



FINANCE DEPARTMENT

FY 2023 November Financial Report

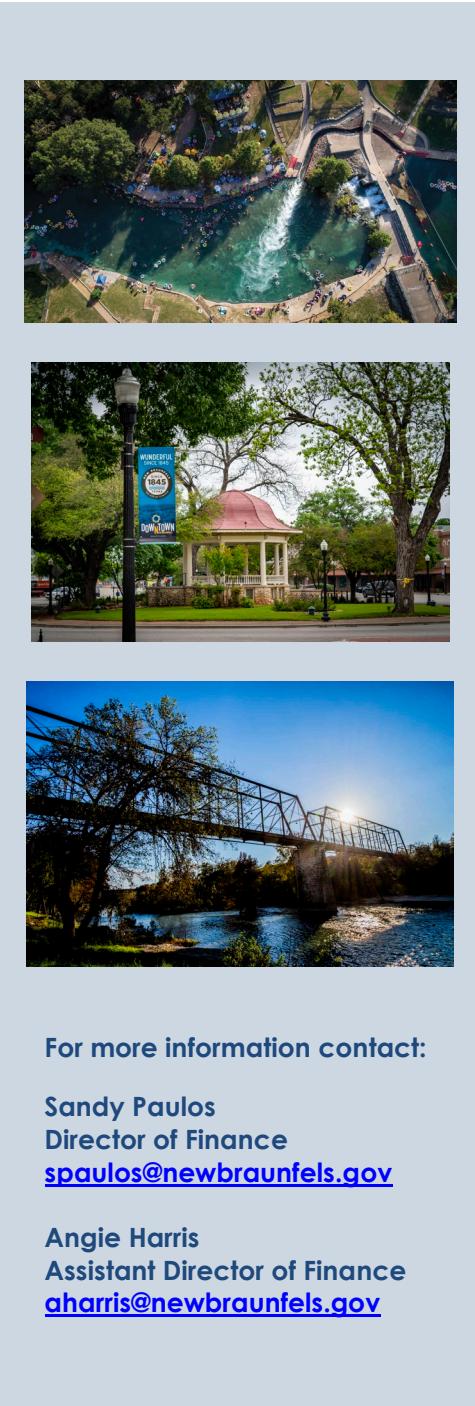
January 27, 2023

Overview

The monthly financial report is directed at providing a snapshot of the General Fund revenues and expenditures, as well as other important financial information, through the month of **November**, with 16.7% of the fiscal year complete. At the end of November, 15.34% of total payroll for the fiscal year has elapsed and is reflected in the Employee Expenses category of each fund. This report also includes a Vacant Positions Summary as of 1/31/23, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

This financial report and accompanying financial summaries are focused on year-to-date activity. Additional detailed financial information can be found within the City's FY 2023 Operating Budget and Plan of Municipal Services, and the Annual Comprehensive Financial Report. All of these documents, as well as other financial information produced by the Finance Department, can be found on the City website.

