



FINANCE DEPARTMENT

FY 2023 October Financial Report

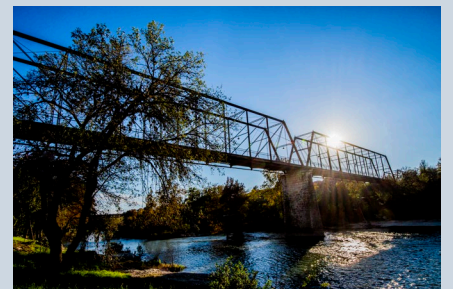
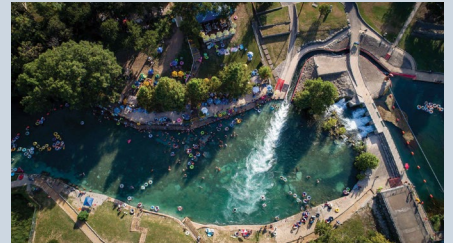
January 17, 2023

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 **October**, with 8.3% of the fiscal year complete. At the end of October, 7.67% 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 12/31/22, 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.

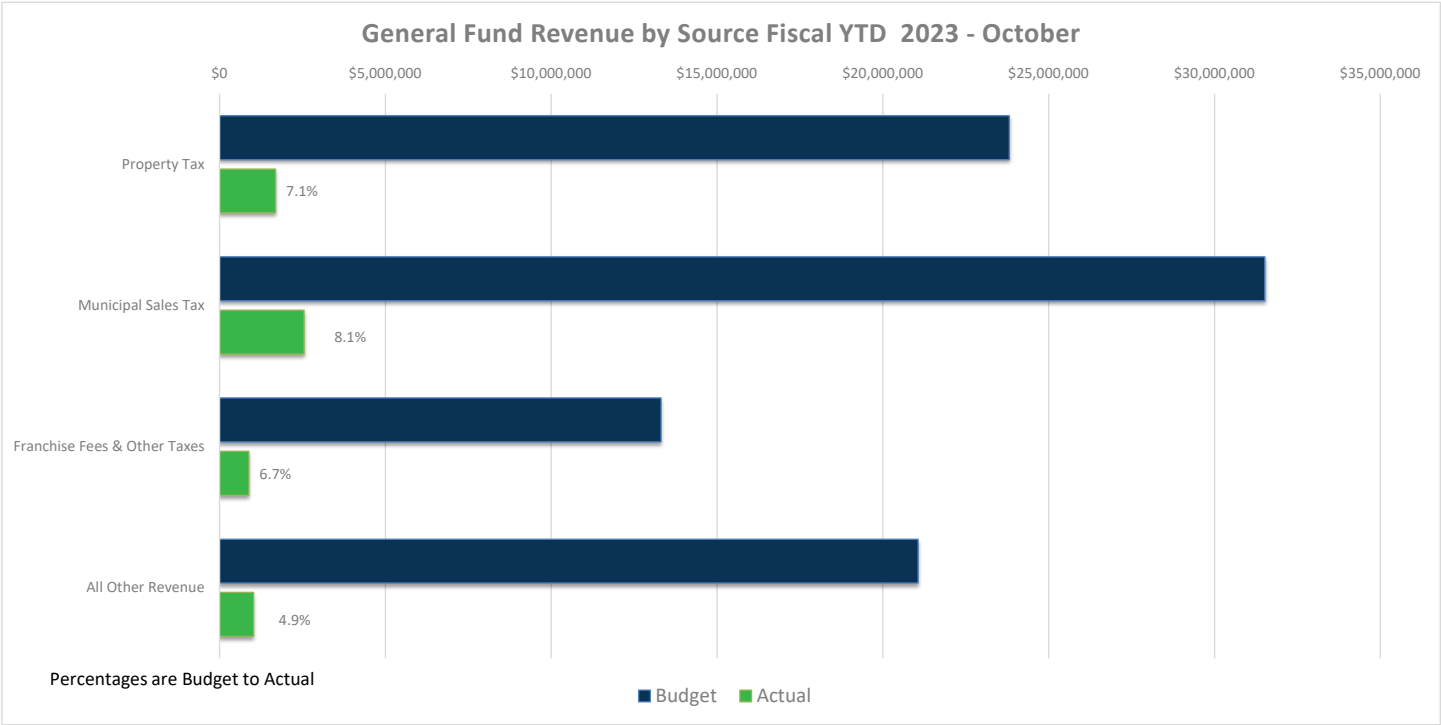
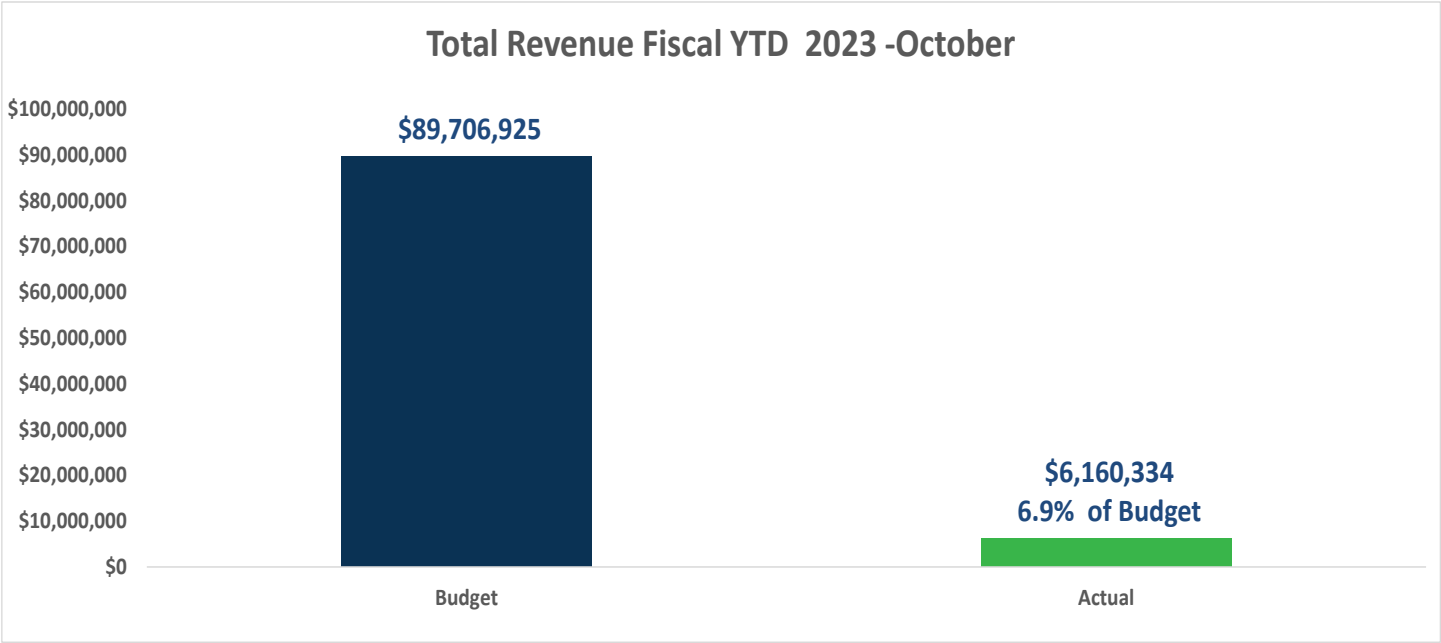


