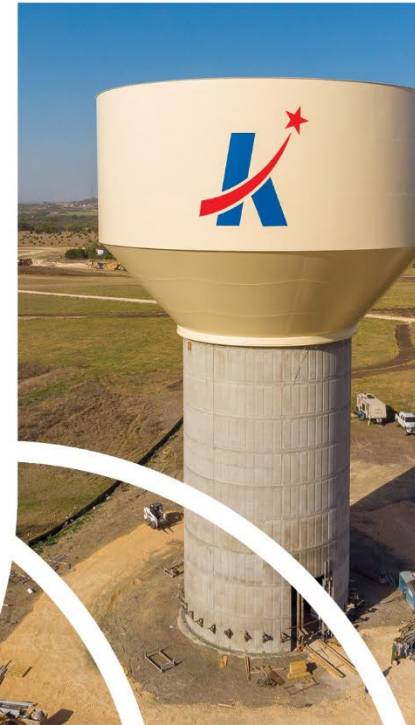


## FY 2023 Quarterly Financial Report



1st Quarter Report  
For the quarter ended 12.31.2022

*Dedicated Service - Every Day for Everyone!*  
**Killeen, Texas**

# Overview

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



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# **Executive Dashboard**

Executive Dashboard - 1st Quarter, 2023 Fiscal Year

Staffing Indicators

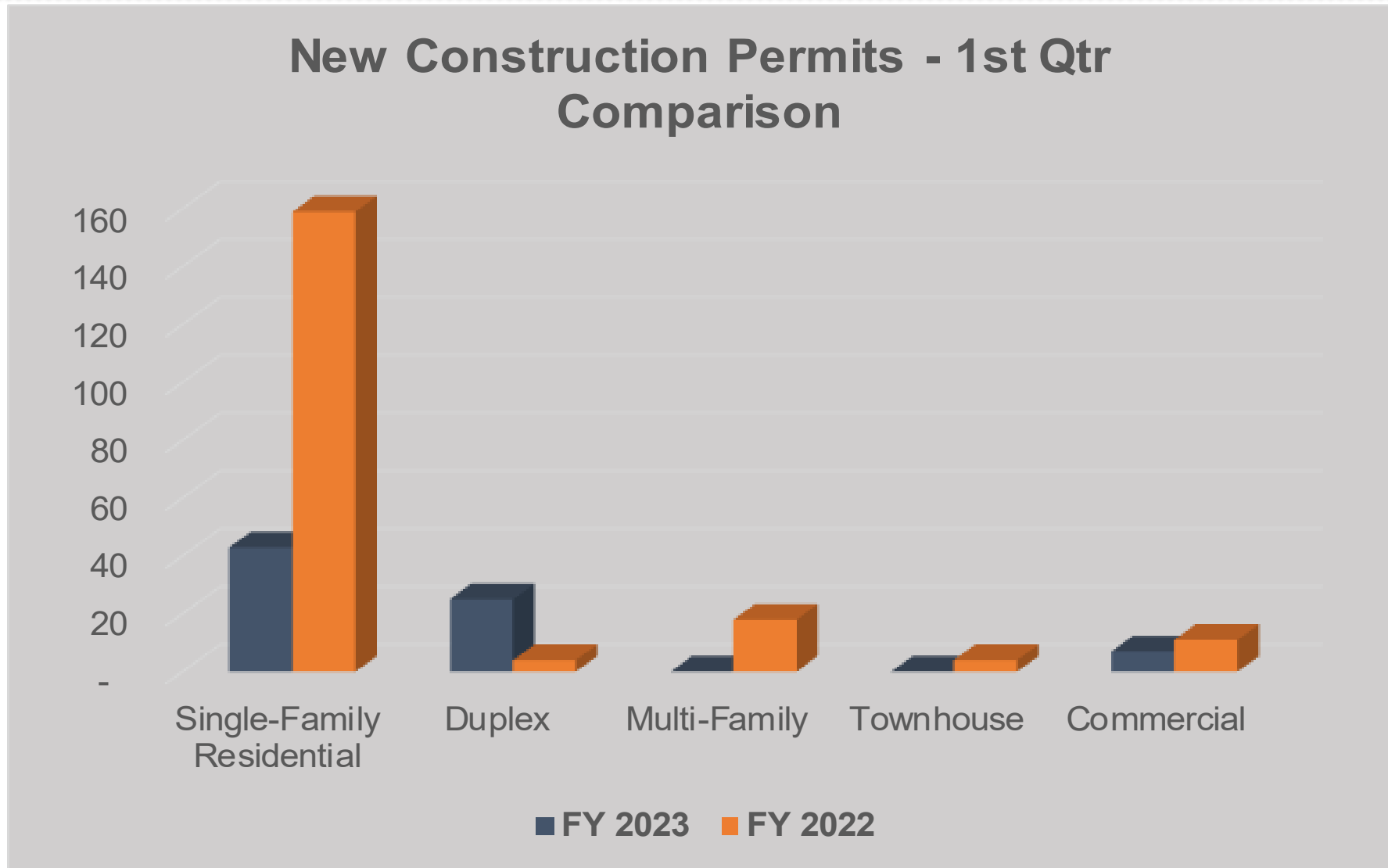
Personnel Information:

Separations - Benefitted Positions (Including Retirees)								
	10/2022-12/2022						FY 2023	
Department	Authorized Positions	Filled Positions	% Filled	Part-Time Positions	Full-Time Positions	Total 1st Qtr	YTD	YTD Dept.
Animal Services	30	27	90%	0	7	7	7	23.33%
Aviation	40	37	93%	0	2	2	2	5.00%
City Manager	5.5	5.5	100%	0	0	0	0	0.00%
Communications	8	8	100%	0	0	0	0	0.00%
Community Dev	78.63	75.63	96%	1	2	3	3	3.82%
Development Svcs	57	54	95%	0	2	2	2	3.51%
Finance	110.5	106.5	96%	0	7	7	7	6.33%
Fire (Civil)	238	231	97%	0	6	6	6	2.52%
Fire (Non-Civil)	10	7	70%	0	0	0	0	0.00%
Human Resources	18	16	89%	0	0	0	0	0.00%
Information Tech	26	21	81%	0	1	1	1	3.85%
Legal	9.5	9.5	100%	0	0	0	0	0.00%
Police (Civil)	264	236	89%	0	4	4	4	1.52%
Police (Non-Civil)	72	67	93%	0	2	2	2	2.78%
Public Works	268	246	92%	0	15	15	15	5.60%
Recreation Services	61.94	50.94	82%	2	3	5	5	8.07%
Grand Total	1297.07	1198.07	92%	3	51	54	54	