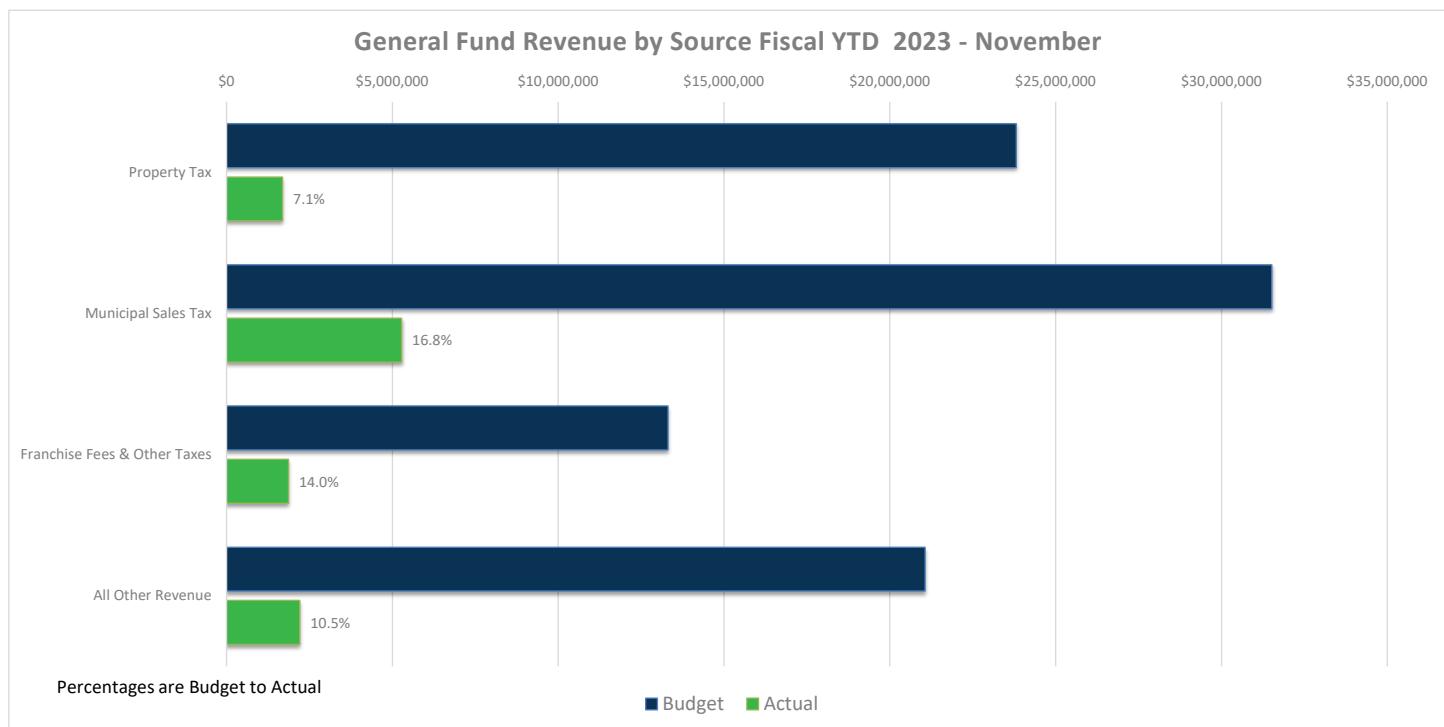
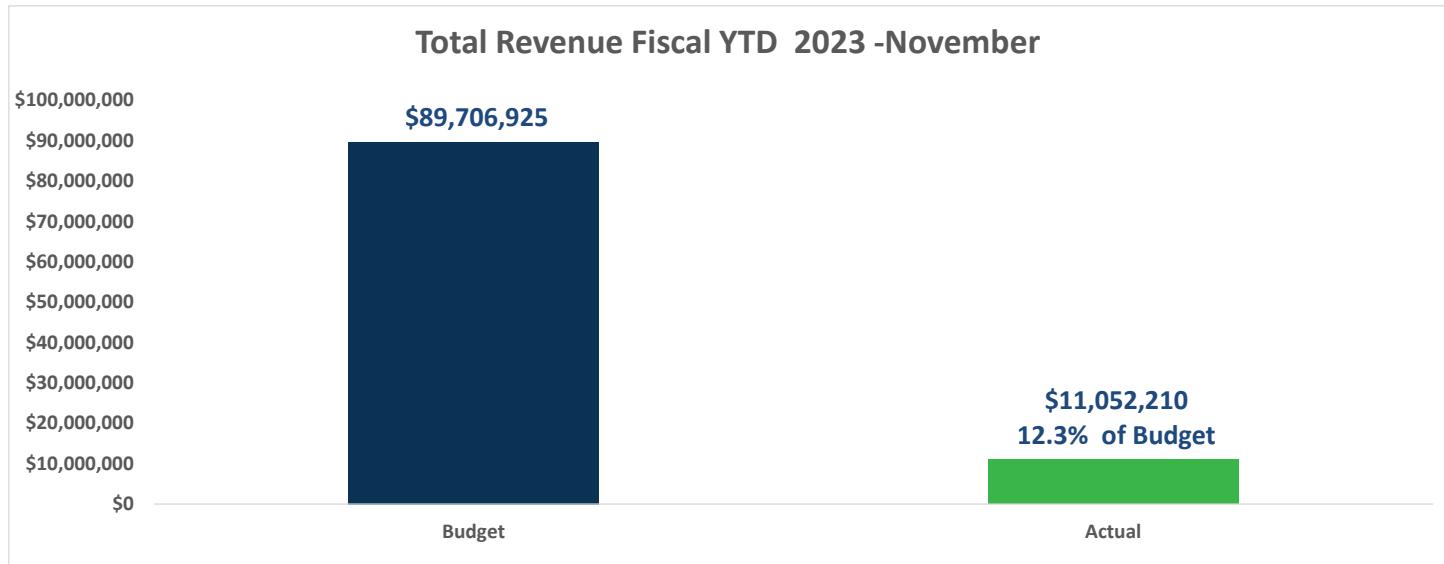


