

City of Tyler, Texas

Quarterly Revenue and Expenditure Report

**For the Quarter Ended
June 30, 2025**

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Unreserved Fund Balance | | | | \$ 1,459,327 | \$ 1,459,327 |
| Operating Reserve | | | | 13,356,122 | 13,356,122 |
| Beginning Fund Balance / Working Capital | | | | 14,815,449 | 14,815,449 |
| Revenues | | | | | |
| Property Taxes | 28,481,882 | 30,168,341 | 98.82% | 30,528,410 | 30,422,739 |
| Franchises | 8,650,951 | 8,767,948 | 71.80% | 12,211,595 | 11,951,839 |
| Sales & Use Taxes | 30,212,113 | 31,837,914 | 76.60% | 41,566,339 | 42,754,902 |
| Licenses & Permits | 300,858 | 232,047 | 64.69% | 358,724 | 318,118 |
| Fines & Penalties | 3,282,408 | 3,693,959 | 85.78% | 4,306,200 | 4,846,966 |
| Use of Money & Property | 1,250,283 | 967,684 | 51.96% | 1,862,196 | 1,393,138 |
| Current Services | 2,339,267 | 2,320,418 | 70.56% | 3,288,779 | 3,211,990 |
| Other Agencies | 414,862 | 678,648 | 73.73% | 920,454 | 1,121,885 |
| Miscellaneous | 404,699 | 298,496 | 41.11% | 726,176 | 420,665 |
| Total Revenues | 75,337,323 | 78,965,454 | 82.45% | 95,768,873 | 96,442,242 |
| Expenditures | | | | | |
| General Government | 6,409,112 | 7,029,865 | 80.81% | 8,699,123 | 8,509,416 |
| Police | 26,667,923 | 27,849,639 | 74.10% | 37,582,042 | 37,417,549 |
| Police Grants | 472,731 | 231,790 | 81.12% | 285,753 | 256,202 |
| Fire | 18,729,124 | 19,555,958 | 77.19% | 25,333,651 | 26,240,749 |
| Fire Grants | 345,975 | 576,038 | 112.91% | 510,173 | 784,626 |
| Public Services | 5,798,065 | 6,090,383 | 63.97% | 9,521,219 | 8,988,633 |
| Parks and Recreation | 3,264,655 | 3,506,696 | 66.50% | 5,273,204 | 5,258,142 |
| Library | 1,538,965 | 1,584,549 | 72.46% | 2,186,883 | 2,089,510 |
| Municipal Court | 1,506,053 | 1,760,852 | 67.84% | 2,595,628 | 2,482,321 |
| Total Expenditures | 64,732,603 | 68,185,771 | 74.12% | 91,987,676 | 92,027,148 |
| Transfer In | - | - | | - | - |
| Fair Plaza Fund (240) | - | - | | - | - |
| (Transfer Out) | (3,485,360) | (3,408,717) | | (3,928,823) | (4,523,823) |
| General Capital Projects (102) | (52,500) | (70,000) | 100.00% | (70,000) | (665,000) |
| Quality Street Commitment Fund (103) | (1,534,266) | (2,228,712) | 100.00% | (2,228,712) | (2,228,712) |
| Cemetery (204) | (243,750) | (325,000) | 100.00% | (325,000) | (325,000) |
| TIF/ TIRZ #4 (217) | - | - | | - | - |
| Transit (286) | (491,365) | (421,200) | 49.33% | (853,806) | (853,806) |
| Property Facility (663) | (75,979) | (101,305) | 100.00% | (101,305) | (101,305) |
| Productivity Fund (639) | (250,000) | - | | - | - |
| Technology Admin (671) | (337,500) | (262,500) | 75.00% | (350,000) | (350,000) |
| Fleet Fund (640) | (500,000) | - | | - | - |
| Fair Parking Garage (240) | - | - | | - | - |
| Rainy Day Fund (235) | - | - | | - | - |
| Unreserved Fund Balance | | | | 869,672 | 902,648 |
| Operating Reserve | | | | 13,798,151 | 13,804,072 |
| Ending Fund Balance / Working Capital | | | | \$ 14,667,823 | \$ 14,706,720 |

General Fund (101)
Statement of Revenues
Fiscal Year 2024-2025

| | Actuals | | Actuals | Percent of | Amended | |
|--|-----------|-------------------|-----------|-------------------|---------------|------------------------------|
| | 2023-2024 | | 2024-2025 | Budget | Budget | |
| | | | | | 2024-2025 | |
| | | | | | Projected | |
| | | | | | 2024-2025 | |
| Property Taxes | | | | | | |
| Current | \$ | 28,126,195 | \$ | 29,889,109 | 99.27% | \$ 30,108,410 \$ 30,071,109 |
| Delinquent | | 146,629 | | 93,319 | 50.44% | 185,000 123,719 |
| Penalty and Interest | | 209,058 | | 185,912 | 79.11% | 235,000 227,911 |
| Total Property Taxes | | 28,481,882 | | 30,168,341 | 98.82% | 30,528,410 30,422,739 |
| | | | | | | |
| Franchises | | | | | | |
| Power and Light | | 3,671,304 | | 3,504,495 | 75.79% | 4,624,221 4,581,415 |
| Natural Gas | | 805,795 | | 778,035 | 74.40% | 1,045,704 1,034,034 |
| Telephone | | 368,335 | | 333,014 | 63.43% | 525,000 454,926 |
| Cable Television | | 733,858 | | 624,142 | 62.32% | 1,001,517 816,675 |
| Commercial Waste Hauler | | 871,772 | | 856,113 | 70.51% | 1,214,239 1,161,404 |
| Water and Sewer Franchise | | 2,199,886 | | 2,672,150 | 70.30% | 3,800,914 3,903,385 |
| Total Franchises | | 8,650,951 | | 8,767,948 | 71.80% | 12,211,595 11,951,839 |
| | | | | | | |
| Sales and Use Taxes | | | | | | |
| Sales Taxes | | 29,767,620 | | 31,435,104 | 76.86% | 40,901,127 42,122,526 |
| Mixed Drink Taxes | | 427,263 | | 380,083 | 60.60% | 627,212 602,265 |
| Bingo Taxes | | 17,230 | | 22,728 | 59.81% | 38,000 30,111 |
| Total Sales and Use Taxes | | 30,212,113 | | 31,837,914 | 76.60% | 41,566,339 42,754,902 |
| | | | | | | |
| Licenses and Permits | | | | | | |
| Parking Meters | | 67,097 | | 14,173 | 55.10% | 25,724 14,174 |
| Wrecker Permits | | 2,880 | | 2,110 | 49.65% | 4,250 3,136 |
| Burglar Alarms | | 230,881 | | 215,064 | 66.17% | 325,000 300,108 |
| ROW Permits | | - | | 700 | 18.67% | 3,750 700 |
| Total Licenses and Permits | | 300,858 | | 232,047 | 64.69% | 358,724 318,118 |
| | | | | | | |
| Fines & Penalties | | | | | | |
| Moving Violations | | 1,737,160 | | 2,027,235 | 91.48% | 2,216,000 2,597,236 |
| Tax Fees | | 70,809 | | 83,286 | 59.49% | 140,000 155,286 |
| Arrest Fees | | 79,740 | | 90,480 | 84.56% | 107,000 115,981 |
| Administrative Fees | | 65,528 | | 74,649 | 93.31% | 80,000 95,049 |
| Warrant Fees | | 240,585 | | 263,912 | 83.25% | 317,000 341,913 |
| Child Safety | | 97,840 | | 106,711 | 79.64% | 134,000 175,963 |
| Teen Court Fines | | 20 | | - | - | - - |
| Court Security | | - | | - | - | - - |
| Miscellaneous Court | | 48,599 | | 51,564 | 85.94% | 60,000 66,563 |
| Time Payment Fees | | - | | - | - | - - |
| Special Court Fees | | 611,710 | | 624,633 | 73.40% | 851,000 834,635 |
| Collection Firm Fees | | 262,076 | | 299,879 | 93.13% | 322,000 377,879 |
| Court Fee - Clearing | | 1,720 | | 2,376 | - | - 2,376 |
| Partners for Youth | | - | | - | - | - - |
| Omnibase Program | | 32,069 | | 34,619 | 96.16% | 36,000 42,121 |
| Parking Fines | | 24,725 | | 21,337 | 66.68% | 32,000 25,836 |
| Scofflaw | | 3,335 | | 3,278 | 148.98% | 2,200 3,877 |
| Animal Fines | | 6,492 | | 10,001 | 111.12% | 9,000 12,251 |
| Total Fines and Penalties | | 3,282,408 | | 3,693,959 | 85.78% | 4,306,200 4,846,966 |
| | | | | | | |
| Use of Money and Property | | | | | | |
| Glass Center Rental | | 21,230 | | 20,301 | 58.00% | 35,000 26,851 |
| Senior Citizen Rental | | 2,300 | | 1,590 | 31.80% | 5,000 2,840 |
| Miscellaneous Rent | | 38,218 | | 23,623 | 50.69% | 46,600 33,323 |
| Ballfield Concessions | | - | | - | 0.00% | 2,500 - |
| Glass Rec Concessions | | 587 | | 758 | 50.56% | 1,500 1,109 |
| Fair Plaza Non-Tenant Parking | | 16,310 | | 13,355 | 92.74% | 14,400 14,960 |
| Interest Earnings | | 1,171,637 | | 908,056 | 51.68% | 1,757,196 1,314,055 |
| Total Use of Money and Property | | 1,250,283 | | 967,684 | 51.96% | 1,862,196 1,393,138 |

