



CITY OF TYLER CITY COUNCIL COMMUNICATION

Agenda Number: M-1

Date: December 14, 2022

Subject: Request that the City Council review and consider accepting the Revenue and Expenditure Report for the period ending September 30, 2022.

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Item Reference: The Fiscal Year 2021-2022 Annual Budget

Revenue and Expenditure Report:

The attached City of Tyler Revenue and Expenditure Report provides information about the General Fund and includes all the major operating funds, representing 70 percent of all appropriations in the FY 2021-2022 Budget. The Internal Service, Special Revenue, Utility Debt Service, Capital Projects and Trust Funds make up the remaining 30 percent of the total budget.

This report compares actual revenues and expenses to date with revenues and expenses as of the same period last year. Budgeted revenue and expenditure amounts for the fiscal year can also be compared to current projected amounts.

Projected Variances from Budget:

General Fund revenues from all sources are projected to be \$5,593,855 more than budgeted. General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,032,952 less than budgeted.

The Water Utility Fund revenues from all sources are projected to be \$2,536,404 greater than budgeted for the fiscal year and total expenditures plus inter-fund transactions are projected to be \$3,308,282 less than budgeted.

The Solid Waste Fund revenues from all sources are projected to be \$685,481 greater than budgeted for the fiscal year. Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$532,392 more than budgeted.

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$153,711 greater than budgeted. Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$106,929 less than budgeted.

The Development Services Fund revenues from all sources are projected to be \$1,056,345 greater than budgeted for the fiscal year. The Development Services Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$199,921 less than budgeted.

The Hotel Occupancy Tax Fund revenues are expected to be \$551,115 greater than budgeted, while expenses are expected to be \$4,545,253 less than budgeted.

The Employee Benefits Fund revenues are expected to be \$2,096,553 more than budgeted, while expenses are expected to be \$4,009,954 greater than budgeted.

RECOMMENDATION:

Request that the City Council review and consider accepting the Revenue and Expenditure Report for the period ending September 30, 2022.

ATTACHMENTS:

Financial Statements

Sept 30, 2022 Revenue and Expense Report Presentation

Drafted/Recommended By:

Department Leader

Keidric Trimble, Chief Financial Officer

Edited/Submitted By:

City Manager

City of Tyler, Texas

Quarterly Revenue and Expenditure Report

For the Quarter Ended

September 30, 2022

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Unreserved Fund Balance				\$ 4,720,172	\$ 4,720,172
Operating Reserve				10,642,464	10,642,464
Beginning Fund Balance / Working Capital				15,362,636	15,362,636
Revenues					
Property Taxes	23,377,890	25,156,241	99.67%	25,238,387	25,156,241
Franchises	10,665,601	11,030,732	99.93%	11,038,781	11,030,732
Sales & Use Taxes	35,680,193	39,209,278	114.29%	34,305,369	39,209,278
Licenses & Permits	452,933	486,779	107.71%	451,915	486,779
Fines & Penalties	3,766,500	4,113,751	108.50%	3,791,590	4,113,751
Use of Money & Property	225,911	321,502	146.14%	220,000	321,502
Current Services	2,466,693	2,568,693	97.46%	2,635,739	2,568,693
Other Agencies	484,661	671,584	110.57%	607,365	671,584
Miscellaneous	774,157	764,153	173.78%	439,712	764,153
Total Revenues	77,894,538	84,322,713	107.11%	78,728,858	84,322,713
Expenditures					
General Government	7,870,459	7,927,506	97.45%	8,135,158	7,927,506
Police	29,138,682	30,714,006	99.91%	30,740,780	30,714,006
Police Grants	308,034	409,144	105.52%	387,747	409,144
Fire	19,483,355	20,347,878	99.38%	20,474,404	20,347,878
Public Services	6,726,241	7,524,793	95.31%	7,895,189	7,524,793
Parks and Recreation	3,980,630	4,421,053	99.38%	4,448,854	4,421,053
Library	1,635,412	1,754,825	92.96%	1,887,670	1,754,825
Municipal Court	1,893,192	1,910,817	92.17%	2,073,172	1,910,817
Total Expenditures	71,036,005	75,010,022	98.64%	76,042,974	75,010,022
Transfer In	-	-	-	-	-
Fair Plaza Fund (240)	-	-	-	-	-
(Transfer Out)	(8,927,281)	(5,725,639)		(5,736,713)	(5,775,639)
General Capital Projects (102)	(3,125,000)	(2,582,000)	100.00%	(2,582,000)	(2,582,000)
Quality Street Commitment Fund (103)	(1,602,420)	(1,953,408)	100.00%	(1,953,408)	(1,953,408)
Cemetery (204)	-	(200,000)	100.00%	(200,000)	(200,000)
TIF/ TIRZ #4 (217)	-	-	-	-	-
Transit (286)	(94,122)	-	0.00%	(50,000)	(50,000)
Property Facility (663)	(101,304)	(401,305)	100.00%	(401,305)	(401,305)
Productivity Fund (639)	(250,000)	(250,000)	100.00%	(250,000)	(250,000)
Technology Admin (671)	(300,000)	(300,000)	100.00%	(300,000)	(300,000)
Fair Parking Garage (240)	-	(38,926)		-	(38,926)
Rainy Day Fund (235)	(3,454,435)	-		-	-
Unreserved Fund Balance				905,361	7,648,185
Operating Reserve				11,406,446	11,251,503
Ending Fund Balance / Working Capital				\$ 12,311,807	\$ 18,899,688

General Fund (101)
Statement of Revenues
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Property Taxes					
Current	\$ 23,110,215	\$ 24,858,557	99.74%	\$ 24,923,714	\$ 24,858,557
Delinquent	81,962	113,813	71.37%	159,474	113,813
Penalty and Interest	185,713	183,872	118.47%	155,199	183,872
Total Property Taxes	23,377,890	25,156,241	99.67%	25,238,387	25,156,241
Franchises					
Power and Light	4,471,349	4,711,809	101.64%	4,635,627	4,711,809
Natural Gas	1,064,081	1,024,954	94.75%	1,081,740	1,024,954
Telephone	582,472	534,038	89.74%	595,082	534,038
Cable Television	1,152,904	1,080,205	93.29%	1,157,839	1,080,205
Commercial Waste Hauler	1,001,707	1,077,509	98.26%	1,096,561	1,077,509
Water and Sewer Franchise	2,393,088	2,602,217	105.27%	2,471,932	2,602,217
Total Franchises	10,665,601	11,030,732	99.93%	11,038,781	11,030,732
Sales and Use Taxes					
Sales Taxes	35,084,258	38,554,979	113.94%	33,837,660	38,554,979
Mixed Drink Taxes	549,484	624,295	144.37%	432,413	624,295
Bingo Taxes	46,451	30,004	85.01%	35,296	30,004
Total Sales and Use Taxes	35,680,193	39,209,278	114.29%	34,305,369	39,209,278
Licenses and Permits					
Parking Meters	101,464	145,739	163.91%	88,915	145,739
Wrecker Permits	3,327	5,749	143.73%	4,000	5,749
Burglar Alarms	348,142	335,291	93.40%	359,000	335,291
Total Licenses and Permits	452,933	486,779	107.71%	451,915	486,779
Fines & Penalties					
Moving Violations	1,978,973	2,059,296	104.57%	1,969,370	2,059,296
Tax Fees	133,266	147,753	125.45%	117,777	147,753
Arrest Fees	95,299	104,558	104.63%	99,935	104,558
Administrative Fees	63,321	111,907	124.56%	89,841	111,907
Warrant Fees	215,817	209,047	97.23%	215,000	209,047
Child Safety	151,332	91,689	66.39%	138,107	91,689
Teen Court Fines	10	10	-	-	10
Court Security	-	-	-	-	-
Miscellaneous Court	44,819	44,650	81.18%	55,000	44,650
Time Payment Fees	-	-	-	-	-
Special Court Fees	695,128	974,356	118.17%	824,560	974,356
Collection Firm Fees	282,054	282,903	141.45%	200,000	282,903
Court Fee - Clearing	11,842	(1,892)	-	-	(1,892)
Partners for Youth	-	-	2417.00%	-	-
Omnibase Program	22,520	18,511	123.40%	15,000	18,511
Parking Fines	50,798	51,856	103.71%	50,000	51,856
Scofflaw	11,816	11,018	110.18%	10,000	11,018
Animal Fines	9,506	8,091	115.58%	7,000	8,091
Total Fines and Penalties	3,766,500	4,113,751	108.50%	3,791,590	4,113,751
Use of Money and Property					
Glass Center Rental	16,776	24,175	80.58%	30,000	24,175
Senior Citizen Rental	630	2,940	58.80%	5,000	2,940
Miscellaneous Rent	41,499	45,617	147.15%	31,000	45,617
Ballfield Concessions	-	-	0.00%	2,500	-
Glass Rec Concessions	647	769	51.26%	1,500	769
Fair Plaza Non-Tenant Parking	-	4,290	-	-	4,290
Interest Earnings	166,359	243,711	162.47%	150,000	243,711
Total Use of Money and Property	225,911	321,502	146.14%	220,000	321,502

