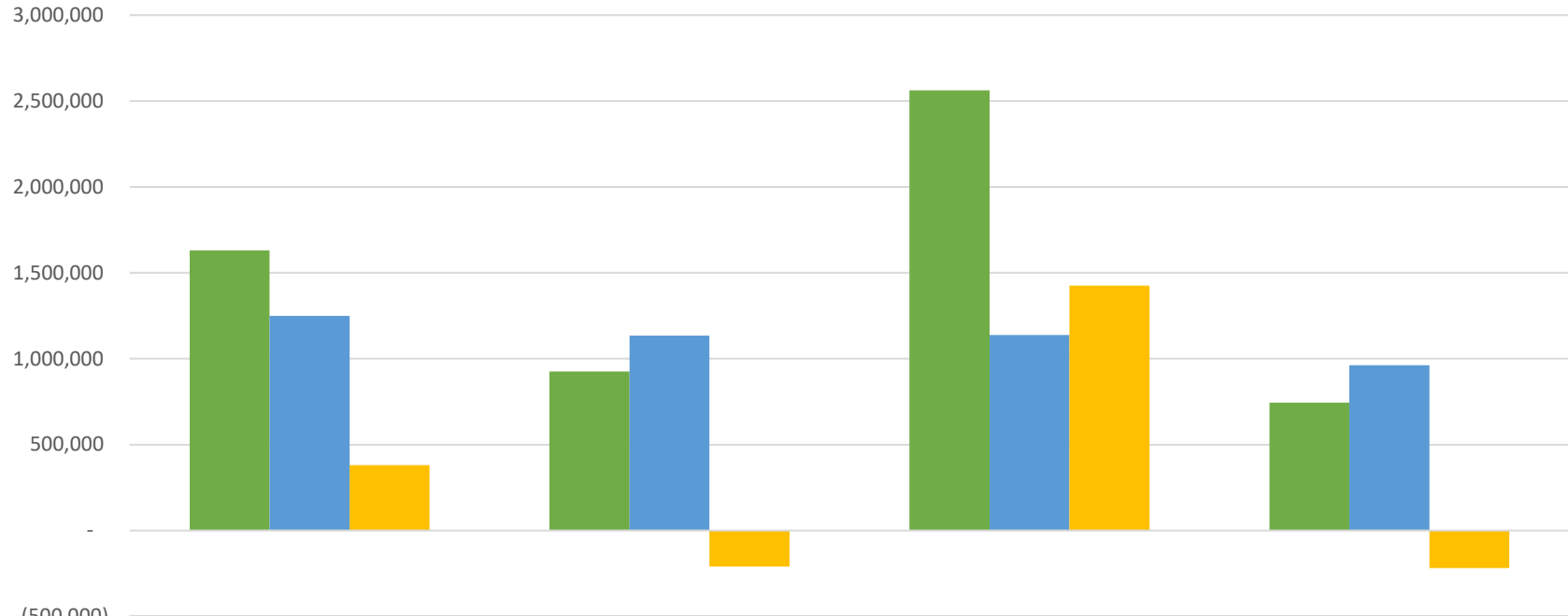
**Expenses** for the WMARSS fund are budgeted at \$13.8M for the 2023 fiscal year, this is an increase from the \$13.5M budgeted for the 2022 fiscal year. Through the period, the fund has spent \$2.6M which represents an increase of \$1.8M from last year. Actual expenses for the period are over the monthly budgeted amount of \$1.1M by \$1.4M or 125.3%. The large variance is primarily due to encumbered supplies.

The three largest operational expenses for the period were:

- Supplies which totaled, \$1.5M, an increase of \$1.3M compared to the same period last year. The year over year increase is primarily a result of increased supply costs and encumbrances. This category is over the year-to-date monthly budgeted amount of \$267K by \$1.2M or 449.6%. The large variance is primarily due to encumbrances in supplies encumbered.
- Purchased professional technical services which totaled \$611k, an increase of \$450K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$103K by \$508K or 491.8%.
- Maintenance, which totaled \$212K, an increase of \$33K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$156K by \$56K or 35.8% This increase is primarily due to encumbrances.



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
Actuals	1,630,492	924,975	2,563,365	745,112
Budget	1,249,987	1,134,962	1,137,701	962,554
Variance	380,505	(209,987)	1,425,664	(217,443)



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	2,500,648	24,341,103	9.3%	22,586,177	2,078,604	422,044	20.3%	2,236,813	263,836	11.8%	26,841,751
Other	157,885	12,656	145,229	8.0%	58,355	15,753	(3,097)	-19.7%	13,157	(501)	-3.8%	157,885
Interest on Investments	145,000	-	145,000	0.0%	18,000	8,226	(8,226)	-100.0%	12,083	(12,083)	-100.0%	145,000
Intergovernmental	20,000	-	20,000	0.0%	-	-	-	0.0%	1,667	(1,667)	-100.0%	20,000
Business and occupation Fees (Enterprise Funds)	27,441	-	27,441	0.0%	27,441	-	-	0.0%	2,287	(2,287)	-100.0%	27,441
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>27,192,077</b>	<b>2,513,304</b>	<b>24,678,773</b>	<b>9.2%</b>	<b>22,689,973</b>	<b>2,102,583</b>	<b>410,721</b>	<b>19.5%</b>	<b>2,266,006</b>	<b>247,298</b>	<b>10.9%</b>	<b>27,192,077</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	96,930	8,078	(8,078)	-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>8,078</b>	<b>(8,078)</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>2,513,304</b>	<b>24,678,773</b>	<b>9.2%</b>	<b>22,786,903</b>	<b>2,110,660</b>	<b>402,644</b>	<b>19.1%</b>	<b>2,266,006</b>	<b>247,298</b>	<b>10.9%</b>	<b>27,192,077</b>
<b>Expenses</b>												
<b>Operating</b>												
Purchased Professional Technical Services	4,133,498	1,753,165	2,380,333	42.4%	3,843,409	173,253	1,579,912	911.9%	344,458	1,408,707	409.0%	4,133,498
Salaries and Wages	6,043,008	330,549	5,712,459	5.5%	4,865,611	279,728	50,821	18.2%	464,847	(134,298)	-28.9%	6,043,008
Supplies	3,095,896	290,752	2,805,144	9.4%	2,592,985	188,987	101,765	53.8%	257,991	32,760	12.7%	3,095,896
Maintenance	3,282,787	263,040	3,019,747	8.0%	2,654,498	247,799	15,241	6.2%	273,566	(10,526)	-3.8%	3,282,787
Other Purchased Services	235,094	193,642	41,452	82.4%	211,485	6,552	187,089	2855.3%	19,591	174,051	888.4%	235,094
Employee Benefits	2,567,610	138,801	2,428,809	5.4%	1,966,119	122,125	16,676	13.7%	213,968	(75,167)	-35.1%	2,567,610
Contracts with Others	72,069	75,600	(3,531)	104.9%	62,669	15,667	59,933	382.5%	6,006	69,594	1158.8%	75,600
Purchased Property Services	35,383	3,321	32,062	9.4%	41,924	3,104	217	7.0%	2,949	372	12.6%	35,383
Other	401,000	-	401,000	0.0%	387,000	1,942	(1,942)	-100.0%	33,417	(33,417)	-100.0%	401,000
<b>Operating Total</b>	<b>19,866,345</b>	<b>3,048,869</b>	<b>16,817,477</b>	<b>15.3%</b>	<b>16,625,700</b>	<b>1,039,157</b>	<b>2,009,712</b>	<b>193.4%</b>	<b>1,616,792</b>	<b>1,432,077</b>	<b>88.6%</b>	<b>19,869,876</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	232,000	232,000	-	100.0%	-	-	232,000	0.0%	19,333	212,667	1100.0%	232,000
Indirect - Cost Allocation Overhead	1,931,104	160,925	1,770,179	8.3%	1,827,657	152,305	8,621	5.7%	160,925	(0)	0.0%	1,931,104
Interdepartmental Billing	1,430,380	104,983	1,325,397	7.3%	1,317,987	104,983	(0)	0.0%	119,198	(14,216)	-11.9%	1,430,380
Business and occupation Fees (Enterprise Funds)	1,073,670	89,473	984,198	8.3%	903,447	75,287	14,185	18.8%	89,473	-	0.0%	1,073,670
Taxes (PILOT)	522,967	43,581	479,386	8.3%	514,510	42,876	705	1.6%	43,581	(0)	0.0%	522,967
Transfers Out	2,266,131	-	2,266,131	0.0%	1,425,006	-	-	0.0%	188,844	(188,844)	-100.0%	2,266,131
Capital Expenditures	-	-	-	0.0%	192,483	-	-	0.0%	-	-	0.0%	-
Transfer to Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>7,456,252</b>	<b>630,961</b>	<b>6,825,291</b>	<b>8.5%</b>	<b>6,181,090</b>	<b>375,451</b>	<b>255,511</b>	<b>68.1%</b>	<b>621,354</b>	<b>9,607</b>	<b>1.5%</b>	<b>7,456,252</b>
<b>Expenses Total</b>	<b>27,322,597</b>	<b>3,679,830</b>	<b>23,642,767</b>	<b>13.5%</b>	<b>22,806,790</b>	<b>1,414,607</b>	<b>2,265,222</b>	<b>160.1%</b>	<b>2,238,146</b>	<b>1,441,684</b>	<b>64.4%</b>	<b>27,326,128</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(130,520)</b>	<b>(1,166,526)</b>	<b>1,036,006</b>		<b>(19,887)</b>	<b>696,053</b>	<b>(1,862,579)</b>		<b>27,861</b>	<b>(1,194,386)</b>		<b>(134,051)</b>



**Revenues** for the Solid Waste fund are budgeted at \$27.2M for the 2023 fiscal year. This is an increase from the \$22.8M from the previous fiscal year. The city has collected \$2.5M in revenues through the period. This is an increase of \$403k compared to the same period last year. Actual revenues for the period are above the year-to-date monthly budgeted amount of \$2.3M by \$247k or 10.9%.

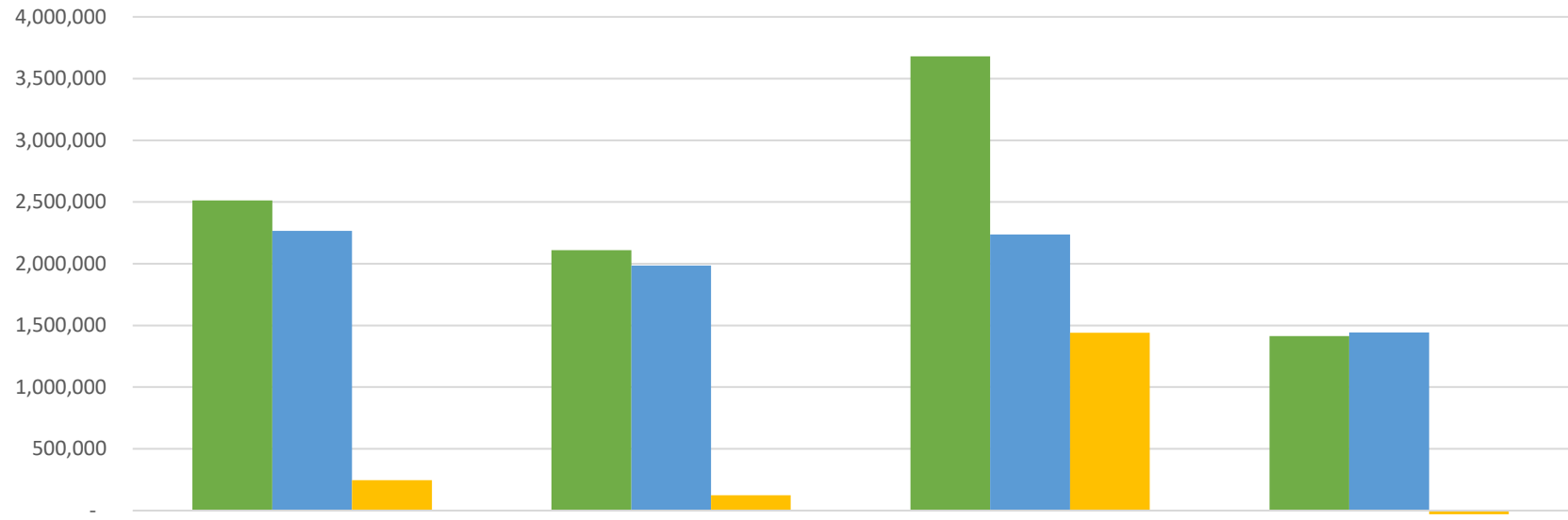
**Expenses** for the Solid Waste fund are budgeted at \$27.3M for the 2023 fiscal year, this is an increase from the \$22.8M budgeted for the 2022 fiscal year. Through the period, the fund has spent \$3.7M which represents an increase of \$2.2M from last year. Actual expenses for the period are also above the year-to-date monthly budgeted amount of \$2.2M by \$1.4M or 64.4%. This is mostly due encumbrances in to Purchased Professional Technical Services.

The three largest operational expenses for the period were:

- Purchased Professional Technical Services totaled, \$1.8M, an increase of \$1.6M compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$344K by \$1.4M or 409%. Encumbrances are contributing to the large variance.
- Salaries and Wages totaled \$331K, an increase of \$51k compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$465M by \$134k or 28.9% due to vacancies.
- Supplies totaled \$291K, an increase of \$102K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$258M by \$32k or 12.7%. This is primarily due to encumbrances.