General Fund (101)
Statement of Revenues
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Current Services | | | | | |
| Swimming Pool | 11,708 | 17,231 | 68.92% | 25,000 | 29,731 |
| Fire Inspection | 124,422 | 124,546 | 83.03% | 150,000 | 154,547 |
| Lot Mowing | 34,203 | 29,361 | 48.02% | 61,138 | 35,000 |
| Glass Membership | 53,689 | 60,263 | 80.35% | 75,000 | 80,263 |
| Copying Fees | 11,776 | 12,787 | 85.25% | 15,000 | 16,400 |
| Utility Cuts | 132,000 | - | 0.00% | 132,000 | 132,000 |
| Library Non Resident Fees | 17,937 | 16,395 | 73.78% | 22,222 | 22,380 |
| Library Lost Books | 2,581 | 2,248 | 93.68% | 2,400 | 3,264 |
| Library Fines | 10,694 | 7,748 | 24.06% | 32,200 | 8,748 |
| Non Resident Internet Use | 1,230 | 974 | 24.35% | 4,000 | 1,398 |
| Open Records | 24,350 | 31,867 | 127.47% | 25,000 | 36,809 |
| Overhead Reimbursement - Fund 219 | 36,745 | 36,745 | 75.00% | 48,993 | 48,992 |
| 1/2 Cent Administration Costs | 295,947 | 393,527 | 75.00% | 524,702 | 524,704 |
| Overhead Reimbursement - Fund 502 | 1,080,938 | 1,102,556 | 75.00% | 1,470,075 | 1,470,076 |
| Overhead Reimbursement - Fund 560 | 200,143 | 204,686 | 75.20% | 272,194 | 272,912 |
| Softball Fees | 3,835 | 1,200 | 20.00% | 6,000 | 1,200 |
| Basketball Fees | 350 | 5,450 | 68.94% | 7,905 | 7,375 |
| Volleyball Fees | 990 | 2,340 | 48.75% | 4,800 | 3,625 |
| Tournament Fees | - | - | - | - | - |
| Other Sports Fees | - | 8,300 | 150.91% | 5,500 | 8,620 |
| Field Maintenance | 61,105 | 105,997 | 90.87% | 116,650 | 159,498 |
| Recreation Classes/Events | 53,498 | 38,858 | 64.76% | 60,000 | 44,609 |
| Faulkner Tennis Center | - | - | - | - | - |
| Animal Adoption Fees | 13,100 | 11,440 | 38.13% | 30,000 | 12,440 |
| Animal Shelter Fees | 3,455 | 4,048 | 22.49% | 18,000 | 5,547 |
| Fire Cost Recovery Fees | 164,573 | 101,852 | 56.58% | 180,000 | 131,852 |
| Total Current Services | 2,339,267 | 2,320,418 | 70.56% | 3,288,779 | 3,211,990 |
| Other Agencies | | | | | |
| State Government | 45,777 | 54,027 | 207.80% | 26,000 | 54,027 |
| Income from Restitution | 292 | 179 | 71.40% | 250 | 178 |
| Auto Theft Task Force | 97,855 | 122,223 | 84.29% | 145,000 | 161,089 |
| School Crossing Guards | - | - | - | - | - |
| Comprehensive Traffic | 38,232 | 41,109 | 54.99% | 74,755 | 59,799 |
| County Haz-Mat Service | 3,750 | 4,442 | 74.04% | 6,000 | 7,442 |
| SHSP PD Grant | 44,684 | - | 0.00% | 23,591 | 23,591 |
| Fire TCLEOSE Allocation | - | - | 0.00% | 1,000 | 1,000 |
| State JAG Allocation | 47,117 | 26,456 | 100.00% | 26,455 | 26,456 |
| COPS Grant | 20,440 | - | - | - | - |
| Federal JAG Allocation | 37,416 | 28,802 | 84.71% | 34,000 | 28,802 |
| BJA Cares | - | - | - | - | - |
| Police Safety OOG | - | - | 0.00% | 99,475 | - |
| AFG Grant | - | - | - | - | - |
| PSAP SC 911 | - | - | - | - | 95,000 |
| SAFER Grant | 79,298 | 401,411 | 82.95% | 483,928 | 664,501 |
| Coronavirus Relief Funds | - | - | - | - | - |
| Total Other Agencies | 414,862 | 678,648 | 73.73% | 920,454 | 1,121,885 |
| Miscellaneous | | | | | |
| Miscellaneous | 136,288 | 114,550 | 56.35% | 203,276 | 140,749 |
| Unclaimed Property Revenue | 7,208 | 12,192 | 97.53% | 12,500 | 15,566 |
| Return Checks | 125 | 200 | - | - | 200 |
| Sale of Equipment | - | - | 0.00% | 400 | - |
| Junk Vehicle Revenue | - | - | - | - | - |
| Methane Gas Sales | 257,578 | 168,454 | 33.69% | 500,000 | 257,900 |
| Funeral Escorts | 3,500 | 3,100 | 31.00% | 10,000 | 6,250 |
| Total Miscellaneous | 404,699 | 298,496 | 41.11% | 726,176 | 420,665 |
| Total General Fund Revenues | \$ 75,337,323 | \$ 78,965,454 | 82.45% | \$ 95,768,873 | \$ 96,442,242 |