General Fund (101)
Statement of Revenues
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Current Services					
Swimming Pool	1,751	17,068	1025.12%	1,665	17,068
Fire Inspection	56,748	49,405	47.50%	104,000	49,405
Lot Mowing	42,689	48,308	79.01%	61,138	48,308
Glass Membership	45,966	63,251	126.50%	50,000	63,251
Copying Fees	10,678	15,479	77.40%	20,000	15,479
Utility Cuts	132,000	132,000	100.00%	132,000	132,000
Library Non Resident Fees	20,182	24,659	110.96%	22,222	24,659
Library Lost Books	2,696	3,015	125.64%	2,400	3,015
Library Fines	18,526	21,473	66.69%	32,200	21,473
Non Resident Internet Use	1,727	1,640	40.99%	4,000	1,640
Open Records	28,246	23,536	71.32%	33,000	23,536
Overhead Reimbursement - Fund 219	47,566	47,566	100.00%	47,566	47,566
1/2 Cent Administration Costs	175,000	175,000	100.00%	175,000	175,000
Overhead Reimbursement - Fund 502	1,332,641	1,332,641	100.00%	1,332,641	1,332,641
Overhead Reimbursement - Fund 560	246,837	246,747	100.00%	246,747	246,747
Volleyball Fees	-	-	0.00%	2,005	-
Tournament Fees	-	-	-	-	-
Other Sports Fees	365	55	0.97%	5,655	55
Field Maintenance	66,849	82,355	109.81%	75,000	82,355
Recreation Classes/Events	10,713	44,029	88.06%	50,000	44,029
Faulkner Tennis Center	519	-	-	-	-
Animal Adoption Fees	23,461	30,616	127.57%	24,000	30,616
Animal Shelter Fees	17,447	18,203	137.90%	13,200	18,203
Fire Cost Recovery Fees	184,088	191,649	95.21%	201,300	191,649
Total Current Services	2,466,693	2,568,693	97.46%	2,635,739	2,568,693
Other Agencies					
State Government	12,722	797	3.98%	20,000	797
Income from Restitution	-	-	-	-	-
Auto Theft Task Force	123,578	117,055	93.88%	124,681	117,055
School Crossing Guards	220,130	271,748	105.19%	258,342	271,748
Comprehensive Traffic	35,548	46,890	73.27%	64,000	46,890
County Haz-Mat Service	2,500	2,500	41.67%	6,000	2,500
FEMA Reimbursements	-	-	-	-	-
US Marshal	-	-	-	-	-
Fire TCLEOSE Allocation	988	-	0.00%	1,000	-
State JAG Allocation	-	18,000	100.00%	18,000	18,000
COPS Grant	66,143	81,976	90.74%	90,342	81,976
BJA Cares	-	99,436	-	-	99,436
Federal JAG Allocation	23,053	33,182	132.73%	25,000	33,182
Total Other Agencies	484,661	671,584	110.57%	607,365	671,584
Miscellaneous					
Miscellaneous	322,516	230,259	144.17%	159,712	230,259
Unclaimed Property Revenue	16,740	29,928	199.52%	15,000	29,928
Return Checks	235	200	-	-	200
Sale of Equipment	-	69	6.94%	1,000	69
Junk Vehicle Revenue	635	-	-	-	-
Methane Gas Sales	422,431	489,996	196.00%	250,000	489,996
Funeral Escorts	11,600	13,700	97.86%	14,000	13,700
Total Miscellaneous	774,157	764,153	173.78%	439,712	764,153
Total General Fund Revenues	\$ 77,894,538	\$ 84,322,713	107.11%	\$ 78,728,858	\$ 84,322,713

General Fund (101)
Statement of Expenditures
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
General Government					
General Government	\$ 683,493	\$ 904,853	97.46%	\$ 928,413	\$ 904,853
Outside Agencies	401,035	362,943	100.53%	361,035	362,943
GF Non-Dept Exp	3,396,074	2,919,172	98.33%	2,968,637	2,919,172
Innovation and Economic Development	7,697	7,826	125.81%	6,220	7,826
Finance	1,409,250	1,471,218	95.85%	1,534,935	1,471,218
Legal	1,073,663	1,202,789	95.13%	1,264,398	1,202,789
Communications	425,000	546,121	110.76%	493,061	546,121
Human Resources	474,248	512,584	88.61%	578,459	512,584
Total General Government	7,870,459	7,927,506	97.45%	8,135,158	7,927,506
Public Safety					
Police Services	29,138,682	30,714,006	99.91%	30,740,780	30,714,006
State JAG	-	16,302	90.57%	18,000	16,302
Federal JAG	22,789	34,000	100.00%	34,000	34,000
COPS Grant	135,458	189,725	111.59%	170,012	189,725
Auto Theft Task Force	137,066	149,200	102.38%	145,735	149,200
L.E. Education Grant	12,722	19,917	99.58%	20,000	19,917
Fire Services	19,483,355	20,347,878	99.38%	20,474,404	20,347,878
Total Public Safety	48,930,071	51,471,028	99.74%	51,602,931	51,471,028
Public Services					
Engineering Services	548,446	645,784	99.91%	646,334	645,784
Streets	2,706,748	3,098,581	96.80%	3,200,923	3,098,581
Traffic Operations	2,357,198	2,534,466	94.71%	2,676,080	2,534,466
Parking Garage	11,799	30,318	99.24%	30,550	30,318
Animal Services	1,102,049	1,215,644	90.63%	1,341,302	1,215,644
Total Public Services	6,726,241	7,524,793	95.31%	7,895,189	7,524,793
Parks & Recreation					
Administration	2,862,667	2,979,916	103.08%	2,890,987	2,979,916
Indoor Recreation	551,015	740,839	95.16%	778,520	740,839
Outdoor Recreation	203,726	213,228	80.71%	264,191	213,228
Median Maint/Arborist	363,223	487,069	94.55%	515,156	487,069
Total Parks & Recreation	3,980,630	4,421,053	99.38%	4,448,854	4,421,053
Library	1,635,412	1,754,825	92.96%	1,887,670	1,754,825
Municipal Court	1,893,192	1,910,817	92.17%	2,073,172	1,910,817
Total General Fund Expenditures	\$ 71,036,005	\$ 75,010,022	98.64%	\$ 76,042,974	\$ 75,010,022

