

4th Quarter Report For the quarter ended 9.30.2023 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



Executive Dashboard

Executive Dashboard - 4th Quarter, 2023 Fiscal Year Staffing Indicators

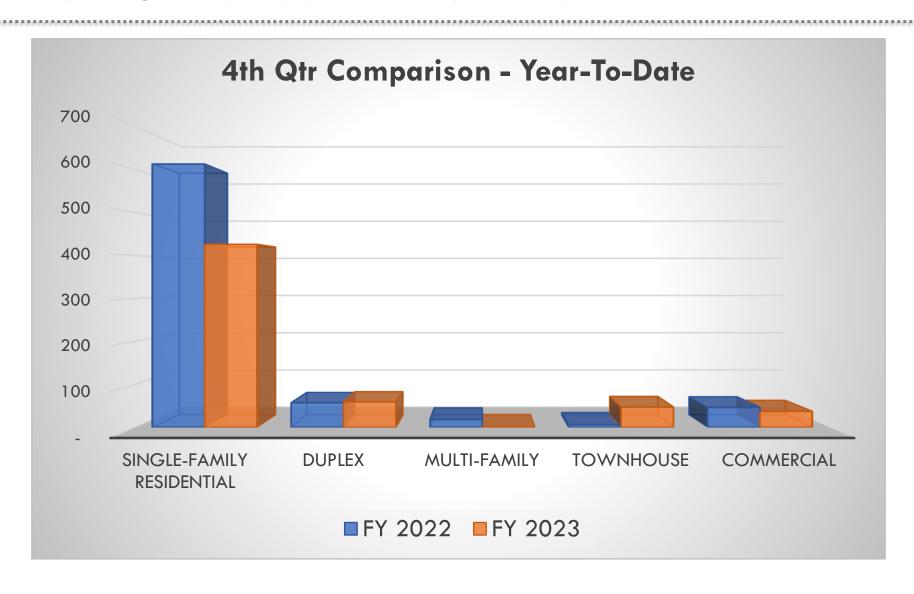
Personnel Information:

Separations - Benefitted Positions (Including Retirees)									
	10/2022-09/2023						FY 2023		
Department	AUTH	Filled	%Filled	PT	FT	4th Qtr	YTD	YTD	
•								T/O %	
Animal Services	30	27	90.0%	0	20	4	20	66.67%	
Aviation	40	39	97.5%	0	12	3	12	30.00%	
City Manager	5.5	5.5	100.0%	0	2	0	2	36.36%	
Communications	8	8	100.0%	0	0	0	0	0.00%	
Community Dev	78.63	71.63	91.1%	2	10	3	12	15.26%	
Development Svcs	57	54	94.7%	0	10	1	10	17.54%	
Finance	86.5	84.5	97.7%	0	19	6	19	21.97%	
Fire (Civil)	238	237	99.6%	0	32	2	32	13.45%	
Fire (Non-Civil)	10	9	90.0%	0	3	0	3	30.00%	
Human Resources	18	15	83.3%	0	3	0	3	16.67%	
Information Tech	26	24	92.3%	0	5	1	5	19.23%	
Legal	9.5	9.5	100.0%	1	0	0	1	10.53%	
Municipal Court	24	22	91.7%	0	14	3	14	58.33%	
Police (Civil)	264	233	88.3%	0	25	5	25	9.47%	
Police (Non-Civil)	72	58	80.6%	0	11	5	11	15.28%	
Public Works	268	247	92.2%	0	71	17	71	26.49%	
Parks and Rec.	61.94	48.35	78.1%	8	1 <i>7</i>	7	25	40.36%	
Grand Total	1297.07	1192.5	91.9%	11	254	57	265		

