



CITY OF TYLER CITY COUNCIL COMMUNICATION

Agenda Number: M-1

Date: December 9, 2020

Subject: Request that the City Council consider reviewing and accepting the Revenue and Expenditure Report for the period ending September 30, 2020.

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Item Reference: The Fiscal Year 2019-2020 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 2019-2020 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 \$5,281,202 more than budgeted. During FY 2019-2020, the City was reimbursed for public safety expenditures incurred during the Corona virus pandemic. The City received \$5,915,159 in reimbursements from the Coronavirus Relief Fund. General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,159,930 less than budgeted.

The Water Utility Fund revenues from all sources are projected to be \$927,238 greater than budgeted for the fiscal year and total expenditures plus inter-fund transactions are projected to be \$1,384,037 less than budgeted.

The Solid Waste Fund revenues from all sources are projected to be \$802,966 greater than budgeted for the fiscal year. Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$432,096 greater than budgeted.

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$219,507 greater than budgeted for the fiscal year due to reimbursements from the CARES Act. Airport

Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$150,746 less than budgeted.

The Development Services Fund revenues from all sources are projected to be \$322,068 less than budgeted for the fiscal year. The Development Services Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$101,675 less than budgeted.

The Hotel/Motel Fund revenues are expected to be \$940,649 less than budgeted, while expenses are expected to be \$590,850 less than budgeted.

The Employee Benefits Fund revenues are expected to be \$562,782 greater than budgeted, while expenses are expected to be \$559,369 greater than budgeted.

RECOMMENDATION:

It is recommended that the City Council review and accept the Revenue and Expenditure Report for the period ending September 30, 2020.

ATTACHMENTS:

- [Quarterly Report Statements - Q4 FY2020](#)
- [September 30, 2020 Revenue and Expense Report Presentation](#)

Drafted/Recommended By:
Department Leader

Keidric Trimble, Chief Financial Officer

Edited/Submitted By:
City Manager

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Unreserved Fund Balance	\$ 2,943,670	\$ 1,998,673		\$ 1,998,673	\$ 1,998,673
Operating Reserve	9,496,474	9,760,645		9,760,645	9,760,645
Beginning Fund Balance / Working Capital	12,440,144	11,759,318		11,759,318	11,759,318
Revenues					
Property Taxes	20,625,073	22,745,945	99.5%	22,859,193	22,745,945
Franchises	10,695,237	11,077,264	101.4%	10,925,687	11,077,264
Sales & Use Taxes	30,819,726	30,922,695	101.0%	30,611,458	30,922,695
Licenses & Permits	461,503	434,261	83.9%	517,808	434,261
Fines & Penalties	4,065,152	3,536,163	86.2%	4,102,600	3,536,163
Use of Money & Property	380,315	268,134	82.3%	325,750	268,134
Current Services	2,455,569	2,455,225	102.8%	2,387,411	2,455,225
Other Agencies	586,403	6,283,074	1362.2%	461,252	6,283,074
Miscellaneous	520,626	347,180	58.1%	597,581	347,180
Total Revenues	70,609,604	78,069,942	107.3%	72,788,740	78,069,942
Expenditures					
General Government	6,557,253	7,044,630	93.1%	7,565,966	7,044,631
Police	27,745,984	28,569,733	99.9%	28,605,011	28,569,733
Police Grants	242,647	196,020	95.0%	206,359	196,020
Fire	18,194,072	19,159,095	100.7%	19,022,359	19,159,095
Public Services	5,782,658	5,896,742	88.4%	6,674,226	5,896,743
Parks and Recreation	3,709,331	4,058,137	103.4%	3,924,039	4,058,137
Library	1,497,608	1,607,658	99.9%	1,609,891	1,607,658
Municipal Court	1,341,415	1,706,683	95.3%	1,790,779	1,706,683
Total Expenditures	65,070,967	68,238,700	98.3%	69,398,630	68,238,700
Transfer In	-	4,611	100.0%	4,611	4,611
Fair Plaza Fund (240)	-	4,611	100.0%	4,611	4,611
(Transfer Out)	(6,219,463)	(3,461,414)	88.5%	(3,910,802)	(3,461,414)
General Capital Projects (102)	(263,468)	(212,492)	100.0%	(212,492)	(212,492)
Quality Street Commitment Fund (103)	(745,883)	(1,546,952)	100.0%	(1,546,952)	(1,546,952)
Cemetery (204)	(200,000)	(100,000)	100.0%	(100,000)	(100,000)
TIF/ TIRZ #4 (217)	(4,597)	-	0.0%	-	-
Transit (286)	(481,816)	(13,658)	2.9%	(463,046)	(13,658)
Property Facility (663)	(281,068)	(101,305)	100.0%	(101,305)	(101,305)
Productivity Fund (639)	(1,049,227)	(687,007)	100.0%	(687,007)	(687,007)
Technology Admin (671)	(193,404)	(300,000)	100.0%	(300,000)	(300,000)
Rainy Day Fund (235)	(3,000,000)	(500,000)	100.0%	(500,000)	(500,000)
Unreserved Fund Balance	1,998,673	7,893,341		833,443	7,893,341
Operating Reserve	9,760,645	10,235,805		10,409,795	10,235,805
Ending Fund Balance / Working Capital	\$ 11,759,318	\$ 18,129,146		\$ 11,243,237	\$ 18,129,146