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Beginning Fund Balance				852,543	852,543
Revenues					
Building Permits	1,208,071	2,043,810	156.16%	1,308,764	2,043,810
Electrical Permits	172,218	241,845	151.15%	160,000	241,845
Plumbing Permits	134,787	146,290	123.50%	118,450	146,290
Zoning Permits	70,946	81,905	109.21%	75,000	81,905
Mechanical Permits	59,526	89,361	99.29%	90,000	89,361
Cert. of Occupancy Fees	24,550	27,700	92.33%	30,000	27,700
Local TABC Fee	9,160	9,065	60.43%	15,000	9,065
Billboard Registration	16,660	18,190	103.38%	17,595	18,190
Sign Permits	19,132	36,729	91.82%	40,000	36,729
Contractor License	22,065	32,800	65.60%	50,000	32,800
House Moving Permits	-	-	-	-	-
Permit Fee - Clearing	-	-	-	-	-
Interest Earnings	12,571	20,215	67.38%	30,000	20,215
Copying/Printing Fees	-	10	-	-	10
Platting Fees	100,584	97,931	139.90%	70,000	97,931
Miscellaneous Income	-	-	-	-	-
Contractor Testing Fees	283,833	385,304	240.81%	160,000	385,304
Subdivision Plan Review	50,000	50,000	83.33%	60,000	50,000
Total Revenues	2,184,103	3,281,154	147.48%	2,224,809	3,281,154
Expenditures					
Planning and Zoning	699,226	806,910	91.47%	882,197	806,910
Building Services	1,189,453	1,427,377	91.97%	1,552,012	1,427,377
Total Expenditures	1,888,679	2,234,288	91.79%	2,434,209	2,234,288
Transfer Out	-	-	-	-	-
Productivity Fund (639)	-	-	-	-	-
Ending Fund Balance				643,143	1,899,409

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Period 13		Percent of Budget	Amended	Projected 2021-2022
	Actuals 2020-2021	Actuals 2021-2022		Budget 2021-2022	
Unreserved Fund Balance				\$ 10,084,013	\$ 10,084,013
Operating Reserve				4,619,342	4,619,342
Beginning Fund Balance / Working Capital				14,703,355	14,703,355
Revenues					
Use of Money and Property	161,903	178,375	118.41%	150,637	178,375
Charges for Current Services	43,739,030	46,159,055	105.74%	43,653,990	46,159,055
Miscellaneous Income	62,754	46,316	108.43%	42,715	46,316
Total Revenues	43,963,687	46,383,746	105.78%	43,847,342	46,383,746
Expenditures					
741 Administration	4,350,626	4,577,973	84.05%	5,446,495	4,577,973
742 Water Office	2,244,456	2,458,779	101.53%	2,421,767	2,458,779
743 Water Distribution	4,225,475	4,440,822	106.09%	4,185,875	4,440,822
744 Water Plant	6,107,074	7,117,152	85.42%	8,332,360	7,117,152
745 Waste Collection	2,970,203	3,226,473	104.18%	3,096,954	3,226,473
746 Waste Treatment	4,597,729	5,076,711	96.60%	5,255,376	5,076,711
747 Lake Tyler	1,095,301	1,083,708	76.84%	1,410,346	1,083,708
749 GIS	1,070,407	1,084,313	92.29%	1,174,854	1,084,313
1741 Purchasing	224,874	276,779	95.38%	290,200	276,779
1745 CD/CMOM (Regulatory Monitoring)	2,968,454	2,454,593	68.94%	3,560,694	2,454,593
1746 Sludge Disposal	1,132,384	1,200,156	105.15%	1,141,386	1,200,156
Total Expenditures	30,986,984	32,997,459	90.86%	36,316,307	32,997,459
Transfer In	3,654	-	-	-	-
(Transfer Out)	(11,438,512)	(10,903,650)		(10,893,084)	(10,903,650)
Economic Development Fund (208)	(174,996)	(175,000)	100.00%	(175,000)	(175,000)
Utilities Capital Fund (503)	(6,607,692)	(5,500,000)	100.00%	(5,500,000)	(5,500,000)
Productivity Fund (639)	(420,000)	(250,000)	100.00%	(250,000)	(250,000)
Property and Facility Fund (663)	(50,652)	(50,653)	100.00%	(50,653)	(50,653)
Debt Service Fund (504)	(3,885,172)	(4,527,997)	100.23%	(4,517,431)	(4,527,997)
Technology Fund (671)	(300,000)	(400,000)	100.00%	(400,000)	(400,000)
General Capital Fund (102)	-	-	-	-	-
Unreserved Fund Balance				5,893,860	12,236,374
Operating Reserve				5,447,446	4,949,619
Ending Fund Balance / Working Capital				\$ 11,341,306	\$ 17,185,993

Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Use of Money and Property					
Lake Tyler Lot Rental	62,782	62,670	98.48%	63,637	62,670
Lake Tyler Marina	3,767	9,779		-	9,779
Barge Concession	15,844	21,421	178.51%	12,000	21,421
Interest Earnings	79,510	84,505	112.67%	75,000	84,505
Total Use of Money and Property	161,903	178,375	118.41%	150,637	178,375
Charges for Current Services					
Meter Activation	385,564	430,050	140.86%	305,300	430,050
Water Service	211,031	261,638	170.56%	153,400	261,638
Sewer Service	190,785	230,870	178.55%	129,300	230,870
Sewer Activation	22,050	13,788	85.11%	16,200	13,788
EMS Billing Fees	7,953	7,953	100.01%	7,953	7,953
Water System Fee	118,010	119,502	101.89%	117,288	119,502
Meter Set & Test Fees	16,607	14,400	90.00%	16,000	14,400
Plug Fee	5,500	8,200	234.29%	3,500	8,200
After Hrs./Additional Trip Fees	27,698	41,700	189.55%	22,000	41,700
Water Quality Fee	143,436	144,941	101.50%	142,800	144,941
Current Water Sales	21,350,261	23,117,572	106.36%	21,735,055	23,117,572
Miscellaneous Water Sales	52,394	49,238	518.29%	9,500	49,238
Old Account Collection Fees	-	-	-	-	-
Reconnect Fees	295,575	362,825	116.29%	312,000	362,825
Overhead Reimbursement from Solid Waste Fund	294,735	313,710	100.00%	313,710	313,710
Sewer Charges	18,039,549	17,965,313	100.95%	17,796,924	17,965,313
Labor & Equipment	22,889	116,994	233.99%	50,000	116,994
Water Connect Fees	281,650	269,500	98.90%	272,500	269,500
Septic Tank Dumping Fees	467,597	578,643	120.68%	479,500	578,643
Wholesale Water Sales	1,176,199	1,382,401	125.67%	1,100,000	1,382,401
Late Notice Fees	384,981	480,324	106.74%	450,000	480,324
Fire Line Charges	204,273	205,434	116.06%	177,000	205,434
Overhead Reimbursement from Storm Water Fund	40,293	44,060	100.00%	44,060	44,060
Total Charges for Current Services	43,739,030	46,159,055	105.74%	43,653,990	46,159,055
Miscellaneous					
Miscellaneous Income	40,454	19,671	75.95%	25,900	19,671
Lake Tyler East Registration	2,700	2,635	93.61%	2,815	2,635
Returned Check Fees	19,600	24,010	171.50%	14,000	24,010
Total Miscellaneous	62,754	46,316	108.43%	42,715	46,316
Total Revenues	\$ 43,963,687	\$ 46,383,746	105.78%	\$ 43,847,342	\$ 46,383,746