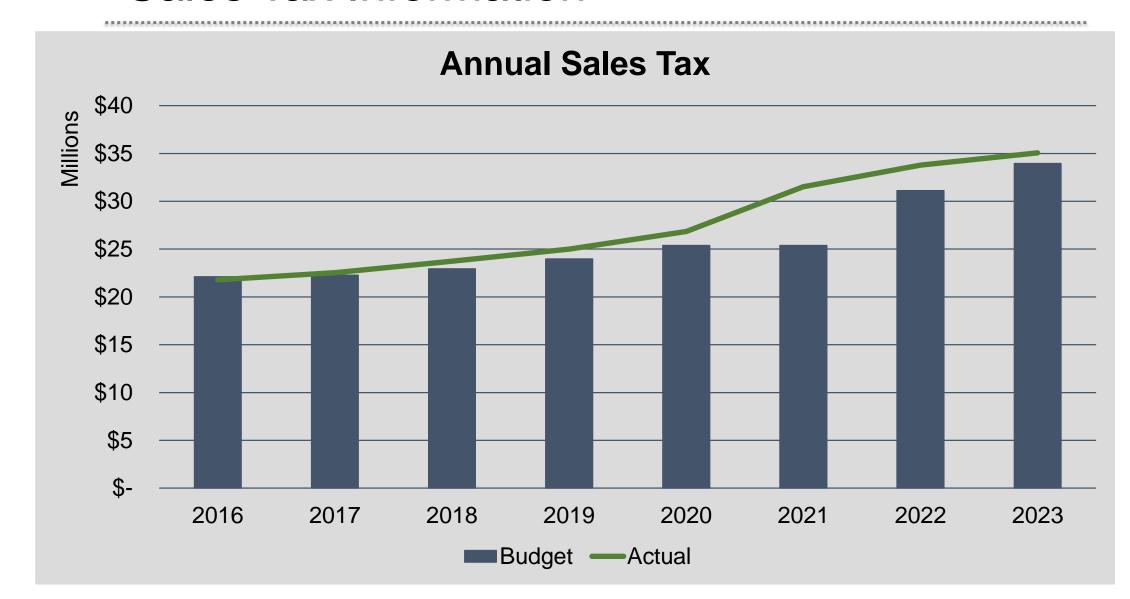
New Hires - Benefitted Positions								
	10/20	FY2023						
Department	PT	FT	4th Qtr	YTD				
Animal Services	0	22	5	22				
Aviation	0	10	4	10				
City Manager	1	1	2	2				
Communications	0	1	0	1				
Community Dev	6	11	7	1 <i>7</i>				
Development Svcs	0	13	4	13				
Finance	0	21	2	21				
Fire (Civil)	0	29	1	29				
Fire (Non-Civil)	0	3	1	3				
Human Resources	1	2	1	3				
Information Tech	0	6	2	6				
Legal	0	4	1	4				
Municipal Court	0	14	5	14				
Police (Civil)	0	24	0	24				
Police (Non-Civil)	0	12	5	12				
Public Works	0	79	26	79				
Parks and Rec.	11	18	7	29				
Grand Total	19	270	73	289				

Public Safety Sworn Positions	Budgeted FY 2023	Filled	% Filled
Police	264	233	88.3%
Fire	238	237	99.6%