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	2,513,304	2,110,660	3,679,830	1,414,607
■ Budget	2,266,006	1,985,909	2,238,146	1,443,977
■ Variance	247,298	124,751	1,441,684	(29,370)



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>												
Charges for Services	828,329	55,419	772,910	6.7%	819,274	52,160	3,259	6.2%	69,027	(13,608)	-19.7%	828,329
Other	272,910	29,628	243,282	10.9%	273,288	27,544	2,084	7.6%	22,743	6,885	30.3%	272,910
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Net Merchandise Sale	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Intergovernmental	1,847,250	-	1,847,250	0.0%	1,242,324	68,995	(68,995)	-100.0%	153,938	(153,938)	-100.0%	1,847,250
Interest on Investments	15,000	-	15,000	0.0%	2,000	990	(990)	-100.0%	1,250	(1,250)	-100.0%	15,000
<b>Operating Total</b>	<b>2,963,489</b>	<b>85,047</b>	<b>2,878,442</b>	<b>2.9%</b>	<b>2,336,886</b>	<b>149,688</b>	<b>(64,641)</b>	<b>-43.2%</b>	<b>246,957</b>	<b>(161,910)</b>	<b>-65.6%</b>	<b>2,963,489</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	54,674	4,556	(4,556)	-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>4,556</b>	<b>(4,556)</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>85,047</b>	<b>2,878,442</b>	<b>2.9%</b>	<b>2,391,560</b>	<b>154,245</b>	<b>(69,198)</b>	<b>-44.9%</b>	<b>246,957</b>	<b>(161,910)</b>	<b>-65.6%</b>	<b>2,963,489</b>
<b>Expenses</b>												
<b>Operating</b>												
Purchased Professional Technical Services	358,748	279,410	79,338	77.9%	336,169	17,996	261,414	1452.6%	29,896	249,515	834.6%	358,748
Salaries and Wages	604,202	34,098	570,104	5.6%	615,134	30,711	3,387	11.0%	46,477	(12,379)	-26.6%	604,202
Supplies	190,934	16,606	174,328	8.7%	150,196	10,090	6,515	64.6%	15,911	695	4.4%	190,934
Employee Benefits	251,188	14,329	236,859	5.7%	264,597	13,467	862	6.4%	20,932	(6,604)	-31.5%	251,188
Maintenance	131,994	2,979	129,015	2.3%	138,289	4,274	(1,295)	-30.3%	11,000	(8,021)	-72.9%	131,994
Other Purchased Services	87,093	2,490	84,603	2.9%	85,765	2,349	141	6.0%	7,258	(4,768)	-65.7%	87,093
Purchased Property Services	28,771	2,056	26,715	7.1%	22,716	2,344	(288)	-12.3%	2,398	(342)	-14.3%	28,771
Other	-	-	-	0.0%	1,200	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>1,652,930</b>	<b>351,968</b>	<b>1,300,962</b>	<b>21.3%</b>	<b>1,614,066</b>	<b>81,231</b>	<b>270,737</b>	<b>333.3%</b>	<b>133,871</b>	<b>218,097</b>	<b>162.9%</b>	<b>1,652,930</b>
<b>Non-Operating</b>												
Transfers Out - Cash CIP	624,000	624,000	-	100.0%	602,000	602,000	22,000	3.7%	52,000	572,000	1100.0%	624,000
Interdepartmental Billing	878,760	51,280	827,480	5.8%	800,000	20,533	30,747	149.7%	73,230	(21,950)	-30.0%	878,760
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%	4,167	(4,167)	-100.0%	50,000
<b>Non-Operating Total</b>	<b>1,552,760</b>	<b>675,280</b>	<b>877,480</b>	<b>43.5%</b>	<b>1,452,000</b>	<b>622,533</b>	<b>52,747</b>	<b>8.5%</b>	<b>129,397</b>	<b>545,883</b>	<b>421.9%</b>	<b>1,552,760</b>
<b>Expenses Total</b>	<b>3,205,690</b>	<b>1,027,248</b>	<b>2,178,442</b>	<b>32.0%</b>	<b>3,066,066</b>	<b>703,764</b>	<b>323,484</b>	<b>46.0%</b>	<b>263,268</b>	<b>763,980</b>	<b>290.2%</b>	<b>3,205,690</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(242,201)</b>	<b>(942,201)</b>	<b>700,000</b>		<b>(674,506)</b>	<b>(549,519)</b>	<b>(392,682)</b>		<b>(16,310)</b>	<b>(925,891)</b>		<b>(242,201)</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 \$85K in revenues. This is a decrease of \$69k compared to the same period last year. Through the period the Airport has not received any grant funds; however, the Airport Fund 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 under the year-to-date monthly budgeted amount of \$247K by \$162k or 65.6%.

**Expenses** for the Airport Fund are budgeted at \$3.2M for the 2023 fiscal year, this is an increase from \$3.1M for the 2021 fiscal year. Through the period, the fund has spent \$1.0M, this is an increase of \$323k through the same period last year. Actual expenses for the period are above the year-to-date monthly budgeted amount of \$263K by \$763K or 290.2%. The variance is the result of transferring out funding of \$624K for the Capital Projects as compared to budgeting the transfer monthly.

The three largest operational expenses for the period were:

- Purchased Professional Technical Services totaled \$279k, an increase of \$261k 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. This category is over the year-to-date monthly budgeted amount of \$30K by \$250K or 834.6%.
- Salaries and Wages which totaled \$34k, an increase of \$3K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$46K by \$12K or 26.6% due to vacant positions.
- Supplies totaled \$17K, an increase of \$7K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$16K by \$695 or 4.4%.

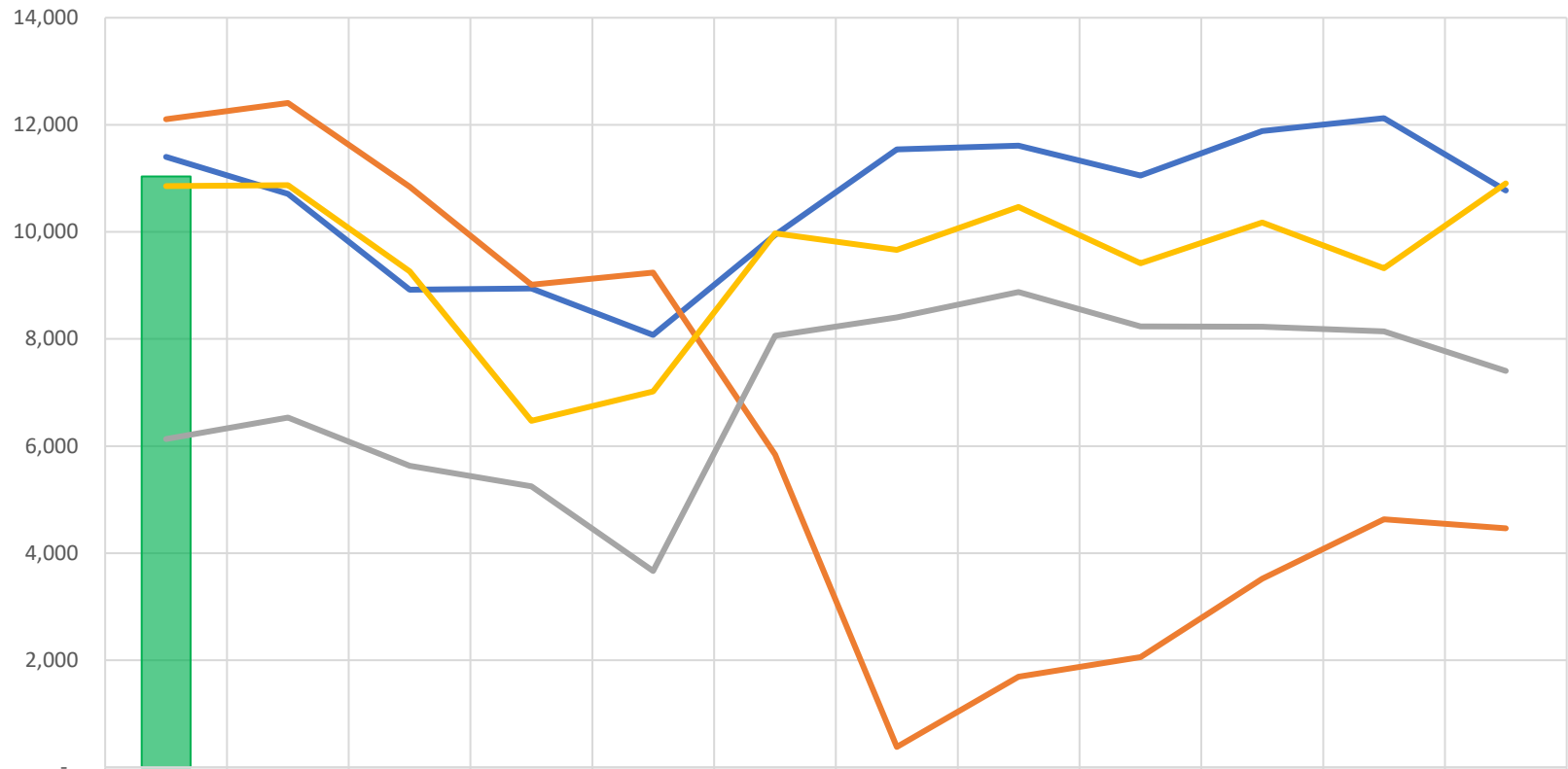
#### **Operational performance**

- Through the period, total passengers totaled 11,033 compared to 10,855 this is an increase of 178 passengers or 1.6%.
- Through the period, revenues per passenger generated from charges for services and net merchandise sales totaled \$50.2, compared to \$4.81 in FY 2022.
- Through the period, operational expenses per passengers totaled \$31.90 compared to \$7.48 in FY22.
- The net operational loss per visitor totals -\$ 24.19 compared -\$0.14 in FY22. This a decrease of \$24.05 or 99.42%.





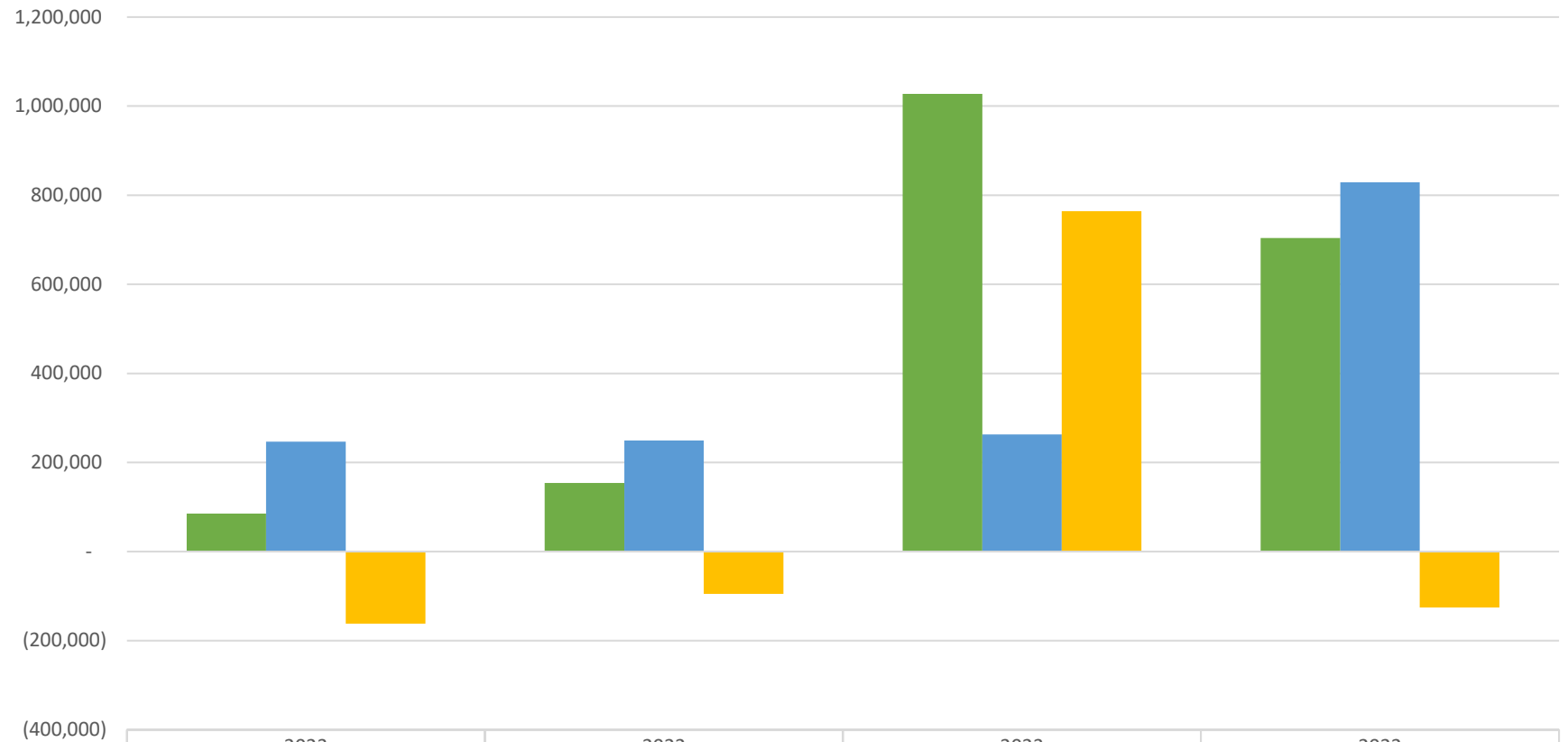
Arrivals and Departure- Airport



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
<span style="color: green;">■</span> FY 2023	11,033	-	-	-	-	-	-	-	-	-	-	-
<span style="color: blue;">—</span> FY 2019	11,403	10,708	8,922	8,944	8,076	9,945	11,543	11,612	11,051	11,886	12,124	10,777
<span style="color: orange;">—</span> FY 2020	12,107	12,408	10,845	9,014	9,239	5,840	382	1,691	2,061	3,526	4,636	4,465
<span style="color: gray;">—</span> FY 2021	6,135	6,533	5,630	5,250	3,668	8,059	8,406	8,877	8,238	8,229	8,144	7,402
<span style="color: yellow;">—</span> FY 2022	10,855	10,874	9,262	6,472	7,022	9,972	9,663	10,465	9,415	10,177	9,324	10,906



### Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
Revenue	85,047	154,245	246,957	249,407
Expenses	1,027,248	703,764	263,268	829,278
Variance	(161,910)	(95,162)	763,980	(125,514)



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	610,174	4,389,826	12.2%	4,200,000	460,567	149,606	32.5%	416,667	193,507	46.4%	5,000,000
Charges for Services	938,798	102,033	836,765	10.9%	1,249,100	87,281	14,752	16.9%	78,233	23,800	30.4%	938,798
Net Merchandise Sale	298,000	14,970	283,030	5.0%	387,100	9,322	5,648	60.6%	24,833	(9,863)	-39.7%	298,000
Interest on Investments	48,000	-	48,000	0.0%	5,000	2,856	(2,856)	-100.0%	4,000	(4,000)	-100.0%	48,000
Contributions	46,313	8,593	37,720	18.6%	40,343	4,766	3,828	80.3%	3,859	4,734	122.7%	46,313
Other	45,050	1,334	43,716	3.0%	17,300	5,802	(4,468)	-77.0%	3,754	(2,420)	-64.5%	45,050
<b>Operating Total</b>	<b>6,376,161</b>	<b>737,104</b>	<b>5,639,057</b>	<b>11.6%</b>	<b>5,898,843</b>	<b>570,594</b>	<b>166,510</b>	<b>29.2%</b>	<b>531,347</b>	<b>205,757</b>	<b>38.7%</b>	<b>6,376,161</b>
<b>Non-Operating</b>												
Transfers In	-	-	-	0.0%	42,298	3,525	(3,525)	-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>3,525</b>	<b>(3,525)</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>737,104</b>	<b>5,639,057</b>	<b>11.6%</b>	<b>5,941,141</b>	<b>574,119</b>	<b>162,985</b>	<b>28.4%</b>	<b>531,347</b>	<b>205,757</b>	<b>38.7%</b>	<b>6,376,161</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,897,177	71,446	1,825,731	3.8%	1,745,341	55,934	15,512	27.7%	145,937	(74,491)	-51.0%	1,897,177
Other Purchased Services	1,765,740	730,203	1,035,537	41.4%	1,794,325	102,993	627,210	609.0%	147,145	583,058	396.2%	1,765,740
Employee Benefits	726,329	27,199	699,130	3.7%	683,017	22,487	4,712	21.0%	60,527	(33,328)	-55.1%	726,329
Maintenance	608,290	61,369	546,921	10.1%	251,359	9,190	52,179	567.8%	50,691	10,678	21.1%	608,290
Purchased Professional Technical Services	585,546	43,698	541,848	7.5%	460,805	5,411	38,287	707.5%	48,796	(5,097)	-10.4%	585,546
Supplies	295,837	15,381	280,456	5.2%	416,566	17,853	(2,472)	-13.8%	24,653	(9,272)	-37.6%	295,837
Other	264,250	31,578	232,672	12.0%	250,500	18,925	12,653	66.9%	22,021	9,557	43.4%	264,250
Purchased Property Services	46,641	4,024	42,618	8.6%	39,650	4,465	(442)	-9.9%	3,887	137	3.5%	46,641
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>6,189,810</b>	<b>984,898</b>	<b>5,204,912</b>	<b>15.9%</b>	<b>5,641,563</b>	<b>237,258</b>	<b>747,640</b>	<b>315.1%</b>	<b>503,656</b>	<b>481,242</b>	<b>95.5%</b>	<b>6,189,810</b>
<b>Non-Operating</b>												
Indirect - Cost Allocation Overhead	939,174	78,265	860,910	8.3%	200,000	16,667	61,598	369.6%	78,265	-	0.0%	939,174
Transfers Out	150,000	12,500	137,500	8.3%	150,000	12,500	-	0.0%	12,500	-	0.0%	150,000
Capital Expenditures	40,000	-	40,000	0.0%	-	-	-	0.0%	3,333	(3,333)	-100.0%	40,000
Interdepartmental Billing	34,851	-	34,851	0.0%	-	-	-	0.0%	2,904	(2,904)	-100.0%	34,851
Transfers Out - Cash CIP	-	-	-	0.0%	1,478,500	1,478,500	(1,478,500)	-100.0%	-	-	0.0%	-
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>1,164,025</b>	<b>90,765</b>	<b>1,073,261</b>	<b>7.8%</b>	<b>1,828,500</b>	<b>1,507,667</b>	<b>(1,416,902)</b>	<b>-94.0%</b>	<b>97,002</b>	<b>(6,238)</b>	<b>-6.4%</b>	<b>1,164,025</b>
<b>Expenses Total</b>	<b>7,353,835</b>	<b>1,075,662</b>	<b>6,278,173</b>	<b>14.6%</b>	<b>7,470,063</b>	<b>1,744,924</b>	<b>(669,262)</b>	<b>-38.4%</b>	<b>600,658</b>	<b>475,004</b>	<b>79.1%</b>	<b>7,353,835</b>
<b>Revenues Over (Under) Expenses</b>	<b>(977,674)</b>	<b>(338,559)</b>	<b>(639,115)</b>		<b>(1,528,922)</b>	<b>(1,170,805)</b>	<b>832,247</b>		<b>(69,311)</b>	<b>(269,247)</b>		<b>(977,674)</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 \$737K in operational revenues through the period. This is an increase of \$163K compared to the same period last year. The fund is still recovering from the negative impacts associated with the COVID-19 pandemic. The budget staff expects activity to return to pre-pandemic levels in FY 23 and beyond.

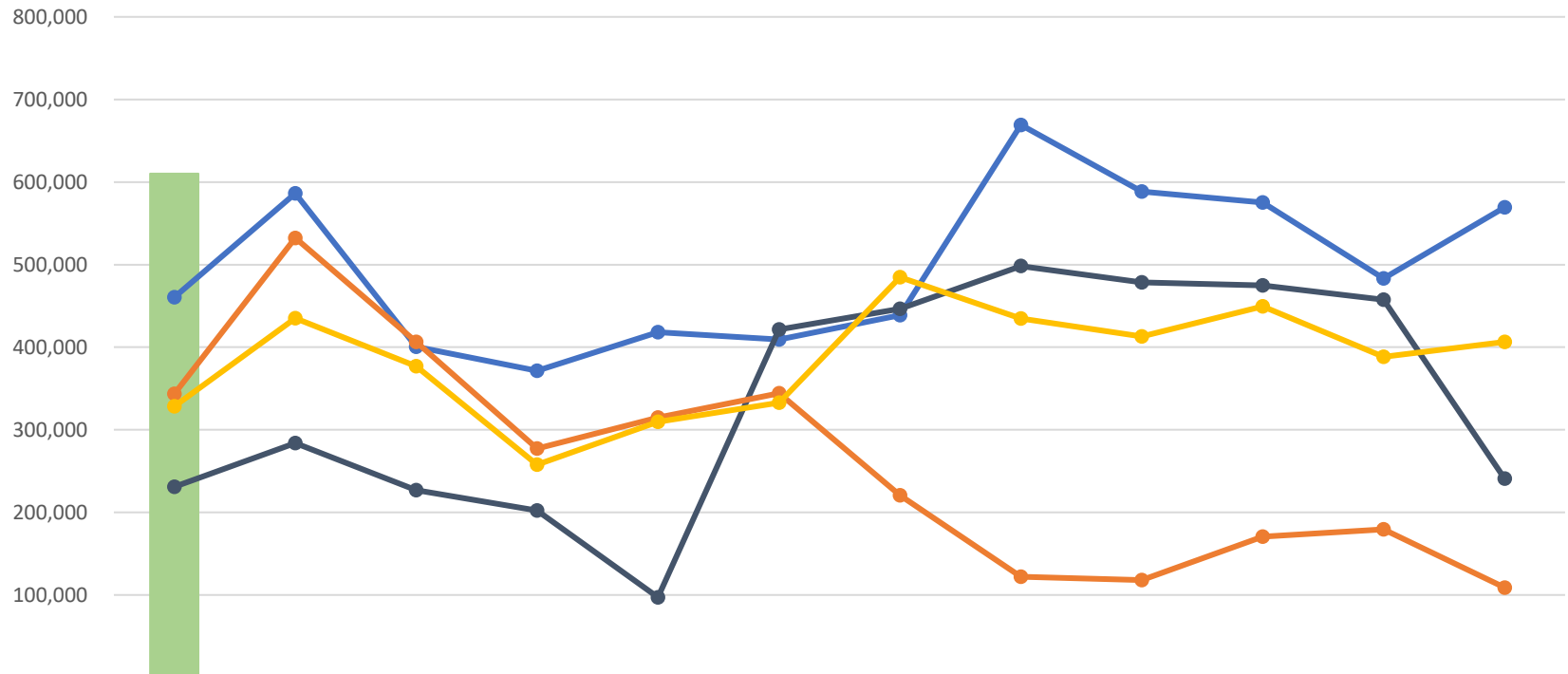
**Expenses** for the Convention Service fund are budgeted at \$7.4M for the 2023 fiscal year, this is a decrease from the \$7.5M in the 2022 fiscal year. The year-to-year variance is due to transfers out for two CIP projects (Visitor's Center Relocation and carpet replacement) that totaled \$1,478,500 in FY22. Through the period, the fund has spent \$1.1M compared to \$1.7M in fiscal year 2022 due to transfers out and other purchased services. Actual expenses for the period are over the year-to-date monthly budgeted amount of \$601K by \$475K or 79.1%.

The three largest operational expenses for the period were:

- Other Purchased Services which totaled \$730K, an increase of \$627K 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 \$147K by \$583K or 396.2%.
- Salaries and Wages which totaled \$71K, an increase of \$16K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$146K by \$74K or 51.0% due to vacant positions.
- Maintenance totaled \$61K, an increase of \$52k compared to the same period last year. A significant portion of the variance is associated with software renewal to start in FY23. This category is over the year-to-date monthly budgeted amount of \$51K by \$11K or 21.1%.



### Hotel Motel Tax

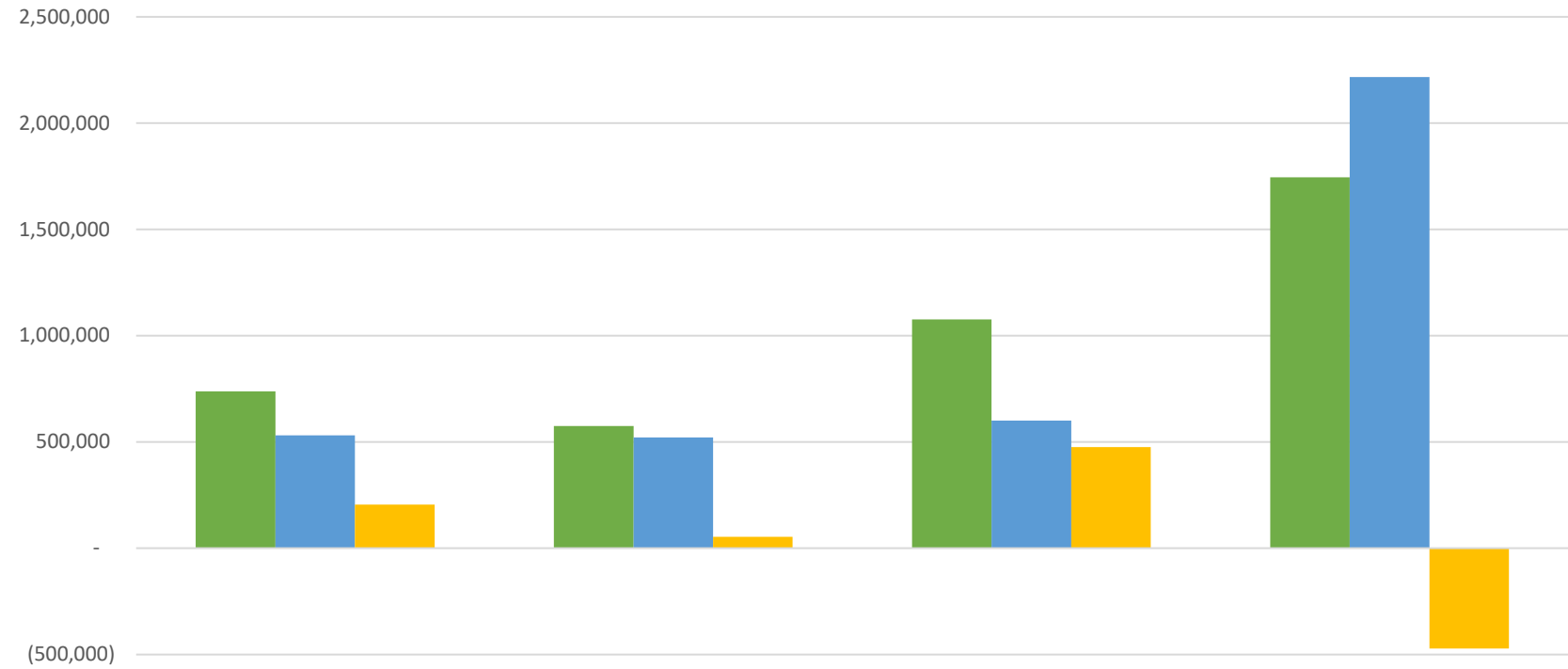


	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
2023	610,174											
2022	460,567	586,085	400,345	371,478	418,345	409,470	438,726	669,202	588,475	575,344	483,231	569,494
2021	231,004	284,017	226,722	202,144	97,172	421,657	446,306	498,198	478,518	474,937	457,429	240,875
2020	343,573	532,375	406,281	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