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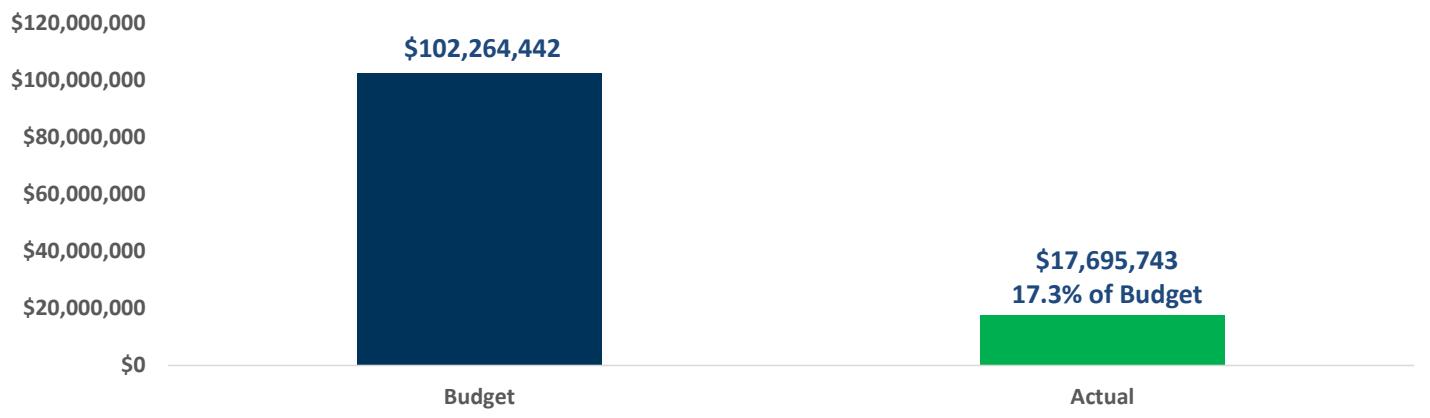
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General Fund Revenue