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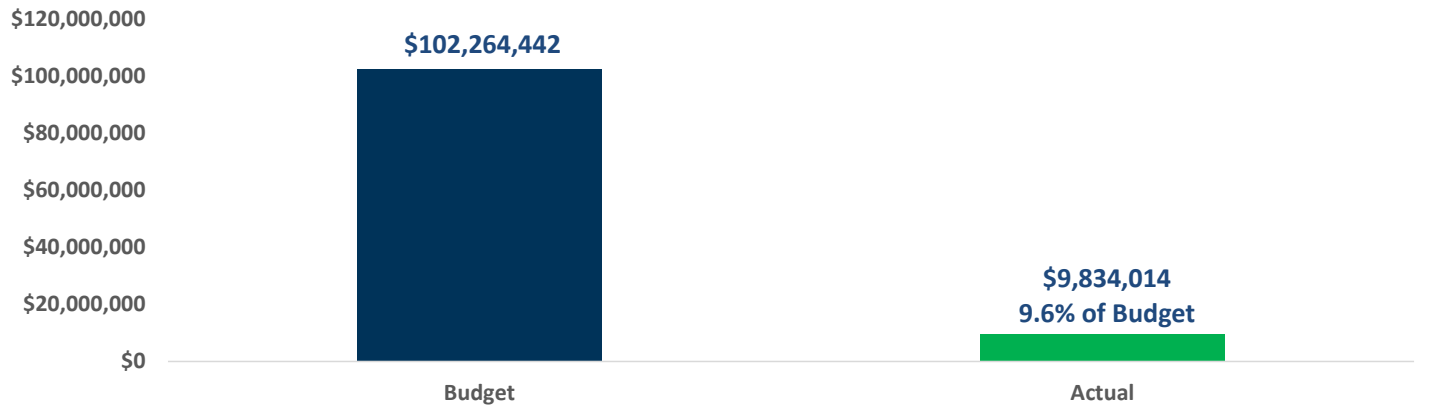
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General Fund Revenue