### Monthly Actuals vs. Monthly Budget



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	737,104	574,119	1,075,662	1,744,924
■ Budget	531,347	520,703	600,658	2,217,365
■ Variance	205,757	53,416	475,004	(472,441)



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	30,362	375,313	7.5%	393,087	29,146	1,216	4.2%	33,806	(3,444)	-10.2%	405,675
Net Merchandise Sale	276,485	23,069	253,416	8.3%	276,485	25,552	(2,483)	-9.7%	23,040	28	0.1%	276,485
Other	9,010	1,046	7,964	11.6%	7,960	2,786	(1,740)	-62.5%	751	295	39.3%	9,010
Interest on Investments	6,000	-	6,000	0.0%	990	402	(402)	-100.0%	500	(500)	-100.0%	6,000
Contributions	350	18,088	(17,738)	5167.9%	350	-	18,088	0.0%	29	18,058	61914.6%	18,088
<b>Operating Total</b>	<b>697,520</b>	<b>72,564</b>	<b>624,956</b>	<b>10.4%</b>	<b>678,872</b>	<b>57,886</b>	<b>14,678</b>	<b>25.4%</b>	<b>58,127</b>	<b>14,438</b>	<b>24.8%</b>	<b>715,258</b>
<b>Non-Operating</b>												
Transfers In	1,250,000	104,167	1,145,833	8.3%	707,404	58,951	45,216	76.7%	104,167	0	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>104,167</b>	<b>1,145,833</b>	<b>8.3%</b>	<b>707,404</b>	<b>58,951</b>	<b>45,216</b>	<b>76.7%</b>	<b>104,167</b>	<b>0</b>	<b>0.0%</b>	<b>1,250,000</b>
<b>Revenues Total</b>	<b>1,947,520</b>	<b>176,731</b>	<b>1,770,789</b>	<b>9.1%</b>	<b>1,386,276</b>	<b>116,837</b>	<b>59,894</b>	<b>51.3%</b>	<b>162,293</b>	<b>14,438</b>	<b>8.9%</b>	<b>1,965,258</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	923,695	46,506	877,189	5.0%	818,839	46,627	(121)	-0.3%	71,053	(24,547)	-34.5%	923,695
Employee Benefits	327,285	17,514	309,771	5.4%	301,199	17,384	130	0.7%	27,274	(9,760)	-35.8%	327,285
Purchased Professional Technical Services	248,067	8,657	239,410	3.5%	170,559	11,652	(2,995)	-25.7%	20,672	(12,015)	-58.1%	248,067
Other	154,180	8,366	145,814	5.4%	154,180	6,968	1,398	20.1%	12,848	(4,482)	-34.9%	154,180
Supplies	81,378	2,309	79,069	2.8%	97,217	6,083	(3,774)	-62.0%	6,782	(4,472)	-66.0%	81,378
Other Purchased Services	62,182	214	61,968	0.3%	60,377	1,030	(816)	-79.2%	5,182	(4,968)	-95.9%	62,182
Maintenance	29,343	3,160	26,183	10.8%	20,336	1,007	2,153	213.8%	2,445	715	29.2%	29,343
Purchased Property Services	11,308	-	11,308	0.0%	11,037	804	(804)	-100.0%	942	(942)	-100.0%	11,308
<b>Operating Total</b>	<b>1,837,438</b>	<b>86,726</b>	<b>1,750,712</b>	<b>4.7%</b>	<b>1,633,744</b>	<b>91,556</b>	<b>(4,830)</b>	<b>-5.3%</b>	<b>147,199</b>	<b>(60,473)</b>	<b>-41.1%</b>	<b>1,837,438</b>
<b>Non-Operating</b>												
Capital Expenditures	337,000	8,569	328,431	2.5%	75,000	-	8,569	0.0%	28,083	(19,514)	-69.5%	337,000
Interdepartmental Billing	9,746	-	9,746	0.0%	2,998	250	(250)	-100.0%	812	(812)	-100.0%	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>346,746</b>	<b>8,569</b>	<b>338,177</b>	<b>2.5%</b>	<b>77,998</b>	<b>250</b>	<b>8,319</b>	<b>3329.9%</b>	<b>28,896</b>	<b>(20,327)</b>	<b>-70.3%</b>	<b>346,746</b>
<b>Expenses Total</b>	<b>2,184,184</b>	<b>95,295</b>	<b>2,088,889</b>	<b>4.4%</b>	<b>1,711,742</b>	<b>91,806</b>	<b>3,489</b>	<b>3.8%</b>	<b>176,094</b>	<b>(80,799)</b>	<b>-45.9%</b>	<b>2,184,184</b>
<b>Revenues Over (Under) Expenses</b>	<b>(236,664)</b>	<b>81,436</b>	<b>(318,100)</b>		<b>(325,466)</b>	<b>25,031</b>	<b>56,405</b>		<b>(13,801)</b>	<b>95,237</b>		<b>(218,926)</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 \$177K in revenues through the period. This is an increase of \$60k compared to the same period last year.

**Expenses** for the Texas Ranger Hall of Fame are budgeted at \$2.1M for the 2023 fiscal year, this is an increase from \$1.7M for the 2022 fiscal year. The year-to-year variance is the result of increased wages in fiscal year 2023. Through the period, the fund has spent \$95K. This is an increase of \$3K compared to the same period last year, primarily due to capital expenditures.

The three largest operational expenses for the period were:

- Salaries and Wages which totaled, \$47K, a decrease of \$121 compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$71K by \$25K or 34.5% due to vacant positions.
- Employee Benefits totaled \$18K, an increase of \$130 compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$27K by \$10K or 35.8%.
- Purchased Professional Technical Services totaled \$9K, a decrease of \$3K compared to the same period last year. This is due to a decrease in temp services and security paid out of special services. This category is under the year-to-date monthly budgeted amount of \$21K by \$12K or 58.1%.

#### **Operational performance**

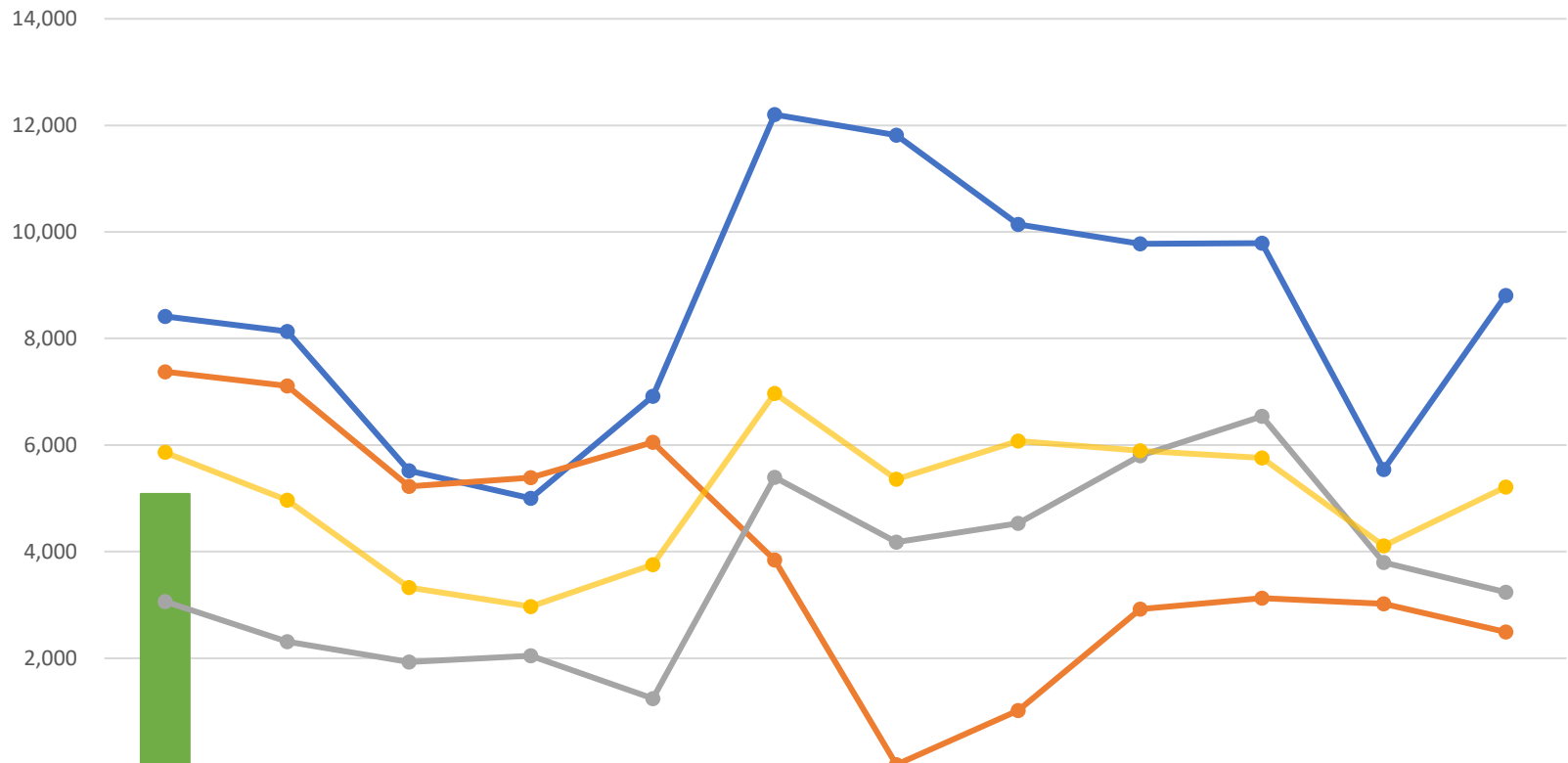
The fund saw a decline in revenues in FY 2023 due to slightly lower visitation for October. This number is expected to increase as the Museum prepares to celebrate its Bicentennial anniversary which will include festivals, lectures, and presentations about the Texas Rangers.

- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$10.51, compared to \$9.33 in FY 2022.
- Through the period, attendance totaled 5,083 compared to 5,860 this is a decrease of 777 or 15.3%.
- Through the period, overall operating expenses per visitor totaled \$17.06 compared to \$15.62 in FY22.
- The net operational loss per visitor totals -\$6.55 compared to -\$6.29 in FY22. This a reduction of \$0.26 or 3.98%.