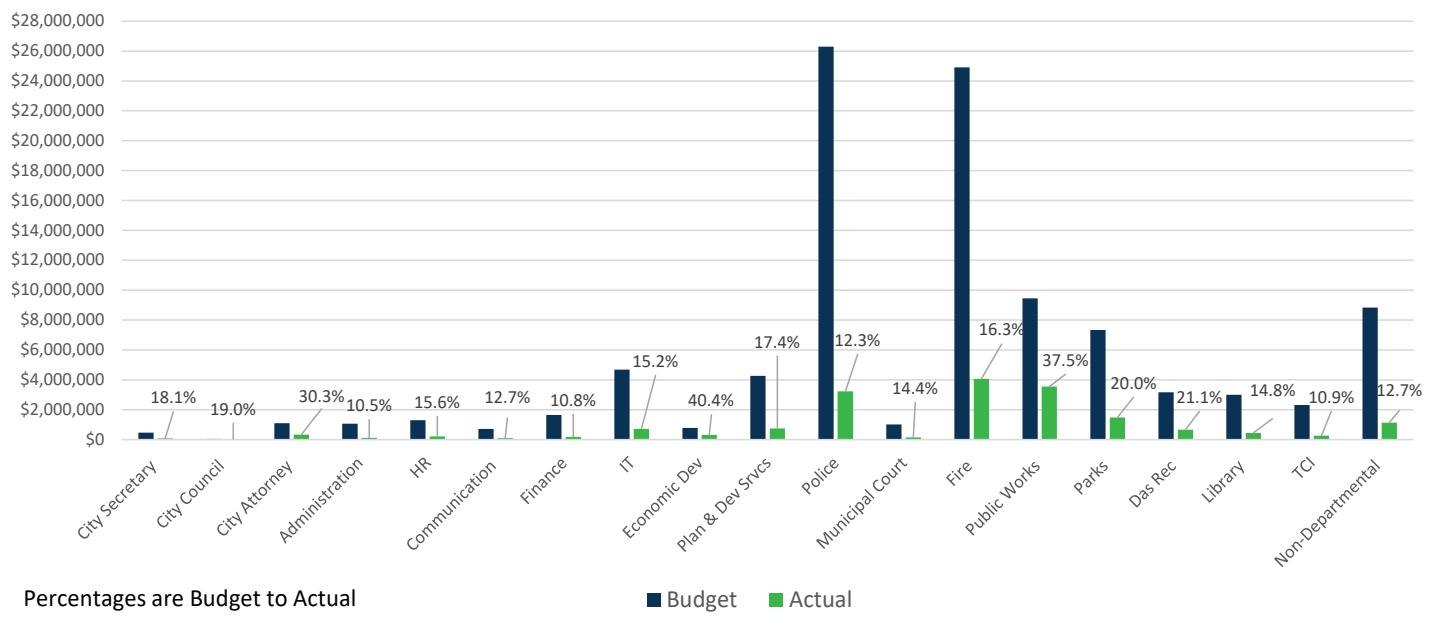


General Fund Expenditures

Total Expenditures Fiscal YTD 2023 - November

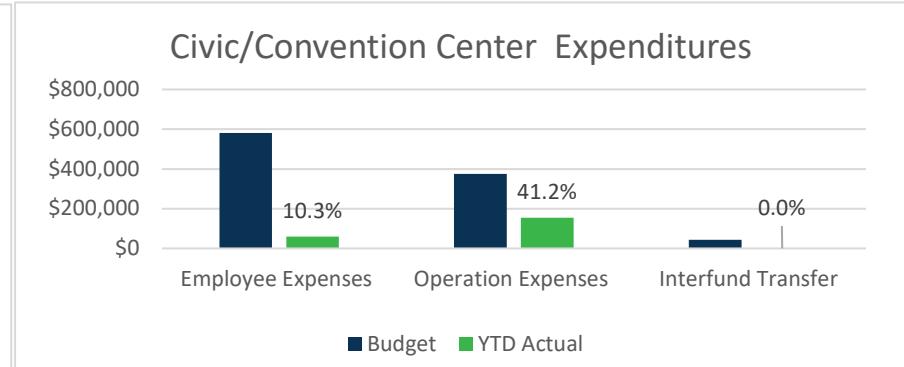
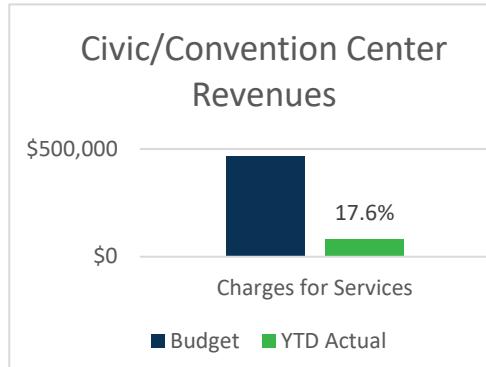
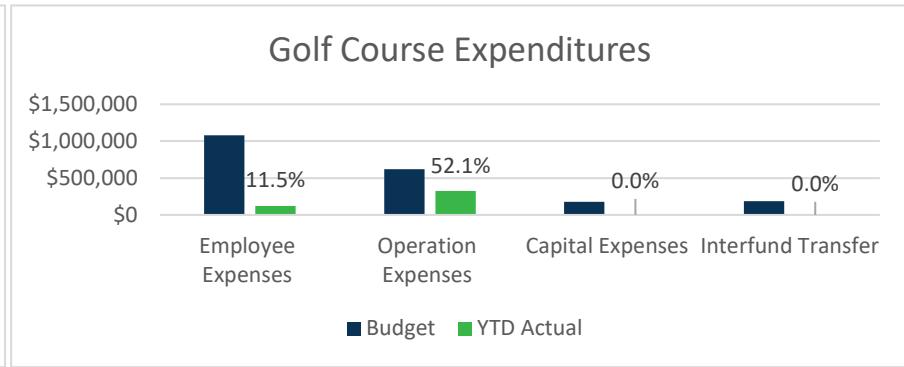