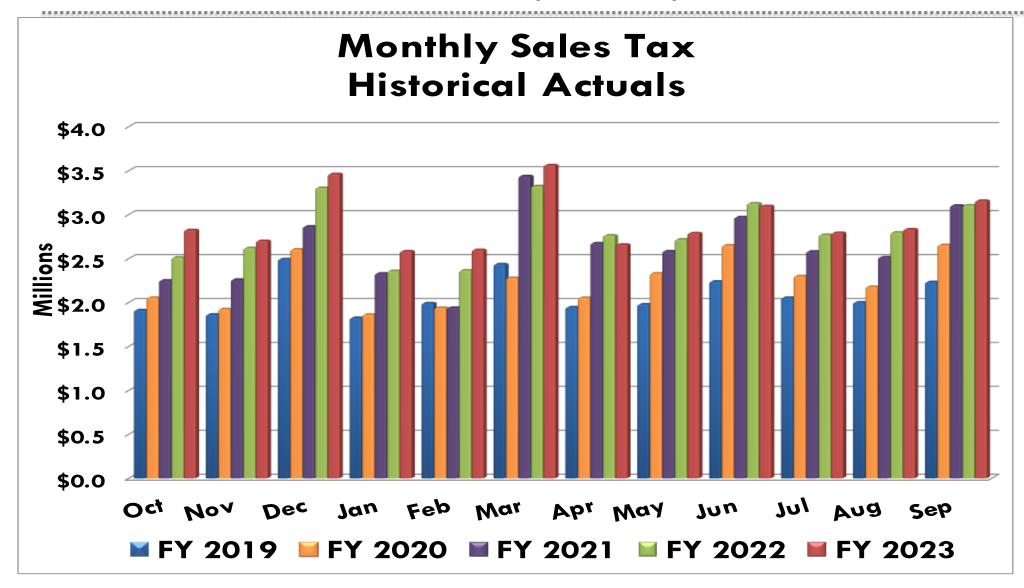
New Construction Permits



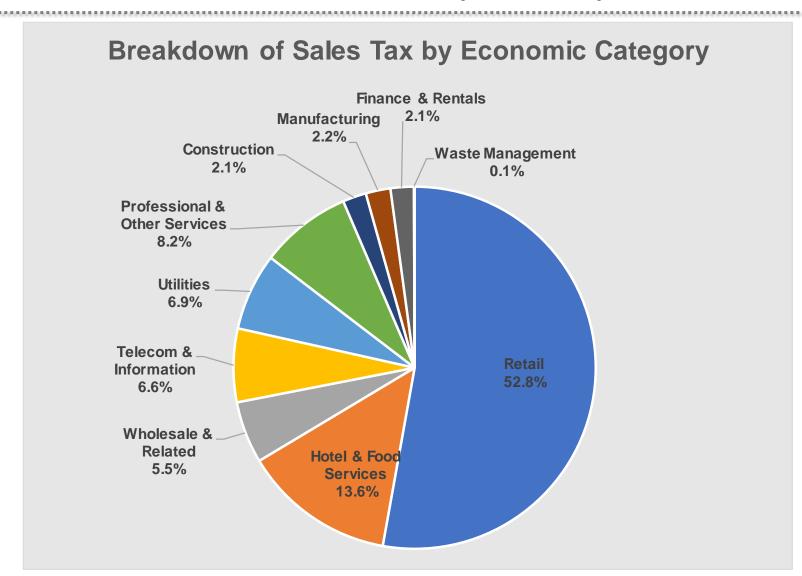
Sales Tax Information



Sales Tax Information (cont'd)



Sales Tax Information (cont'd)





General Fund

General Fund – Key Revenue Sources

Revenues	FY 2023 Actual	FY 2023 Annual	% of Budget	FY 2022 Actual	\$ Increase/ (Decrease)
(in Millions)	4th Qtr	Budget		4th Qtr	from PY
Taxes and fees	\$84.13	\$83.25	101%	\$79.79	\$4.34
Licenses, permits & other fees	2.48	2.34	106%	2.54	(0.06)
Intergovernmental	8.57	10.78	79%	8.12	0.45
Charges for services	8.01	7.57	106%	7.43	0.58
Fines and fees	3.06	2.87	107%	3.01	0.05
Investment earnings	1.18	1.07	110%	(0.05)	1.23
Miscellaneous & other	0.78	0.66	118%	0.71	0.07
Transfers in	9.63	9.63	100%	9.73	(0.10)
Total revenues	\$117.84	\$118.17	100%	\$111.28	\$6.56

General Fund – Key Expenditures

Expenditures (in Millions)	FY 2023 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 4th Qtr	\$ Increase/ (Decrease) from PY
General government	\$18.23	\$20.30	90%	\$16.63	\$1.60
Public safety	72.62	75.49	96%	66.77	5.85
Public works	4.26	4.89	87%	4.18	0.08
Recreation services	6.80	7.34	93%	6.27	0.53
Community development	4.42	4.76	93%	4.00	0.42
Capital outlay	1.04	1.27	82%	0.86	0.18
Lease payments	0.23	0.26	88%	0.29	(0.06)
Transfers out	13.65	13.65	100%	11.12	2.53
Total expenditures	\$121.25	\$127.96	95%	\$110.12	\$11.13