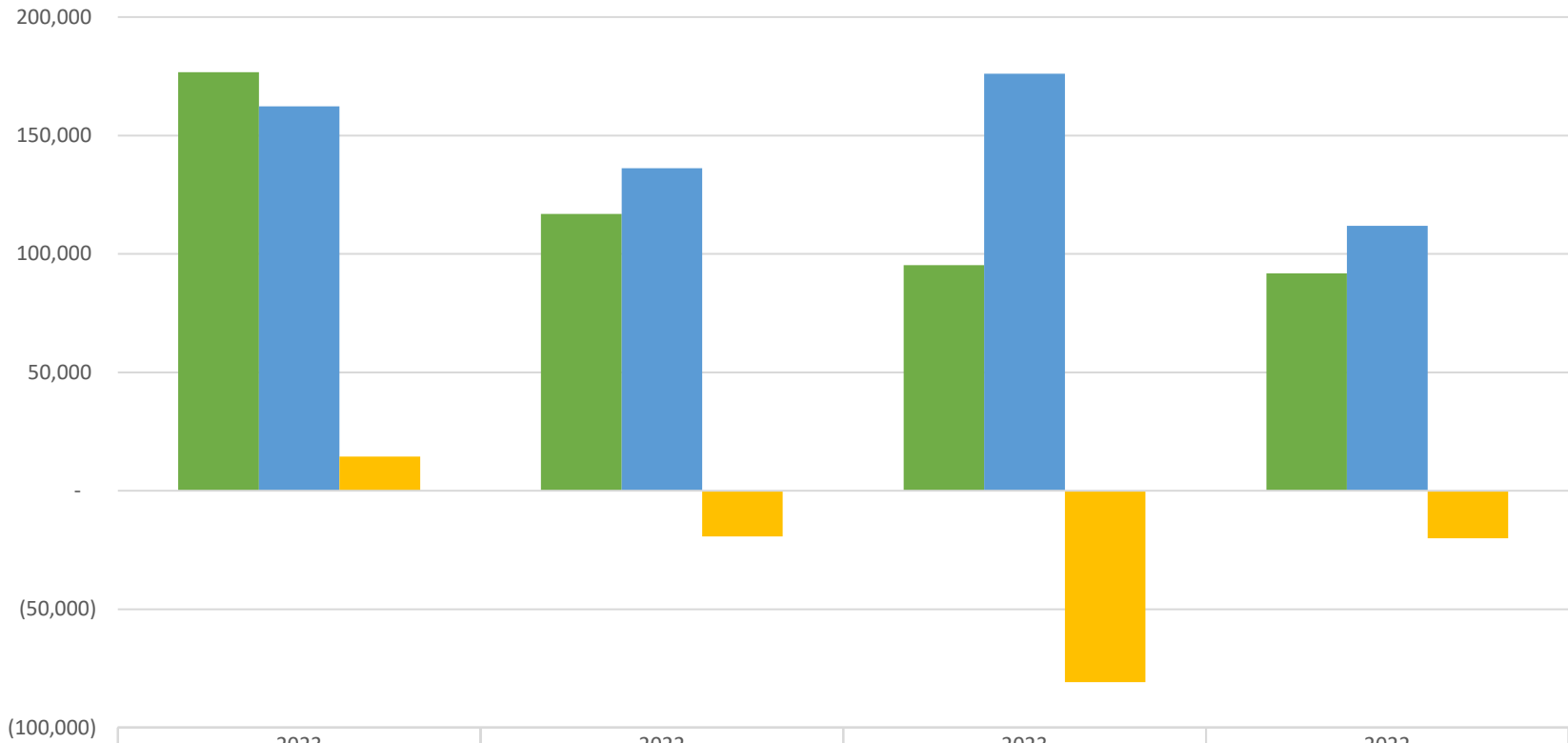
### Texas Ranger Hall of Fame Visits



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY2023	5,083											
FY2019	8,413	8,132	5,519	5,000	6,918	12,202	11,815	10,141	9,779	9,790	5,540	8,807
FY2020	7,376	7,112	5,223	5,387	6,054	3,840	-	1,017	2,919	3,127	3,020	2,493
FY2021	3,058	2,308	1,927	2,046	1,242	5,395	4,178	4,530	5,801	6,538	3,794	3,239
FY2022	5,860	4,964	3,325	2,968	3,756	6,970	5,358	6,074	5,893	5,757	4,106	5,211



### Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Ranger Hall of Fame October			
■ Actuals	176,731	116,837	95,295	91,806
■ Budget	162,293	136,111	176,094	111,875
■ Variance	14,438	(19,274)	(80,799)	(20,069)



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	170,935	2,544,794	6.3%	2,378,190	185,808	(14,872)	-8.0%	226,311	(55,375)	-24.5%	2,715,729
Net Merchandise Sale	1,778,320	91,545	1,686,775	5.1%	1,168,430	97,377	(5,833)	-6.0%	148,193	(56,649)	-38.2%	1,778,320
Other	73,600	6,547	67,053	8.9%	73,600	7,246	(699)	-9.6%	6,133	413	6.7%	73,600
Interest on Investments	23,000	-	23,000	0.0%	2,000	1,377	(1,377)	-100.0%	1,917	(1,917)	-100.0%	23,000
Contributions	250	-	250	0.0%	250	-	-	0.0%	21	(21)	-100.0%	250
<b>Operating Total</b>	<b>4,590,899</b>	<b>269,027</b>	<b>4,321,872</b>	<b>5.9%</b>	<b>3,622,470</b>	<b>291,807</b>	<b>(22,780)</b>	<b>-7.8%</b>	<b>382,575</b>	<b>(113,548)</b>	<b>-29.7%</b>	<b>4,590,899</b>
<b>Non-Operating</b>												
Transfers In	1,846,770	153,898	1,692,873	8.3%	1,908,369	159,031	(5,133)	-3.2%	153,898	-	0.0%	1,846,770
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>1,846,770</b>	<b>153,898</b>	<b>1,692,873</b>	<b>8.3%</b>	<b>1,908,369</b>	<b>159,031</b>	<b>(5,133)</b>	<b>-3.2%</b>	<b>153,898</b>	<b>-</b>	<b>0.0%</b>	<b>1,846,770</b>
<b>Revenues Total</b>	<b>6,437,669</b>	<b>422,924</b>	<b>6,014,745</b>	<b>6.6%</b>	<b>5,530,839</b>	<b>450,838</b>	<b>(27,914)</b>	<b>-6.2%</b>	<b>536,472</b>	<b>(113,548)</b>	<b>-21.2%</b>	<b>6,437,669</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	3,112,947	138,033	2,974,914	4.4%	2,456,884	142,511	(4,478)	-3.1%	239,457	(101,425)	-42.4%	3,112,947
Employee Benefits	1,217,075	56,192	1,160,883	4.6%	1,063,874	60,548	(4,356)	-7.2%	101,423	(45,231)	-44.6%	1,217,075
Supplies	954,066	53,453	900,613	5.6%	853,264	76,683	(23,230)	-30.3%	79,506	(26,053)	-32.8%	954,066
Purchased Property Services	746,262	43,938	702,324	5.9%	646,455	49,513	(5,575)	-11.3%	62,189	(18,250)	-29.3%	746,262
Other	710,000	36,810	673,190	5.2%	398,000	69,968	(33,158)	-47.4%	59,167	(22,357)	-37.8%	710,000
Purchased Professional Technical Services	465,894	13,125	452,769	2.8%	242,700	5,107	8,019	157.0%	38,825	(25,699)	-66.2%	465,894
Other Purchased Services	199,689	30,744	168,945	15.4%	149,109	9,038	21,706	240.2%	16,641	14,103	84.8%	199,689
Maintenance	168,125	14,512	153,613	8.6%	198,251	4,469	10,043	224.7%	14,010	502	3.6%	168,125
Contracts with Others	100,000	-	100,000	0.0%	100,000	-	-	0.0%	8,333	(8,333)	-100.0%	100,000
<b>Operating Total</b>	<b>7,674,058</b>	<b>386,807</b>	<b>7,287,251</b>	<b>5.0%</b>	<b>6,108,537</b>	<b>417,837</b>	<b>(31,030)</b>	<b>-7.4%</b>	<b>619,550</b>	<b>(232,743)</b>	<b>-37.6%</b>	<b>7,674,058</b>
<b>Non-Operating</b>												
Capital Expenditures	160,000	-	160,000	0.0%	-	-	-	0.0%	13,333	(13,333)	-100.0%	160,000
Interdepartmental Billing	19,090	-	19,090	0.0%	-	-	-	0.0%	1,591	(1,591)	-100.0%	19,090
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>179,090</b>	<b>-</b>	<b>179,090</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,924</b>	<b>(14,924)</b>	<b>-100.0%</b>	<b>179,090</b>
<b>Expenses Total</b>	<b>7,853,148</b>	<b>386,807</b>	<b>7,466,341</b>	<b>4.9%</b>	<b>6,108,537</b>	<b>417,837</b>	<b>(31,030)</b>	<b>-7.4%</b>	<b>634,474</b>	<b>(247,667)</b>	<b>-39.0%</b>	<b>7,853,148</b>
<b>Revenues Over (Under) Expenses</b>	<b>(1,415,479)</b>	<b>36,117</b>	<b>(1,451,596)</b>		<b>(577,698)</b>	<b>33,001</b>	<b>3,116</b>		<b>(98,002)</b>	<b>134,119</b>		<b>(1,415,479)</b>



**Revenues** for the Zoo are budgeted at \$6.4M for the 2023 fiscal year. This is an increase of about \$1.0M from the previous fiscal year. The city has collected \$423K in total revenues through the period. This is a decrease of \$28K compared to the same period last year. The primary reason for the decrease has to do with less revenue generated from admissions and merchandise sales. Operational revenues total \$269K. This is a decrease of \$23K compared to the same period last year.

**Expenses** for Zoo are budgeted at \$7.9M for the 2023 fiscal year, this is an increase from \$6.1M 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 \$387K which is a decrease of \$31K compared to the same period last year.

The three largest operational expenses for the period were:

- Salaries and Wages which totaled \$138K, a decrease of \$4K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$240K by \$101K or 42.4% due to vacancies.
- Supplies which totaled \$53K, a decrease of \$23K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$80K by \$26K or 32.8%.
- Employee Benefits which totaled \$56K, a decrease of \$4K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$101K by \$45K or 44.6%.

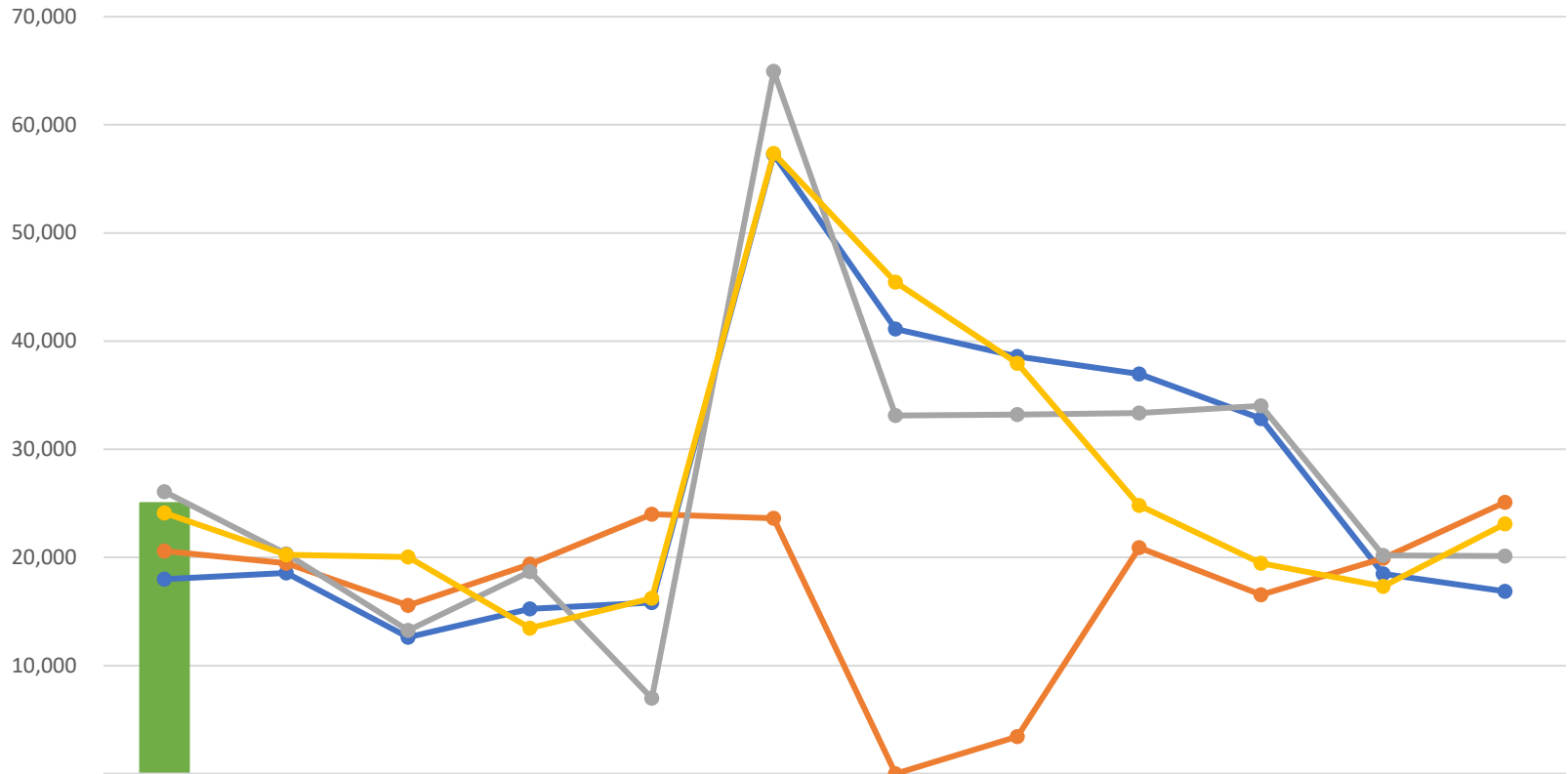
### **Operational performance**

The zoo maintained strong collections in Net Merchandise sales and other revenues in FY 2022, building on the success of FY21. The zoo generated higher than budgeted amounts for FY 2022. The zoo expects these two categories to continue to trend upward for FY 2023.

- Through the period, revenues per visitor generated from charges for services and net merchandise sales totaled \$10.49, compared to \$11.75 in FY 2022.
- Through the period, attendance totaled 25,027 compared to 24,106 this is an increase of 921 or 3.7%.
- Through the period, overall operating expenses per visitor totaled \$15.46 compared to \$17.33 in FY22.
- The net operational loss per visitor totals -\$4.97 compared -\$5.59 in FY22. This an improvement of \$0.62 or 12.4%.