General Fund (101)
Statement of Revenues
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Property Taxes					
Current	\$ 20,316,354	\$ 22,415,198	99.4%	\$ 22,545,337	\$ 22,415,198
Delinquent	139,420	149,161	90.8%	164,356	149,161
Penalty and Interest	169,299	181,586	121.5%	149,500	181,586
Total Property Taxes	20,625,073	22,745,945	99.5%	22,859,193	22,745,945
Franchises					
Power and Light	4,579,512	4,609,036	95.0%	4,853,330	4,609,036
Natural Gas	1,076,602	1,082,515	102.3%	1,058,298	1,082,515
Telephone	714,252	678,844	143.7%	472,459	678,844
Cable Television	1,257,853	1,299,936	103.2%	1,259,958	1,299,936
Commercial Waste Hauler	976,674	1,012,702	101.8%	995,234	1,012,702
Water and Sewer Franchise	2,090,344	2,394,232	104.7%	2,286,408	2,394,232
Total Franchises	10,695,237	11,077,264	101.4%	10,925,687	11,077,264
Sales and Use Taxes					
Sales Taxes	30,257,590	30,442,521	101.3%	30,046,357	30,442,521
Mixed Drink Taxes	526,839	434,921	80.6%	539,501	434,921
Bingo Taxes	35,296	45,252	176.8%	25,600	45,252
Total Sales and Use Taxes	30,819,726	30,922,695	101.0%	30,611,458	30,922,695
Licenses and Permits					
Parking Meters	88,915	70,639	38.6%	182,808	70,639
Wrecker Permits	6,015	4,350	217.5%	2,000	4,350
Burglar Alarms	366,573	359,272	107.9%	333,000	359,272
Total Licenses and Permits	461,503	434,261	83.9%	517,808	434,261
Fines & Penalties					
Moving Violations	2,188,188	1,868,312	81.9%	2,280,000	1,868,312
Tax Fees	130,863	127,941	80.9%	158,200	127,941
Arrest Fees	111,039	90,374	78.6%	115,000	90,374
Administrative Fees	99,824	55,428	63.0%	88,000	55,428
Warrant Fees	218,925	255,803	96.9%	264,000	255,803
Child Safety	153,453	137,012	103.8%	132,000	137,012
Court Security	(2)	-		-	-
Miscellaneous Court	57,413	53,756	224.0%	24,000	53,756
Time Payment Fees	(8)	-		-	-
Special Court Fees	916,177	661,157	85.3%	775,000	661,157
Collection Firm Fees	114,407	186,878	103.8%	180,000	186,878
Court Fee - Clearing	(12,563)	1,127		-	1,127
Partners for Youth	(3)	-		-	-
Omnibase Program	13,595	16,138	80.7%	20,000	16,138
Parking Fines	54,558	54,942	114.5%	48,000	54,942
Scofflaw	10,672	12,396	124.0%	10,000	12,396
Animal Fines	8,612	14,897	177.3%	8,400	14,897
Total Fines and Penalties	4,065,152	3,536,163	86.2%	4,102,600	3,536,163
Use of Money and Property					
Glass Center Rental	20,724	8,171	26.5%	30,800	8,171
Senior Citizen Rental	4,733	2,040	30.1%	6,775	2,040
Miscellaneous Rent	23,055	19,914	64.2%	31,000	19,914
Ballfield Concessions	-	-	0.0%	2,600	-
Glass Rec Concessions	1,313	469	55.2%	850	469
Fair Plaza Non-Tenant Parking	-	-	0.0%	1,675	-
Interest Earnings	330,490	237,540	94.2%	252,050	237,540
Total Use of Money and Property	380,315	268,134	82.3%	325,750	268,134