8/15/2025

12:25 PM

101REV

3 of 21

General Fund (101)
Statement of Expenditures
Fiscal Year 2024-2025

| | Actuals | | Actuals | Percent of | Amended | | Projected | | |
|-------------------------------------|-----------|------------|-----------|------------|---------|----|------------|----|------------|
| | 2023-2024 | | 2024-2025 | Budget | Budget | | 2024-2025 | | |
| General Government | | | | | | | | | |
| General Government | \$ | 653,907 | \$ | 756,229 | 74.20% | \$ | 1,019,138 | \$ | 982,424 |
| Outside Agencies | | 216,318 | | 266,500 | 94.19% | | 282,943 | | 282,943 |
| GF Non-Dept Exp | | 2,218,819 | | 2,420,175 | 92.60% | | 2,613,579 | | 2,597,227 |
| Innovation and Economic Development | | 9,786 | | 12,733 | 93.17% | | 13,667 | | 13,350 |
| Finance | | 1,407,568 | | 1,562,267 | 80.80% | | 1,933,570 | | 1,916,727 |
| Legal | | 994,778 | | 1,052,578 | 72.87% | | 1,444,493 | | 1,375,097 |
| Communications | | 415,660 | | 473,329 | 70.28% | | 673,491 | | 673,533 |
| Human Resources | | 492,276 | | 486,054 | 67.67% | | 718,242 | | 668,115 |
| Total General Government | | 6,409,112 | | 7,029,865 | 80.81% | | 8,699,123 | | 8,509,416 |
| Public Safety | | | | | | | | | |
| Police Services | | 26,667,923 | | 27,849,639 | 74.10% | | 37,582,042 | | 37,417,549 |
| State JAG | | 47,117 | | 26,458 | 100.01% | | 26,456 | | 26,458 |
| Federal JAG | | 37,416 | | 28,931 | 85.09% | | 34,000 | | 28,931 |
| COPS Grant | | 179,534 | | 15,399 | 78.81% | | 19,540 | | - |
| Auto Theft Task Force | | 189,617 | | 143,252 | 77.12% | | 185,757 | | 183,063 |
| L.E. Education Grant | | 19,047 | | 17,750 | 88.75% | | 20,000 | | 17,750 |
| Fire Services | | 18,729,124 | | 19,555,958 | 77.19% | | 25,333,651 | | 26,240,749 |
| Fire SAFER Grant | | 345,975 | | 542,610 | 106.36% | | 510,173 | | 751,197 |
| Fire TIFMAS | | - | | 33,428 | | | - | | 33,429 |
| Total Public Safety | | 46,215,753 | | 48,179,997 | 75.62% | | 63,711,619 | | 64,665,697 |
| Public Services | | | | | | | | | |
| Engineering Services | | 555,577 | | 744,061 | 60.87% | | 1,222,401 | | 1,021,794 |
| Streets | | 2,247,675 | | 2,443,238 | 65.24% | | 3,745,140 | | 3,532,177 |
| Traffic Operations | | 1,874,106 | | 1,766,714 | 60.50% | | 2,919,948 | | 2,846,968 |
| Parking Garage | | 21,888 | | 16,404 | 57.52% | | 28,520 | | 20,400 |
| Animal Services | | 1,098,819 | | 1,119,965 | 69.77% | | 1,605,210 | | 1,567,294 |
| Total Public Services | | 5,798,065 | | 6,090,383 | 63.97% | | 9,521,219 | | 8,988,633 |
| Parks & Recreation | | | | | | | | | |
| Administration | | 2,323,758 | | 2,407,985 | 67.24% | | 3,581,206 | | 3,595,027 |
| Indoor Recreation | | 546,403 | | 614,721 | 76.20% | | 806,744 | | 837,201 |
| Outdoor Recreation | | 167,957 | | 180,504 | 45.84% | | 393,811 | | 367,299 |
| Median Maint/Arborist | | 226,537 | | 303,486 | 61.75% | | 491,443 | | 458,615 |
| Total Parks & Recreation | | 3,264,655 | | 3,506,696 | 66.50% | | 5,273,204 | | 5,258,142 |
| Library | | | | | | | | | |
| | | 1,538,965 | | 1,584,549 | 72.46% | | 2,186,883 | | 2,089,510 |
| Municipal Court | | | | | | | | | |
| | | 1,506,053 | | 1,760,852 | 67.84% | | 2,595,628 | | 2,482,321 |
| Total General Fund Expenditures | | | | | | | | | |
| | \$ | 64,732,603 | \$ | 68,152,343 | 74.09% | \$ | 91,987,676 | \$ | 91,993,719 |

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|-------------------------------|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Beginning Fund Balance | | | | 3,016,047 | 3,016,047 |
| Revenues | | | | | |
| Building Permits | 1,464,772 | 1,249,082 | 82.92% | 1,506,439 | 1,814,953 |
| Electrical Permits | 197,354 | 140,115 | 60.92% | 230,000 | 203,624 |
| Plumbing Permits | 102,212 | 90,601 | 56.63% | 160,000 | 134,104 |
| Zoning Permits | 62,426 | 60,625 | 63.82% | 95,000 | 83,438 |
| Mechanical Permits | 79,046 | 44,485 | 49.43% | 90,000 | 69,628 |
| Cert. of Occupancy Fees | 17,650 | 17,700 | 59.00% | 30,000 | 25,147 |
| Local TABC Fee | 3,045 | 7,875 | 39.38% | 20,000 | 10,875 |
| Billboard Registration | 15,215 | 14,025 | 93.22% | 15,045 | 14,025 |
| Sign Permits | 24,915 | 24,085 | 60.21% | 40,000 | 35,600 |
| Contractor License | 41,850 | 42,650 | 85.30% | 50,000 | 52,038 |
| House Moving Permits | - | - | | - | - |
| Permit Fee - Clearing | - | - | | - | - |
| Interest Earnings | 146,846 | 163,286 | 326.57% | 50,000 | 211,136 |
| Copying/Printing Fees | 116 | 38 | | - | 38 |
| Platting Fees | 63,265 | 51,035 | 60.04% | 85,000 | 73,196 |
| Miscellaneous Income | - | 75 | | - | 75 |
| Contractor Testing Fees | 16,039 | - | | - | - |
| Subdivision Plan Review | 23,000 | 26,000 | 43.33% | 60,000 | 41,000 |
| CLG Grant | - | - | | - | - |
| Total Revenues | 2,257,750 | 1,931,678 | 79.44% | 2,431,484 | 2,768,877 |
| Expenditures | | | | | |
| Planning and Zoning | 667,159 | 884,260 | 56.87% | 1,554,775 | 1,301,974 |
| Building Services | 1,136,832 | 1,177,017 | 69.44% | 1,694,976 | 1,596,250 |
| Total Expenditures | 1,803,991 | 2,061,277 | 63.43% | 3,249,751 | 2,898,224 |
| Transfer Out | - | - | | - | - |
| Productivity Fund (639) | - | - | | - | - |
| Ending Fund Balance | | | | 2,197,780 | 2,886,700 |