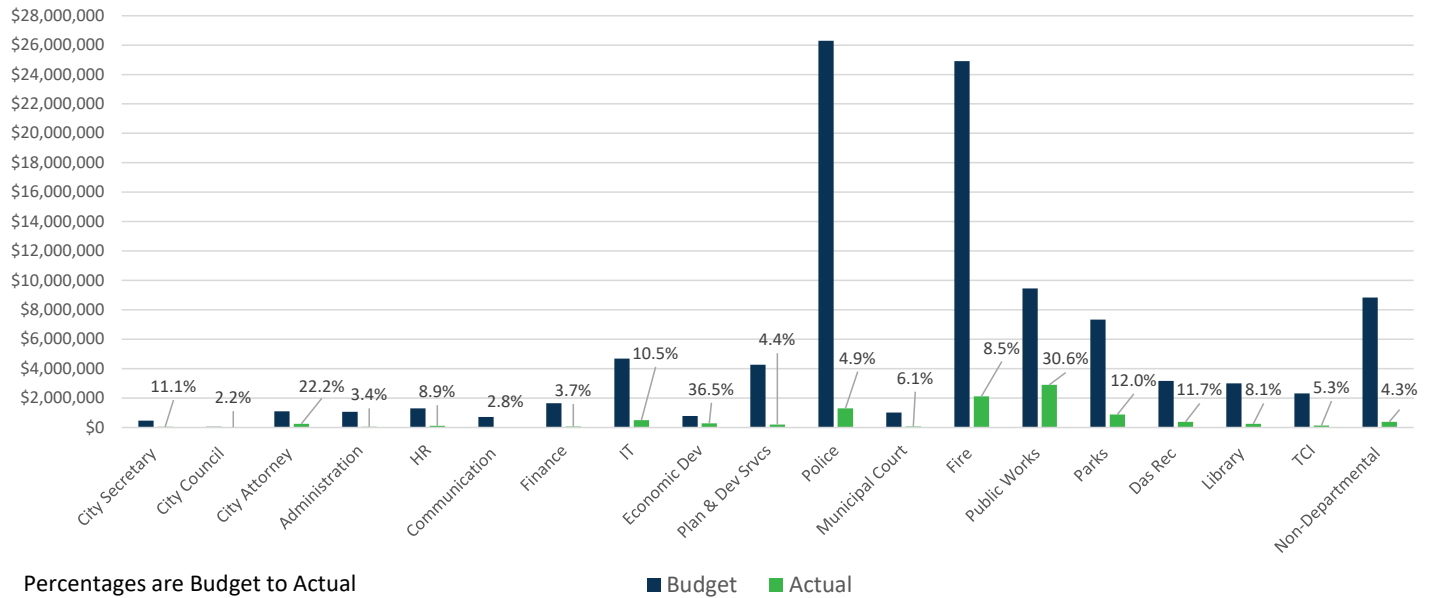


General Fund Expenditures

Total Expenditures Fiscal YTD 2023 - October



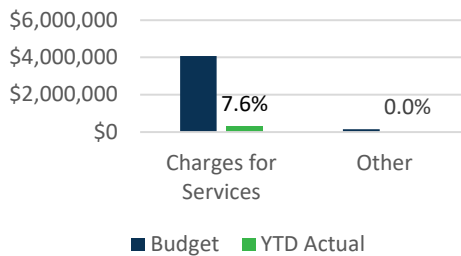
Expenditures by Department Fiscal YTD 2023 - October



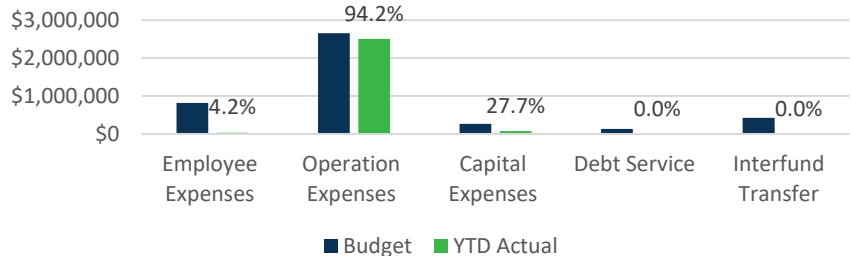
Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 71,166,963	\$ 2,657,959	\$ 2,657,959	\$ 192,095	\$ 2,850,054	4.0%
Operating Expenses	19,315,315	285,376	285,376	4,201,327	4,486,703	23.2%
Capital Expenses	5,603,254	-	-	2,497,257	2,497,257	44.6%
Interfund Transfers	5,978,910	-	-	-	-	0.0%
Contingencies	200,000	-	-	-	-	0.0%
Total	\$ 102,264,442	\$ 2,943,335	\$ 2,943,335	\$ 6,890,679	\$ 9,834,014	9.6%