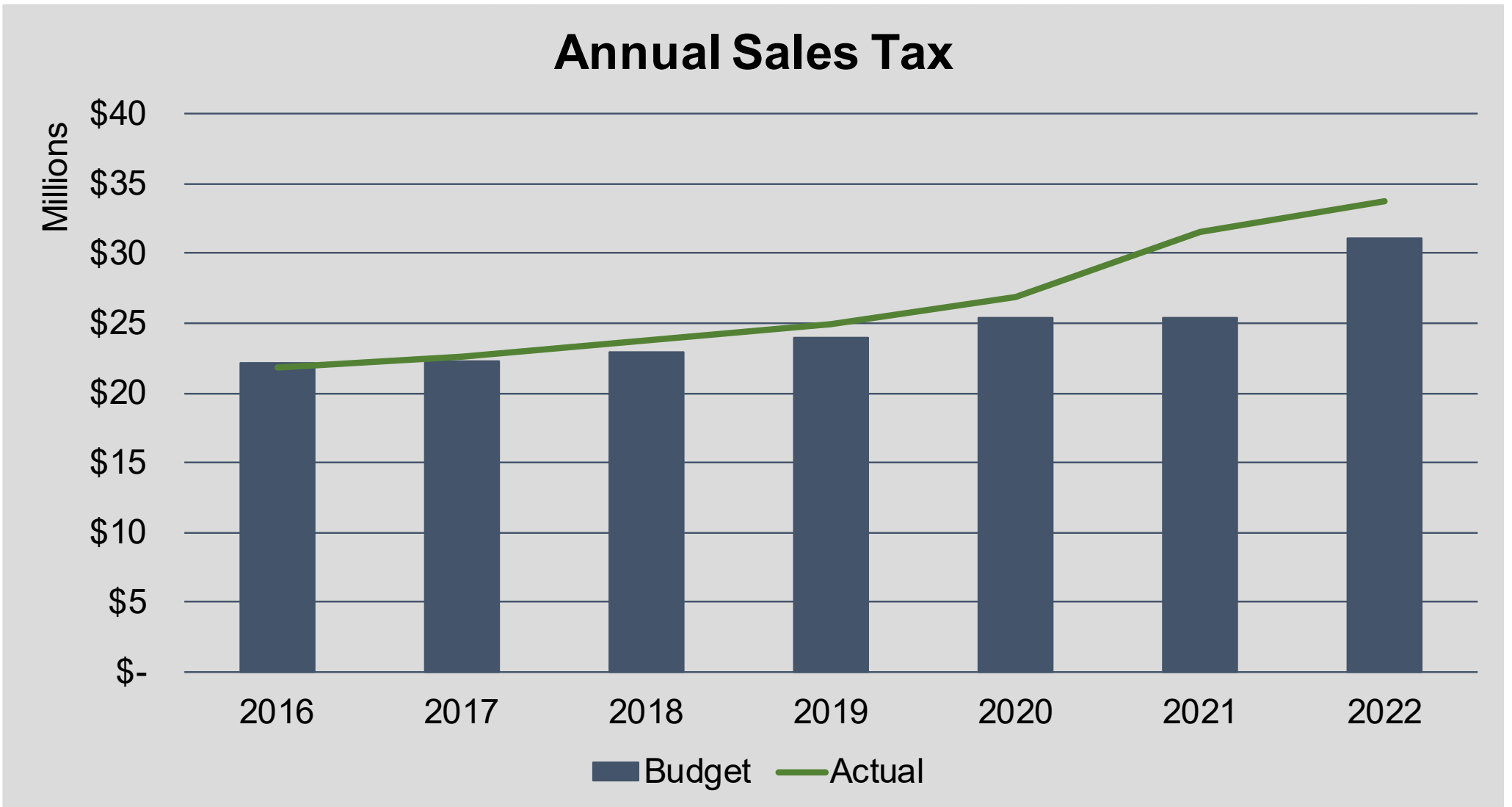
New Hires - Benefitted Positions				
	10/2022-12/2022			FY2023
Department	Part-Time Positions	Full-Time Positions	Total 1st Qtr	YTD
Animal Services	0	10	10	10
Aviation	0	0	0	0
City Manager	0	0	0	0
Communications	0	1	1	1
Community Dev	1	2	3	3
Development Svcs	0	4	4	4
Finance	0	4	4	4
Fire (Civil)	0	10	10	10
Fire (Non-Civil)	0	1	1	1
Human Resources	0	0	0	0
Information Tech	0	0	0	0
Legal	0	2	2	2
Police (Civil)	0	0	0	0
Police (Non-Civil)	0	1	1	1
Public Works	0	11	11	11
Recreation Services	5	5	10	10
Grand Total	6	51	57	57

Public Safety Sworn Positions	Budgeted FY 2023	Filled Positions	% Filled
Police	264	236	89%
Fire	238	231	97%