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Unreserved Fund Balance | | | | \$ 10,470,358 | \$ 10,470,358 |
| Operating Reserve | | | | 6,012,798 | 6,012,798 |
| Beginning Fund Balance / Working Capital | | | | 16,483,156 | 16,483,156 |
| Revenues | | | | | |
| Use of Money and Property | 569,690 | 305,216 | 57.94% | 526,734 | 459,905 |
| Charges for Current Services | 37,139,345 | 45,068,108 | 66.91% | 67,351,360 | 65,281,831 |
| Miscellaneous Income | 56,288 | 108,114 | 187.05% | 57,800 | 134,840 |
| Total Revenues | 37,765,323 | 45,481,438 | 66.95% | 67,935,894 | 65,876,576 |
| Expenditures | | | | | |
| 741 Administration | 4,039,080 | 4,661,580 | 65.01% | 7,170,318 | 6,845,404 |
| 742 Water Office | 2,488,029 | 2,470,968 | 79.60% | 3,104,409 | 3,367,156 |
| 743 Water Distribution | 3,689,218 | 3,908,359 | 74.65% | 5,235,558 | 5,235,427 |
| 744 Water Plant | 6,086,512 | 5,665,402 | 53.06% | 10,677,624 | 9,656,302 |
| 745 Waste Collection | 2,959,060 | 2,988,537 | 69.78% | 4,282,510 | 4,003,994 |
| 746 Waste Treatment | 4,292,971 | 4,142,772 | 66.61% | 6,219,330 | 5,781,839 |
| 747 Lake Tyler | 690,974 | 1,012,971 | 66.40% | 1,525,658 | 1,535,834 |
| 749 GIS | 961,770 | 969,891 | 70.91% | 1,367,712 | 1,367,593 |
| 1741 Purchasing | 234,014 | 234,778 | 72.97% | 321,763 | 304,373 |
| 1745 CD/CMOM (Regulatory Monitoring) | 3,363,188 | 2,163,447 | 45.50% | 4,754,336 | 4,715,032 |
| 1746 Sludge Disposal | 1,080,896 | 1,530,973 | 73.59% | 2,080,510 | 1,938,220 |
| Total Expenditures | 29,885,713 | 29,749,678 | 63.65% | 46,739,728 | 44,751,174 |
| Transfer In | - | - | | - | - |
| (Transfer Out) | (9,898,033) | (13,012,859) | | (22,094,857) | (22,094,856) |
| Economic Development Fund (208) | (131,250) | (131,250) | 75.00% | (175,000) | (175,000) |
| Utilities Capital Fund (503) | (4,125,000) | (7,241,568) | 50.00% | (14,483,136) | (14,483,136) |
| Productivity Fund (639) | (250,000) | (250,000) | 100.00% | (250,000) | (250,000) |
| Property and Facility Fund (663) | (37,990) | (37,990) | 75.00% | (50,653) | (50,652) |
| Debt Service Fund (504) | (5,016,293) | (5,014,551) | 75.00% | (6,686,068) | (6,686,068) |
| Technology Fund (671) | (337,500) | (337,500) | 75.00% | (450,000) | (450,000) |
| General Capital Fund (102) | - | - | | - | - |
| Unreserved Fund Balance | | | | 8,573,506 | 8,801,026 |
| Operating Reserve | | | | 7,010,959 | 6,712,676 |
| Ending Fund Balance / Working Capital | | | | \$ 15,584,465 | \$ 15,513,702 |

Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Use of Money and Property | | | | | |
| Lake Tyler Lot Rental | 71,389 | 89,127 | 122.76% | 72,604 | \$ 89,127 |
| Lake Tyler Marina | 30,083 | 24,402 | 73.65% | 33,130 | 41,641 |
| Barge Concession | 17,887 | 16,974 | 80.83% | 21,000 | 28,424 |
| Interest Earnings | 450,330 | 174,714 | 43.68% | 400,000 | 300,713 |
| Total Use of Money and Property | 569,690 | 305,216 | 57.94% | 526,734 | 459,905 |
| Charges for Current Services | | | | | |
| Meter Activation | 248,841 | 226,961 | 56.74% | 400,000 | 343,113 |
| Water Service | 57,840 | 133,795 | 66.90% | 200,000 | 189,312 |
| Sewer Service | 75,440 | 120,642 | 80.43% | 150,000 | 155,491 |
| Sewer Activation | 8,944 | 6,811 | 41.28% | 16,500 | 13,588 |
| EMS Billing Fees | 3,977 | 3,977 | 50.00% | 7,953 | 7,952 |
| Water System Fee | 88,572 | 88,483 | 75.42% | 117,321 | 118,808 |
| Meter Set & Test Fees | 15,033 | 26,100 | 137.37% | 19,000 | 35,100 |
| Plug Fee | 1,200 | 200 | 2.67% | 7,500 | 200 |
| After Hrs./Additional Trip Fees | 40,329 | 37,675 | 83.72% | 45,000 | 48,525 |
| Water Quality Fee | 107,786 | 108,123 | 73.91% | 146,286 | 145,095 |
| Current Water Sales | 17,851,783 | 20,873,472 | 63.13% | 33,064,216 | 31,369,239 |
| Miscellaneous Water Sales | 12,075 | 71,951 | 359.76% | 20,000 | 75,703 |
| Old Account Collection Fees | - | (1) | - | - | - |
| Reconnect Fees | 293,900 | 300,525 | 77.06% | 390,000 | 407,900 |
| Overhead Reimbursment from Solid Waste Fund | 260,913 | 258,290 | 75.00% | 344,386 | 344,384 |
| Sewer Charges | 15,045,691 | 19,775,643 | 68.80% | 28,743,208 | 27,944,619 |
| Labor & Equipment | 129,639 | 16,136 | 23.05% | 70,000 | 16,136 |
| Water Connect Fees | 177,161 | 181,400 | 71.14% | 255,000 | 265,750 |
| Septic Tank Dumping Fees | 945,415 | 1,162,539 | 105.21% | 1,105,000 | 1,331,522 |
| Wholesale Water Sales | 1,218,606 | 1,135,555 | 75.70% | 1,500,000 | 1,735,272 |
| Late Notice Fees | 378,063 | 356,223 | 71.24% | 500,000 | 485,313 |
| Fire Line Charges | 144,448 | 140,772 | 72.99% | 192,875 | 191,693 |
| Overhead Reimbursment from Storm Water Fund | 33,689 | 42,836 | 75.00% | 57,115 | 57,116 |
| Total Charges for Current Services | 37,139,345 | 45,068,108 | 66.91% | 67,351,360 | 65,281,831 |
| Miscellaneous | | | | | |
| Miscellaneous Income | 25,613 | 74,444 | 248.15% | 30,000 | 91,195 |
| Lake Tyler East Registration | 2,745 | 2,800 | 100.00% | 2,800 | 2,800 |
| Returned Check Fees | 27,930 | 30,870 | 123.48% | 25,000 | 40,845 |
| Total Miscellaneous | 56,288 | 108,114 | 187.05% | 57,800 | 134,840 |
| Total Revenues | \$ 37,765,323 | \$ 45,481,438 | 66.95% | \$ 67,935,894 | \$ 65,876,576 |