Enterprise Funds Fiscal YTD 2023 - October

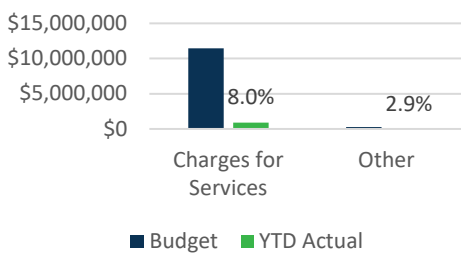
Airport Revenues



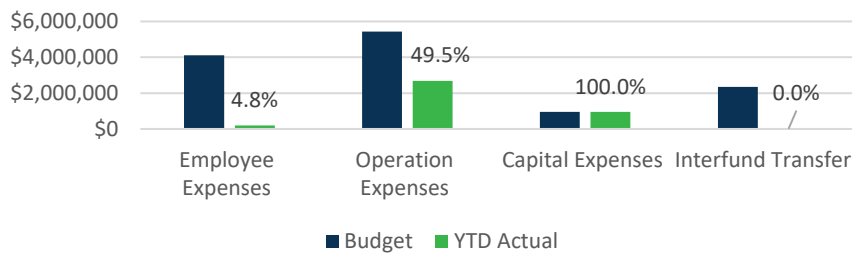
Airport Expenditures



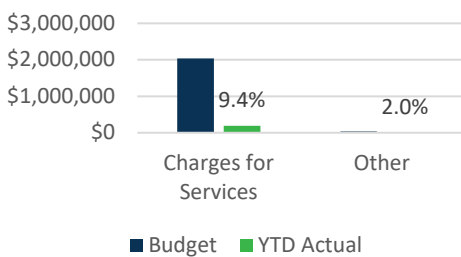
Solid Waste Revenues



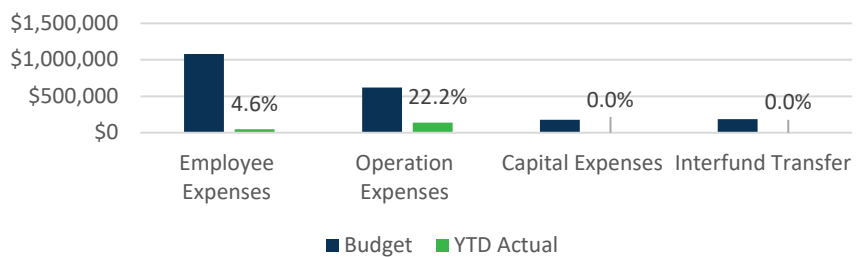
Solid Waste Expenditures



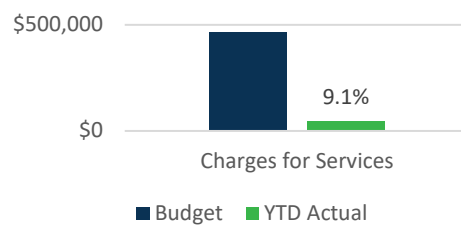
Golf Course Revenues