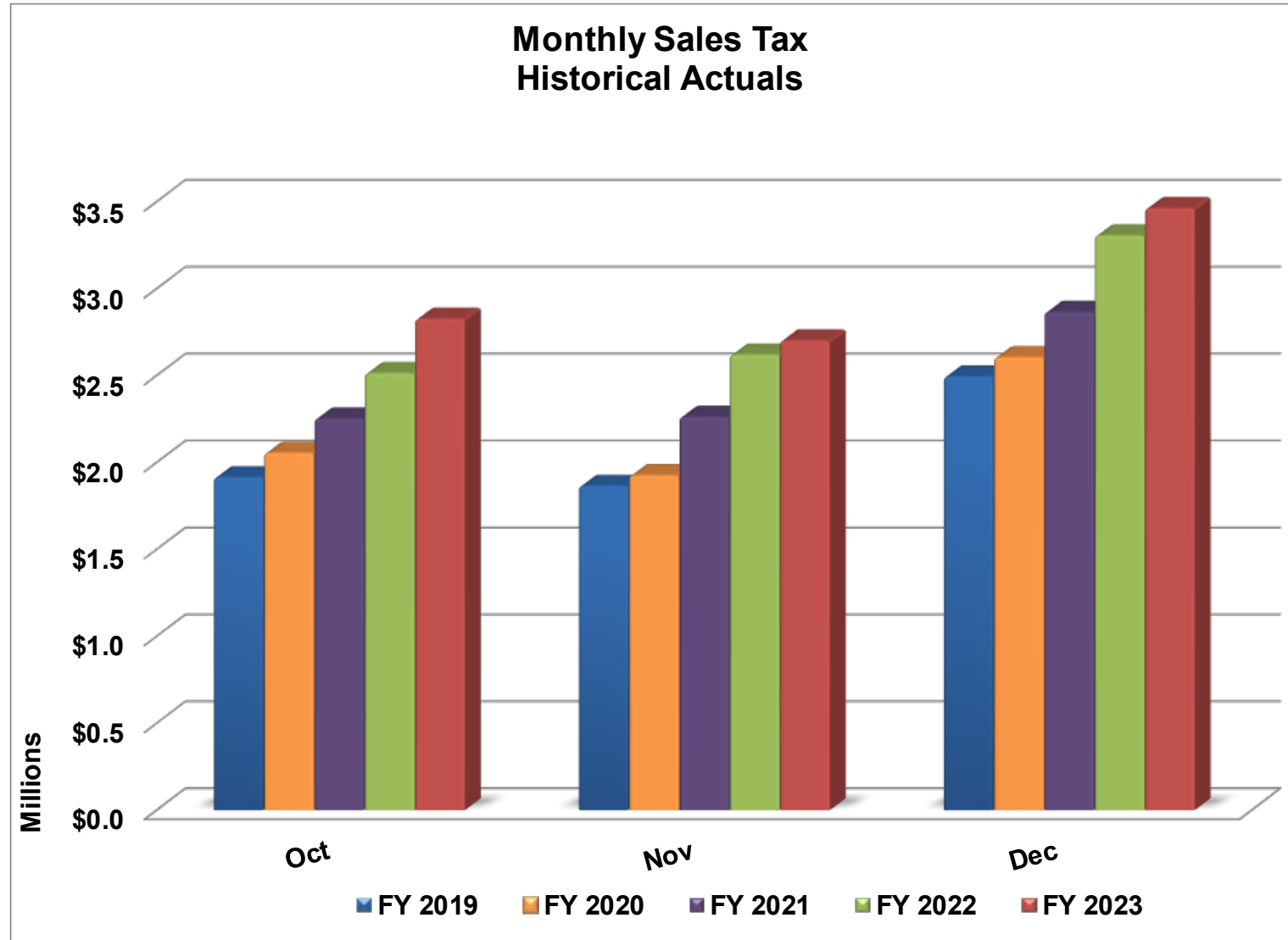
# New Construction Permits



# Sales Tax Information

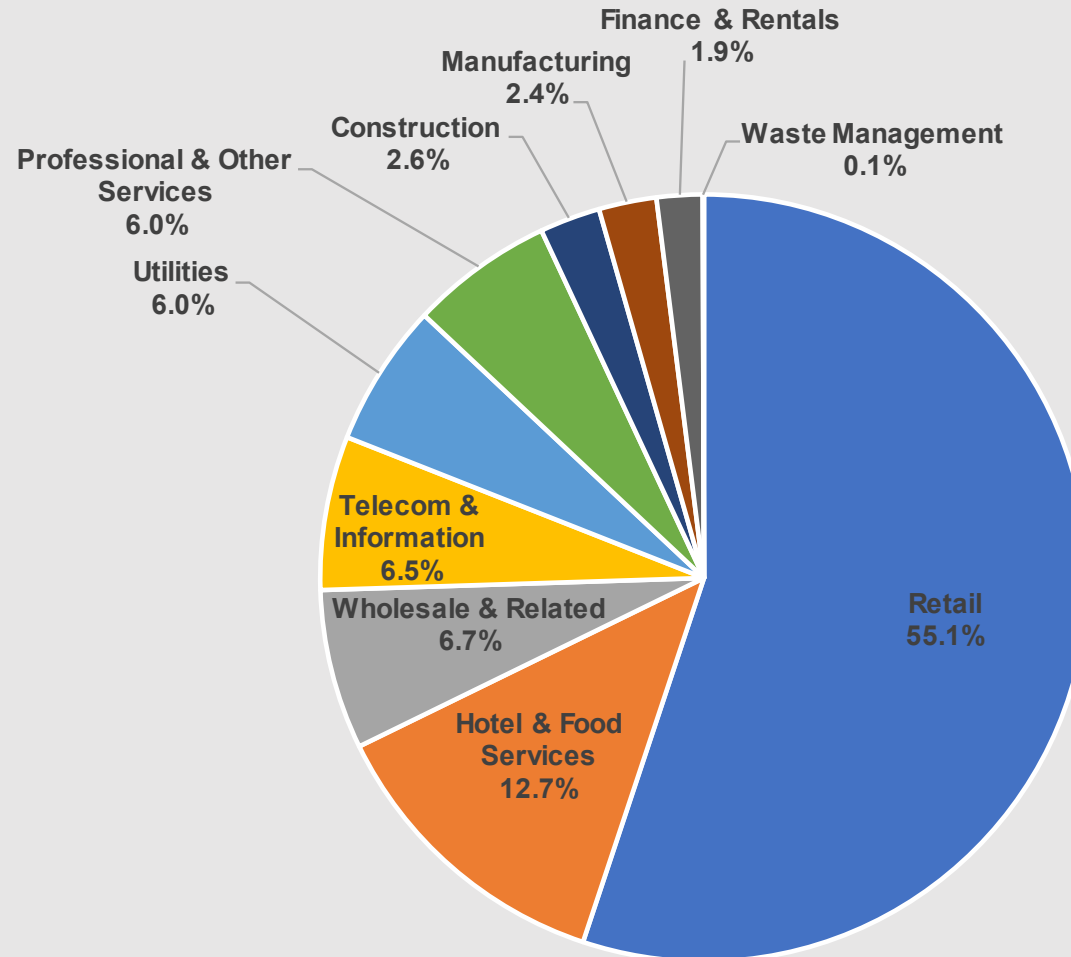


# Sales Tax Information (cont'd)



# Sales Tax Information (cont'd)

**Breakdown of Sales Tax by Economic Category**





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# General Fund

## General Fund – Key Revenue Sources

<b>Revenues (in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Taxes and fees	\$46.71	\$83.25	56%	\$42.68	\$4.03
Licenses, permits & other fees	0.57	2.33	24%	0.52	0.05
Intergovernmental	1.07	9.21	12%	0.14	0.93
Charges for services	1.63	7.53	22%	1.74	(0.11)
Fines and fees	0.67	2.87	23%	0.68	(0.01)
Investment earnings	0.27	0.58	48%	0.02	0.25
Transfers in	2.41	9.62	25%	2.35	0.06
Miscellaneous & other	0.20	0.28	50%	0.11	0.09
<b>Total revenues</b>	<b>\$53.53</b>	<b>\$115.67</b>	<b>46%</b>	<b>\$48.24</b>	<b>\$5.29</b>

## General Fund – Key Revenue Expenditures

<b>Expenditures (in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
General government	\$4.15	\$19.47	21%	\$3.57	\$0.58
Public safety	15.48	74.19	21%	13.69	1.79
Public works	0.82	5.08	16%	0.82	0.00
Recreation services	1.28	7.30	18%	1.23	0.05
Community development	0.91	4.76	19%	0.77	0.14
Capital outlay	0.16	0.65	25%	0.15	0.01
Transfers out	4.62	5.04	92%	2.50	2.12
Lease payments	0.07	0.26	27%	0.07	0.00
<b>Total expenditures</b>	<b>\$27.49</b>	<b>\$116.75</b>	<b>24%</b>	<b>\$22.80</b>	<b>\$4.69</b>

## General Fund – Key Revenue Expenditures

<b>Fund Balance (in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Net change	\$26.04	(\$1.08)	--	\$25.44	\$0.60
Fund balance – beginning	34.16	34.16	--	32.51	1.65
Fund balance – ending	\$60.20	\$33.08	--	\$57.95	\$2.25



