

FY 2024
Quarterly Financial Report
3rd Quarter Report
For the quarter ended 06.30.2024



CITY OF KILLEEN, TEXAS

Overview

- Executive Dashboard
 - Staffing Indicators
 - Economic Indicators
 - New Construction Permits
 - Sales Tax
- Review Major Operating Funds
- American Rescue Plan Act (ARPA) Funding Update



**FY
2024
Quarterly
Financial
Report**

Executive Dashboard

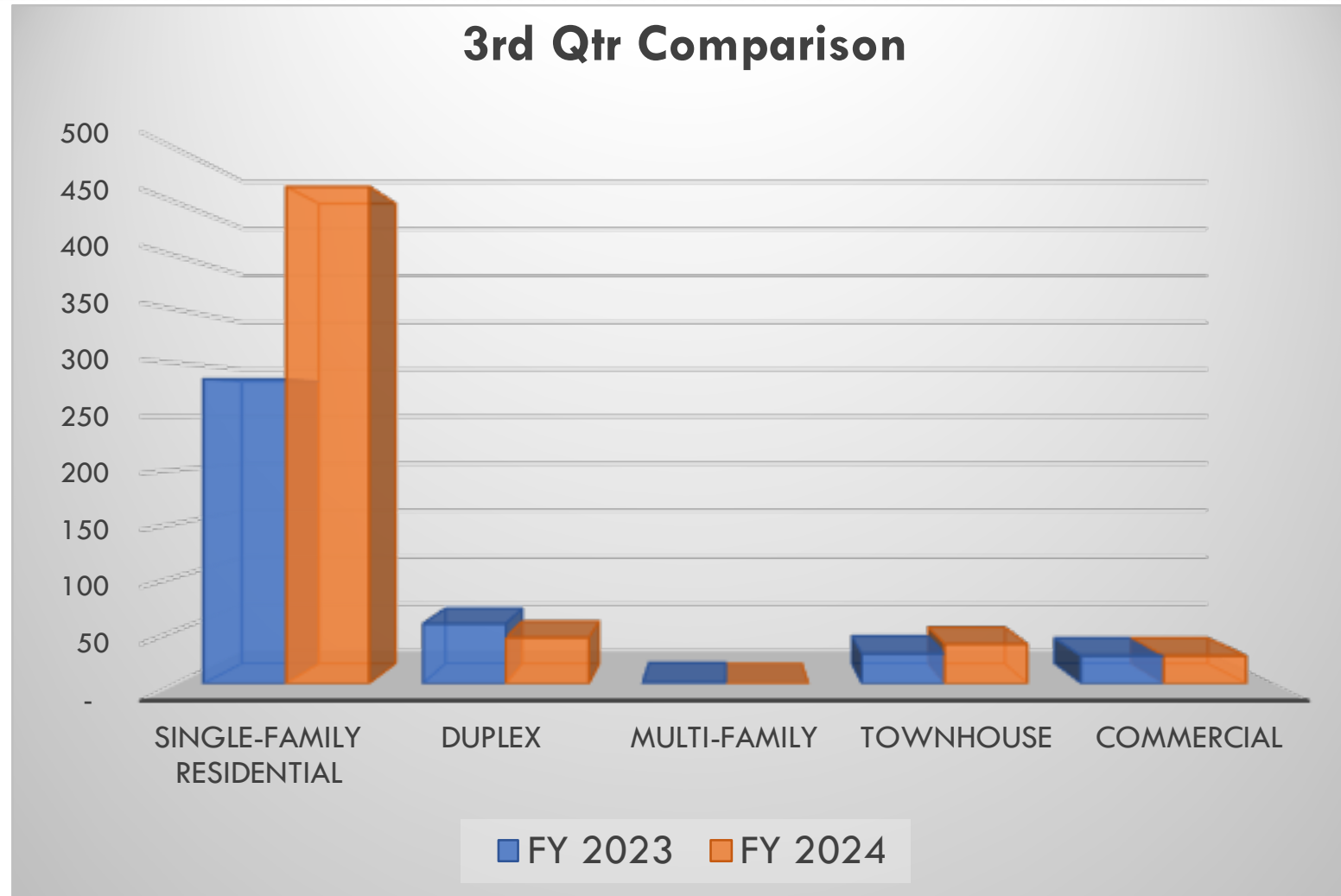
Executive Dashboard - 3rd Quarter, 2024 Fiscal Year Staffing Indicators