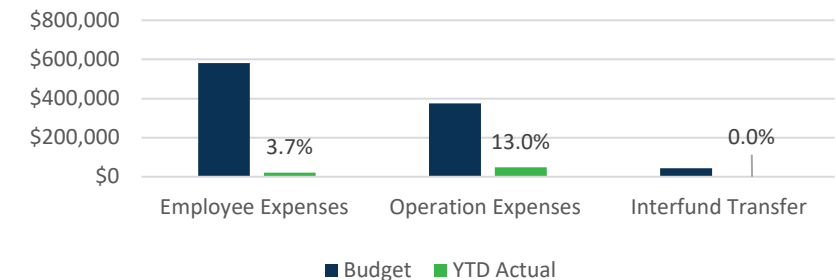
Golf Course Expenditures



Civic/Convention Center Revenues

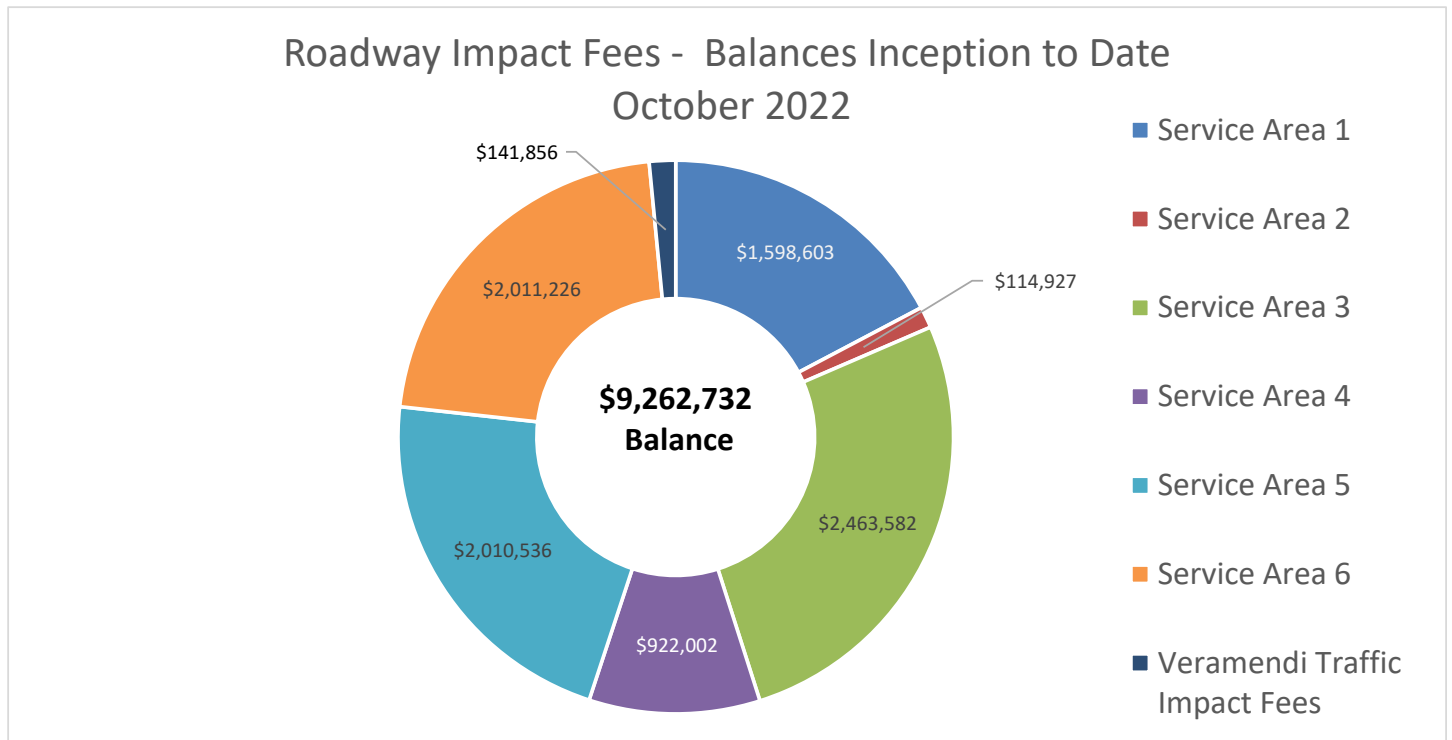


Civic/Convention Center Expenditures

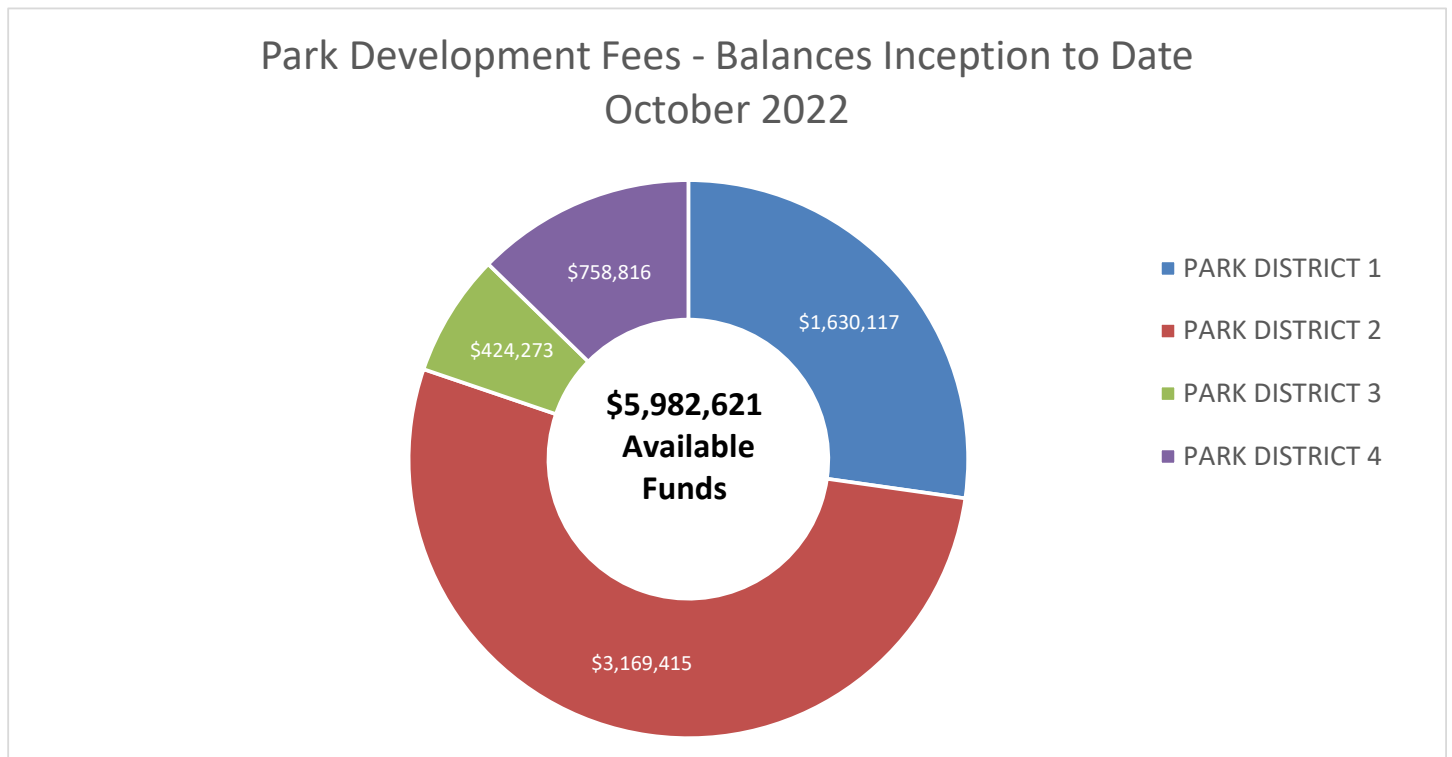


Percentages are Budget to Actual

Roadway Development Impact Fees

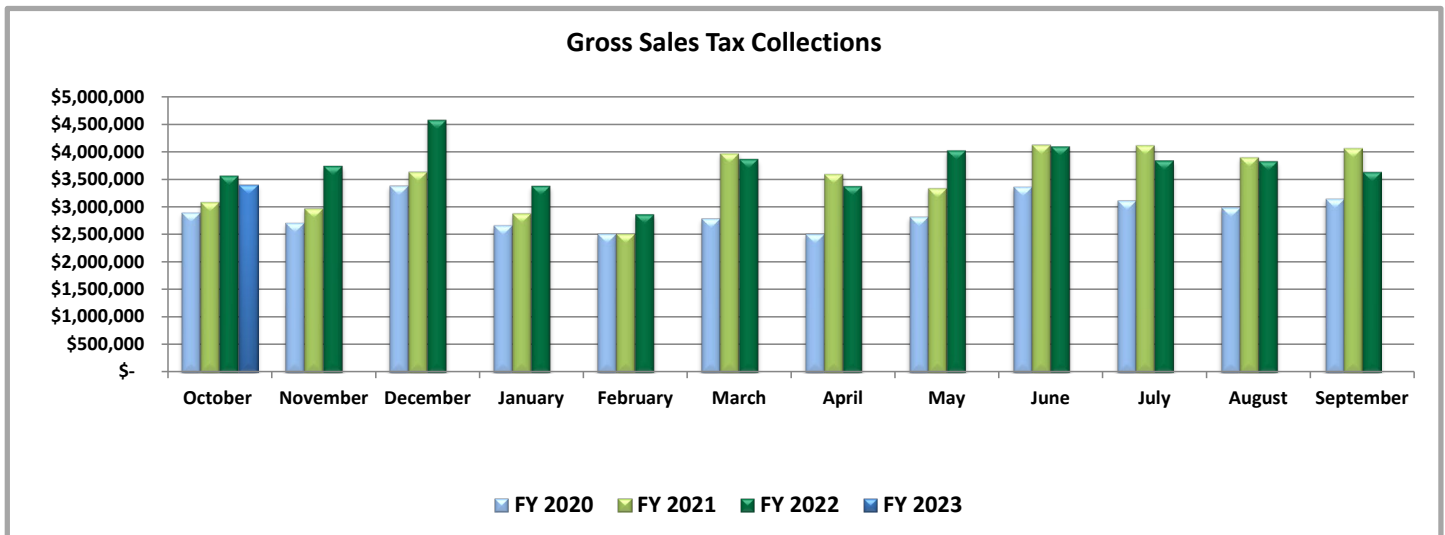


Park Development Fees

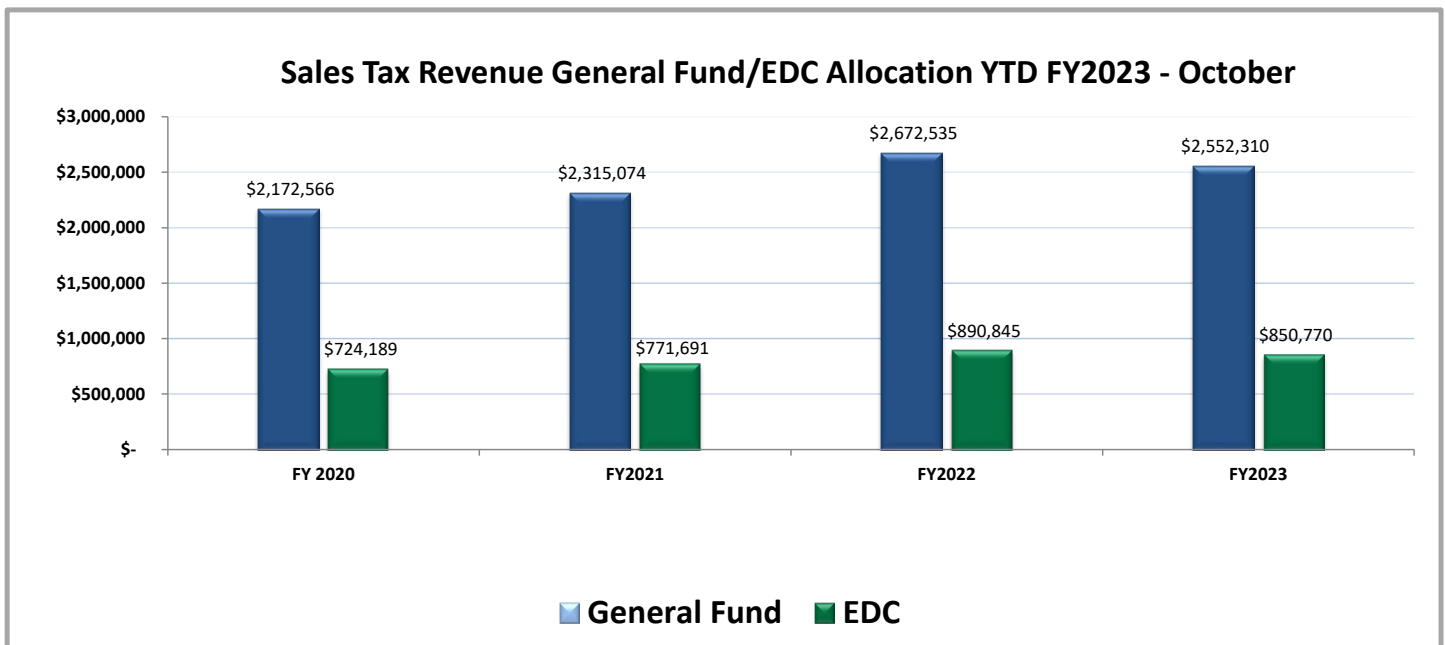