General Fund – Fund Balance

Fund Balance (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Net change	(\$3.42)	(\$9.78)		\$1.15	(\$4.57)
Fund balance – beginning	33.72	33.72		32.51	1.21
Fund balance – ending	\$30.30	\$23.94		\$33.67	(\$3.37)
Estimated encumbrances Estimated fund balance	(0.81) \$29.49				
Fund balance reserve	25.5%)			

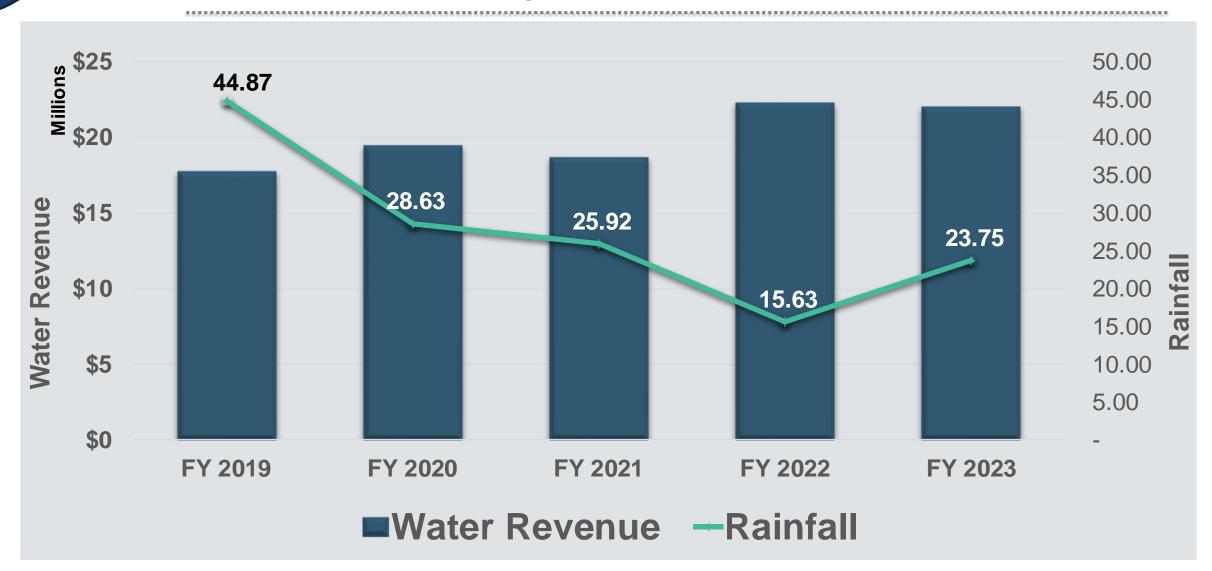


Water & Sewer Fund

Water & Sewer Fund

Revenues & Expenses (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$45.71	\$44.70	102%	\$44.96	\$0.75
Operating expenses	35.93	37.46	96%	34.07	1.86
Operating net change	\$9.78	\$7.24		\$10.89	(\$1.11)
Nonoperating revenues (expenses)	0.13	0.09	144%	(0.19)	0.32
Contributions & transfers	(8.48)	(8.48)	100%	(9.46)	0.98
Change in net position	\$1.43	(\$1.15)		\$1.24	\$0.19
Net position – beginning	11.19	11.19		9.87	1.32
Net position – ending	\$12.62	\$10.04		\$11.11	\$1.51
Fund balance reserve	27.8%				

Water Revenue vs. Rainfall 4th Quarter Comparison





Solid Waste Fund

Solid Waste Fund

Revenues & Expenses (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$24.62	\$22.65	109%	\$21.67	\$2.95
Operating expenses	18.01	18.71	96%	16.58	1.43
Operating net change	\$6.61	\$3.94		\$5.09	\$1.52
Nonoperating revenues (expenses)	0.40	0.47	85%	0.64	(0.24)
Contributions & transfers	(5.59)	(5.58)	100%	(6.22)	0.63
Change in net position	\$1.42	(\$1.18)		(\$0.49)	\$1.91
Net position – beginning	6.14	6.14		\$6.74	(0.60)
Net position – ending	\$7.56	\$4.96		\$6.25	\$1.31
Fund balance reserve	33.0)%			