Separations - Benefitted Positions (Including Retirees)									
10/2023 - 6/2024									FY 2024
Department	AUTH	Filled	%Filled	FT	1st Qtr	2nd Qtr	3rd Qtr	YTD	YTD T/O %
Animal Services	30	26	86.7%	4	3	1	8	12	40.00%
Aviation	40	37	92.5%	1	0	0	3	3	7.50%
City Manager	5.5	5.5	100.0%	0	0	0	0	0	0.00%
Communications	8	7	87.5%	1	0	1	1	2	25.00%
Community Dev	79.63	75.63	95.0%	7	4	3	5	12	15.07%
Development Svcs	58	54	93.1%	3	1	2	2	5	8.62%
Finance	90.5	85.5	94.5%	8	4	4	5	13	14.36%
Fire (Civil)	238	227	95.4%	14	6	8	4	18	7.56%
Fire (Non-Civil)	9	8	88.9%	2	1	1	1	3	33.33%
Human Resources	17	15	88.2%	2	2	0	2	4	23.53%
Information Tech	27	23	85.2%	4	2	2	3	7	25.93%
Legal	10	10	100.0%	0	0	0	0	0	0.00%
Municipal Court	24	23	95.8%	1	1	0	2	3	12.50%
Parks and Rec.	84.94	53.81	63.4%	12	9	3	11	23	27.08%
Police (Civil)	264	254	96.2%	10	3	7	5	15	5.68%
Police (Non-Civil)	73	65	89.0%	8	3	5	2	10	13.70%
Public Works	272	245	90.1%	27	13	14	17	44	16.18%
Grand Total	1330.57	1214.4	91.3%	104	52	51	71	174	