Economic Data Fiscal YTD 2023 - October

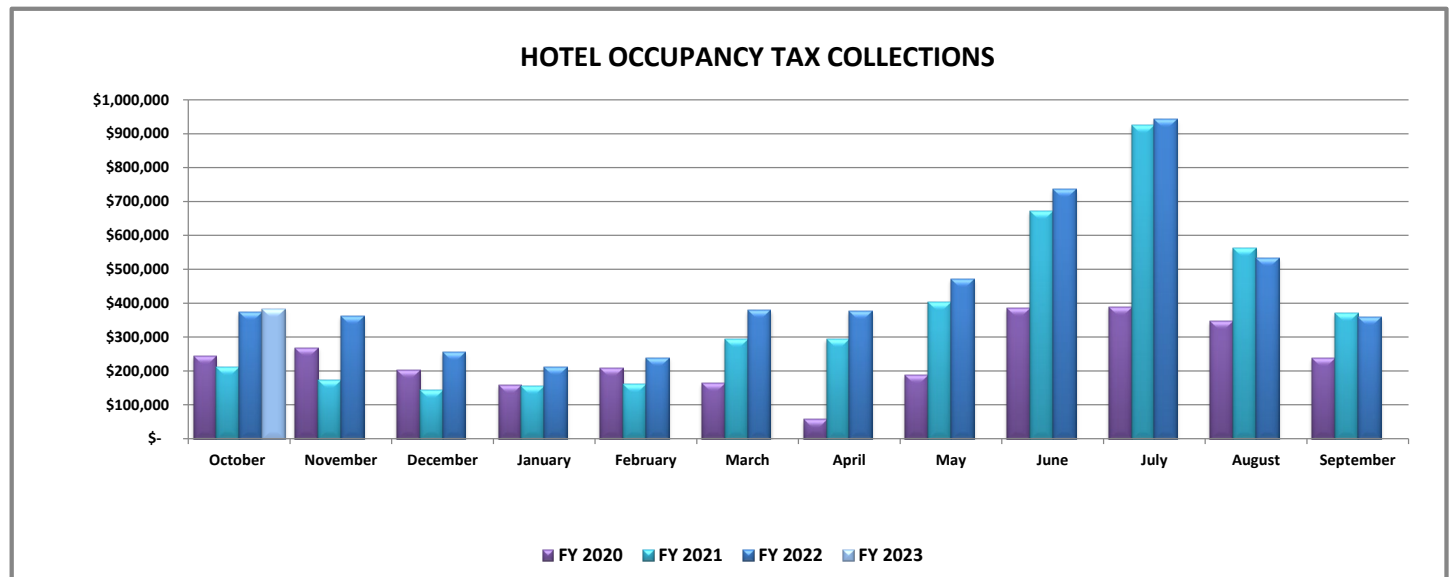
Total Sales Tax Collections – General Fund and NBEDC



- October 2022 gross sales tax revenue was 4.5% lower than October 2021 revenue. Gross sales tax revenue includes audit adjustments made at the State Comptroller's Office.
- October 2022 current period collections, which do not include audit adjustments, were down 5.3% compared to October 2021.