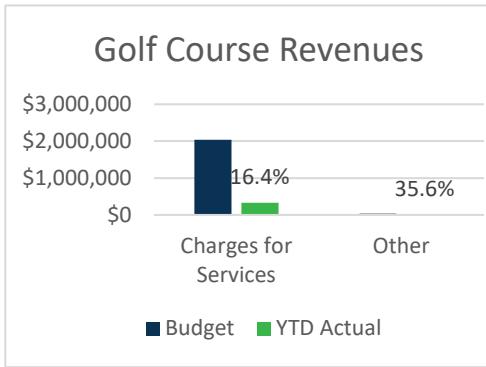
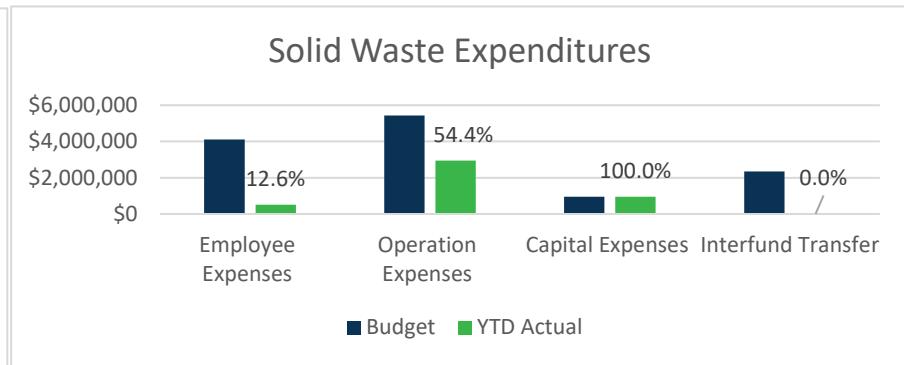
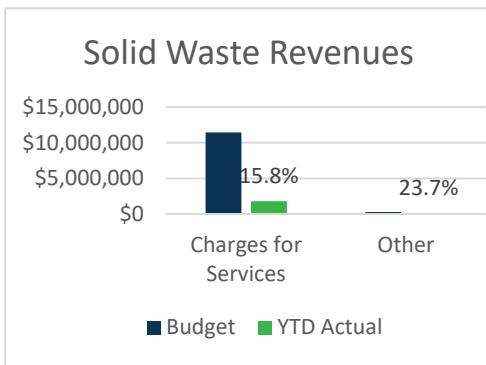
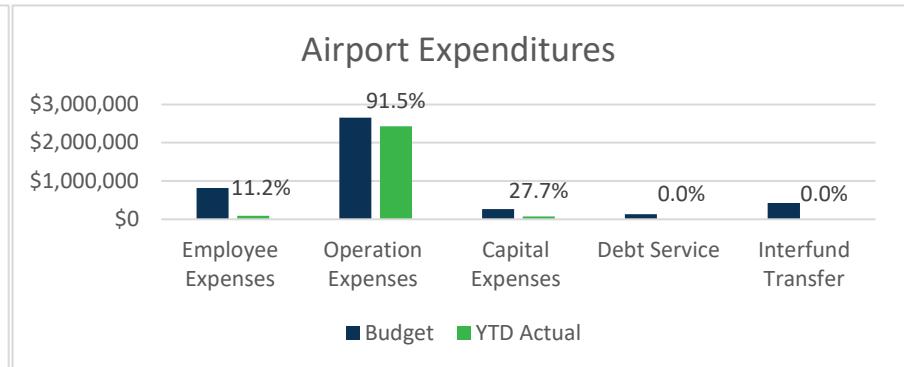
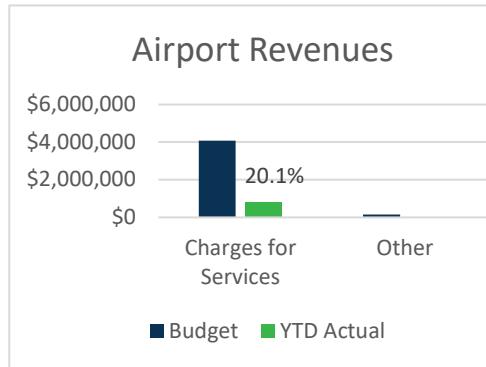