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Operating Reserve | | | | 2,708,427 | 2,708,427 |
| Unreserved Fund Balance | | | | (2,109,914) | (2,109,914) |
| Beginning Fund Balance / Working Capital | | | | 598,513 | 598,513 |
| Revenues | | | | | |
| Interest and Rental Income | 3,641 | 8,601 | 172.02% | 5,000 | 11,706 |
| Charges for Residential Serv. | 7,126,613 | 7,180,053 | 69.89% | 10,272,855 | 10,038,694 |
| Charges for Commercial Serv. | 3,578,471 | 3,856,428 | 71.50% | 5,393,886 | 5,326,383 |
| Recycle Sales | 54,321 | 65,187 | 93.12% | 70,000 | 84,836 |
| Roll-Off | 1,268,391 | 1,379,013 | 65.67% | 2,100,000 | 1,834,524 |
| Miscellaneous | 1,172,245 | 898,434 | 60.16% | 1,493,462 | 1,433,797 |
| Total Revenues | 13,203,682 | 13,387,715 | 69.24% | 19,335,203 | 18,729,940 |
| Expenditures | | | | | |
| Administration | 1,771,097 | 1,673,726 | 78.45% | 2,133,526 | 2,040,960 |
| Residential Collection | 6,236,567 | 4,881,250 | 66.05% | 7,390,083 | 6,617,095 |
| Commercial Collection | 3,916,135 | 3,918,789 | 71.01% | 5,518,390 | 5,592,595 |
| Keep Tyler Beautiful | 120,929 | 178,977 | 81.66% | 219,176 | 219,155 |
| Code Enforcement | 951,259 | 1,036,934 | 78.81% | 1,315,797 | 1,377,245 |
| Total Expenditures | 12,995,986 | 11,689,677 | 70.52% | 16,576,972 | 15,847,050 |
| (Transfer Out) | (969,240) | (1,113,153) | 94.68% | (1,175,653) | (1,175,653) |
| Economic Development Fund (208) | (75,000) | - | | - | - |
| SW Capital Fund (562) | (618,750) | (825,000) | 100.00% | (825,000) | (825,000) |
| Productivity Fund (639) | (50,000) | (50,000) | 100.00% | (50,000) | (50,000) |
| Property and Facility Fund (663) | (37,990) | (50,653) | 100.00% | (50,653) | (50,653) |
| Technology Fund (671) | (187,500) | (187,500) | 75.00% | (250,000) | (250,000) |
| Operating Reserve | | | | 2,486,546 | 2,377,058 |
| Unreserved Fund Balance | | | | (305,455) | (71,308) |
| Ending Fund Balance / Working Capital | | | | 2,181,091 | 2,305,750 |

Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2024-2025

| | Actuals | | Actuals | Percent of | Amended | | Projected |
|---|-----------|-------------------|-----------|-------------------|----------------|----|-------------------|
| | 2023-2024 | | 2024-2025 | Budget | Budget | | 2024-2025 |
| Use of Money and Property | | | | | | | |
| Rent - Miscellaneous | \$ | 7,355 | \$ | 8,601 | 172.02% | \$ | 5,000 |
| Interest Earnings | | (3,713) | | - | | | - |
| Total Use of Money and Property | | 3,641 | | 8,601 | 172.02% | | 5,000 |
| Charges for Current Services | | | | | | | |
| Residential Sanitation Fees | | 7,069,666 | | 7,137,663 | 70.23% | | 10,162,855 |
| Special Pickup Revenue | | 56,947 | | 42,390 | 38.54% | | 110,000 |
| Commercial Fees | | 3,578,471 | | 3,856,428 | 71.50% | | 5,393,886 |
| Roll-Off Collection Fees | | 1,268,391 | | 1,379,013 | 65.67% | | 2,100,000 |
| Total Charges for Current Services | | 11,973,474 | | 12,415,494 | 69.88% | | 17,766,741 |
| Recycle Sales | | | | | | | |
| Recycle Sales | | 54,321 | | 65,187 | 93.12% | | 70,000 |
| Total Recycle Sales | | 54,321 | | 65,187 | 93.12% | | 70,000 |
| Miscellaneous Income | | | | | | | |
| Landfill Royalty Fee | | 646,294 | | 633,994 | 66.74% | | 950,000 |
| Miscellaneous Income | | 525,951 | | 264,440 | 48.66% | | 543,462 |
| Total Miscellaneous Income | | 1,172,245 | | 898,434 | 60.16% | | 1,493,462 |
| Total Revenues | \$ | 13,203,682 | \$ | 13,387,715 | 69.24% | \$ | 19,335,203 |
| | | | | | | \$ | 18,729,940 |

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|-----------------------------------|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Reserve for Construction | | | | \$ 300 | \$ 300 |
| Reserve for Customer Facility | | | | 459,791 | 459,701 |
| Unreserve Working Capital | | | | 1,215,746 | 1,215,746 |
| Beginning Fund Balance | | | | 1,675,837 | 1,675,747 |
| Revenues | | | | | |
| Use of Money and Property | 926,038 | 931,612 | 79.54% | 1,171,216 | 1,238,704 |
| Current Service Charges | 110,180 | 148,117 | 95.81% | 154,600 | 182,119 |
| Customer Facility Service Charges | 100,999 | 83,217 | 83.22% | 100,000 | 108,217 |
| Miscellaneous Income | 27,829 | 15,205 | 105.07% | 14,472 | 19,405 |
| Other Agencies | 302,674 | 325,402 | 69.48% | 468,372 | 467,402 |
| Total Revenues | 1,467,720 | 1,503,553 | | 1,908,660 | 2,015,847 |
| Expenditures | | | | | |
| Airport | | | | | |
| Operations | 1,119,831 | 1,313,195 | 74.09% | 1,772,424 | 1,799,405 |
| Capital | - | - | | - | - |
| Contingency | - | 7,624 | 15.25% | 50,000 | - |
| Airport Total | 1,119,831 | 1,320,819 | | 1,822,424 | 1,799,405 |
| Customer Facility | | | | | |
| Wash Bay Maintenance | 14,127 | 830 | 8.30% | 10,000 | - |
| Wash Bay Debt Service | 8,742 | 7,144 | 6.76% | 105,680 | 104,474 |
| Total Customer Facility | 22,869 | 7,974 | | 115,680 | 104,474 |
| Total Expenditures | 1,142,700 | 1,328,792 | | 1,938,104 | 1,903,879 |
| Transfer In | - | - | | 72,000 | - |
| PFC (234) | - | - | 0.00% | 72,000 | - |
| Transfer Out | (27,750) | (27,750) | | (87,000) | (87,000) |
| Airport Grant Fund (525) | - | - | 0.00% | (50,000) | (50,000) |
| Technology Fund (671) | (27,750) | (27,750) | 75.00% | (37,000) | (37,000) |
| Productivity Fund (639) | - | - | | - | - |
| Reserve for Construction | | | | 300 | 300 |
| Reserve for Customer Facility | | | | 444,111 | 463,444 |
| Unreserve Working Capital | | | | 1,186,982 | 1,236,971 |
| Ending Fund Balance | | | | \$ 1,631,393 | \$ 1,700,715 |