Drainage Utility Fund

Drainage Utility Fund

Revenues & Expenses (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$5.19	\$5.18	100%	\$5.01	\$0.18
Operating expenses	3.26	3.83	85%	3.33	(0.07)
Operating net change	\$1.93	\$1.35		\$1.68	\$0.25
Nonoperating revenues (expenses)	0.05	0.09	56%	0.03	0.02
Contributions & transfers	(1.47)	(1.47)	100%	(2.26)	0.79
Change in net position	\$0.51	(\$0.03)		(\$0.55)	\$1.06
Net position – beginning	1.28	1.28		1.92	(0.64)
Net position – ending	\$1.79	\$1.25		\$1.37	\$0.42
Fund balance reserve	37.3	3%			



Aviation Funds

Aviation Funds

Revenues & Expenses (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Operating revenues	\$3.04	\$3.37	90%	\$3.14	(\$0.10)
Operating expenses	4.14	4.72	88%	3.97	0.17
Operating net change	(\$1.10)	(\$1.35)		(\$0.83)	(\$0.27)
Nonoperating revenues (expenses)	1.56	1.54	101%	2.99	(1.43)
Contributions & transfers	(1.51)	(2.11)	72%	(2.28)	0.77
Change in net position	(\$1.05)	(\$1.92)		(\$0.12)	(\$0.93)
Net position – beginning	2.80	2.80		2.93	(0.13)
Net position – ending	\$1.75	\$0.88		\$2.81	(\$1.06)
Fund balance reserve	24.0%				



Hotel Occupancy Tax Fund

Hotel Occupancy Tax (HOT) Fund

Revenues & Expenditures	FY 2023 Actual	FY 2023 Annual	% of Budget	FY 2022 Actual	\$ Increase/ (Decrease)
(in Millions)	4th Qtr	Budget		4th Qtr	from PY
Hotel occupancy tax	\$2.13	\$2.18	98%	\$2.19	(\$0.06)
Charges for services	0.85	0.77	110%	0.65	0.20
Intergovernmental	0.33	0.61	54%	0.43	(\$0.10)
Investment earnings	0.07	0.01	700%	0.00	0.07
Total revenues	\$3.38	\$3.57	95%	\$3.27	\$0.11
Community development	1.75	2.04	86%	1.66	0.09
Grants to the arts	0.34	0.57	60%	0.24	0.10
Debt service & leases	0.72	0.72	100%	0.71	0.01
Total expenditures	\$2.81	\$3.33	84%	\$2.61	\$0.20
Net change in fund balance	\$0.57	\$0.24		\$0.66	(\$0.09)

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

Fund Balance (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Net change	\$0.57	\$0.24		\$0.66	(\$0.09)
Fund balance — beginning	1.66	1.66		1.03	0.63
Fund balance — ending	\$2.23	\$1.90		\$1.69	\$0.54

Estimated encumbrances	(0.13)
Estimated fund balance	\$2.10
Fund balance reserve	39.5%



Street Maintenance Fund

Street Maintenance Fund

Revenues & Expenditures (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Street maintenance fee	\$9.74	\$9.73	100%	\$9.27	\$0.47
Investment earnings	0.22	0.03	733%	0.00	0.22
Total revenues	\$9.96	\$9.76	102%	\$9.27	\$0.69
Public works	4.20	4.30	98%	3.92	0.28
Capital Outlay	0.00	1.48	0%	0.00	0.00
Debt service	1.34	1.35	99%	0.79	0.55
Total expenditures	\$5.54	<i>\$7</i> .13	78%	\$4.71	\$0.83
Net change in fund	\$4.42	\$2.63		\$4.55	(\$0.13)

Street Maintenance Fund (cont'd)

Fund Balance (in Millions)	FY 2023 Actual 4th Qtr	FY 2023 Annual Budget	% of Budget	FY 2022 Actual 4th Qtr	\$ Increase/ (Decrease) from PY
Net change	\$4.42	\$2.63		\$4.55	(\$0.13)
Fund balance — beginning	4.94	4.94		0.39	4.55
Fund balance — ending	\$9.36	\$7.57		\$4.94	\$4.42