General Fund (101)
Statement of Revenues
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Current Services					
Swimming Pool	164	-	0.0%	1,665	-
Fire Inspection	113,047	99,273	124.1%	80,000	99,273
Lot Mowing	57,607	62,737	179.2%	35,000	62,737
Glass Membership	48,369	42,020	84.5%	49,700	42,020
Copying Fees	19,704	12,749	63.7%	20,000	12,749
Utility Cuts	132,000	132,000	100.0%	132,000	132,000
Library Non Resident Fees	24,991	16,433	73.9%	22,222	16,433
Library Lost Books	2,730	1,622	67.6%	2,400	1,622
Library Fines	32,443	18,752	58.2%	32,200	18,752
Non Resident Internet Use	3,964	2,197	54.9%	4,000	2,197
Open Records	36,672	29,849	90.5%	33,000	29,849
Overhead Reimbursement - Fund 219	47,566	47,566	100.0%	47,566	47,566
1/2 Cent Administration Costs	175,000	175,000	100.0%	175,000	175,000
Overhead Reimbursement - Fund 502	1,332,641	1,332,641	100.0%	1,332,641	1,332,641
Overhead Reimbursement - Fund 560	246,747	246,837	100.0%	246,747	246,837
Volleyball Fees	2,005	-	0.0%	1,750	-
Tournament Fees	8,629	5,475	67.4%	8,120	5,475
Other Sports Fees	5,655	1,134	22.7%	5,000	1,134
Field Maintenance	74,560	70,668	94.2%	75,000	70,668
Recreation Classes/Events	49,273	11,300	23.5%	48,000	11,300
Faulkner Tennis Center	-	774		-	774
Animal Adoption Fees	24,167	26,000	123.8%	21,000	26,000
Animal Shelter Fees	17,637	19,336	134.3%	14,400	19,336
Fire Cost Recovery Fees	-	100,861		-	100,861
Total Current Services	2,455,569	2,455,225	102.8%	2,387,411	2,455,225
Other Agencies					
State Government	9,447	1,626	8.1%	20,000	1,626
Income from Restitution	375	445		-	445
Auto Theft Task Force	106,462	116,557	104.1%	112,000	116,557
School Crossing Guards	230,567	171,022	72.3%	236,452	171,022
Comprehensive Traffic	51,205	43,656	68.2%	64,000	43,656
County Haz-Mat Service	6,250	5,000	100.0%	5,000	5,000
FEMA Reimbursements	80,675	-		-	-
US Marshal	-	-	0.0%	1,000	-
Fire TCLEOSE Allocation	-	1,075		-	1,075
State JAG Allocation	78,000	28,499	125.0%	22,800	28,499
Coronavirus Relief Funds	-	5,915,195		-	5,915,195
Federal JAG Allocation	23,422	-		-	-
Total Other Agencies	586,403	6,283,074	1362.2%	461,252	6,283,074
Miscellaneous					
Miscellaneous	161,677	128,366	80.4%	159,712	128,366
Unclaimed Property Revenue	7,486	11,933	79.6%	15,000	11,933
Return Checks	355	210	35.0%	600	210
Sale of Equipment	4,343	1,670	167.0%	1,000	1,670
Junk Vehicle Revenue	299	207		-	207
Methane Gas Sales	332,667	195,293	48.0%	407,269	195,293
Funeral Escorts	13,800	9,500	67.9%	14,000	9,500
Total Miscellaneous	520,626	347,180	58.1%	597,581	347,180
Total General Fund Revenues	\$ 70,609,604	\$ 78,069,942	107.3%	\$ 72,788,740	\$ 78,069,942

General Fund (101)
Statement of Expenditures
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
General Government					
General Government	\$ 695,044	\$ 623,671	85.3%	\$ 730,868	\$ 623,671
Outside Agencies	281,035	281,035	69.2%	406,206	281,035
GF Non-Dept Exp	2,581,245	2,998,930	95.4%	3,143,956	2,998,930
Innovation and Economic Development	87,763	20,982	94.5%	22,202	20,982
Finance	1,242,644	1,258,093	97.3%	1,292,395	1,258,093
Legal	961,907	1,002,988	97.1%	1,032,607	1,002,988
Communications	176,898	412,670	90.8%	454,519	412,670
Human Resources	530,716	446,262	92.4%	483,213	446,262
Total General Government	6,557,253	7,044,630	93.1%	7,565,966	7,044,631
Public Safety					
Police Services	27,745,984	28,569,733	99.9%	28,605,011	28,569,733
State JAG	78,000	28,539	100.1%	28,499	28,539
Federal JAG	23,422	24,410	97.6%	25,000	24,410
COPS Grant	-	-		-	-
Auto Theft Task Force	131,778	137,038	103.1%	132,860	137,038
L.E. Education Grant	9,447	6,033	30.2%	20,000	6,033
Fire Services	18,194,072	19,159,095	100.7%	19,022,359	19,159,095
Total Public Safety	46,182,702	47,924,848	100.2%	47,833,729	47,924,848
Public Services					
Engineering Services	287,741	470,969	88.1%	534,370	470,969
Streets	2,145,835	2,196,205	87.6%	2,507,681	2,196,205
Traffic Operations	2,304,383	2,169,101	87.8%	2,471,042	2,169,101
Parking Garage	-	19,754	88.3%	22,367	19,754
Animal Services	1,044,699	1,040,714	91.4%	1,138,766	1,040,714
Total Public Services	5,782,658	5,896,742	88.4%	6,674,226	5,896,743
Parks & Recreation					
Administration	2,554,590	2,911,472	107.9%	2,697,181	2,911,472
Indoor Recreation	563,806	519,399	91.5%	567,394	519,399
Outdoor Recreation	206,402	145,682	63.3%	230,064	145,682
Median Maint/Arborist	384,532	481,584	112.2%	429,400	481,584
Total Parks & Recreation	3,709,331	4,058,137	103.4%	3,924,039	4,058,137
Library	1,497,608	1,607,658	99.9%	1,609,891	1,607,658
Municipal Court	1,341,415	1,706,683	95.3%	1,790,779	1,706,683
Total General Fund Expenditures	\$ 65,070,967	\$ 68,238,700	98.3%	\$ 69,398,630	\$ 68,238,700