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Operating Reserve				1,999,484	1,999,484
Unreserved Fund Balance				70,331	70,331
Beginning Fund Balance / Working Capital				2,069,815	2,069,815
Revenues					
Interest and Rental Income	14,056	5,356	52.72%	10,158	5,356
Charges for Residential Serv.	7,456,793	8,437,940	100.86%	8,365,860	8,437,940
Charges for Commercial Serv.	4,582,604	4,599,007	100.67%	4,568,412	4,599,007
Recycle Sales	100,021	108,876	128.09%	85,000	108,876
Roll-Off	1,631,072	1,718,238	99.22%	1,731,811	1,718,238
Miscellaneous	741,244	1,541,713	159.86%	964,408	1,541,713
Total Revenues	14,525,790	16,411,130	104.36%	15,725,649	16,411,130
Expenditures					
Administration	1,997,032	1,954,050	101.41%	1,926,925	1,954,050
Residential Collection	6,307,237	7,377,507	105.91%	6,965,577	7,377,507
Commercial Collection	4,129,452	4,688,634	108.89%	4,305,814	4,688,634
Keep Tyler Beautiful	184,255	190,919	93.60%	203,969	190,919
Code Enforcement	815,905	925,134	92.37%	1,001,567	925,134
Total Expenditures	13,433,882	15,136,244	105.08%	14,403,852	15,136,244
(Transfer Out)	(1,782,952)	(900,653)	72.01%	(1,250,653)	(1,050,653)
Economic Development Fund (208)	(174,996)	-	0.00%	(150,000)	-
SW Capital Fund (562)	(1,032,304)	(800,000)	100.00%	(800,000)	(800,000)
Productivity Fund (639)	(250,000)	(50,000)	100.00%	(50,000)	-
Property and Facility Fund (663)	(50,652)	(50,653)	100.00%	(50,653)	(50,653)
Technology Fund (671)	(275,000)	-	0.00%	(200,000)	(200,000)
Operating Reserve				2,160,578	2,270,437
Unreserved Fund Balance				(19,619)	23,611
Ending Fund Balance / Working Capital				2,140,959	2,294,048

Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Use of Money and Property					
Rent - Miscellaneous	\$ 10,418	\$ 2,061	33.30%	\$ 6,189	\$ 2,061
Interest Earnings	3,638	3,295	83.01%	3,969	3,295
Total Use of Money and Property	14,056	5,356	52.72%	10,158	5,356
Charges for Current Services					
Residential Sanitation Fees	7,455,695	8,295,031	99.15%	8,365,860	8,295,031
Special Pickup Revenue	1,097	142,909	-	-	142,909
Commercial Fees	4,582,604	4,599,007	100.67%	4,568,412	4,599,007
Roll-Off Collection Fees	1,631,072	1,718,238	99.22%	1,731,811	1,718,238
Total Charges for Current Services	13,670,469	14,755,185	100.61%	14,666,083	14,755,185
Recycle Sales					
Recycle Sales	100,021	108,876	128.09%	85,000	108,876
Total Recycle Sales	100,021	108,876	128.09%	85,000	108,876
Miscellaneous Income					
Landfill Royalty Fee	701,657	793,972	114.61%	692,743	793,972
Miscellaneous Income	39,587	747,740	275.24%	271,665	747,740
Total Miscellaneous Income	741,244	1,541,713	159.86%	964,408	1,541,713
Total Revenues	\$ 14,525,790	\$ 16,411,130	104.36%	\$ 15,725,649	\$ 16,411,130

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Reserve for Construction				\$ 300	\$ 300
Reserve for Customer Facility				448,718	448,718
Unreserve Working Capital				484,826	484,826
Beginning Fund Balance				933,844	933,844
Revenues					
Use of Money and Property	909,265	1,024,213	102.91%	995,215	1,024,213
Current Service Charges	78,174	91,714	90.27%	101,600	91,714
Customer Facility Service Charges	109,794	105,767	96.15%	110,000	105,767
Miscellaneous Income	40,146	20,385	69.82%	29,196	20,385
Other Agencies	365,764	597,643	132.81%	450,000	597,643
Total Revenues	1,503,142	1,839,722		1,686,011	1,839,722
Expenditures					
Airport					
Operations	1,498,760	1,672,809	98.32%	1,701,424	1,672,809
Capital	52,668	13,356	53.42%	25,000	13,356
Contingency	-	-	0.00%	57,030	-
Airport Total	1,551,428	1,686,165		1,783,454	1,686,165
Customer Facility					
Wash Bay Maintenance	3,216	360	3.60%	10,000	360
Wash Bay Debt Service	106,696	103,688	100.00%	103,688	103,688
Total Customer Facility	109,912	104,048		113,688	104,048
Total Expenditures	1,661,340	1,790,213		1,897,142	1,790,213
Transfer In					
PFC (234)	150,000	72,000		72,000	72,000
Transfer Out					
Airport Grant Fund (525)	(86,992)	(37,000)		(87,000)	(87,000)
Technology Fund (671)	(49,992)	-	0.00%	(50,000)	(50,000)
Productivity Fund (639)	(37,000)	(37,000)	100.00%	(37,000)	(37,000)
Reserve for Construction				300	300
Reserve for Customer Facility				445,030	450,437
Unreserve Working Capital				262,383	517,616
Ending Fund Balance				\$ 707,713	\$ 968,353

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Use of Money and Property					
Airline Facilities Rental	45,000	45,000	100.00%	45,000	45,000
Airport Long-Term Parking	304,259	387,196	102.44%	377,981	387,196
Interest Earnings	6,735	4,475	74.59%	6,000	4,475
Landing Fees	38,517	41,556	98.63%	42,133	41,556
Restaurant Concessions	12,084	11,729	122.17%	9,600	11,729
FAA Building Rental	56,760	55,590	103.69%	53,614	55,590
Car Leasing Rental	282,619	317,307	116.46%	272,452	317,307
Agricultural Lease	418	2,111	112.98%	1,868	2,111
Hangar Land Lease	106,419	111,931	92.23%	121,367	111,931
HAMM	15,000	15,000	100.00%	15,000	15,000
Common Use Fees	12,359	14,572	99.13%	14,700	14,572
Wash Bay Fees	9,024	13,447	96.05%	14,000	13,447
Non Aviation Land Lease	20,071	4,299	19.99%	21,500	4,299
Total Use of Money and Property	909,265	1,024,213	102.91%	995,215	1,024,213
Current Service Charges					
Airport Fuel Flowage	62,574	75,399	95.44%	79,000	75,399
Customer Facility Charge	109,794	105,767	96.15%	110,000	105,767
Advertising Space Fees	15,601	16,315	72.19%	22,600	16,315
Total Current Service Charges	187,968	197,481	93.33%	211,600	197,481
Miscellaneous Income					
Miscellaneous Income	37,691	15,933	57.32%	27,796	15,933
Oil Leases and Royalties	2,454	4,452	318.02%	1,400	4,452
Total Miscellaneous Income	40,146	20,385	69.82%	29,196	20,385
Other Agencies					
CARES Act	314,720	-	-	-	-
CRSSA Grant	51,044	597,643	132.81%	450,000	597,643
Total Other Agencies	365,764	597,643	132.81%	450,000	597,643
Total Revenues	1,503,142	1,839,722	109.12%	1,686,011	1,839,722

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Unreserved Fund Balance				\$ 1,436,728	\$ 1,436,728
Reserve (2% Tax)				4,715,689	4,715,689
Beginning Fund Balance / Working Capital				6,152,417	6,152,417
Revenues					
7 % Occupancy Tax	2,988,990	3,334,827	115.86%	2,878,446	3,334,827
2 % Occupancy Tax	854,381	954,819	116.07%	822,651	954,819
Interest Earnings	39,821	48,063	63.66%	75,497	48,063
Donations Liberty Hall	10,000	-	0.00%	10,000	-
Total Revenues	3,893,192	4,337,709		3,786,594	4,337,709
Expenditures					
Texas Rose Festival	-	10,000	100.00%	10,000	10,000
Discovery Place	32,400	32,400	100.00%	32,400	32,400
Symphony	50,000	50,000	100.00%	50,000	50,000
Museum of Art	35,000	35,000	100.00%	35,000	35,000
Historical Museum	13,500	13,500	100.00%	13,500	13,500
Visitors and Convention Bureau	666,500	691,500	100.00%	691,500	691,500
Tyler Civic Theatre	-	-	-	-	-
McClendon House	-	4,500	100.00%	4,500	4,500
Historic Aviation Museum	13,500	13,500	100.00%	13,500	13,500
Texas Hotel & Lodging Dues	18,585	16,924	82.55%	20,500	16,924
2% Convention Center Facility	389,198	6,860,190	60.59%	11,321,892	6,860,190
Sport Tyler Award	25,000	25,000	100.00%	25,000	25,000
Special Services	12,368	22,515	72.63%	31,000	22,515
Parking Lot Improvement	-	42,508	101.21%	42,000	42,508
Tournament Expenses	-	5,000	100.00%	5,000	5,000
Contingencies	-	-	0.00%	72,000	-
Total Expenditures	1,256,051	7,822,536		12,367,792	7,822,536
Transfers In	-	6,250,000		6,250,000	6,250,000
Half Cent (231)	-	3,250,000	100.00%	3,250,000	3,250,000
Rainy Day Fund (235)	-	3,000,000	100.00%	3,000,000	3,000,000
(Transfers Out)	(2,388,496)	(2,944,088)		(2,944,088)	(2,944,088)
Tourism Fund (219)	(2,363,500)	(2,325,000)	100.00%	(2,325,000)	(2,325,000)
Debt Service Fund (302)	-	(594,088)	100.00%	(594,088)	(594,088)
Property and Facility Management (663)	(24,996)	(25,000)	100.00%	(25,000)	(25,000)
(Roof Replacement Tourism)					
Unreserved Fund Balance				410,683	913,183
Reserve (2% Tax)				466,448	5,060,319
Ending Fund Balance / Working Capital				\$ 877,131	\$ 5,973,502