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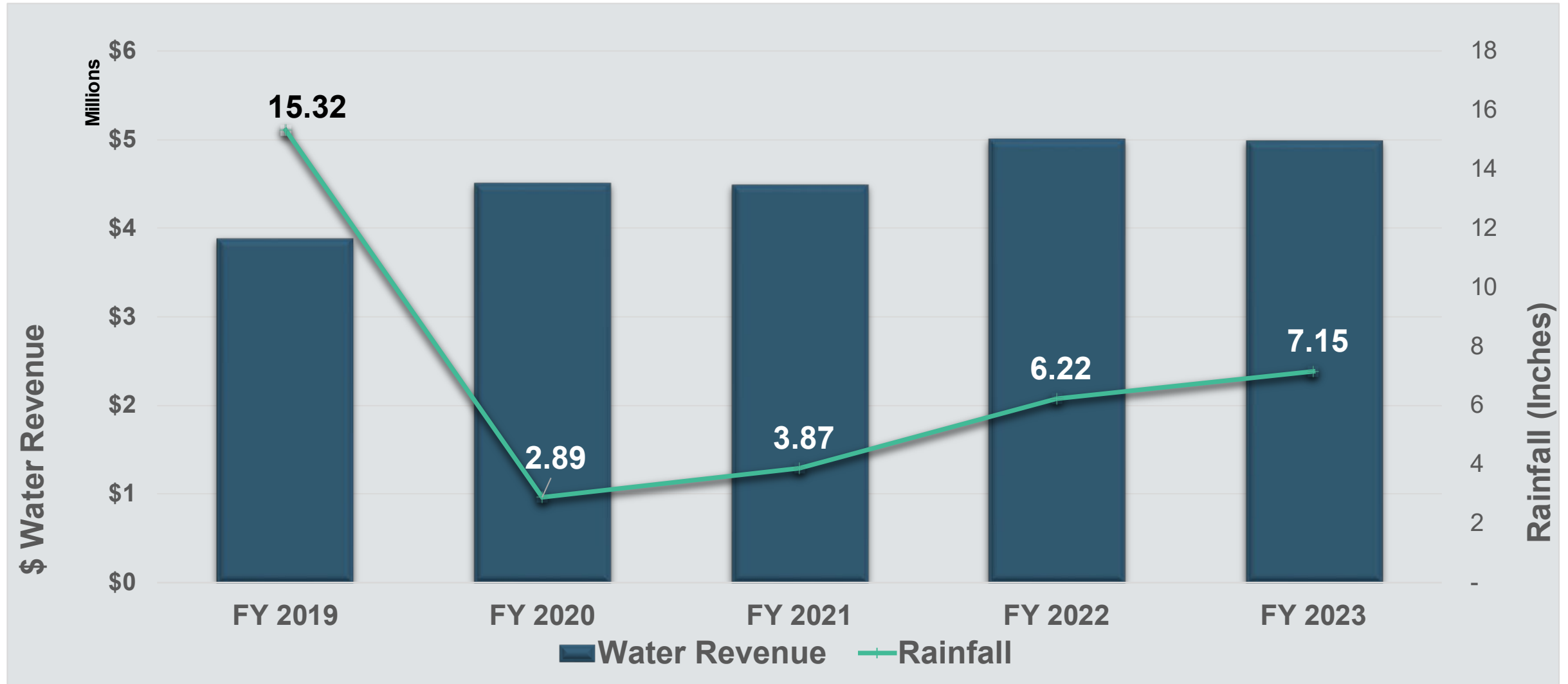
# **Water & Sewer Fund**

## Water & Sewer Fund

<b>Revenues &amp; Expenses</b> <b>(in Millions)</b>	<b>FY 2023</b> <b>Actual</b> <b>1<sup>st</sup> Qtr</b>	<b>FY 2023</b> <b>Budget</b>	<b>% of</b> <b>Budget</b>	<b>FY 2022</b> <b>Actual</b> <b>1<sup>st</sup> Qtr</b>	<b>\$ Increase/</b> <b>(Decrease)</b> <b>from PY</b>
Total operating revenues	\$10.47	\$44.70	23%	\$10.67	(\$0.20)
Total operating expenses	7.23	31.38	23%	6.97	0.26
Nonoperating revenues (expenses)	0.01	(5.65)	0%	(0.09)	0.10
Contributions & transfers	(3.39)	(7.70)	44%	(4.75)	1.36
Change in net position	(0.14)	(0.03)		(1.14)	1.00
Net position – beginning	\$13.76	\$13.76		\$9.87	\$3.89
Net position – ending	\$13.62	\$13.73		\$8.73	\$4.89

# Water Revenue vs. Rainfall

## 1<sup>st</sup> Quarter Comparison





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# **Solid Waste Fund**

# Solid Waste Fund

<b>Revenues &amp; Expenses</b> <b>(in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Total operating revenues	\$5.54	\$22.65	24%	\$5.13	\$0.41
Total operating expenses	3.45	17.75	19%	3.10	0.35
Nonoperating revenues (expenses)	0.03	(0.52)	-6%	0.02	0.01
Contributions & transfers	(2.49)	(4.38)	57%	(2.37)	(0.12)
Change in net position	(0.37)	-		(0.32)	(0.05)
Net position – beginning	\$6.09	\$6.09		\$6.74	(\$0.65)
Net position – ending	\$5.72	\$6.09		\$6.42	(\$0.70)



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# **Drainage Utility Fund**

# Drainage Utility Fund

<b>Revenues &amp; Expenses</b> <b>(in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Total operating revenues	\$1.20	\$5.18	23%	\$1.26	(\$0.06)
Total operating expenses	0.60	3.28	18%	0.58	0.02
Nonoperating revenues (expenses)	0.00	(0.51)	1%	0.00	0.00
Contributions & transfers	(0.78)	(1.39)	56%	(0.82)	0.04
Change in net position	(0.18)	-		(0.14)	(0.04)
Net position – beginning	\$1.29	\$1.29		\$1.92	(\$0.63)
Net position – ending	\$1.11	\$1.29		\$1.78	(\$0.67)