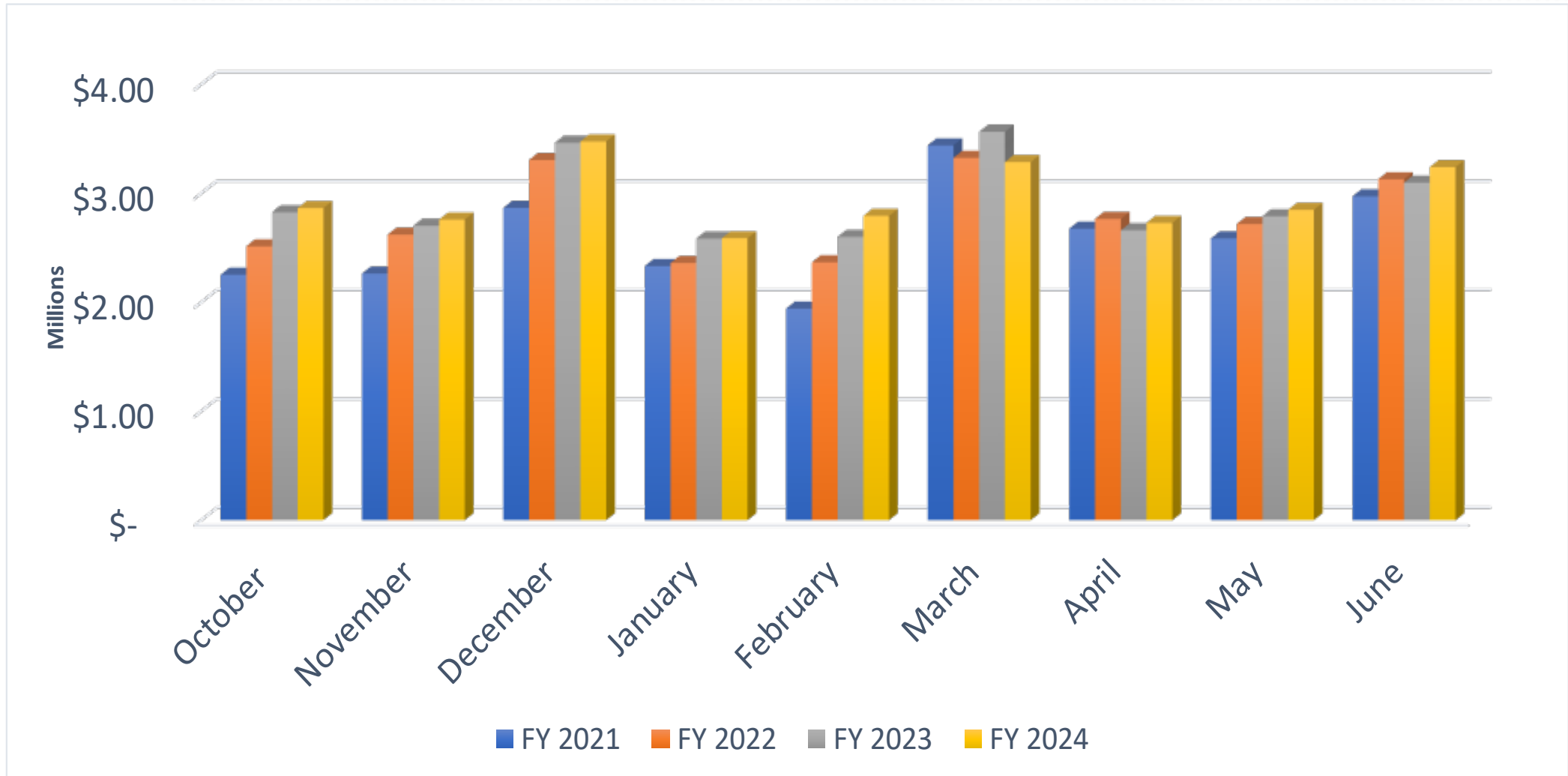
New Hires - Benefitted Positions					
10/2023 - 6/2024					FY 2024
Department	FT	1st Qtr	2nd Qtr	3rd Qtr	YTD
Animal Services	15	5	3	7	15
Aviation	4	1	0	3	4
City Manager	1	1	0	0	1
Communications	1	0	0	1	1
Community Dev	4	2	0	2	4
Development Svcs	4	0	1	3	4
Finance	19	9	3	7	19
Fire (Civil)	18	14	4	0	18
Fire (Non-Civil)	1	0	1	0	1
Human Resources	5	1	2	2	5
Information Tech	5	2	2	1	5
Legal	0	0	0	0	0
Municipal Court	3	1	2	0	3
Parks and Rec.	35	6	26	3	35
Police (Civil)	27	0	14	13	27
Police (Non-Civil)	16	8	4	4	16
Public Works	64	23	23	18	64
Grand Total	222	73	85	64	222

Public Safety Sworn Positions	Budgeted FY 2024	Filled	% Filled
Police	264	249	94.3%
Fire	238	220	92.4%