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Beginning Fund Balance / Working Capital				\$ 11,175,690	\$ 11,175,690
Revenues					
Oil Leases and Royalties	41,248	76,858	128.10%	60,000	76,858
Sale of Property	766,917	-		-	-
Interest Earnings	60,160	64,308	50.72%	126,790	64,308
Total Revenues	868,325	141,166		186,790	141,166
Expenditures					
Downtown Property Maintenance	-	-		-	-
Special Services	20,049	-		-	-
Building Improvements	288,428	-		-	-
Contingencies	-	-	0.00%	100,000	-
Total Expenditures	308,478	-		100,000	-
Transfers In	3,454,435	-		-	-
General Fund (101)	3,454,435	-		-	-
(Transfers Out)	-	(3,000,000)		(3,000,000)	(3,000,000)
Hotel Tax Fund (211)	-	(3,000,000)	100.00%	(3,000,000)	(3,000,000)
Ending Fund Balance / Working Capital				\$ 8,262,480	\$ 8,316,856

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Reserved for Workers Comp.				\$ 333,305	\$ 333,305
Reserved Property/Liability				111,102	111,102
Beginning Fund Balance / Working Capital				444,407	444,407
Revenues					
Distributed Interest	13,618	9,223	25.88%	35,642	9,223
Special Event Policy	700	-	-	7,600	-
Unemployment / Disability Premiums	109,830	113,903	103.79%	109,744	113,903
Property and Liability Premiums	1,605,432	1,730,427	109.93%	1,574,063	1,730,427
Workers Comp Premiums	739,933	666,259	86.16%	773,291	666,259
Outside Agency - ARPA Reimbursement	-	154,449	-	-	154,449
Total Revenues	2,469,512	2,674,261		2,500,340	2,674,261
Expenditures					
Employee Cost	256,881	219,076	76.18%	287,566	219,076
Unemployment / Disability	178,592	190,683	59.13%	322,457	190,683
Property and Liability	1,196,760	1,198,294	81.85%	1,464,035	1,198,294
Workers Comp	1,058,483	1,343,009	189.67%	708,059	1,343,009
Contingency	-	-	-	197,564	-
Total Expenditures	2,690,716	2,951,063		2,979,681	2,951,063
Transfer Out	-	-	-	-	-
Productivity Fund (639)	-	-	-	-	-
Reserved for Workers Comp.				(26,201)	125,704
Reserved Property/Liability				(8,734)	41,901
Ending Fund Balance / Working Capital				\$ (34,934)	\$ 167,605

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Beginning Fund Balance				\$ 3,820,104	\$ 3,820,104
Revenues					
Health Benefits	8,603,977	10,958,436	100.63%	10,889,396	10,958,436
Dental Benefits	405,415	412,174	98.57%	418,167	412,174
Life Insurance	169,726	179,725	110.00%	163,380	179,725
Other Benefits	575,597	611,001	310.43%	505,949	611,001
Interest Earnings	36,152	9,021	24.64%	36,617	9,021
Outside Agencies -Grant Reimbursement	-	1,939,705		-	1,939,705
Total Revenues	9,790,868	14,110,062		12,013,509	14,110,062
Expenditures					
Health Benefits	10,768,572	15,133,372	136.52%	11,085,408	15,133,372
Dental Benefits	402,517	448,473	106.19%	422,316	448,473
Life Insurance	187,802	186,459	106.37%	175,287	186,459
Other Benefits	23,932	24,222	99.99%	24,225	24,222
Affordable Care Act	3,639	3,845	-	5,299	3,845
Special Services	54,397	38,606	55.15%	70,000	38,606
Travel and Training	-	-	-	964	-
Benefit Analyst	78,846	104,527	45.44%	230,009	104,527
Vision Insurance	67,715	83,955	-	-	83,955
Total Expenditures	11,587,419	16,023,462		12,013,508	16,023,462
Transfer In	-	-		-	-
(Transfer Out)	-	-		-	-
Ending Fund Balance				\$ 3,820,105	\$ 1,906,705

Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2021-2022

	Actuals		Percent of Budget	Amended Budget		Projected	
	2020-2021	2021-2022		2021-2022	2021-2022	2021-2022	2021-2022
Interest Earnings	\$ 36,152	\$ 9,021	24.64%	\$ 36,617	\$ 9,021		
Employee Assistance Program	5,949	5,949	100.00%	5,949	5,949		
Section 125 Forfeiture	-	-		-	-		
Health Benefits Paid by City	6,552,968	8,643,810	98.50%	8,775,533	8,643,810		
Health Benefits paid by employee	2,051,010	2,314,626	109.50%	2,113,863	2,314,626		
COBRA Premiums	6,926	547		-	547		
Dental Benefits paid by employees	273,220	275,732	98.01%	281,321	275,732		
Dental Benefits paid by City	132,195	136,442	99.70%	136,846	136,442		
Life Insurance Premiums paid by City	15,955	7,800	47.30%	16,491	7,800		
Life Insurance Premiums paid by employees	153,771	171,925	117.04%	146,889	171,925		
Miscellaneous Income - Rebates	399,725	412,215	117.78%	350,000	412,215		
Stop loss Reimbursement	162,998	138,986	92.66%	150,000	138,986		
Vision Insurance	-	53,303		-	53,303		
Outside Agency - ARPA Reimbursement	-	1,939,705		-	1,939,705		
Total Revenues	\$ 9,790,868	\$ 14,110,062	\$ 9	\$ 12,013,509	\$ 14,110,062		

Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2021-2022

	Actuals		Percent of Budget	Amended Budget		Projected 2021-2022
	2020-2021	2021-2022		2021-2022	2021-2022	
Benefit Analyst	\$ 78,846	\$ 104,527	45.44%	\$ 230,009	\$ 104,527	
Life Insurance Premiums	187,802	186,459	106.37%	175,287	186,459	
Affordable Care Act	3,639	3,845	1	5,299	3,845	
Special Services	54,397	38,606	55.15%	70,000	38,606	
Travel and Training	-	-	-	964	-	
Employee Assistance Program Fees	23,932	24,222	99.99%	24,225	24,222	
Health Claim Payments	7,334,553	11,116,651	149.97%	7,412,533	11,116,651	
Rx Claims	2,562,222	3,059,509	115.66%	2,645,307	3,059,509	
Dental Administrative Fees	19,038	19,671	93.28%	21,087	19,671	
Dental Claim	383,479	428,802	106.87%	401,229	428,802	
Health Admin Fees	496,472	368,129	94.10%	391,227	368,129	
Health Stop loss	375,325	589,084	92.57%	636,341	589,084	
Vision Insurance	67,715	83,955	-	-	83,955	
Total Expenditures	\$ 11,587,419	\$ 16,023,462	133.38%	\$ 12,013,508	\$ 16,023,462	