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Beginning Fund Balance	1,108,355	799,076		799,076	799,076
Revenues	-	-		-	-
Building Permits	794,676	819,716	90.5%	905,460	819,716
Electrical Permits	137,189	136,385	82.7%	165,000	136,385
Plumbing Permits	94,746	105,657	91.9%	115,000	105,657
Zoning Permits	67,959	74,178	107.1%	69,250	74,178
Mechanical Permits	88,512	53,934	56.8%	95,000	53,934
Cert. of Occupancy Fees	21,370	23,230	77.4%	30,000	23,230
Local TABC Fee	11,110	6,525	26.7%	24,475	6,525
Billboard Registration	17,595	17,255	95.9%	18,000	17,255
Sign Permits	28,645	24,292	67.5%	36,000	24,292
Contractor License	41,930	32,796	72.9%	45,000	32,796
House Moving Permits	-	75	15.0%	500	75
Permit Fee - Clearing	-	-	0.0%	250	-
Interest Earnings	31,094	30,422	80.2%	37,922	30,422
Copying/Printing Fees	55	9		-	9
Platting Fees	59,774	74,522	114.6%	65,000	74,522
Miscellaneous Income	-	300		-	300
Contractor Testing Fees	69,040	92,993	56.4%	165,000	92,993
Subdivision Plan Review	8,500	28,000	39.7%	70,500	28,000
Total Revenues	1,472,196	1,520,289	82.5%	1,842,357	1,520,289
Expenditures					
Planning and Zoning	581,608	621,593	95.1%	653,765	621,593
Building Services	1,168,967	1,120,141	94.2%	1,189,644	1,120,141
Total Expenditures	1,750,575	1,741,734	94.5%	1,843,409	1,741,734
Transfer Out	(30,900)	(11,868)	100.0%	(11,868)	(11,868)
Productivity Fund (639)	(30,900)	(11,868)	100.0%	(11,868)	(11,868)
Ending Fund Balance	799,076	565,763		786,156	565,763

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Unreserved Fund Balance	\$ 6,702,473	\$ 5,297,683		\$ 5,297,683	\$ 5,297,683
Operating Reserve	4,163,775	4,422,909		4,422,909	4,422,909
Beginning Fund Balance / Working Capital	10,866,248	9,720,592		9,720,592	9,720,592
Revenues					
Use of Money and Property	227,582	230,831	178.0%	129,680	230,831
Charges for Current Services	38,631,512	41,984,935	102.0%	41,164,927	41,984,934
Miscellaneous Income	47,055	43,895	116.1%	37,815	43,895
Total Revenues	38,906,149	42,259,660		41,332,422	42,259,660
Expenditures					
741 Administration	4,749,035	4,649,620	89.7%	5,182,993	4,649,620
742 Water Office	2,067,205	2,157,773	97.2%	2,218,809	2,157,773
743 Water Distribution	3,807,133	3,492,163	106.9%	3,266,275	3,492,163
744 Water Plant	5,797,217	5,854,487	89.8%	6,520,891	5,854,487
745 Waste Collection	2,557,041	2,494,497	100.8%	2,473,607	2,494,497
746 Waste Treatment	4,180,681	4,294,950	100.6%	4,268,305	4,294,950
747 Lake Tyler	1,090,145	806,538	68.3%	1,181,116	806,538
749 GIS	762,224	938,887	97.5%	963,433	938,887
1741 Purchasing	183,333	207,181	96.6%	214,376	207,181
1745 CD/CMOM (Regulatory Monitoring)	3,375,785	3,553,897	99.0%	3,591,450	3,553,897
1746 Sludge Disposal	916,262	1,009,357	104.4%	967,269	1,009,357
Total Expenditures	29,486,062	29,459,350	95.5%	30,848,524	29,459,350
Transfer In	11,218	-	0.0%	-	-
(Transfer Out)	(10,576,961)	(11,047,951)	100.0%	(11,042,814)	(11,047,951)
Economic Development Fund (208)	-	(175,000)	100.0%	(175,000)	(175,000)
Utilities Capital Fund (503)	(5,000,000)	(5,500,000)	100.0%	(5,500,000)	(5,500,000)
Productivity Fund (639)	(434,983)	(500,725)	100.0%	(500,725)	(500,725)
Property and Facility Fund (663)	(50,653)	(50,653)	100.0%	(50,653)	(50,653)
Debt Service Fund (504)	(4,724,132)	(4,521,573)	100.1%	(4,516,436)	(4,521,573)
Technology Fund (671)	(347,193)	(300,000)	100.0%	(300,000)	(300,000)
General Capital Fund (102)	(20,000)	-		-	-
Unreserved Fund Balance	5,297,683	7,054,049		4,534,398	7,054,049
Operating Reserve	4,422,909	4,418,903		4,627,279	4,418,903
Ending Fund Balance / Working Capital	\$ 9,720,592	\$ 11,472,952		\$ 9,161,676	\$ 11,472,951

Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Use of Money and Property					
Lake Tyler Lot Rental	60,624	62,433	101.2%	61,680	62,433
Lake Tyler Marina	7,817	622	20.7%	3,000	622
Barge Concession	17,716	16,168	323.4%	5,000	16,168
Interest Earnings	141,426	151,608	252.7%	60,000	151,608
Total Use of Money and Property	227,582	230,831	178.0%	129,680	230,831
Charges for Current Services					
Meter Activation	270,522	311,661	103.2%	302,000	311,661
Water Service	157,301	221,830	198.1%	112,000	221,830
Sewer Service	117,199	180,067	136.4%	132,000	180,067
Sewer Activation	19,762	12,266	69.7%	17,600	12,266
EMS Billing Fees	7,953	7,953	100.0%	7,953	7,953
Water System Fee	115,191	118,455	103.0%	115,020	118,455
Meter Set & Test Fees	17,875	14,553	59.4%	24,500	14,553
Plug Fee	4,500	4,750	316.7%	1,500	4,750
After Hrs./Additional Trip Fees	23,450	19,100	86.8%	22,000	19,100
Water Quality Fee	140,218	144,474	103.5%	139,650	144,474
Current Water Sales	18,986,355	20,822,028	100.8%	20,657,650	20,822,028
Miscellaneous Water Sales	10,274	8,047	84.7%	9,500	8,047
Old Account Collection Fees	2,386	-	-	-	-
Reconnect Fees	304,050	254,300	83.4%	305,000	254,300
Overhead Reimbursment from Solid Waste Fund	-	261,357	100.0%	261,357	261,357
Sewer Charges	16,012,352	17,143,460	103.2%	16,619,492	17,143,460
Labor & Equipment	114,615	41,935	44.1%	95,000	41,935
Water Connect Fees	273,265	271,650	96.3%	282,000	271,650
Septic Tank Dumping Fees	362,184	388,789	121.5%	320,000	388,789
Wholesale Water Sales	1,019,332	1,134,670	103.9%	1,092,000	1,134,670
Late Notice Fees	503,622	399,189	88.7%	450,000	399,189
Fire Line Charges	169,106	185,695	116.1%	160,000	185,695
Overhead Reimbursment from Storm Water Fund	-	38,705	100.0%	38,705	38,705
Total Charges for Current Services	38,631,512	41,984,935	102.0%	41,164,927	41,984,934
Miscellaneous					
Miscellaneous Income	28,985	26,105	124.3%	21,000	26,105
Lake Tyler East Registration	2,775	2,775	98.6%	2,815	2,775
Returned Check Fees	15,295	15,015	107.3%	14,000	15,015
Total Miscellaneous	47,055	43,895	116.1%	37,815	43,895
Total Revenues	\$ 38,906,149	\$ 42,259,660	102.2%	\$ 41,332,422	\$ 42,259,660

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Operating Reserve	1,798,172	1,967,186		1,967,186	1,967,186
Unreserved Fund Balance	597,549	(253,428)		(253,428)	(253,428)
Beginning Fund Balance / Working Capital	2,395,721	1,713,758		1,713,758	1,713,758
Revenues					
Interest and Rental Income	14,864	11,457	51.2%	22,364	11,458
Charges for Residential Serv.	6,854,564	7,210,866	104.5%	6,900,630	7,210,866
Charges for Commercial Serv.	4,364,875	4,486,753	103.9%	4,318,667	4,486,753
Recycle Sales	60,588	52,990	68.1%	77,822	52,990
Roll-Off	1,847,990	1,984,481	119.5%	1,660,023	1,984,481
Miscellaneous	1,061,768	1,094,637	103.4%	1,058,714	1,094,638
Total Revenues	14,204,649	14,841,185	105.7%	14,038,220	14,841,186
Expenditures					
Administration	1,822,534	1,891,134	99.4%	1,902,804	1,891,134
Residential Collection	6,397,188	6,393,196	105.4%	6,066,948	6,393,196
Commercial Collection	3,941,516	3,922,837	103.8%	3,778,761	3,922,837
Keep Tyler Beautiful	212,193	165,867	86.1%	192,712	165,867
Code Enforcement	741,142	791,930	100.0%	791,643	791,930
Total Expenditures	13,114,572	13,164,963	103.4%	12,732,868	13,164,964
(Transfer Out)	(1,772,040)	(1,409,961)	100.0%	(1,409,961)	(1,409,961)
Economic Development Fund (208)	-	(150,000)	100.0%	(150,000)	(150,000)
SW Capital Fund (562)	(1,300,000)	(650,000)	100.0%	(650,000)	(650,000)
Productivity Fund (639)	(232,396)	(284,308)	100.0%	(284,308)	(284,308)
Property and Facility Fund (663)	(50,653)	(50,653)	100.0%	(50,653)	(50,653)
Technology Fund (671)	(188,991)	(275,000)	100.0%	(275,000)	(275,000)
Operating Reserve	1,967,186	1,974,744		1,909,930	1,974,745
Unreserved Fund Balance	(253,428)	5,274		(300,781)	5,274
Ending Fund Balance / Working Capital	1,713,758	1,980,019		1,609,149	1,980,019

Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2020

	Actuals 2018-2019		Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020		Projected 2019-2020
Use of Money and Property							
Rent - Miscellaneous	\$ 9,081	\$	10,544	115.0%	\$ 9,171	\$	10,544
Interest Earnings	5,783		914	6.9%	13,193		914
Total Use of Money and Property	14,864		11,457	51.2%	22,364		11,458
Charges for Current Services							
Residential Sanitation Fees	6,854,564		7,210,866	104.5%	6,900,630		7,210,866
Commercial Fees	4,364,875		4,486,753	103.9%	4,318,667		4,486,753
Roll-Off Collection Fees	1,847,990		1,984,481	119.5%	1,660,023		1,984,481
Total Charges for Current Services	13,067,430		13,682,100	106.2%	12,879,320		13,682,100
Recycle Sales							
Recycle Sales	60,588		52,990	68.1%	77,822		52,990
Total Recycle Sales	60,588		52,990	68.1%	77,822		52,990
Miscellaneous Income							
Landfill Royalty Fee	660,169		664,757	98.9%	672,356		664,757
Miscellaneous Income	44,263		36,111	42.5%	84,882		36,111
Landfill Tipping Fee	357,335		393,770	130.6%	301,476		393,770
Total Miscellaneous Income	1,061,768		1,094,637	103.4%	1,058,714		1,094,638
Total Revenues	\$ 14,204,649	\$	14,841,185	105.7%	\$ 14,038,220	\$	14,841,186

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Reserve for Construction	\$ 300	\$ 300		\$ 300	\$ 300
Reserve for Customer Facility	457,007	456,988		456,988	456,988
Unreserve Working Capital	89,483	(19,690)		(19,690)	(19,690)
Beginning Fund Balance	546,790	437,598		437,598	437,598
Revenues					
Use of Money and Property	1,084,693	938,886	63.9%	1,469,886	938,886
Current Service Charges	89,041	81,627	84.6%	96,464	81,627
Customer Facility Service Charges	105,184	96,364	73.0%	132,000	96,364
Miscellaneous Income	33,161	39,319	139.0%	28,296	39,319
Other Agencies	-	903,623	0.0%	-	903,623
Total Revenues	1,312,079	2,059,819	119.3%	1,726,646	2,059,819
Expenditures					
Airport					
Operations	1,403,636	1,347,445	92.4%	1,458,314	1,347,445
Capital	51,679	135,250	99.3%	136,200	135,250
Contingency	-	-	0.0%	-	-
Airport Total	1,455,315	1,482,695	93.0%	1,594,514	1,482,695
Customer Facility					
Wash Bay Maintenance	3,055	-	0.0%	10,000	-
Wash Bay Debt Service	102,148	99,516	95.0%	104,780	99,516
Total Customer Facility	105,203	99,516	86.7%	114,780	99,516
Total Expenditures	1,560,518	1,582,211		1,709,294	1,582,211
Transfer In	236,000	113,667	50.0%	227,333	113,667
PFC (234)	236,000	113,667	50.0%	227,333	113,667
Transfer Out	(96,753)	(93,686)	79.8%	(117,349)	(93,686)
Airport Grant Fund (525)	(50,000)	(50,000)	100.0%	(50,000)	(50,000)
Economic Development Fund (208)	-	-	0.0%	(25,000)	-
Technology Fund (671)	(33,574)	(37,000)	100.0%	(37,000)	(37,000)
Productivity Fund (639)	(13,179)	(6,686)	125.0%	(5,349)	(6,686)
Reserve for Construction	300	300		300	300
Reserve for Customer Facility	456,988	453,836		474,208	453,836
Unreserve Working Capital	(19,690)	481,052		90,426	481,051
Ending Fund Balance	\$ 437,598	\$ 935,187		\$ 564,934	\$ 935,187