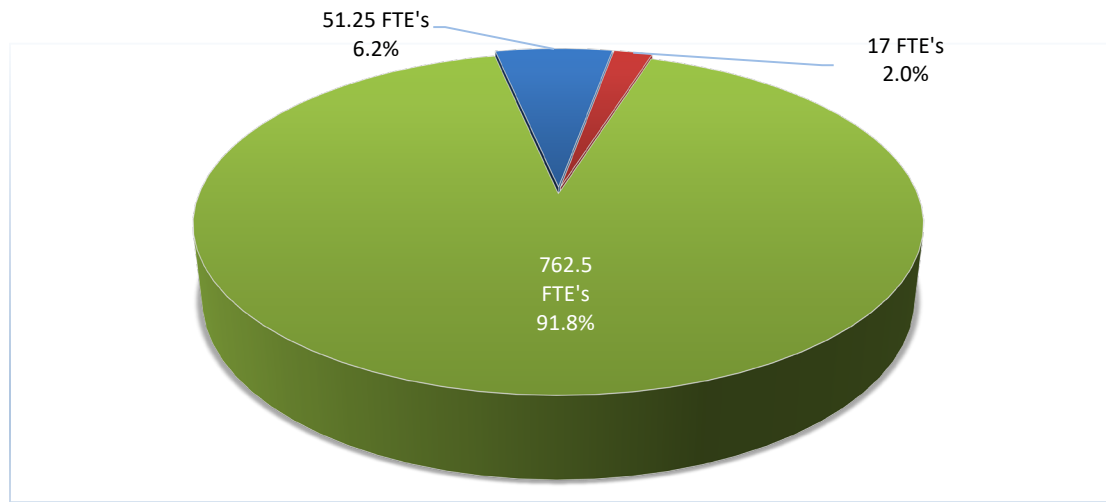
Hotel Occupancy Tax Collection FY2023



- October collections trended slightly up this month compared to October 2021, increasing 2.7%.
- 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 December 31, 2022



■ Total Vacancies ■ Partial Year Positions ■ Total Positions Filled

Department/Division	Vacancy
Economic & Community Development	0.75
Municipal Court	1.75
Parks	
Landa Rec Center	3.00
Operations	4.00
Das Rec	23.75
Police	
Administration	2.00
Support Services	1.00
Patrol	5.00
Criminal Investigation	2.00
Public Works	
Drainage	1.00
Civic Center	1.00
Golf	1.00
Solid Waste	3.00
Edwards Aquifer Habitat Conservation	1.00
Development Services	1.00
Total City Vacancies (FTEs)	51.25