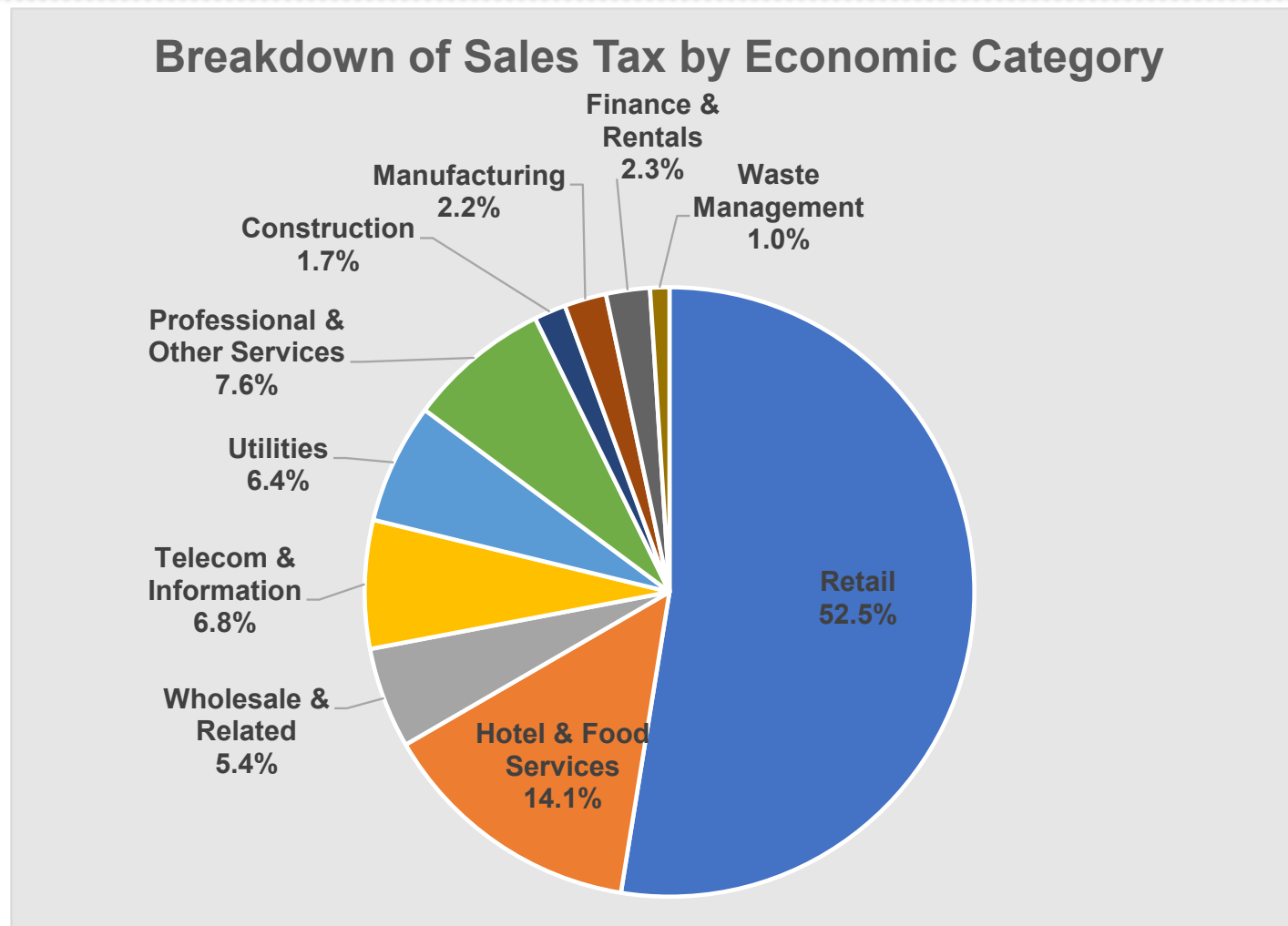
New Construction Permits



Sales Tax Information (cont'd)



Sales Tax Information (cont'd)





**FY
2024
Quarterly
Financial
Report**

General Fund

General Fund – Key Revenue Sources

Revenues (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Taxes and fees	\$79.31	\$92.89	85%	\$71.98	\$7.33
Licenses, permits & other fees	1.75	2.28	77%	1.93	(0.18)
Intergovernmental	4.25	5.85	73%	6.96	(2.71)
Charges for services	4.47	6.34	71%	5.77	(1.30)
Fines and fees	2.53	3.05	83%	2.29	0.24
Investment earnings	1.73	1.45	119%	0.96	0.77
Miscellaneous & other	0.64	0.30	213%	0.54	0.10
Transfers in	7.92	10.47	76%	7.22	0.70
Total revenues	\$102.60	\$122.63	84%	\$97.65	\$4.95