Expenditures by Department Fiscal YTD 2023 - November



Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 71,166,963	\$ 5,200,100	\$ 7,856,469	\$ 184,895	\$ 8,041,364	11.3%
Operating Expenses	19,315,315	1,816,916	2,115,095	4,707,267	6,822,363	35.3%
Capital Expenses	5,603,254	14,719	14,719	2,817,297	2,832,016	50.5%
Debt Service	-	-	-	-	-	0.0%
Interfund Transfers	5,978,910	-	-	-	-	0.0%
Contingencies	200,000	-	-	-	-	0.0%
Total	\$ 102,264,442	\$ 7,031,735	\$ 9,986,284	\$ 7,709,460	\$ 17,695,743	17.3%

Enterprise Funds Fiscal YTD 2023 - November

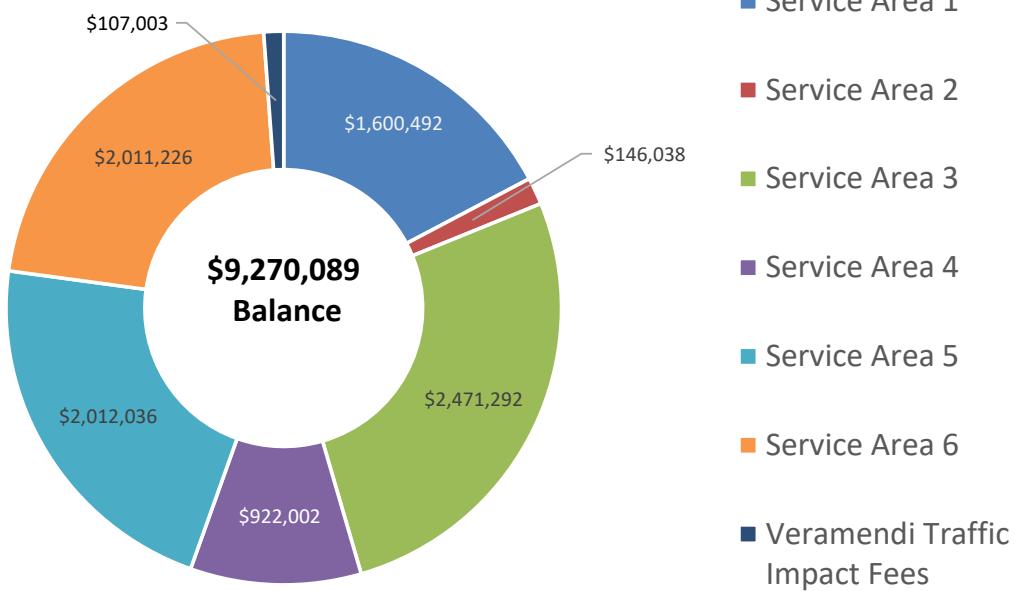


Percentages are Budget to Actual

Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date

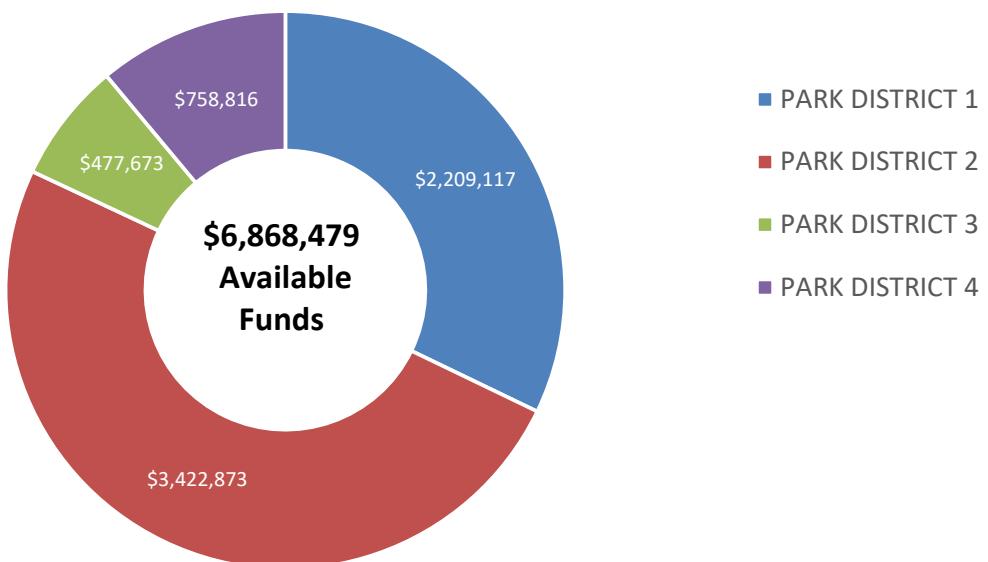
November 2022



Park Development Fees

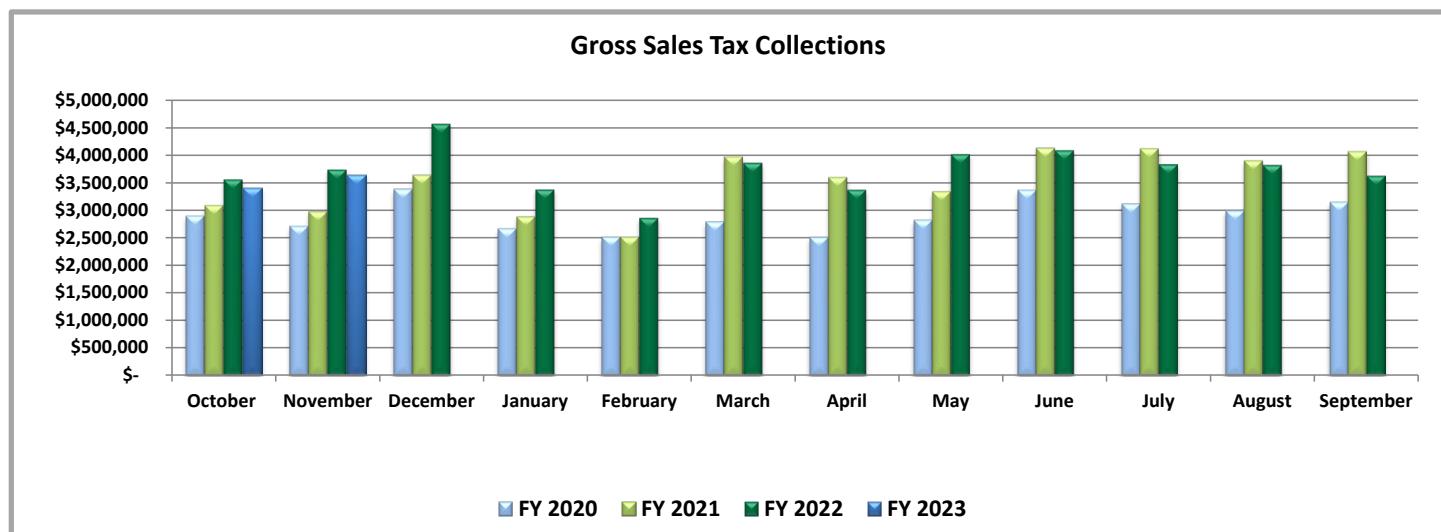
Park Development Fees - Balances Inception to Date