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|--|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Use of Money and Property | | | | | |
| Airline Facilities Rental | 33,750 | 33,750 | 75.00% | 45,000 | 45,000 |
| Airport Long-Term Parking | 360,234 | 361,545 | 79.11% | 457,000 | 481,546 |
| Interest Earnings | 37,673 | 48,971 | 144.03% | 34,000 | 65,470 |
| Landing Fees | 31,486 | 35,340 | 88.30% | 40,022 | 45,442 |
| Restaurant Concessions | 9,214 | 7,243 | 76.25% | 9,500 | 8,443 |
| FAA Building Rental | 47,694 | 45,236 | 76.66% | 59,005 | 55,027 |
| Car Leasing Rental | 250,457 | 253,953 | 84.15% | 301,800 | 329,954 |
| Agricultural Lease | - | - | 0.00% | 1,693 | 400 |
| Hangar Land Lease | 115,381 | 112,392 | 70.47% | 159,484 | 149,856 |
| HAMM | - | - | 0.00% | 15,000 | 15,000 |
| Common Use Fees | 13,299 | 12,937 | 85.04% | 15,212 | 17,435 |
| Wash Bay Fees | 13,227 | 14,520 | 126.26% | 11,500 | 18,020 |
| Non Aviation Land Lease | 13,623 | 5,725 | 26.02% | 22,000 | 7,111 |
| Total Use of Money and Property | 926,038 | 931,612 | | 1,171,216 | 1,238,704 |
| Current Service Charges | | | | | |
| Airport Fuel Flowage | 55,400 | 60,824 | 84.48% | 72,000 | 80,824 |
| Customer Facility Charge | 100,999 | 83,217 | 83.22% | 100,000 | 108,217 |
| Advertising Space Fees | 54,780 | 87,294 | 105.68% | 82,600 | 101,295 |
| Total Current Service Charges | 211,179 | 231,334 | 90.86% | 254,600 | 290,336 |
| Miscellaneous Income | | | | | |
| Miscellaneous Income | 25,629 | 13,301 | 115.94% | 11,472 | 17,501 |
| Oil Leases and Royalties | 2,200 | 1,904 | 63.48% | 3,000 | 1,904 |
| Total Miscellaneous Income | 27,829 | 15,205 | 105.07% | 14,472 | 19,405 |
| Other Agencies | | | | | |
| ARPA - Airport | 302,674 | 325,402 | 69.48% | 468,372 | 467,402 |
| CRRSSA Grant | - | - | | - | - |
| Total Other Agencies | 302,674 | 325,402 | 69.48% | 468,372 | 467,402 |
| Total Revenues | 1,467,720 | 1,503,553 | 78.78% | 1,908,660 | 2,015,847 |

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Unreserved Fund Balance | | | | \$ 3,302,673 | \$ 3,302,673 |
| Reserve (2% Tax) | | | | (1,744,905) | (1,744,905) |
| Beginning Fund Balance / Working Capital | | | | 1,557,768 | 1,557,768 |
| Revenues | | | | | |
| 7 % Occupancy Tax | 2,544,817 | 2,501,712 | 72.58% | 3,447,002 | 3,491,712 |
| 2 % Occupancy Tax | 730,396 | 717,995 | 73.43% | 977,807 | 1,022,996 |
| Interest Earnings | (1,277) | 11,733 | 78.22% | 15,000 | 16,233 |
| Donations | 500,000 | 500,000 | 100.00% | 500,000 | 500,000 |
| Total Revenues | 3,773,936 | 3,731,439 | | 4,939,809 | 5,030,941 |
| Expenditures | | | | | |
| Texas Rose Festival | 15,000 | 15,000 | 100.00% | 15,000 | 15,000 |
| Discovery Place | 32,400 | 25,000 | 100.00% | 25,000 | 25,000 |
| Symphony | 50,000 | 45,000 | 100.00% | 45,000 | 45,000 |
| Museum of Art | 35,000 | 30,000 | 100.00% | 30,000 | 30,000 |
| Historical Museum | 13,500 | 10,000 | 100.00% | 10,000 | 10,000 |
| Visitors and Convention Bureau | 565,875 | 737,000 | 100.00% | 737,000 | 737,000 |
| Tyler Civic Theatre | - | - | | - | - |
| McClendon House | 4,500 | - | | - | - |
| Historic Aviation Museum | 13,500 | 13,000 | 100.00% | 13,000 | 13,000 |
| Texas Hotel & Lodging Dues | 14,687 | - | | - | - |
| 2% Convention Center Facility | 3,335,833 | 336,798 | 100.30% | 335,798 | 336,798 |
| Sport Tyler Award | 25,000 | 25,000 | 100.00% | 25,000 | 25,000 |
| Special Services | (66,706) | 58,306 | 89.70% | 65,000 | 64,956 |
| Parking Lot Improvement | - | 58,571 | 29.29% | 200,000 | 200,000 |
| Tournament Expenses | - | - | | - | - |
| Contingencies | - | - | | - | - |
| Total Expenditures | 4,038,589 | 1,353,675 | | 1,500,798 | 1,501,754 |
| Transfers In | - | - | | - | - |
| Half Cent (231) | - | - | | - | - |
| Rainy Day Fund (235) | - | - | | - | - |
| (Transfers Out) | (2,787,350) | (2,851,752) | | (3,596,002) | (3,596,000) |
| Tourism Fund (219) | (2,175,000) | (2,232,752) | 75.00% | (2,977,002) | (2,977,000) |
| Debt Service Fund (302) | (593,600) | (594,000) | 100.00% | (594,000) | (594,000) |
| Property and Facility Management (663) | (18,750) | (25,000) | 100.00% | (25,000) | (25,000) |
| (Roof Replacement Tourism) | | | | | |
| Unreserved Fund Balance | | | | 2,503,673 | 2,049,662 |
| Reserve (2% Tax) | | | | (1,102,896) | (558,707) |
| Ending Fund Balance / Working Capital | | | | \$ 1,400,777 | \$ 1,490,955 |