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# Aviation Funds

# Aviation Funds

<b>Revenues &amp; Expenses</b> <b>(in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Total operating revenues	\$0.87	\$3.37	26%	\$0.80	\$0.07
Total operating expenses	0.81	4.69	17%	0.78	0.03
Nonoperating revenues (expenses)	0.66	1.66	40%	0.30	0.36
Contributions & transfers	-	-	-%	(0.38)	0.38
Change in net position	0.72	0.34		(0.06)	0.78
Net position – beginning	\$2.83	\$2.83		\$2.93	(\$0.10)
Net position – ending	\$3.55	\$3.17		\$2.87	\$0.68



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# **Street Maintenance Fund**

# Street Maintenance Fund

<b>Revenues &amp; Expenditures</b> <b>(in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Street maintenance fee	\$2.23	\$9.73	23%	\$1.87	\$0.36
Investment earnings	0.02	0.03	59%	0.00	0.02
Total revenues	2.25	9.76	23%	1.87	0.38
Public works	1.69	\$4.30	39%	0.00	1.69
Debt service	0.00	1.34	0%	0.00	0.00
Total expenditures	\$1.69	\$5.64	30%	0.00	\$1.69
Net change in fund balance	\$0.56	\$4.12		\$1.87	(\$1.31)

## Street Maintenance Fund (cont'd)

<b>Fund Balance (in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Net change	\$0.56	\$4.12	--	\$1.87	(\$1.31)
Fund balance – beginning	4.97	4.97	--	0.39	4.58
Fund balance – ending	\$5.53	\$9.09	--	\$2.26	\$3.27



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# **Hotel Occupancy Tax Fund**

# Hotel Occupancy Tax (HOT) Fund

<b>Revenues &amp; Expenditures</b> <b>(in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Hotel occupancy tax	\$0.57	\$2.26	25%	\$0.70	(\$0.13)
Charges for services	0.19	0.67	28%	0.16	0.03
Intergovernmental	0.17	0.49	34%	-	0.17
Total revenues	0.93	3.43	27%	0.86	0.08
Community development	0.32	1.94	17%	0.27	0.05
Grants to the arts	0.18	0.57	31%	0.02	0.16
Debt service & leases	0.00	0.72	0%	0.00	0.00
Total expenditures	0.50	3.23	15%	0.29	0.21
Net change in fund balance	\$0.43	\$0.19		\$0.57	(\$0.14)

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

<b>Fund Balance (in Millions)</b>	<b>FY 2023 Actual 1<sup>st</sup> Qtr</b>	<b>FY 2023 Budget</b>	<b>% of Budget</b>	<b>FY 2022 Actual 1<sup>st</sup> Qtr</b>	<b>\$ Increase/ (Decrease) from PY</b>
Net change	\$0.43	\$0.19	--	\$0.57	(\$0.14)
Fund balance – beginning	1.70	1.70	--	1.03	0.67
Fund balance – ending	\$2.13	\$1.89	--	\$1.60	\$0.53



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# **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	FY 2021	FY 2022	FY 2023	Amount Spent To Date 1/31/2023	% Spent	Remaining Balance
<i>Hotel Occupancy Tax Fund:</i>							
Personnel	\$ 366,822	\$ -	\$ 142,929.74	\$ 50,869.82	\$ 193,799.56	52.8%	\$28,751,085
Grants to the Arts	394,905	10,286.00	136,995.00	130,838.00	278,119.00	70.4%	28,356,180
Deferred Maintenance -					-		
KCCC HVAC Replacement	1,078,000	-	276.00	-	276.00	0.0%	27,278,180
KCCC Lighting Upgrades	126,680	-	-	-	-	0.0%	27,151,500
KCCC Interior Doors	80,500	-	80,300.00	-	80,300.00	99.8%	27,071,000
KCCC Camera Upgrade	24,073	-	12,613.89	-	12,613.89	52.4%	27,046,927
KCCC Replacement Tables	16,610	-	16,609.59	-	16,609.59	100.0%	27,030,317
Special Events Ctr Comm Fans	16,336	-	11,679.00	-	11,679.00	71.5%	27,013,981
KCCC Podiums	5,870	-	5,870.15	-	5,870.15	100.0%	27,008,111
KCCC Restripe Parking Lot	6,292	-	4,990.00	-	4,990.00	79.3%	27,001,819
KCCC Landscaping	20,000	-	15,194.87	-	15,194.87	76.0%	26,981,819
	2,136,088	10,286.00	427,458.24	181,707.82	619,452.06	29.0%	