### Zoo Attendance



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>FY 2023</b>	25,027											
<b>FY2019</b>	17,998	18,566	12,623	15,256	15,812	57,253	41,132	38,594	36,965	32,835	18,491	16,859
<b>FY2020</b>	20,588	19,471	15,556	19,384	23,993	23,633	-	3,431	20,904	16,560	19,925	25,099
<b>FY 2021</b>	26,081	20,334	13,265	18,675	6,980	64,946	33,122	33,208	33,343	34,031	20,172	20,136
<b>FY 2022</b>	24,106	20,238	20,040	13,471	16,229	57,364	45,444	37,940	24,794	19,450	17,341	23,089



### Monthly Actuals vs. Monthly Budget



	2023	2022	2023	2022
	Revenue		Expenses	
	Cameron Park Zoo October			
■ Actuals	422,924	450,838	386,807	417,837
■ Budget	536,472	482,773	634,474	495,070
■ Variance	(113,548)	(31,935)	(247,667)	(77,233)



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	153,442	1,578,684	8.9%	1,596,086	136,699	16,743	12.2%	144,344	9,099	6.3%	1,732,126
Net Merchandise Sale	753,000	70,829	682,171	9.4%	711,908	54,240	16,589	30.6%	62,750	8,079	12.9%	753,000
Interest on Investments	15,000	-	15,000	0.0%	1,000	836	(836)	-100.0%	1,250	(1,250)	-100.0%	15,000
Other	7,476	513	6,963	6.9%	5,877	925	(413)	-44.6%	623	(110)	-17.7%	7,476
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>2,507,602</b>	<b>224,785</b>	<b>2,282,818</b>	<b>9.0%</b>	<b>2,314,871</b>	<b>192,701</b>	<b>32,083</b>	<b>16.6%</b>	<b>208,967</b>	<b>15,818</b>	<b>7.6%</b>	<b>2,507,602</b>
<b>Non-Operating</b>												
Transfers In	500,000	41,667	458,333	8.3%	12,403	1,034	40,633	3931.3%	41,667	0	0.0%	500,000
Transfer from Surplus	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>500,000</b>	<b>41,667</b>	<b>458,333</b>	<b>8.3%</b>	<b>12,403</b>	<b>1,034</b>	<b>40,633</b>	<b>3931.3%</b>	<b>41,667</b>	<b>0</b>	<b>0.0%</b>	<b>500,000</b>
<b>Revenues Total</b>	<b>3,007,602</b>	<b>266,451</b>	<b>2,741,151</b>	<b>8.9%</b>	<b>2,327,274</b>	<b>193,735</b>	<b>72,717</b>	<b>37.5%</b>	<b>250,634</b>	<b>15,818</b>	<b>6.3%</b>	<b>3,007,602</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	596,013	30,465	565,548	5.1%	601,731	29,819	646	2.2%	45,847	(15,382)	-33.6%	596,013
Other	586,480	46,422	540,058	7.9%	450,500	26,675	19,747	74.0%	48,873	(2,451)	-5.0%	586,480
Purchased Professional Technical Services	554,207	483,581	70,626	87.3%	442,932	51,396	432,185	840.9%	46,184	437,397	947.1%	554,207
Supplies	360,848	21,877	338,971	6.1%	256,976	12,215	9,662	79.1%	30,071	(8,194)	-27.2%	360,848
Employee Benefits	245,238	12,018	233,220	4.9%	237,723	12,107	(89)	-0.7%	20,437	(8,418)	-41.2%	245,238
Other Purchased Services	167,360	93,319	74,041	55.8%	174,399	914	92,406	10111.1%	13,947	79,373	569.1%	167,360
Maintenance	154,839	4,390	150,449	2.8%	143,492	3,323	1,067	32.1%	12,903	(8,513)	-66.0%	154,839
Purchased Property Services	14,106	-	14,106	0.0%	290,864	1,273	(1,273)	-100.0%	1,176	(1,176)	-100.0%	14,106
<b>Operating Total</b>	<b>2,679,091</b>	<b>692,073</b>	<b>1,987,018</b>	<b>25.8%</b>	<b>2,598,617</b>	<b>137,723</b>	<b>554,350</b>	<b>402.5%</b>	<b>219,437</b>	<b>472,636</b>	<b>215.4%</b>	<b>2,679,091</b>
<b>Non-Operating</b>												
Capital Expenditures	264,000	-	264,000		-	-	-	0.0%	22,000	(22,000)	-100.0%	264,000
Interdepartmental Billing	5,917	-	5,917	0.0%	-	-	-	0.0%	493	(493)	-100.0%	5,917
Transfers Out	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>269,917</b>	<b>-</b>	<b>269,917</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>22,493</b>	<b>(22,493)</b>	<b>-100.0%</b>	<b>269,917</b>
<b>Expenses Total</b>	<b>2,949,008</b>	<b>692,073</b>	<b>2,256,935</b>	<b>23.5%</b>	<b>2,598,617</b>	<b>137,723</b>	<b>554,350</b>	<b>402.5%</b>	<b>241,930</b>	<b>450,143</b>	<b>186.1%</b>	<b>2,949,008</b>
<b>Revenues Over (Under) Expenses</b>	<b>58,594</b>	<b>(425,622)</b>	<b>484,216</b>		<b>(271,343)</b>	<b>56,012</b>	<b>(481,634)</b>		<b>8,703</b>	<b>(434,325)</b>		<b>58,594</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 from the previous fiscal year because we expect the number of rounds played to increase. The city has collected \$266K in operational revenues through the period. This is an increase of \$73K 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 \$692K. This is an increase of \$554K 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 \$484K, an increase of \$432K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$46k by \$437K or 947.1%. This is primarily due to encumbrances.
- Other Purchased Services which totaled \$93k, an increase of \$92K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$14k by \$79k or 569.1%.
- Other, used to purchase inventory for resale and banking charges, which totaled \$46K, an increase of \$20k compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$49K by \$2K or 5.0%.

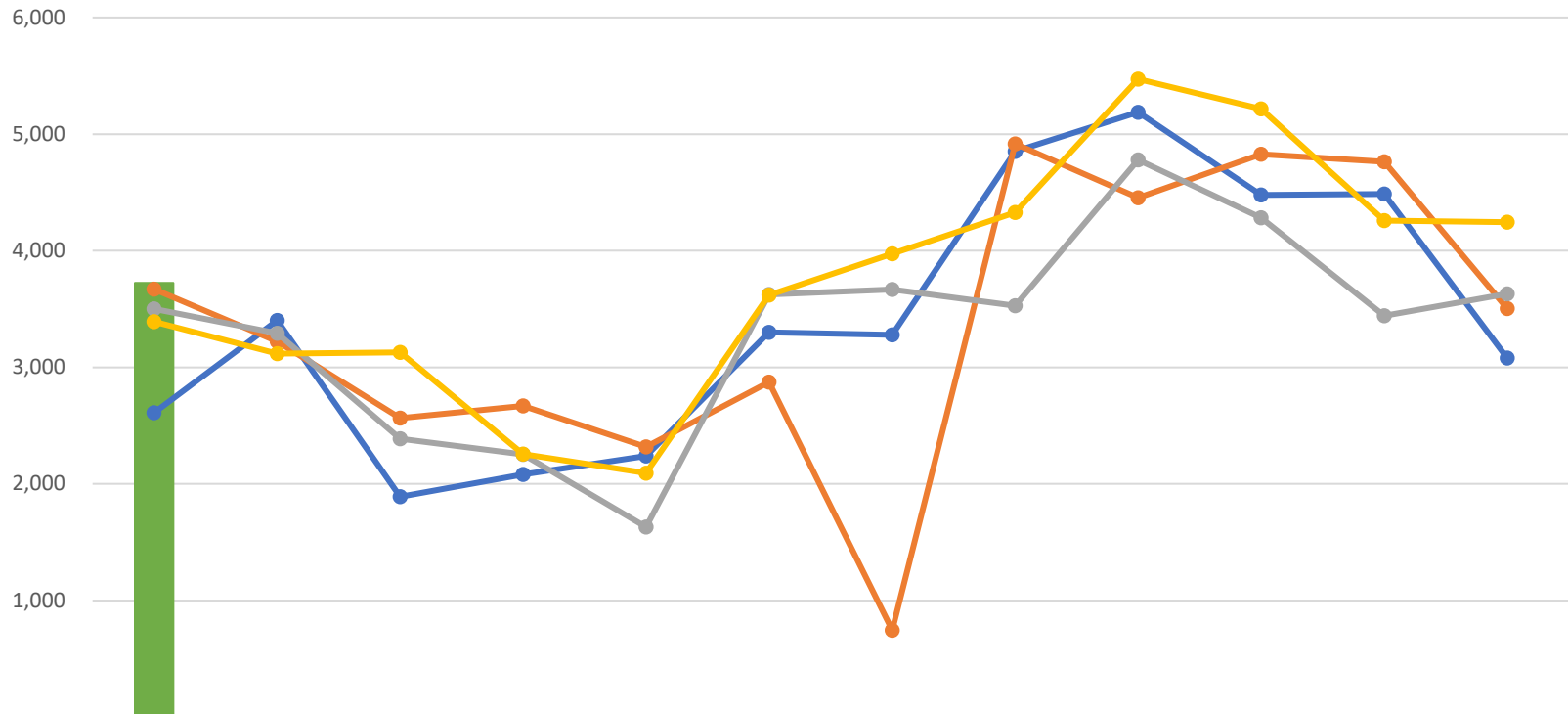
#### **Operational performance**

- Through the period, revenues per rounds played generated from charges for services and net merchandise sales totaled \$60.21, compared to \$56.29 in FY 2022.
- Through the period, rounds played totaled 3,725 compared to 3,392, this is an increase of 333 or 8.9%.
- Through the period, overall operating expenses per rounds played totaled \$185.79, compared to \$40.60 in FY22.
- The net operational income per visitor totals -\$125.58 compared to \$15.69 in FY22. This is a decrease of \$141.27 or 900.47%.





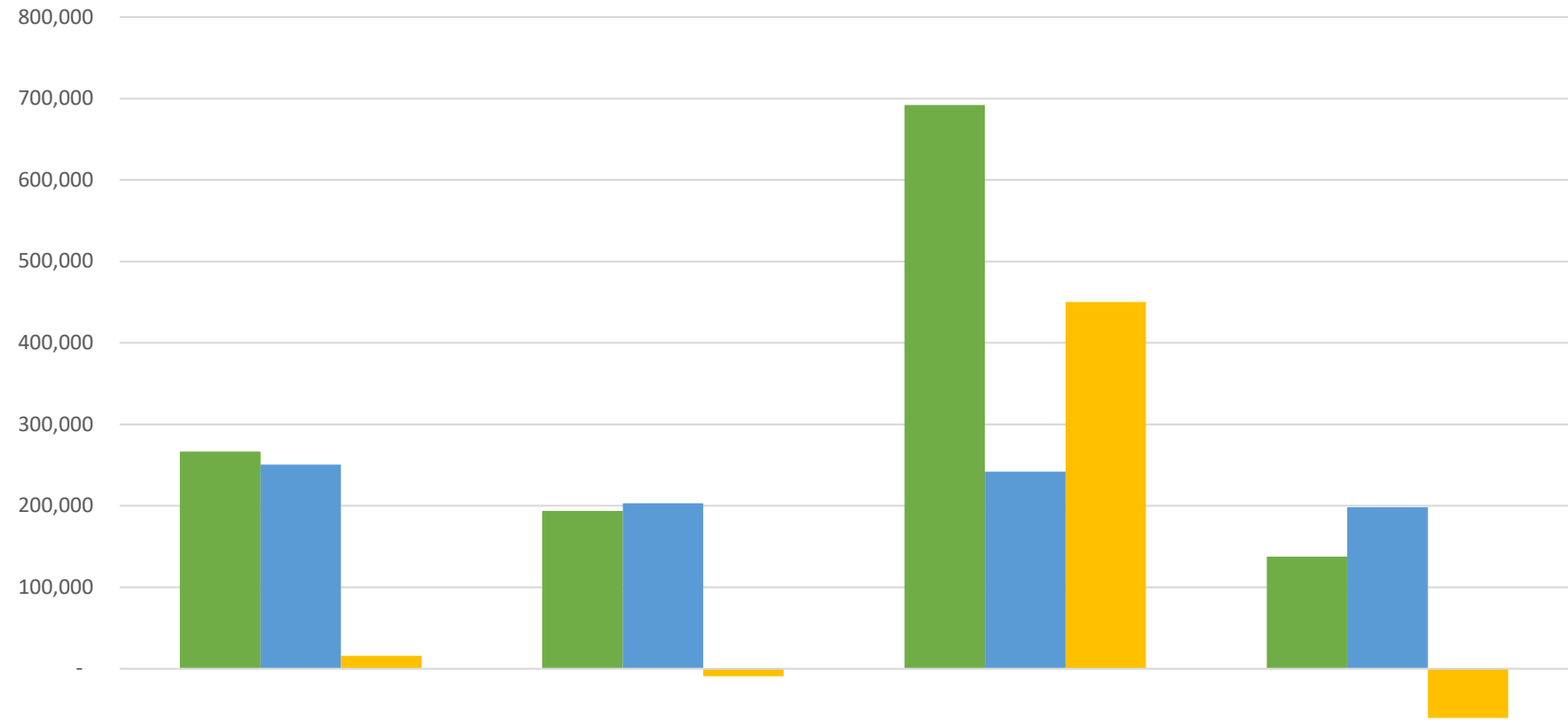
### Cottonwood Creek Golf



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY2023	3,725											
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



	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	266,451	193,735	692,073	137,723
■ Budget	250,634	203,178	241,930	198,049
■ Variance	15,818	(9,443)	450,143	(60,326)