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Beginning Fund Balance / Working Capital | | | | \$ 7,297,157 | \$ 7,297,157 |
| Revenues | | | | | |
| Oil Leases and Royalties | 23,291 | 22,493 | 40.90% | 55,000 | 29,294 |
| Sale of Property | - | - | | - | - |
| Interest Earnings | 273,961 | 238,838 | 106.15% | 225,000 | 313,837 |
| Total Revenues | 297,252 | 261,331 | | 280,000 | 343,131 |
| Expenditures | | | | | |
| Downtown Property Maintenance | - | - | | - | - |
| Special Services | 975,000 | - | | - | - |
| Building Improvements | - | - | | - | - |
| Contingencies | - | - | 0.00% | 100,000 | - |
| Total Expenditures | 975,000 | - | | 100,000 | - |
| Transfers In | - | - | | - | - |
| General Fund (101) | - | - | | - | - |
| (Transfers Out) | (2,375,000) | - | | - | - |
| Hotel Tax Fund (211) | (2,375,000) | - | | - | - |
| General Capital Projects Fund (102) | - | - | | - | - |
| Ending Fund Balance / Working Capital | | | | \$ 7,477,157 | \$ 7,640,288 |

Transit Fund(286)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|
| Beginning Fund Balance / Working Capital | | | | \$ 11,748 |
| Revenues | | | | |
| Transit Fees | 124,374 | 129,863 | 72.15% | 180,000 |
| Advertising | 23,435 | 14,260 | 95% | 15,000 |
| Bus Sales and Other Income | 4,096 | 70,594 | 1138.61% | 6,200 |
| Donations | 155,217 | 12,230 | 11.65% | 105,000 |
| State Grant | 1,170,257 | 744,732 | 20.85% | 3,572,666 |
| Federal Grant | 410,188 | 941,459 | 68.98% | 1,364,747 |
| Total Revenues | 1,887,567 | 1,913,138 | | 5,243,613 |
| Expenditures | | | | |
| Transit Operations | 2,379,992 | 2,336,541 | 38.70% | 6,037,878 |
| Total Expenditures | 2,379,992 | 2,336,541 | | 6,037,878 |
| Transfers In | 491,365 | 421,200 | | 853,806 |
| General Fund (101) | 491,365 | 421,200 | 49% | 853,806 |

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Reserved for Workers Comp. | | | | \$ 2,987,701 | \$ 2,987,701 |
| Reserved Property/Liability | | | | 995,900 | 995,900 |
| Beginning Fund Balance / Working Capital | | | | 3,983,601 | 3,983,601 |
| Revenues | | | | | |
| Distributed Interest | 106,027 | 177,320 | 208.61% | 85,000 | 231,572 |
| Special Event Policy | 7,750 | 18,594 | 1 | 15,500 | 22,436 |
| Unemployment / Disability Premiums | 85,374 | 90,983 | 80.20% | 113,450 | 122,429 |
| Property and Liability Premiums | 1,798,363 | 1,922,496 | 87.40% | 2,199,704 | 2,202,903 |
| Workers Comp Premiums | 1,632,871 | 1,673,478 | 157.47% | 1,062,746 | 1,673,479 |
| Outside Agency - ARPA Reimbursement | 25,657 | - | | - | - |
| Total Revenues | 3,656,043 | 3,882,871 | | 3,476,400 | 4,252,819 |
| Expenditures | | | | | |
| Employee Cost | 159,279 | 174,768 | 77.66% | 225,040 | 236,289 |
| Unemployment / Disability | 114,572 | 172,642 | 74.51% | 231,693 | 236,109 |
| Property and Liability | 1,521,264 | 1,897,092 | 87.07% | 2,178,712 | 2,219,410 |
| Workers Comp | 423,122 | 433,110 | 47.22% | 917,287 | 661,399 |
| Contingency | - | - | - | 500,000 | 500,000 |
| Total Expenditures | 2,218,236 | 2,677,612 | | 4,052,732 | 3,853,207 |
| Transfer Out | - | - | | 1,880 | - |
| Productivity Fund (639) | - | - | 0.00% | 1,880 | - |
| Reserved for Workers Comp. | | | | 2,556,862 | 3,287,410 |
| Reserved Property/Liability | | | | 852,287 | 1,095,803 |
| Ending Fund Balance / Working Capital | | | | \$ 3,409,149 | \$ 4,383,213 |

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|---------------------------------------|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Beginning Fund Balance | | | | \$ 3,401,265 | \$ 3,401,265 |
| Revenues | | | | | |
| Health Benefits | 10,229,437 | 11,535,727 | 72.36% | 15,941,084 | 15,575,000 |
| Dental Benefits | 299,926 | 300,967 | 69.03% | 435,988 | 401,070 |
| Life Insurance | 200,925 | 224,870 | 101.62% | 221,275 | 300,936 |
| Other Benefits | 572,199 | 524,709 | 154.70% | 514,086 | 653,098 |
| Interest Earnings | 94,581 | 146,015 | 554.37% | 26,339 | 188,015 |
| Outside Agencies -Grant Reimbursement | 34,588 | - | | - | - |
| Total Revenues | 11,431,655 | 12,732,288 | | 17,138,772 | 17,118,119 |
| Expenditures | | | | | |
| Health Benefits | 10,936,697 | 11,561,570 | 72.83% | 15,875,039 | 15,227,100 |
| Dental Benefits | 357,810 | 375,739 | 70.93% | 529,708 | 516,687 |
| Life Insurance | 180,891 | 199,322 | 63.89% | 312,000 | 298,112 |
| Other Benefits | 12,374 | 17,930 | 65.19% | 27,506 | 17,930 |
| Affordable Care Act | 5,905 | - | - | 6,789 | 5,316 |
| Special Services | 22,267 | 36,227 | 48.58% | 74,572 | 73,017 |
| Travel and Training | - | 1,686 | - | 2,000 | 2,286 |
| Benefit Analyst | 67,374 | 103,463 | 82.41% | 125,549 | 120,495 |
| Vision Insurance | 72,566 | 70,075 | - | 89,983 | 92,653 |
| Total Expenditures | 11,655,884 | 12,366,012 | | 17,043,146 | 16,353,596 |
| Transfer In | - | - | | - | - |
| (Transfer Out) | - | - | | - | - |
| Ending Fund Balance | | | | \$ 3,496,891 | \$ 4,165,788 |

Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2024-2025

| | Actuals | | Actuals | | Percent of | Amended | | Projected |
|---|-----------|-------------------|-----------|-------------------|---------------|-----------|-------------------|----------------------|
| | 2023-2024 | | 2024-2025 | | Budget | Budget | | 2024-2025 |
| Interest Earnings | \$ | 94,581 | \$ | 146,015 | 554.37% | \$ | 26,339 | \$ 188,015 |
| Employee Assistance Program | | 5,949 | | 5,949 | 22.71% | | 26,196 | 5,949 |
| Section 125 Forfeiture | | - | | - | | | - | - |
| Health Benefits Paid by City | | 8,420,894 | | 9,661,910 | 76.76% | | 12,587,438 | 13,070,912 |
| Health Benefits paid by employee | | 1,808,543 | | 1,873,817 | 55.87% | | 3,353,646 | 2,504,088 |
| COBRA Premiums | | 3,509 | | 470 | | | - | 469 |
| Dental Benefits paid by employees | | 212,347 | | 213,210 | 73.19% | | 291,305 | 284,166 |
| Dental Benefits paid by City | | 87,579 | | 87,757 | 60.65% | | 144,683 | 116,904 |
| Life Insurance Premiums paid by City | | 5,482 | | 5,577 | 67.93% | | 8,210 | 7,422 |
| Life Insurance Premiums paid by employees | | 195,443 | | 219,293 | 102.92% | | 213,065 | 293,514 |
| Miscellaneous Income - Rebates | | 462,845 | | 275,487 | 68.87% | | 400,000 | 385,276 |
| Stop loss Reimbursement | | 43,782 | | 187,326 | | | - | 187,326 |
| Vision Insurance | | 56,114 | | 55,478 | 63.12% | | 87,890 | 74,078 |
| Outside Agency - ARPA Reimbursement | | 34,588 | | - | | | - | - |
| Total Revenues | \$ | 11,431,655 | \$ | 12,732,288 | 74.29% | \$ | 17,138,772 | \$ 17,118,119 |

**Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2024-2025**

| | Actuals | | Actuals | | Percent of | Amended | | Projected |
|----------------------------------|-----------|-------------------|-----------|-------------------|---------------|-----------|-------------------|----------------------|
| | 2023-2024 | | 2024-2025 | | Budget | 2024-2025 | | 2024-2025 |
| Benefit Analyst | \$ | 67,374 | \$ | 103,463 | 82.41% | \$ | 125,549 | \$ 120,495 |
| Life Insurance Premiums | | 180,891 | | 199,322 | 63.89% | | 312,000 | 298,112 |
| Affordable Care Act | | 5,905 | | - | - | | 6,789 | 5,316 |
| Special Services | | 22,267 | | 36,227 | 48.58% | | 74,572 | 73,017 |
| Travel and Training | | - | | 1,686 | 1 | | 2,000 | 2,286 |
| Employee Assistance Program Fees | | 12,374 | | 17,930 | 65.19% | | 27,506 | 17,930 |
| Health Claim Payments | | 7,706,244 | | 8,435,921 | 85.70% | | 9,843,572 | 10,213,898 |
| Rx Claims | | 2,333,925 | | 2,140,919 | 46.13% | | 4,641,046 | 3,670,893 |
| Dental Administrative Fees | | 11,661 | | 11,695 | 53.41% | | 21,898 | 16,085 |
| Dental Claim | | 346,148 | | 364,043 | 71.69% | | 507,810 | 500,602 |
| Health Admin Fees | | 264,131 | | 328,823 | 80.16% | | 410,222 | 449,494 |
| Health Stop loss | | 632,398 | | 655,907 | 66.92% | | 980,199 | 892,815 |
| Vision Insurance | | 72,566 | | 70,075 | 77.88% | | 89,983 | 92,653 |
| Total Expenditures | \$ | 11,655,884 | \$ | 12,366,012 | 72.56% | \$ | 17,043,146 | \$ 16,353,596 |

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2024-2025

| | Actuals 2023-2024 | Actuals 2024-2025 | Percent of Budget | Amended Budget 2024-2025 | Projected 2024-2025 |
|--|----------------------|----------------------|----------------------|--------------------------------|------------------------|
| Beginning Fund Balance/Reserved for Commitments | | | | \$ 78,918 | \$ 78,918 |
| Revenues | | | | | |
| Health Benefits | 1,841,736 | 1,825,433 | 58.28% | 3,132,248 | 2,763,708 |
| Dental Benefits | 54,641 | 19,635 | 21.82% | 89,990 | 66,641 |
| Interest Earnings | - | 303 | | - | 603 |
| Total Revenues | 1,896,377 | 1,845,371 | 57.27% | 3,222,238 | 2,830,952 |
| Expenditures | | | | | |
| Health Benefits | 1,826,120 | 1,631,559 | 56.46% | 2,889,899 | 2,525,333 |
| Dental Benefits | 154,321 | 142,568 | 74.42% | 191,582 | 208,484 |
| Life Insurance | 19,986 | 19,706 | 53.88% | 36,571 | 27,185 |
| Special Services | 16,669 | 42,940 | 92.40% | 46,470 | 27,010 |
| Benefit Analyst | 28,875 | 44,342 | 82.49% | 53,756 | 36,051 |
| Affordable Care Act | 506 | - | 0.00% | 511 | 1,017 |
| Total Expenditures | 2,046,475 | 1,881,114 | 58.44% | 3,218,789 | 2,825,080 |
| Transfer In | | | | | |
| (Transfer Out) | - | - | | - | - |
| Ending Fund Balance/Reserved for Commitments | | | | \$ 82,367 | \$ 84,790 |

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2024-2025

| | Actuals | | Actuals | | Percent of | Amended | | Projected |
|--|-----------|------------------|-----------|------------------|-------------|---------------------|-----------|------------------|
| | 2023-2024 | | 2024-2025 | | Budget | 2024-2025 | | 2024-2025 |
| Interest Earnings | \$ | - | \$ | 303 | \$ | - | \$ | 603 |
| Retiree Health Premium | | 203,311 | | 158,348 | 67.68% | 233,953 | | 284,814 |
| Retiree Medicare Supplemental Ins Premiums | | 355,662 | | 309,224 | 64.94% | 476,134 | | 496,963 |
| Retiree Dental Premium | | 54,641 | | 19,635 | 21.82% | 89,990 | | 66,641 |
| PARS Trust Fund Reimbursement | | 1,282,763 | | 1,357,860 | 56.06% | 2,422,161 | | 1,981,931 |
| Health Stop Loss | | - | | - | | - | | - |
| Total Revenues | \$ | 1,896,377 | \$ | 1,845,371 | \$ 2 | \$ 3,222,238 | \$ | 2,830,952 |

Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2024-2025

| | Actuals | | Actuals | Percent of | Amended | | Projected | | |
|----------------------------|-----------|-----------|-----------|------------|---------|----|-----------|----|-----------|
| | 2023-2024 | | 2024-2025 | Budget | Budget | | 2024-2025 | | |
| Life Insurance | \$ | 19,986 | \$ | 19,706 | 53.88% | \$ | 36,571 | \$ | 27,185 |
| Benefit Analyst | | 28,875 | | 44,342 | 82.49% | | 53,756 | | 36,051 |
| Special Services | | 16,669 | | 42,940 | 92.40% | | 46,470 | | 27,010 |
| Medicare Supplement | | 773,392 | | 830,038 | 82.89% | | 1,001,394 | | 1,036,170 |
| Health Claim Payments | | 648,580 | | 475,245 | 38.45% | | 1,235,924 | | 884,777 |
| Rx Claims | | 290,311 | | 227,684 | 46.20% | | 492,828 | | 455,569 |
| Dental Administrative Fees | | 6,048 | | 5,900 | 69.99% | | 8,430 | | 8,302 |
| Dental Claim | | 148,273 | | 136,667 | 74.62% | | 183,152 | | 200,182 |
| Health Admin Fees | | 44,576 | | 35,981 | 66.40% | | 54,185 | | 56,755 |
| Health Stop loss | | 69,261 | | 62,611 | 59.31% | | 105,568 | | 92,062 |
| Affordable Care Act | | 506 | | - | 0.00% | | 511 | | 1,017 |
| Total Expenditures | \$ | 2,046,475 | \$ | 1,881,114 | 58.44% | \$ | 3,218,789 | \$ | 2,825,080 |