# American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated	FY 2021	FY 2022	FY 2023	Amount Spent To Date 1/31/2023	% Spent	Remaining Balance
<i>General Fund:</i>							
Public Safety Premium Pay -							
Premium Pay PD	\$ 2,343,497	\$ -	\$ 1,353,913.00	\$ 228,627.29	\$ 1,582,540.29	67.5%	\$ 24,638,322
Premium Pay FD	2,211,284	-	1,248,359.00	199,669.49	1,448,028.49	65.5%	22,427,038
Quarantine Expenses	1,076	-	1,075.34	-	1,075.34	--	22,425,962
Boys and Girls Club	750,000	-	250,000.00	-	250,000.00	33.3%	21,675,962
Business Assistance	1,165,835	-	552,702.05	108,127.39	660,829.44	56.7%	20,510,127
Downtown Events	332,000	-	147,501.53	35,857.42	183,358.95	55.2%	20,178,127
Mental Health Program Police & Fire -					-		
PD Mental Health Program	250,000	-	-	2,157.16	2,157.16	0.9%	19,928,127
FD Mental Health Program	250,000	-	20,409.67	1,198.00	21,607.67	8.6%	19,678,127
Hill Country Transit District (HOP) - Route Options	1,100,000	-	473,495.00	228,379.99	701,874.99	63.8%	18,578,127
Non-Profit Organization Assistance	150,000	-	60,000.00	90,000.00	150,000.00	100.0%	18,428,127
	8,553,692	-	4,107,455.59	894,016.74	5,001,472.33	58.5%	

# American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated	FY 2021	FY 2022	FY 2023	Amount Spent To Date 1/31/2023	% Spent	Remaining Balance
<i>Governmental CIP Fund:</i>							
Emergency Operations Center/Fire Operations	\$ 11,900,000	\$ -	\$ -	\$ 163.88	\$ 163.88	0.0%	\$ 6,528,127
Police Range & Training Facility	250,000	-	-	-	-	0.0%	6,278,127
Hill Country Community Action (Meals-On-Wheels)	200,000	-	-	-	-	0.0%	6,078,127
Conder Park	1,918,000	-	762,215.15	221,414.59	983,629.74	51.3%	4,160,127
Long Branch Park	500,000	-	289,702.45	-	289,702.45	57.9%	3,660,127
Phyllis Park	300,000	-	141,131.14	42,650.00	183,781.14	61.3%	3,360,127
Long Branch Pool	590,000	-	-	-	-	0.0%	2,770,127
Stewart Park	600,000	-	189,410.02	292,695.24	482,105.26	80.4%	2,170,127
Gap Sidewalks	750,000	-	-	-	-	0.0%	1,420,127
Back Up Generators for Water/Sewer Pump & Lift Stations	500,000	-	-	-	-	0.0%	920,127
	<u>17,508,000</u>	<u>-</u>	<u>1,382,458.76</u>	<u>556,923.71</u>	<u>1,939,382.47</u>	<u>11.1%</u>	

# American Rescue Plan Act Funding (cont'd)

Approved Uses	Amount Allocated	FY 2021	FY 2022	FY 2023	Amount Spent To Date 1/31/2023	% Spent	Remaining Balance
<b><i>FY 2023 Appropriations:</i></b>							
Youth Summer Program	\$ 216,567	\$ -	\$ -	\$ -	-	0.0%	\$ 703,560
Traffic Monitoring Center Upgrade	132,287	-	-	-	-	0.0%	571,273
Speed Mitigation Measures throughout City	250,000	-	-	-	-	0.0%	321,273
Trail Upgrades (4 trails @ \$25K each)	100,000	-	-	-	-	0.0%	221,273
Central Texas Alcohol Rehabilitation Center	70,000	-	-	-	-	0.0%	151,273
	<u>768,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	
	<u>\$ 28,966,634</u>	<u>\$ 10,286.00</u>	<u>\$ 5,917,372.59</u>	<u>\$ 1,632,648.27</u>	<u>\$ 7,560,306.86</u>	<u>26.1%</u>	<u>\$ 151,273</u>



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# Questions/ Comments