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Beginning Fund Balance/Reserved for Commitments				\$ 78,916	\$ 78,916
Revenues					
Health Benefits	2,459,993	2,072,219	72.37%	2,863,178	2,822,219
Dental Benefits	84,956	75,688	86.57%	87,426	75,688
Interest Earnings	-	-	0.00%	2,442	-
Total Revenues	2,544,949	2,147,907	72.74%	2,953,046	2,897,907
Expenditures					
Health Benefits	2,273,958	2,614,479	94.97%	2,752,903	2,614,479
Dental Benefits	160,609	183,619	107.22%	171,253	183,619
Life Insurance	34,159	31,566	68.37%	46,170	31,566
Special Services	40,451	23,984	54.13%	44,308	23,984
Benefit Analyst	34,217	49,967	49.06%	101,851	49,967
Affordable Care Act	1,556	1,648	351.40%	469	1,648
Total Expenditures	2,544,949	2,905,264	93.21%	3,116,954	2,905,264
Transfer In (Transfer Out)				-	-
Ending Fund Balance/Reserved for Commitments				\$ (84,992)	\$ 71,560

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2021-2022

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget		Projected 2021-2022
				2021-2022	2021-2022	
Interest Earnings	\$ -	\$ -	0.00%	\$ 2,442	\$ -	
Retiree Health Premium	325,014	308,954	124.16%	248,842	308,954	
Retiree Medicare Supplemental Ins Premiums	431,659	389,508	92.92%	419,167	389,508	
Retiree Dental Premium	84,956	75,688	86.57%	87,426	75,688	
PARS Trust Fund Reimbursement	1,703,320	1,373,757	62.58%	2,195,169	2,123,757	
Total Revenues	\$ 2,544,949	\$ 2,147,907	72.74%	\$ 2,953,046	\$ 2,897,907	

Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2021-2022

	Actuals		Percent of Budget	Amended Budget		Projected 2021-2022
	2020-2021	2021-2022		2021-2022	2021-2022	
Life Insurance	\$ 34,159	\$ 31,566	68.37%	\$ 46,170	\$ 31,566	
Benefit Analyst	34,217	49,967	49.06%	101,851	49,967	
Special Services	40,451	23,984	54.13%	44,308	23,984	
Medicare Supplement	869,423	871,556	93.22%	934,912	871,556	
Health Claim Payments	956,604	1,248,154	96.48%	1,293,694	1,248,154	
Rx Claims	331,531	358,547	98.48%	364,093	358,547	
Dental Administrative Fees	10,318	10,387	100.56%	10,329	10,387	
Dental Claim	150,290	173,232	107.65%	160,924	173,232	
Health Admin Fees	79,544	69,770	76.05%	91,740	69,770	
Health Stop loss	36,856	66,453	97.06%	68,464	66,453	
Affordable Care Act	1,556	1,648	351.40%	469	1,648	
Total Expenditures	\$ 2,544,949	\$ 2,905,264	93.21%	\$ 3,116,954	\$ 2,905,264	



Revenue and Expense Report

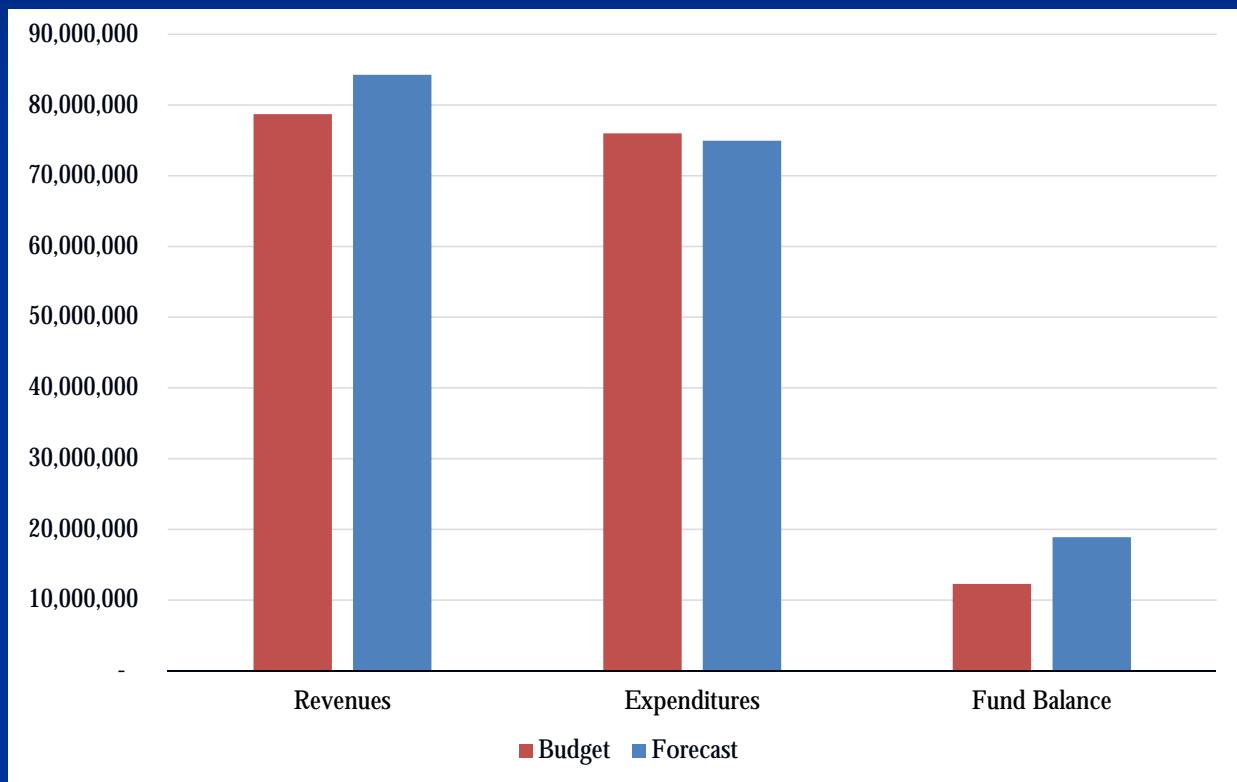
Fiscal Year 2021-2022, Quarter 4



General Fund

General Fund revenues from all sources are projected to be \$5,593,855 more than budgeted.

General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,032,952 less than budgeted.