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Use of Money and Property					
Airline Facilities Rental	54,210	69,561	95.1%	73,125	69,561
Airport Long-Term Parking	494,368	349,550	47.1%	742,740	349,550
Interest Earnings	6,876	5,083	72.3%	7,029	5,083
Landing Fees	40,270	42,268	90.6%	46,636	42,268
Restaurant Concessions	10,937	9,689	91.1%	10,630	9,689
FAA Building Rental	42,382	48,438	85.1%	56,899	48,438
Car Leasing Rental	271,484	254,732	76.1%	334,800	254,732
Agricultural Lease	810	1,845	146.4%	1,260	1,845
Hangar Land Lease	96,481	97,174	90.7%	107,136	97,174
HAMM	15,000	15,000	100.0%	15,000	15,000
Common Use Fees	13,432	12,760	53.1%	24,011	12,760
Wash Bay Fees	19,824	12,990	40.6%	32,000	12,990
Non Aviation Land Lease	18,620	19,796	106.3%	18,620	19,796
Total Use of Money and Property	1,084,693	938,886	63.9%	1,469,886	938,886
Current Service Charges					
Airport Fuel Flowage	66,534	61,734	87.6%	70,464	61,734
Customer Facility Charge	105,184	96,364	73.0%	132,000	96,364
Advertising Space Fees	22,507	19,893	76.5%	26,000	19,893
Total Current Service Charges	194,225	177,991	77.9%	228,464	177,991
Miscellaneous Income					
Miscellaneous Income	33,161	35,846	129.0%	27,796	35,846
Oil Leases and Royalties	-	3,473	694.6%	500	3,473
Total Miscellaneous Income	33,161	39,319	139.0%	28,296	39,319
Other Agencies					
CARES Act	-	903,623		-	903,623
Total Other Agencies	-	903,623		-	903,623
Total Revenues	1,312,079	2,059,819	119.3%	1,726,646	2,059,819

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Unreserved Fund Balance	\$ 1,742,151	\$ 2,044,853		\$ 2,044,853	\$ 2,044,853
Reserve (2% Tax)	3,641,252	4,429,396		4,429,396	4,429,396
Beginning Fund Balance / Working Capital	5,383,403	6,474,250		6,474,250	6,474,250
Revenues					
7 % Occupancy Tax	2,888,306	2,264,639	75.3%	3,007,517	2,264,639
2 % Occupancy Tax	834,411	647,270	75.3%	859,675	647,270
Interest Earnings	124,850	110,961	115.2%	96,327	110,961
Donations Liberty Hall	10,000	10,000	100.0%	10,000	10,000
Total Revenues	3,857,567	3,032,870	76.3%	3,973,519	3,032,870
Expenditures					
Texas Rose Festival	9,000	-	0.0%	9,000	-
Discovery Place	32,400	32,400	100.0%	32,400	32,400
Symphony	35,000	50,000	100.0%	50,000	50,000
Museum of Art	35,000	35,000	100.0%	35,000	35,000
Historical Museum	13,500	13,500	100.0%	13,500	13,500
Visitors and Convention Bureau	700,000	666,500	100.0%	666,500	666,500
Tyler Civic Theatre	-	-	0.0%	4,050	-
McClendon House	4,500	4,500	100.0%	4,500	4,500
Historic Aviation Museum	13,500	13,500	100.0%	13,500	13,500
Texas Hotel & Lodging Dues	17,904	17,622	86.0%	20,500	17,622
2% Convention Center Facility	46,267	823,705	65.3%	1,260,889	823,705
Sport Tyler Award	25,000	25,000	100.0%	25,000	25,000
Special Services	9,650	10,762	79.7%	13,500	10,762
Contingencies	-	-	0.0%	135,000	-
Total Expenditures	941,720	1,692,488	74.1%	2,283,339	1,692,489
Transfers In					
Transfers In	-	-		-	-
(Transfers Out)					
Tourism Fund (219)	(1,825,000)	(1,858,500)	100.0%	(1,858,500)	(1,858,500)
Property and Facility Management (663) (Roof Replacement Tourism)	(25,000)	(25,000)	100.0%	(25,000)	(25,000)
Unreserved Fund Balance	2,044,853	1,703,169		2,277,747	1,703,169
Reserve (2% Tax)	4,429,396	4,252,962		4,028,182	4,252,961
Ending Fund Balance / Working Capital	\$ 6,474,250	\$ 5,956,131		\$ 6,305,930	\$ 5,956,131