General Fund – Key Expenditures

Expenditures (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
General government	\$15.04	\$20.87	72%	\$13.21	\$1.83
Public safety	53.73	79.07	68%	51.31	2.42
Public works	3.85	6.10	63%	2.96	0.89
Recreation services	3.54	6.23	57%	4.41	(0.87)
Community development	3.13	4.80	65%	3.15	(0.02)
Capital outlay	0.60	1.13	53%	0.59	0.01
Lease payments	0.13	0.19	68%	0.15	(0.02)
Transfers out	10.33	10.35	100%	13.51	(3.18)
Total expenditures	\$90.35	\$128.74	70%	\$89.29	\$1.06

General Fund – Fund Balance

Fund Balance (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Net change	\$12.26	(\$6.11)	--	\$8.34	\$3.92
Fund balance – beginning	32.07	32.07	--	33.94	(1.87)
Fund balance – ending	\$44.33	\$25.96	--	\$42.28	\$2.05

An aerial photograph of a town with various buildings, streets, and green spaces. A large circular graphic is overlaid on the image, consisting of a thick blue outer ring and a white inner ring. The text is centered within the white ring.

**FY
2024
Quarterly
Financial
Report**

**Water &
Sewer
Fund**

Water & Sewer Fund

Revenues & Expenses (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$33.80	\$47.67	71%	\$31.89	\$1.91
Operating expenses	21.65	39.08	55%	22.24	(0.59)
Operating net change	\$12.15	\$8.59		\$9.65	\$2.50
Nonoperating revenues (expenses)	1.62	1.37	118%	0.33	1.29
Contributions & transfers	(9.44)	(10.97)	86%	(7.04)	(2.40)
Change in net position	\$4.33	(\$1.01)		\$2.94	\$1.39
Net position – beginning	12.68	12.68		11.19	1.49
Net position – ending	\$17.01	\$11.67		\$14.13	\$2.88

An aerial photograph of a town, showing residential streets, buildings, and green spaces. A large, semi-transparent circular graphic is overlaid on the image, containing the text. The graphic consists of a thick blue outer ring and a white inner ring.

**FY
2024
Quarterly
Financial
Report**

**Solid
Waste
Fund**

Solid Waste Fund

Revenues & Expenses (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$19.15	\$24.17	79%	\$18.32	\$0.83
Operating expenses	12.90	19.26	67%	12.45	0.45
Operating net change	\$6.25	\$4.91		\$5.87	\$0.38
Nonoperating revenues (expenses)	0.26	0.43	62%	0.29	(0.03)
Contributions & transfers	(6.85)	(7.71)	89%	(4.95)	(1.90)
Change in net position	(\$0.34)	(\$2.37)		\$1.21	(\$1.55)
Net position – beginning	8.30	8.30		\$6.14	2.16
Net position – ending	\$7.96	\$5.93		\$7.35	\$0.61

An aerial photograph of a town with various buildings, streets, and green spaces. A large circular graphic is overlaid on the image, consisting of a thick blue outer ring and a white inner ring. The text is centered within the white ring.

**FY
2024
Quarterly
Financial
Report**

Drainage Utility Fund

Drainage Utility Fund

Revenues & Expenses (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$3.90	\$5.20	75%	\$3.88	\$0.02
Operating expenses	2.09	3.96	53%	1.94	0.15
Operating net change	\$1.81	\$1.24		\$1.94	(\$0.13)
Nonoperating revenues (expenses)	0.10	0.06	167%	0.03	0.07
Contributions & transfers	(1.91)	(2.12)	90%	(1.27)	(0.64)
Change in net position	\$0.00	(\$0.82)		\$0.70	(\$0.70)
Net position – beginning	1.90	1.90		1.28	0.62
Net position – ending	\$1.90	\$1.08		\$1.98	(\$0.08)



**FY
2024
Quarterly
Financial
Report**

Aviation Funds

Aviation Funds

Revenues & Expenses (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$2.39	\$3.40	70%	\$2.35	\$0.04
Operating expenses	2.92	4.77	61%	3.02	(0.10)
Operating net change	(\$0.53)	(\$1.37)		(\$0.67)	\$0.14
Nonoperating revenues (expenses)	0.61	0.76	80%	1.37	(0.76)
Contributions & transfers	0.00	(0.30)	0%	(2.11)	2.11
Change in net position	\$0.08	(\$0.91)		(\$1.41)	\$1.49
Net position – beginning	1.62	1.62		2.80	(1.18)
Net position – ending	\$1.70	\$0.71		\$1.39	\$0.31