Cottonwood Golf Fund  
October



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	451,078	6,911,602	6.1%	5,710,258	528,708	(77,630)	-14.7%	613,557	(162,479)	-26.5%	7,362,680
Licenses and Permits	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Other	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	6,000	-	6,000	0.0%	2,000	88	(88)	-100.0%	500	(500)	-100.0%	6,000
Intergovernmental	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>7,368,680</b>	<b>451,078</b>	<b>6,917,602</b>	<b>6.1%</b>	<b>5,712,258</b>	<b>528,797</b>	<b>(77,719)</b>	<b>-14.7%</b>	<b>614,057</b>	<b>(162,979)</b>	<b>-26.5%</b>	<b>7,368,680</b>
<b>Non-Operating</b>												
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>451,078</b>	<b>6,917,602</b>	<b>6.1%</b>	<b>5,712,258</b>	<b>528,797</b>	<b>(77,719)</b>	<b>-14.7%</b>	<b>614,057</b>	<b>(162,979)</b>	<b>-26.5%</b>	<b>7,368,680</b>
<b>Expenses</b>												
<b>Operating</b>												
Salaries and Wages	1,657,522	55,120	1,602,402	3.3%	663,383	23,650	31,470	133.1%	127,502	(72,382)	-56.8%	1,657,522
Purchased Property Services	54,460	54,902	(442)	100.8%	3,500	-	54,902	0.0%	4,538	50,363	1109.7%	109,362
Employee Benefits	415,870	18,162	397,708	4.4%	229,874	8,226	9,936	120.8%	34,656	(16,493)	-47.6%	415,870
Supplies	392,380	2,146	390,234	0.5%	41,222	82	2,064	2523.1%	32,698	(30,553)	-93.4%	392,380
Purchased Professional Technical Services	903,865	1,409	902,456	0.2%	985,212	30,325	(28,916)	-95.4%	75,322	(73,913)	-98.1%	903,865
Other Purchased Services	150,807	762	150,045	0.5%	107,326	1,054	(292)	-27.7%	12,567	(11,805)	-93.9%	150,807
Maintenance	219,458	300	219,158	0.1%	204,711	1,978	(1,678)	-84.8%	18,288	(17,988)	-98.4%	219,458
Other	250,000	-	250,000	0.0%	250,000	-	-	0.0%	20,833	(20,833)	-100.0%	250,000
<b>Operating Total</b>	<b>4,044,362</b>	<b>132,801</b>	<b>3,911,561</b>	<b>3.3%</b>	<b>2,485,228</b>	<b>65,315</b>	<b>67,486</b>	<b>103.3%</b>	<b>326,405</b>	<b>(193,604)</b>	<b>-59.3%</b>	<b>4,099,264</b>
<b>Non-Operating</b>												
Capital Expenditures	750,000	209,562	540,439		550,000	-	209,562	0.0%	62,500	147,062	235.3%	750,000
Interdepartmental Billing	1,857,301	-	1,857,301	0.0%	2,034,321	148,693	(148,693)	-100.0%	154,775	(154,775)	-100.0%	1,857,301
Transfers Out	784,513	-	784,513	0.0%	705,000	-	-	0.0%	65,376	(65,376)	-100.0%	784,513
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Indirect - Cost Allocation Overhead	15,738	-	15,738	0.0%	-	-	-	0.0%	1,312	(1,312)	-100.0%	15,738
<b>Non-Operating Total</b>	<b>3,407,552</b>	<b>209,562</b>	<b>3,197,991</b>		<b>3,289,321</b>	<b>148,693</b>	<b>60,868</b>	<b>40.9%</b>	<b>283,963</b>	<b>(74,401)</b>	<b>-26.2%</b>	<b>3,407,552</b>
<b>Expenses Total</b>	<b>7,451,914</b>	<b>342,362</b>	<b>7,109,552</b>	<b>4.6%</b>	<b>5,774,549</b>	<b>214,008</b>	<b>128,354</b>	<b>60.0%</b>	<b>610,368</b>	<b>(268,006)</b>	<b>-43.9%</b>	<b>7,506,816</b>
<b>Revenues Over (Under) Expenses</b>	<b>(83,234)</b>	<b>108,716</b>	<b>(191,950)</b>		<b>(62,291)</b>	<b>314,788</b>	<b>(206,072)</b>		<b>3,689</b>	<b>105,027</b>		<b>(138,136)</b>



**Revenues** for the Drainage Fund are budgeted at \$7.4M for the 2023 fiscal year. This is an increase from \$5.7M from the previous fiscal year. Through the period, revenues totaled \$451K which is a decrease of \$77K compared to the same period last year.

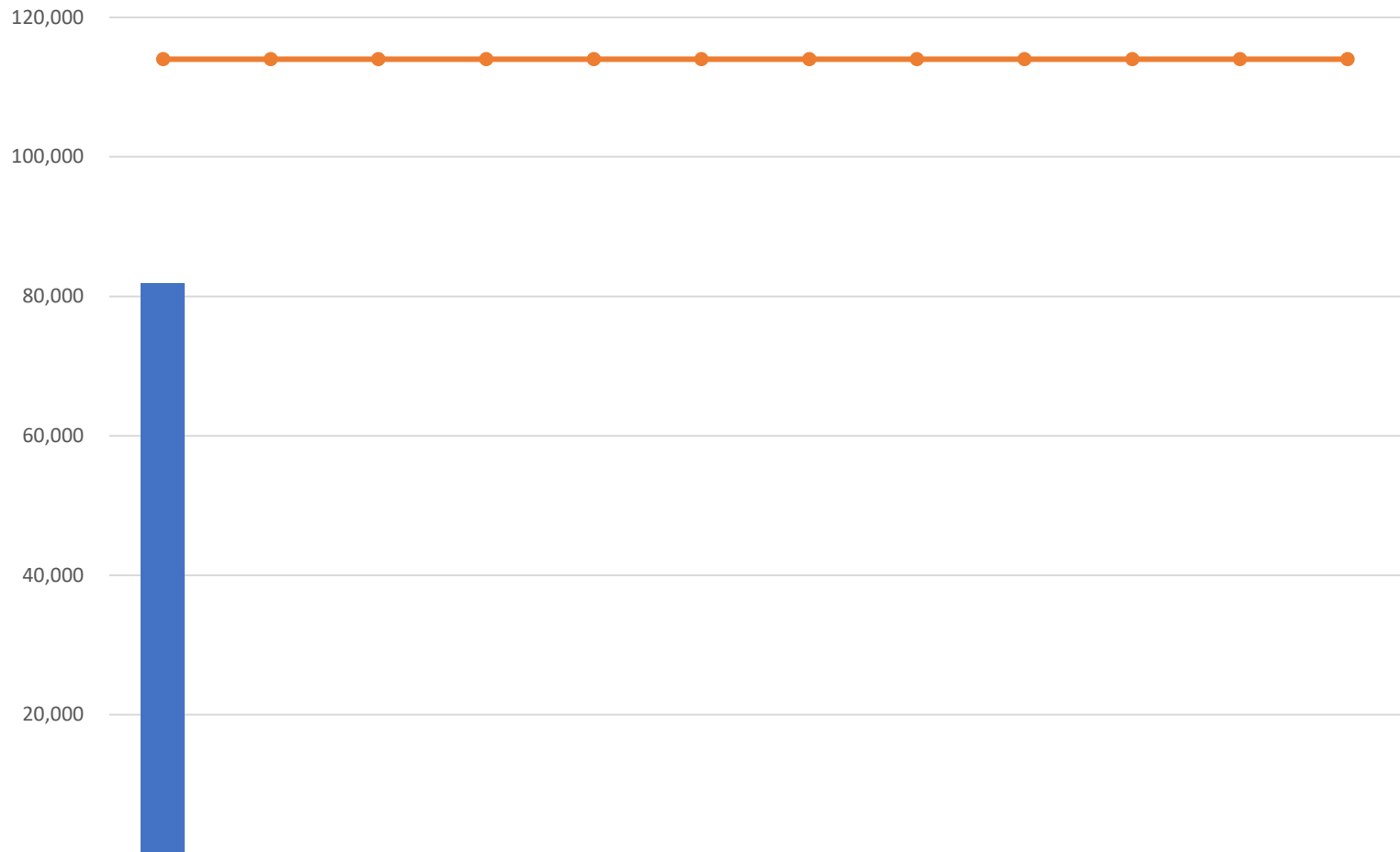
**Expenses** for the Drainage Fund are budgeted at \$7.5M for the 2023 fiscal year. This is an increase from \$5.8M from the previous fiscal year. Through the period, expenses totaled \$342K which is an increase of \$128K compared to the same period last year.

The three largest operational expenses for the period were:

- Salaries & Wages which totaled \$55K, an increase of \$31K compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$128k by \$72K or 56.8%.
- Purchased Property Services which totaled \$55k, an increase of \$55k compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$5K by \$50k or 1109.7%.
- Employee Benefits which totaled \$18K, an increase of \$10k compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$35K by \$16K or 47.6%.



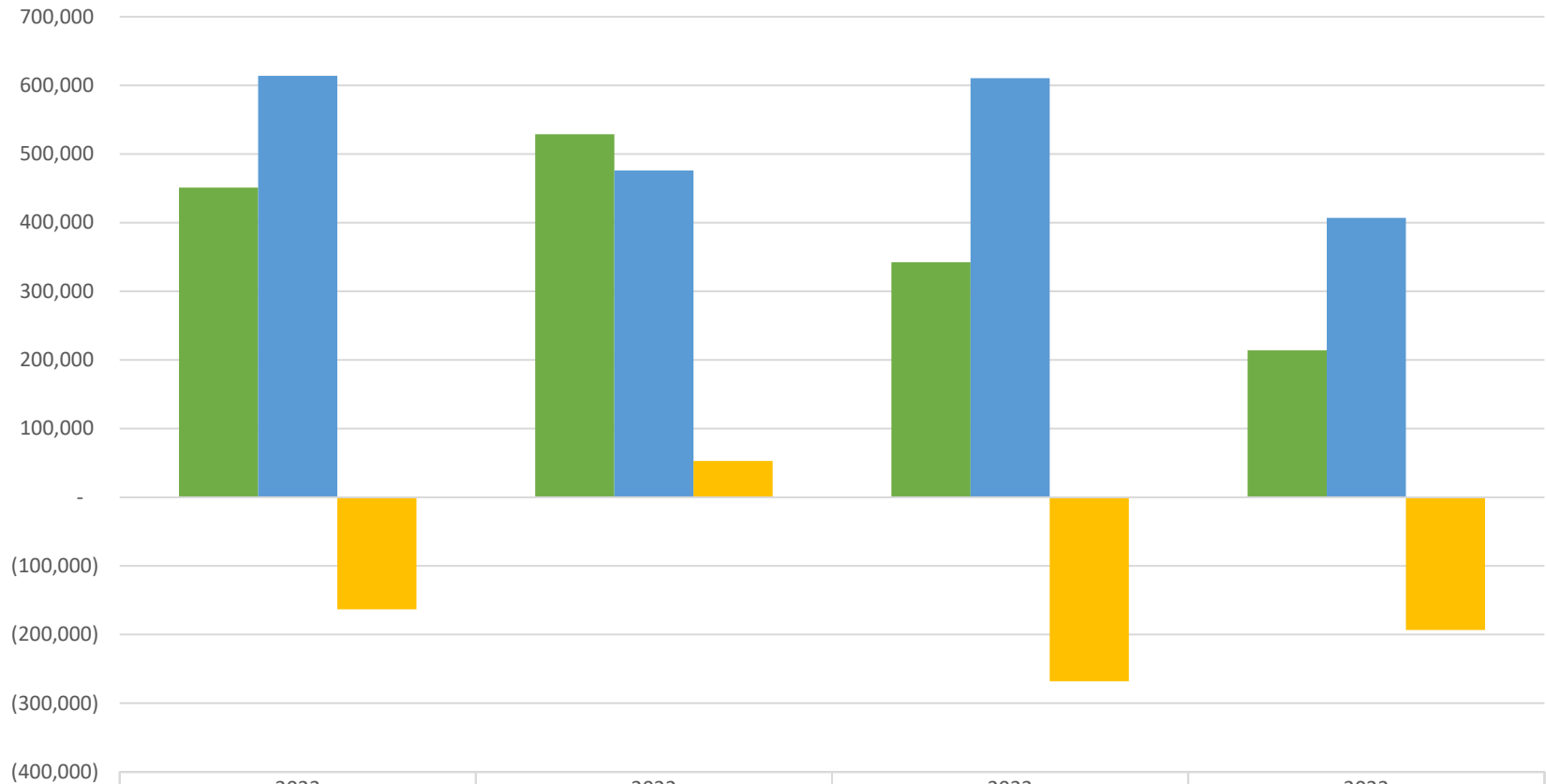
ERUs Actuals vs. ERUs Budget



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
ERU Actuals	81,865											
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	451,078	528,797	342,362	214,008
Budget	614,057	476,060	610,368	407,173
Variance	(162,979)	52,737	(268,006)	(193,165)