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 Hotel Occupancy Tax Fund:	Amount Allocated		Amount Spent To Date 9/30/2023				
Personnel Personnel	\$	366,822	\$	299,210.07	\$	28,751,085	
Grants to the Arts		394,905		302,755.00		28,356,180	
Deferred Maintenance -				-			
KCCC HVAC Replacement		1,638,704		87,318.24		26,717,476	
KCCC Interior Doors		80,300		80,300.00		26,637,176	\checkmark
KCCC Camera Upgrade		22,055		22,054.89		26,615,121	
KCCC Replacement Tables		16,610		16,609.59		26,598,511	\checkmark
Special Events Ctr Comm Fans		11,679		11,679.00		26,586,832	\checkmark
KCCC Podiums		5,870		5,870.15		26,580,962	\checkmark
KCCC Restripe Parking Lot		4,990		4,990.00		26,575,972	\checkmark
KCCC Landscaping		15,195		15,194.87		26,560,777	\checkmark
KCCC Bay Door		12,982		12,982.00		26,547,795	\checkmark
		2,570,112		858,963.81			

American Rescue Plan Act Funding (cont'd)

Approved Uses			Amount Spent To Date 9/30/2023		Remaining Balance	
General Fund:						
Public Safety Premium Pay -						
Premium Pay PD	\$	1,931,691	\$ 1,931,690.78	\$	24,616,104	\checkmark
Premium Pay FD		1,698,039	1,698,039.00		22,918,065	\checkmark
Quarantine Expenses		1,075	1,075.34		22,916,989	\checkmark
Boys and Girls Club		750,000	500,000.00		22,166,989	
Business Assistance		1,170,507	1,063,203.78		20,996,482	
Downtown Events		422,000	304,954.41		20,574,482	
Mental Health Program Police & Fire -		-	-			
PD Mental Health Program		200,000	34,336.76		20,374,482	
FD Mental Health Program		200,000	25,103.48		20,174,482	
Hill Country Transit District (HOP) - Route Options		1,100,000	1,100,000.00		19,074,482	\checkmark
Non-Profit Organization Assistance		150,000	150,000.00		18,924,482	\checkmark
		7,623,313	 6,808,403.55			

American Rescue Plan Act Funding (cont'd)

Approved Uses Governmental CIP Fund:	Amount Allocated	Amount Spent To Date 9/30/2023	Remaining Balance
Emergency Operations Center/Fire Operations Police Range & Training Facility Hill Country Community Action (Meals-On-Wheels) Conder Park Long Branch Park Phyllis Park Long Branch Pool Stewart Park Gap Sidewalks Back Up Generators for Water/Sewer Pump & Lift	\$ 12,185,169 250,000 200,000 1,918,000 499,816 300,000 640,000 600,000 750,000	\$ 731,373.68 13,674.59 - 1,244,703.68 499,816.33 183,781.14 153,396.20 482,105.26	\$ 6,739,313 6,489,313 6,289,313 4,371,313 3,871,497 3,571,497 2,931,497 2,331,497 1,581,497
Stations	480,535	237,300.00	1,100,962
	17,823,520	3,546,150.88	<u>.</u>

American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated		•				
FY 2023 Appropriations:							
Youth Summer Program	\$	182,439		48,162.16	\$	918,523	
Traffic Monitoring Center Upgrade		128,196		128,196.00		790,327	\checkmark
Speed Mitigation Measures throughout City		250,000		48,494.00		540,327	
Trail Upgrades (4 trails @ \$25K each)		100,000		75,704.47		440,327	
Central Texas Alcohol Rehabilitation Center		70,000		54,600.00		370,327	
Grocery Store Initiative (plus KPFC funding of \$70K)		20,328		2,900.00		350,000	
Friends in Crisis		350,000		-		-	
		1,100,963		358,057			
	\$	29,117,907	\$	11,571,574.87	\$	-	- =



Questions/ Comments