**FY
2024
Quarterly
Financial
Report**

**Hotel
Occupancy
Tax Fund**

Hotel Occupancy Tax (HOT) Fund

Revenues & Expenditures (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Hotel occupancy tax	\$1.45	\$3.02	48%	\$1.58	(\$0.13)
Charges for services	0.64	0.82	78%	0.64	0.00
Intergovernmental	0.11	0.24	46%	0.27	(0.16)
Investment earnings	0.07	0.03	233%	0.04	0.03
Total revenues	\$2.27	\$4.11	55%	\$2.53	(\$0.26)
Community development	1.73	3.36	51%	1.20	0.53
Grants to the arts	0.20	0.56	36%	0.25	(0.05)
Debt service & leases	0.08	0.72	11%	0.10	(0.02)
Total expenditures	\$2.01	\$4.64	43%	\$1.55	\$0.46
Net change in fund balance	\$0.26	(\$0.53)		\$0.98	(\$0.72)

Hotel Occupancy Tax (HOT) Fund (cont'd)

Fund Balance (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Net change	\$0.26	(\$0.53)	--	\$0.98	(\$0.72)
Fund balance – beginning	2.30	2.30	--	1.68	0.62
Fund balance – ending	\$2.56	\$1.77	--	\$2.66	(\$0.10)

An aerial photograph of a town with various buildings, streets, and green spaces. A large circular graphic is overlaid on the image, consisting of a thick blue outer ring and a white inner ring. The text is centered within the white ring.

**FY
2024
Quarterly
Financial
Report**

**Street
Maintenance
Fund**

Street Maintenance Fund

Revenues & Expenditures (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Street maintenance fee	\$7.24	\$9.84	74%	\$7.29	(\$0.05)
Investment earnings	0.35	0.05	700%	0.14	0.21
Total revenues	\$7.59	\$9.89	77%	\$7.43	\$0.16
Public works	1.29	4.60	28%	3.39	(2.10)
Capital Outlay	1.05	1.48	0%	0.00	1.05
Debt service	0.36	1.53	24%	0.00	0.36
Total expenditures	\$2.70	\$7.61	35%	\$3.39	(\$0.69)
Net change in fund	\$4.89	\$2.28		\$4.04	\$0.85

Street Maintenance Fund (cont'd)

Fund Balance (in Millions)	FY 2024 Actual 3rd Qtr	FY 2024 Annual Budget	% of Budget	FY 2023 Actual 3rd Qtr	\$ Increase/ (Decrease) from PY
Net change	\$4.89	\$2.28	--	\$4.04	\$0.85
Fund balance – beginning	9.81	9.81	--	4.94	4.87
Fund balance – ending	\$14.70	\$12.09	--	\$8.98	\$5.72



**FY
2024
Quarterly
Financial
Report**

**American
Rescue Plan
Act (ARPA)
Funding
Update**

American Rescue Plan Act Funding

Coronavirus State and Local Fiscal Recovery Funding Amount

\$ 29,117,907

Approved Uses	Amount Allocated	Amount Spent To Date 7/31/2024	Remaining Balance	
<i>Hotel Occupancy Tax Fund:</i>				
Personnel	\$ 366,822	\$ 366,822.00	\$ 28,751,085	<input checked="" type="checkbox"/>
Grants to the Arts	394,905	348,123.00	28,356,180	
Deferred Maintenance -		-		
KCCC HVAC Replacement	1,638,704	126,505.74	26,717,476	
KCCC Interior Doors	80,300	80,300.00	26,637,176	<input checked="" type="checkbox"/>
KCCC Camera Upgrade	22,055	22,054.89	26,615,121	<input checked="" type="checkbox"/>
KCCC Replacement Tables	16,610	16,609.59	26,598,511	<input checked="" type="checkbox"/>
Special Events Ctr Comm Fans	11,679	11,679.00	26,586,832	<input checked="" type="checkbox"/>
KCCC Podiums	5,870	5,870.15	26,580,962	<input checked="" type="checkbox"/>
KCCC Restripe Parking Lot	4,990	4,990.00	26,575,972	<input checked="" type="checkbox"/>
KCCC Landscaping	15,195	15,194.87	26,560,777	<input checked="" type="checkbox"/>
KCCC Bay Door	12,982	12,982.00	26,547,795	<input checked="" type="checkbox"/>
	<u>2,570,112</u>	<u>1,011,131.24</u>		