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>												
Charges for Services	826,507	45,896	780,611	5.6%	669,199	37,425	8,471	22.6%	68,876	(22,979)	-33.4%	826,507
Other	2,169,042	31,819	2,137,223	1.5%	2,164,915	78,110	(46,291)	-59.3%	180,754	(148,935)	-82.4%	2,169,042
Intergovernmental	4,592,859	-	4,592,859	0.0%	5,873,652	391,510	(391,510)	-100.0%	382,738	(382,738)	-100.0%	4,592,859
Contributions	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Interest on Investments	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Operating Total</b>	<b>7,588,408</b>	<b>77,715</b>	<b>7,510,693</b>	<b>1.0%</b>	<b>8,707,766</b>	<b>507,044</b>	<b>(429,329)</b>	<b>-84.7%</b>	<b>632,367</b>	<b>(554,652)</b>	<b>-87.7%</b>	<b>7,588,408</b>
<b>Non-Operating</b>												
Transfers In	701,728	-	701,728	0.0%	701,728	-	-	0.0%	58,477	(58,477)	-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>58,477</b>	<b>(58,477)</b>	<b>-100.0%</b>	<b>701,728</b>
<b>Revenues Total</b>	<b>8,290,136</b>	<b>77,715</b>	<b>8,212,421</b>	<b>0.9%</b>	<b>9,409,494</b>	<b>507,044</b>	<b>(429,329)</b>	<b>-84.7%</b>	<b>690,845</b>	<b>(613,130)</b>	<b>-88.8%</b>	<b>8,290,136</b>
<b>Expenses</b>												
<b>Operating</b>												
Purchased Professional Technical Services	801,103	296,587	504,516	37.0%	687,474	35,782	260,805	728.9%	66,759	229,828	344.3%	801,103
Other Purchased Services	624,997	207,029	417,968	33.1%	617,916	55,539	151,490	272.8%	52,083	154,946	297.5%	624,997
Salaries and Wages	3,556,375	139,823	3,416,552	3.9%	3,518,277	200,214	(60,391)	-30.2%	273,567	(133,744)	-48.9%	3,556,375
Employee Benefits	982,339	44,445	937,894	4.5%	891,990	46,228	(1,783)	-3.9%	81,862	(37,417)	-45.7%	982,339
Supplies	628,700	9,377	619,323	1.5%	1,173,696	60,003	(50,627)	-84.4%	52,392	(43,015)	-82.1%	628,700
Maintenance	503,517	3,382	500,135	0.7%	777,858	53,988	(50,606)	-93.7%	41,960	(38,578)	-91.9%	503,517
Other	3,535	-	3,535	0.0%	3,535	210	(210)	-100.0%	295	(295)	-100.0%	3,535
Contracts with Others	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
Purchased Property Services	33,808	-	33,808	0.0%	28,555	-	-	0.0%	2,817	(2,817)	-100.0%	33,808
<b>Operating Total</b>	<b>7,134,374</b>	<b>700,643</b>	<b>6,433,731</b>	<b>9.8%</b>	<b>7,699,301</b>	<b>451,965</b>	<b>248,678</b>	<b>55.0%</b>	<b>571,734</b>	<b>128,909</b>	<b>22.5%</b>	<b>7,134,374</b>
<b>Non-Operating</b>												
Indirect - Cost Allocation Overhead	386,405	40,119	346,286	10.4%	504,686	46,147	(6,028)	-13.1%	32,200	7,919	24.6%	386,405
Capital Expenditures	1,024,000	-	1,024,000	-	1,213,424	-	-	0.0%	85,333	(85,333)	-100.0%	1,024,000
Depreciation & Amortization	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%	-
<b>Non-Operating Total</b>	<b>1,410,405</b>	<b>40,119</b>	<b>1,370,286</b>	<b>-</b>	<b>1,718,110</b>	<b>46,147</b>	<b>(6,028)</b>	<b>-13.1%</b>	<b>117,534</b>	<b>(77,415)</b>	<b>-65.9%</b>	<b>1,410,405</b>
<b>Expenses Total</b>	<b>8,544,779</b>	<b>740,762</b>	<b>7,804,017</b>	<b>8.7%</b>	<b>9,417,411</b>	<b>498,111</b>	<b>242,651</b>	<b>48.7%</b>	<b>689,268</b>	<b>51,494</b>	<b>7.5%</b>	<b>8,544,779</b>
<b>Revenues Over (Under) Expenses</b>	<b>(254,643)</b>	<b>(663,047)</b>	<b>408,404</b>	<b>-</b>	<b>(7,917)</b>	<b>8,933</b>	<b>(671,980)</b>	<b>-</b>	<b>1,577</b>	<b>(664,624)</b>	<b>-</b>	<b>(254,643)</b>



**Revenues** for the Waco Transit System are budgeted at \$8.3M for the 2023 fiscal year. This is a decrease of \$1.1M from the previous fiscal year. The fund has collected \$78K in operational revenues through the period. This is a decrease of \$429K compared to the same period last year.

**Expenses** for Waco Transit System are budgeted at \$8.5M for the 2023 fiscal year, this is a increase of \$872k from the previous fiscal year. Through the period, the fund has spent \$741K. This is an increase of \$243K compared to the same period last year.

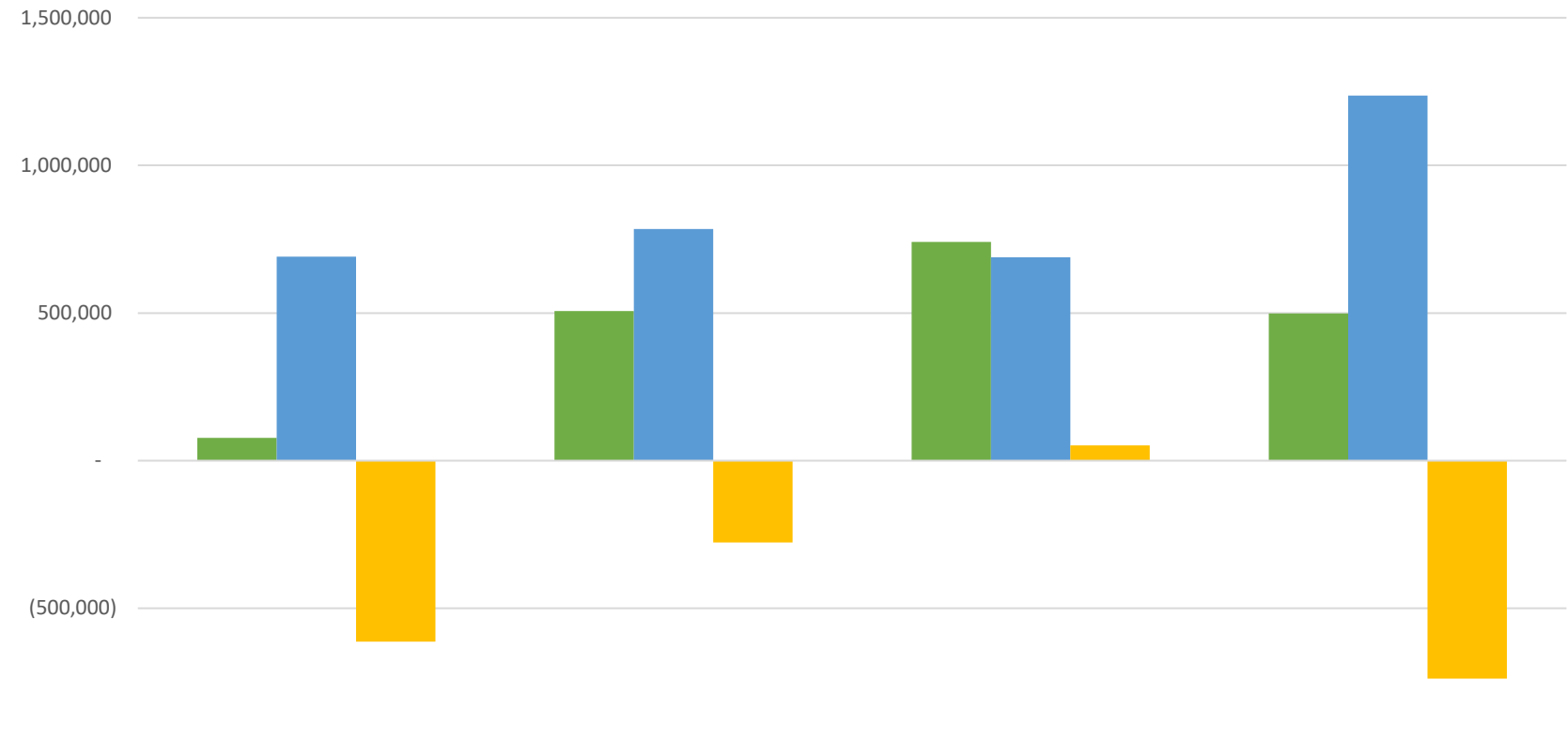
The three largest operational expenses for the period were:

- Salaries and Wages which totaled \$140K, which is a decrease of \$60K as compared to the same period last year. This category is under the year-to-date monthly budgeted amount of \$273K by \$134k or 48.9%.
- Purchased Professional Technical Services which totaled \$297K, an increase of \$261K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$67K by \$230K or 344.3%.
- Other Purchased Services which totaled \$207K, an increase of \$151K compared to the same period last year. This category is over the year-to-date monthly budgeted amount of \$52K by \$155K or 297.5%.





### Monthly Actuals vs. Monthly Budget

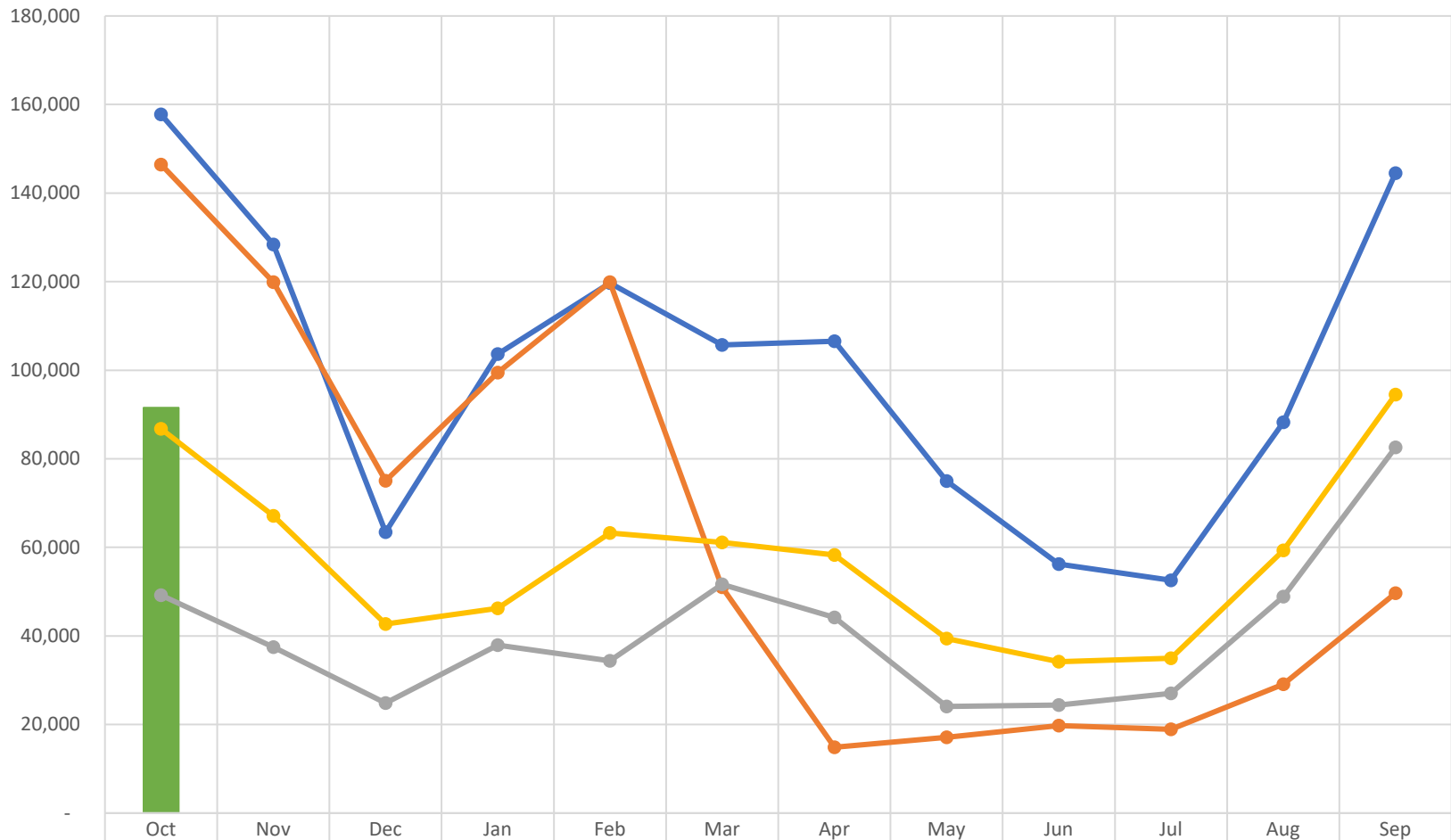


	Revenue		Expenses	
	2023	2022	2023	2022
■ Actuals	77,715	507,044	740,762	498,111
■ Budget	690,845	784,093	689,268	1,236,521
■ Variance	(613,130)	(277,049)	51,494	(738,410)

Waco Transit System  
October



### Waco Transit System Ridership



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>FY2023</b>	91,507											
<b>FY2019</b>	157,757	128,421	63,414	103,619	119,698	105,736	106,546	74,973	56,250	52,579	88,229	144,511
<b>FY2020</b>	146,466	119,859	75,044	99,463	119,880	50,993	14,866	17,104	19,784	18,903	29,107	49,665
<b>FY2021</b>	49,232	37,455	24,818	37,898	34,397	51,671	44,205	24,082	24,383	27,046	48,860	82,565
<b>FY2022</b>	86,793	67,144	42,671	46,250	63,263	61,095	58,314	39,439	34,185	34,953	59,317	94,503