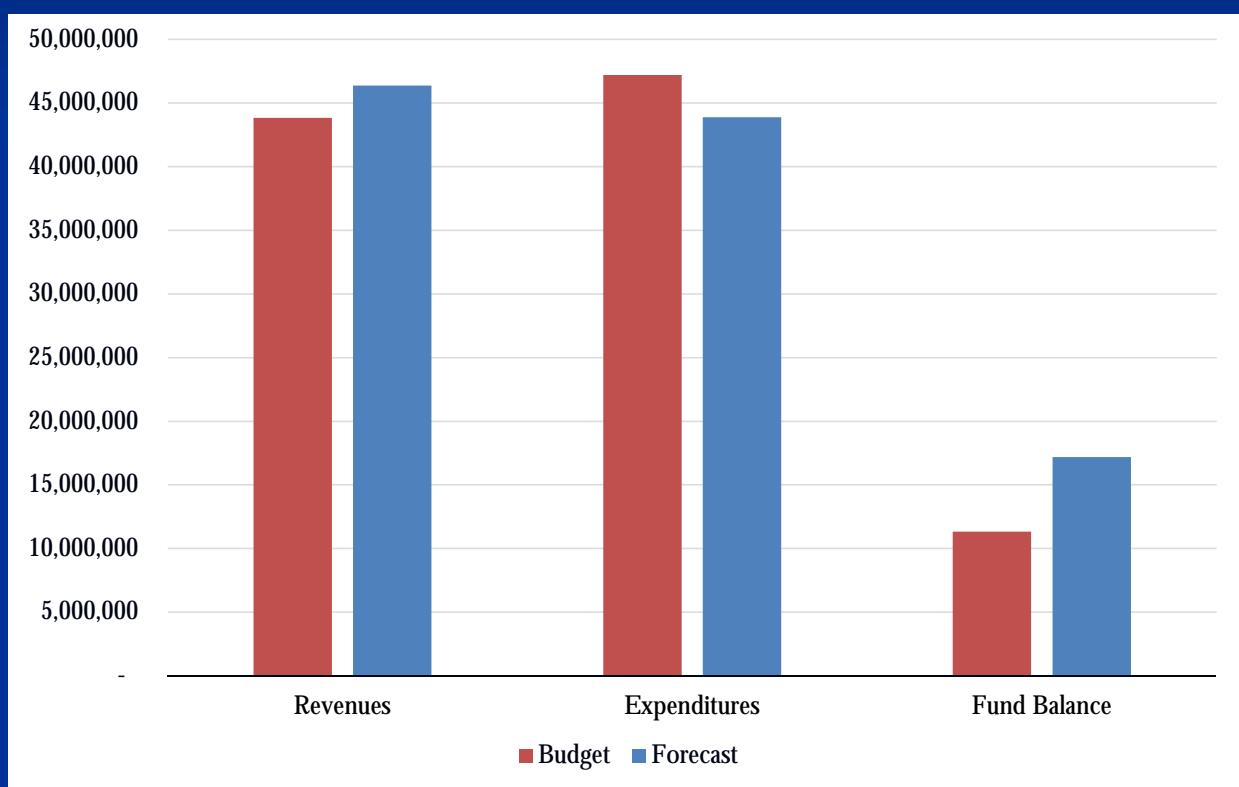




Water Utility Fund

The Water Utility Fund revenues from all sources are projected to be \$2,536,404 greater than budgeted for the fiscal year

Total expenditures plus inter-fund transactions are projected to be \$3,308,282 less than budgeted.

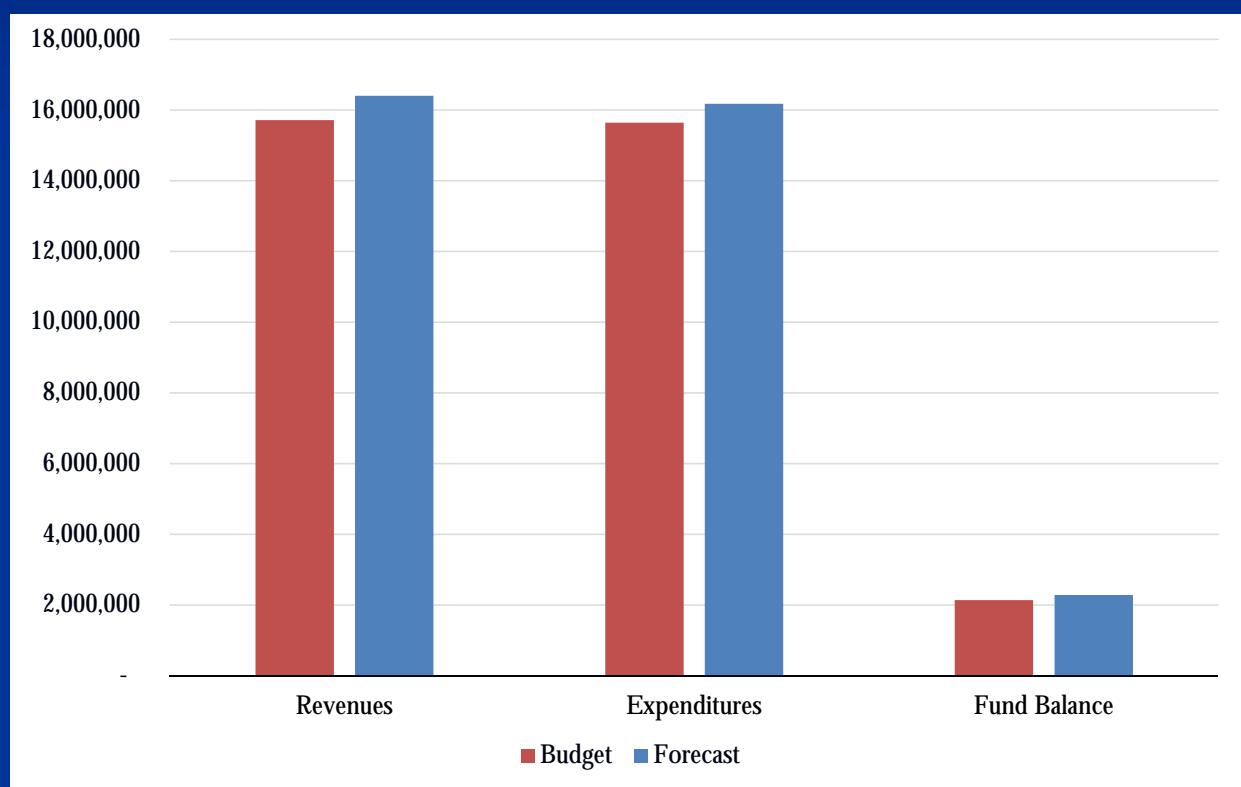




Solid Waste Fund

The Solid Waste Fund revenues from all sources are projected to be \$685,481 greater than budgeted for the fiscal year.

Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$532,392 greater than budgeted.

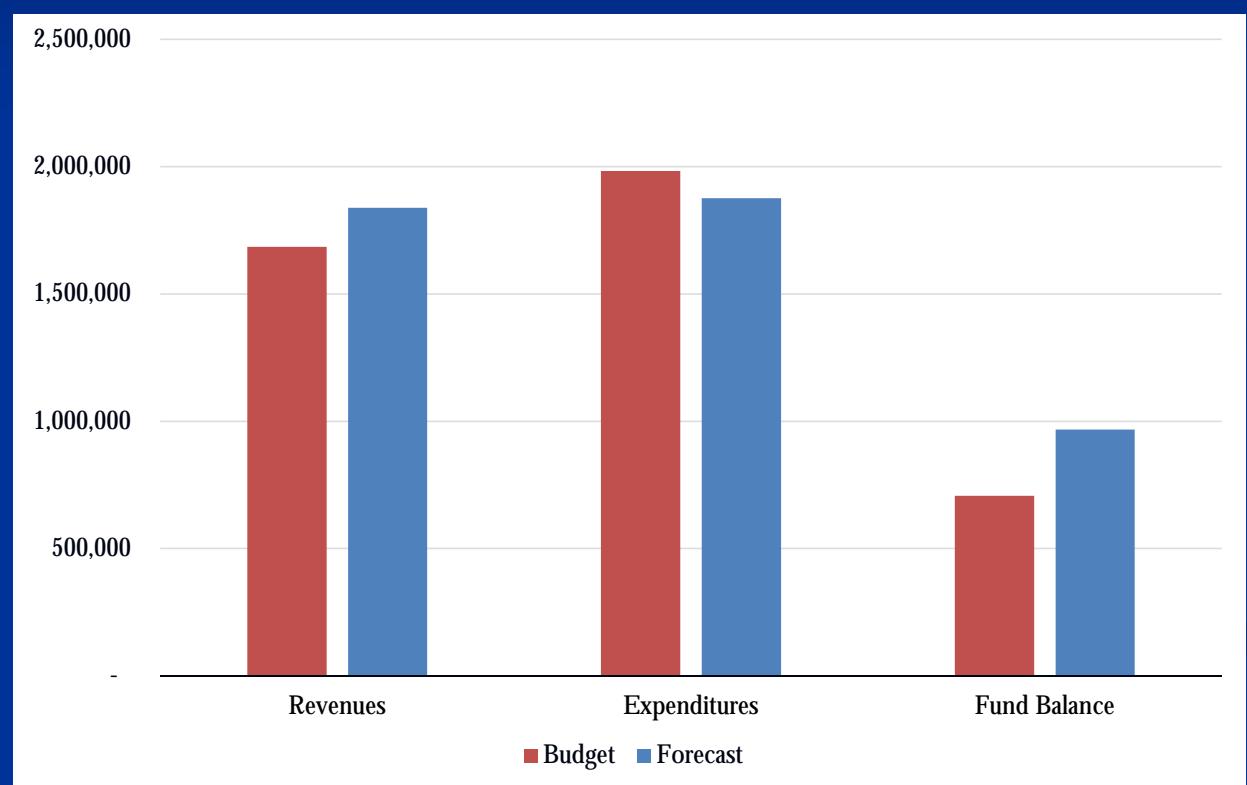




Airport Fund

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$153,711 greater than budgeted.

Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$106,929 less than budgeted.

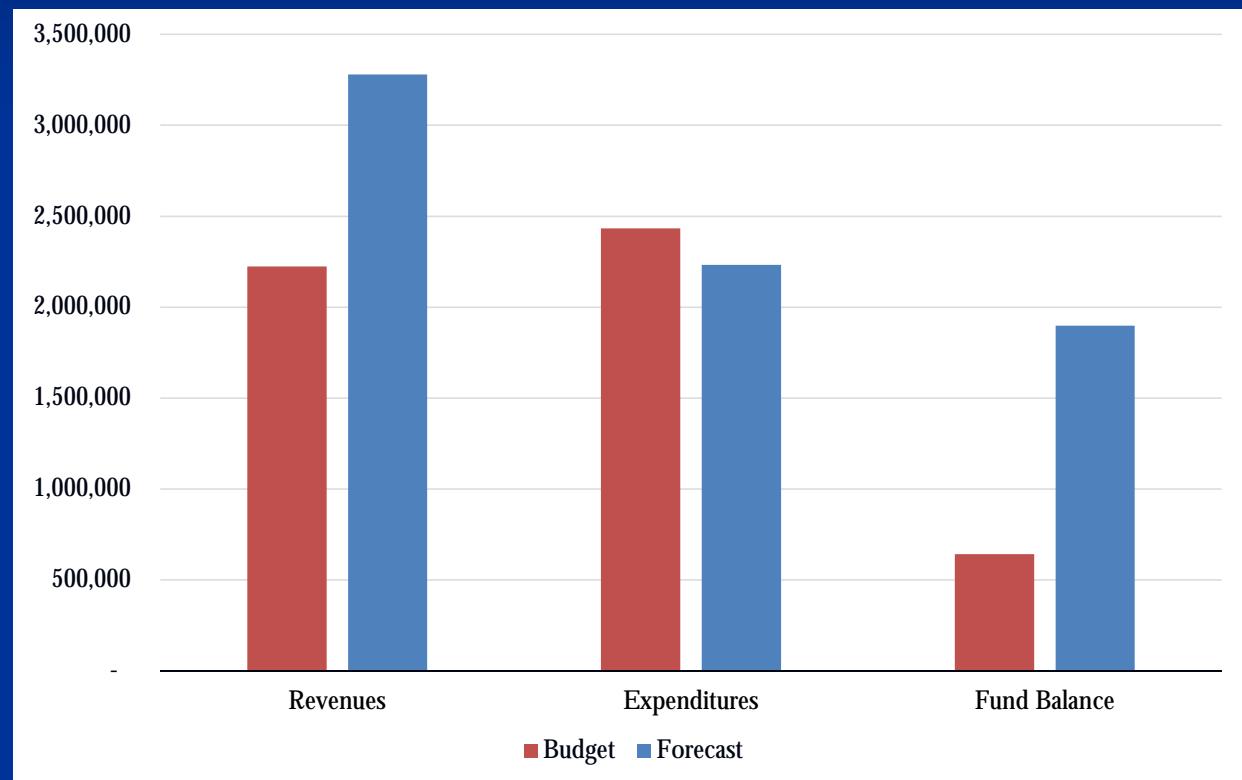


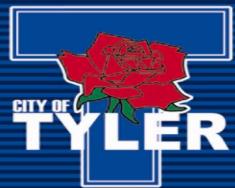


Development Services Fund

The Development Services Fund revenues from all sources are projected to be \$1,056,345 greater than budgeted for the fiscal year.

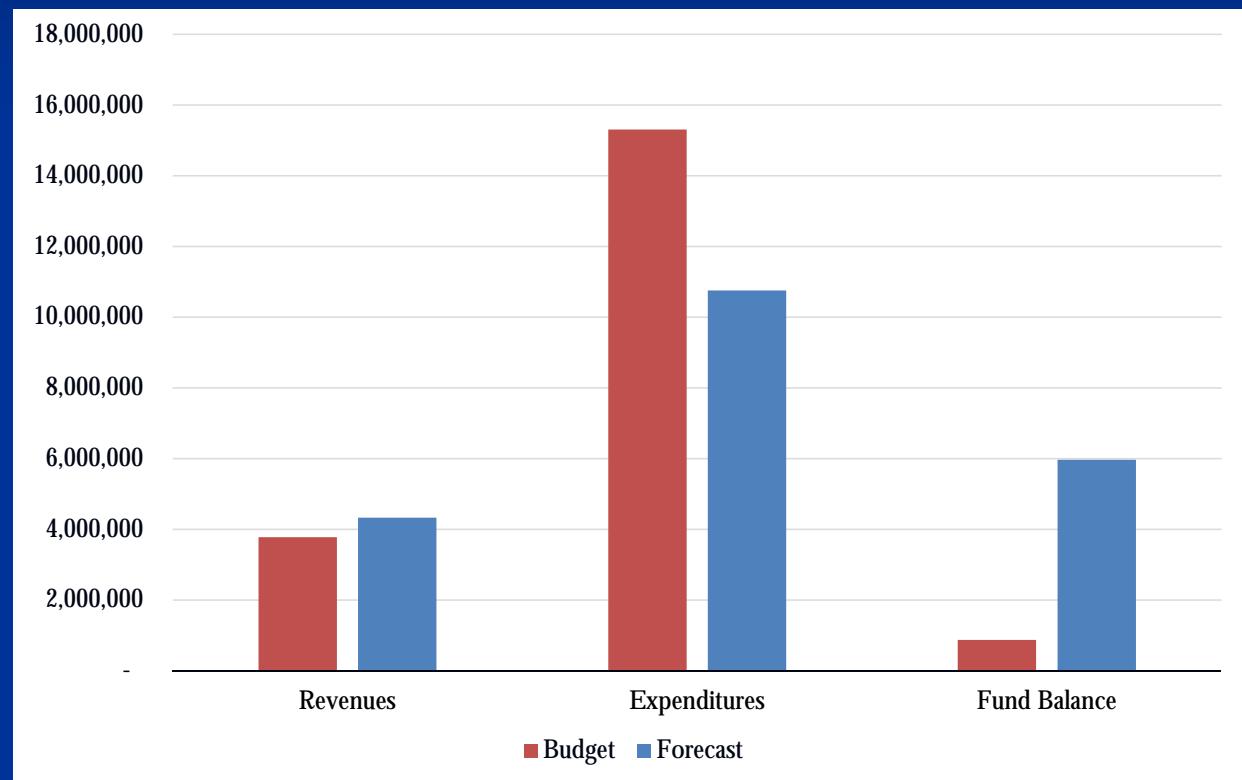
The Development Services Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$199,921 less than budgeted.

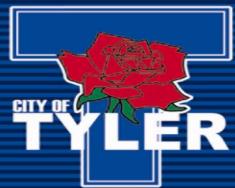




Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund revenues are expected to be \$551,115 greater than budgeted, while expenses are expected to be \$4,545,253 less than budgeted.





Employee Benefit Fund

The Employee Benefits Fund revenues are expected to be \$2,096,553 more than budgeted, while expenses are expected to be \$4,009,954 more than budgeted.