American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated	Amount Spent To Date 7/31/2024	Remaining Balance	
<i>General Fund:</i>				
Public Safety Premium Pay -				
Premium Pay PD	\$ 1,931,691	\$ 1,931,690.78	\$ 24,616,104	<input checked="" type="checkbox"/>
Premium Pay FD	1,698,039	1,698,039.00	22,918,065	<input checked="" type="checkbox"/>
Quarantine Expenses	1,075	1,075.34	22,916,989	<input checked="" type="checkbox"/>
Boys and Girls Club	750,000	750,000.00	22,166,989	<input checked="" type="checkbox"/>
Business Assistance	1,170,507	1,131,188.98	20,996,482	
Downtown Events	422,000	421,968.19	20,574,482	
Mental Health Program Police & Fire -	-	-		
PD Mental Health Program	200,000	91,470.30	20,374,482	
FD Mental Health Program	200,000	122,945.50	20,174,482	
Hill Country Transit District (HOP) - Route Options	1,100,000	1,100,000.00	19,074,482	<input checked="" type="checkbox"/>
Non-Profit Organization Assistance	150,000	150,000.00	18,924,482	<input checked="" type="checkbox"/>
	<u>7,623,313</u>	<u>7,398,378.09</u>		

American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated	Amount Spent To Date 7/31/2024	Remaining Balance	
<i>Governmental CIP Fund:</i>				
Emergency Operations Center/Fire Operations	\$ 12,185,169	\$ 2,900,368.56	\$ 6,739,313	
Police Range & Training Facility	250,000	79,788.84	6,489,313	
Hill Country Community Action (Meals-On-Wheels)	200,000	-	6,289,313	
Conder Park	1,827,219	1,291,703.68	4,462,094	
Long Branch Park	499,816	499,816.33	3,962,278	<input checked="" type="checkbox"/>
Phyllis Park	300,000	183,781.14	3,662,278	
Long Branch Pool	640,000	153,396.20	3,022,278	
Stewart Park	600,000	482,105.26	2,422,278	
Gap Sidewalks	931,178	-	1,491,100	
Back Up Generators for Water/Sewer Pump & Lift Stations	480,535	480,535.00	1,010,565	<input checked="" type="checkbox"/>
	<u>17,913,918</u>	<u>6,071,495.01</u>		

American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated	Amount Spent To Date 7/31/2024	Remaining Balance	
<i>FY 2023 Appropriations:</i>				
Youth Summer Program	\$ 75,527	75,527.02	\$ 935,038	☑
Traffic Monitoring Center Upgrade	128,196	128,196.00	806,842	☑
Speed Mitigation Measures throughout City	159,603	159,602.80	647,239	☑
Trail Upgrades (4 trails @ \$25K each)	100,000	97,781.69	547,239	
Central Texas Alcohol Rehabilitation Center	70,000	70,000.00	477,239	☑
Grocery Store Initiative (plus KPFC funding of \$70K)	20,328	2,900.00	456,911	
Friends in Crisis	350,000	145,701.43	106,911	
<i>FY 2024 Appropriations:</i>				
CTW Commission Program	106,912	-	(0)	
	<u>1,010,566</u>	<u>679,709</u>		
	<u>\$ 29,117,907</u>	<u>\$ 15,160,713.28</u>	<u>\$ (0)</u>	

An aerial photograph of a town with various buildings, streets, and green spaces. A large circular graphic is overlaid on the image, consisting of a thick blue outer ring and a white inner ring. The text is centered within the white ring.

**FY
2024
Quarterly
Financial
Report**

**Questions/
Comments**