November 2022

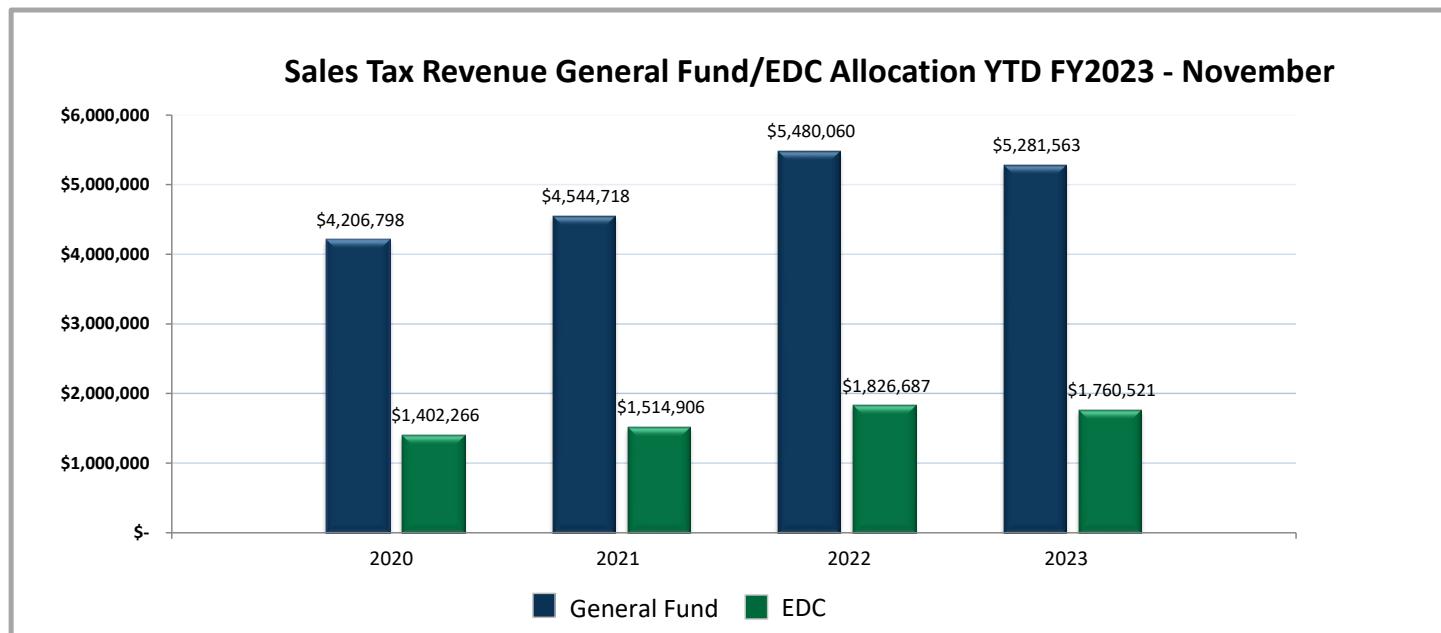


Economic Data Fiscal YTD 2023 - November

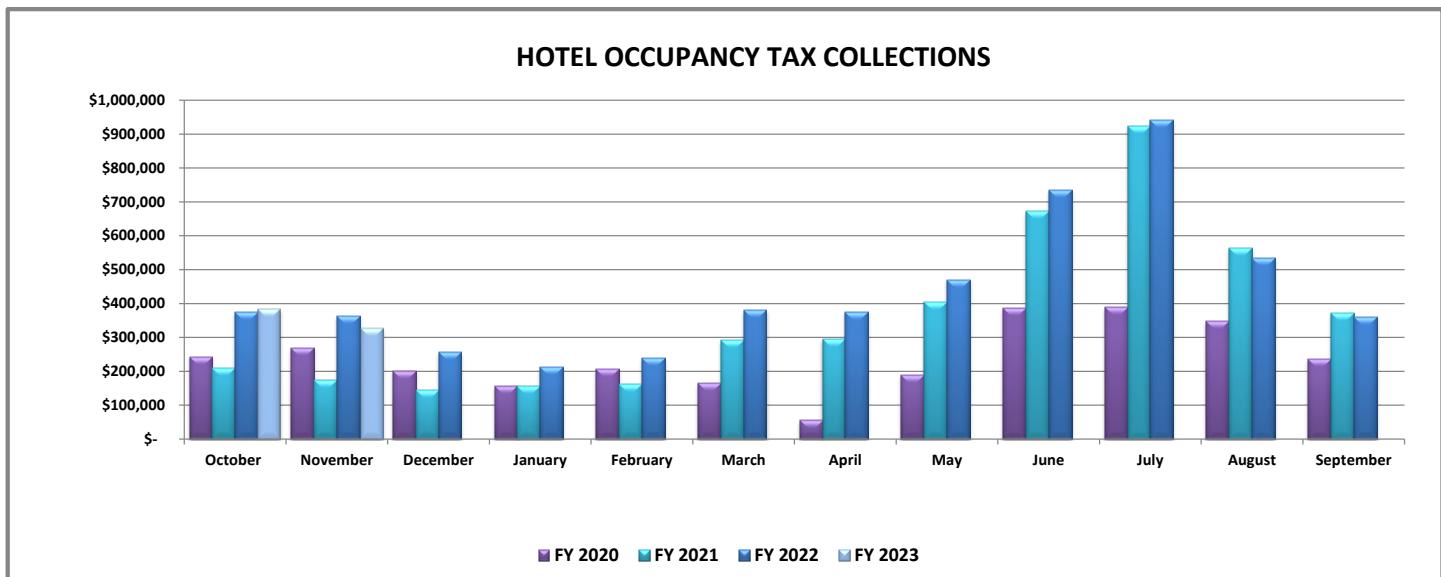
Total Sales Tax Collections – General Fund and NBEDC



- November 2022 gross sales tax revenue was 2.8% lower than November 2021 revenue. Gross sales tax revenue through November was down 3.6% fiscal year to date compared to FY 2022. Gross sales tax revenue includes audit adjustments made at the State Comptroller's Office.
- November 2022 current period collections, which do not include audit adjustments, were down 2.7% compared to November 2021 and 4% lower YTD compared to FY2022.



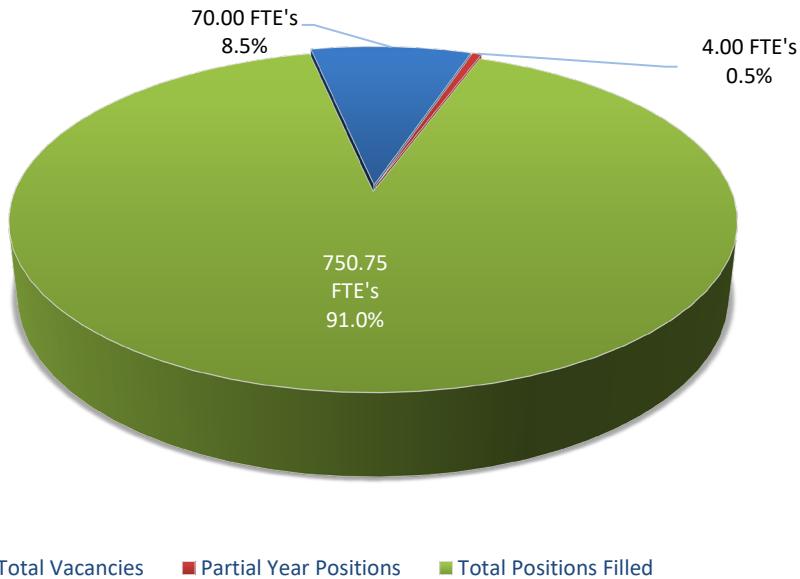
Hotel Occupancy Tax Collection FY2023 - November



- November collections trended down this month compared to November 2021, decreasing 9.4%.
- Collections through November were down 3.2% fiscal year to date compared to FY 2022.
- The Bed and Breakfast sector experienced the largest percentage increase compared to the same month last year.

Employee Vacancies

Filled Positions and Vacancies as of January 31, 2023



■ Total Vacancies ■ Partial Year Positions ■ Total Positions Filled

Department/Division	Vacancy
Economic & Community Development	0.75
Communications	1.00
Finance	2.75
Fire	7.00
Human Resources	0.75
Municipal Court	2.50
Parks	
Landa Rec Center	3.00
Operations	4.00
Das Rec	19.75
Planning and Development	1.00
Police	
Administration	2.00
Support Services	1.75
Patrol	6.00
Criminal Investigation	2.00
Public Works	
Drainage	1.00
Facilities	2.00
Transportation and Capital Improvements	1.75
Fleet	1.00
Airport	2.00
Civic Center	1.00
Golf	2.00
Solid Waste	3.00
Edwards Aquifer Habitat Conservation	1.00
Development Services	1.00
Total City Vacancies (FTEs)	70.00