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Beginning Fund Balance / Working Capital	\$ 2,979,510	\$ 6,121,752		\$ 6,121,752	\$ 6,121,752
Revenues					
Oil Leases and Royalties	71,522	34,363	43.0%	80,000	34,363
Sale of Property	-	384,330		-	384,330
Interest Earnings	70,720	131,115	105.6%	124,180	131,115
Total Revenues	142,242	549,807		204,180	549,808
Expenditures					
Downtown Property Maintenance	-	-		-	-
Special Services	-	8,500	100.0%	8,500	8,500
Building Improvements	-	-		-	-
Contingencies	-	-	0.0%	91,500	-
Total Expenditures	-	8,500		100,000	8,500
Transfers In	3,000,000	500,000		500,000	500,000
General Fund (101)	3,000,000	500,000	100.0%	500,000	500,000
(Transfers Out)	-	-		-	-
Ending Fund Balance / Working Capital	\$ 6,121,752	\$ 7,163,059		\$ 6,725,932	\$ 7,163,060

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Reserved for Workers Comp.	\$ 1,028,144	\$ 800,880		\$ 800,880	\$ 800,880
Reserved Property/Liability	342,715	266,960		266,960	266,960
Beginning Fund Balance / Working Capital	1,370,859	1,067,840		1,067,840	1,067,840
Revenues					
Distributed Interest	43,034	32,150	90.2%	35,642	32,150
Special Event Policy	12,600	5,376	56.6%	9,500	5,376
Unemployment / Disability Premiums	121,325	110,365	100.0%	110,415	110,365
Property and Liability Premiums	1,213,738	1,284,409	102.0%	1,259,356	1,284,409
Workers Comp Premiums	560,616	578,142	103.8%	557,061	578,142
Total Revenues	1,951,312	2,010,442	102.0%	1,971,974	2,010,442
Expenditures					
Employee Cost	237,895	258,450	107.6%	240,098	258,450
Unemployment / Disability	124,556	202,686	189.7%	106,830	202,686
Property and Liability	934,204	1,131,797	103.2%	1,097,222	1,131,797
Workers Comp	953,167	588,798	102.9%	572,428	588,798
Contingency	-	-	0.0%	500,000	-
Total Expenditures	2,249,822	2,181,731	86.7%	2,516,578	2,181,731
Transfer Out	(4,510)	(1,880)	100.0%	(1,880)	(1,880)
Productivity Fund (639)	(4,510)	(1,880)	100.0%	(1,880)	(1,880)
Reserved for Workers Comp.	800,880	671,003		391,017	671,003
Reserved Property/Liability	266,960	223,668		130,339	223,668
Ending Fund Balance / Working Capital	\$ 1,067,840	\$ 894,671		\$ 521,356	\$ 894,671

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Beginning Fund Balance	\$ 2,863,998	\$ 5,306,347		\$ 5,306,347	\$ 5,306,347
Revenues					
Health Benefits	10,416,382	9,740,121	97.7%	9,968,440	9,740,121
Dental Benefits	412,209	407,901	103.2%	395,424	407,901
Life Insurance	178,105	161,339	101.2%	159,430	161,339
Other Benefits	646,041	785,977	2069.3%	37,982	785,977
Interest Earnings	66,149	96,535	142.4%	67,815	96,535
Total Revenues	11,718,887	11,191,873	105.3%	10,629,091	11,191,873
Expenditures					
Health Benefits	8,597,822	10,195,346	107.5%	9,487,923	10,195,346
Dental Benefits	445,148	374,806	78.0%	480,544	374,806
Life Insurance	152,390	156,054	105.8%	147,509	156,054
Other Benefits	28,449	23,465	99.2%	23,648	23,465
Affordable Care Act	4,547	3,458	99.1%	3,489	3,458
Special Services	48,181	75,243	72.8%	103,387	75,243
Travel and Training	-	597	61.9%	964	597
Benefit Analyst	-	37,626	70.0%	53,725	37,626
Vision Insurance	-	(6,037)	0.0%	-	(6,037)
Total Expenditures	9,276,538	10,860,558	105.4%	10,301,189	10,860,558
Transfer In	-	-		-	-
(Transfer Out)	-	(670)	100.0%	(670)	(670)
Ending Fund Balance	\$ 5,306,347	\$ 5,638,332		\$ 5,634,919	\$ 5,638,332

Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Interest Earnings	\$ 66,149	\$ 96,535	142.4%	\$ 67,815	\$ 96,535
Employee Assistance Program	5,949	5,949	25.2%	23,648	5,949
Section 125 Forfeiture	1,417	-	0.0%	1,157	-
Health Benefits Paid by City	8,484,066	7,845,349	97.5%	8,048,252	7,845,349
Health Benefits paid by employee	1,932,317	1,894,772	98.7%	1,920,188	1,894,772
COBRA Premiums	13,371	5,878	44.6%	13,177	5,878
Dental Benefits paid by employees	274,044	271,078	106.2%	255,150	271,078
Dental Benefits paid by City	138,165	136,823	97.5%	140,274	136,823
Life Insurance Premiums paid by City	26,571	14,870	143.4%	10,367	14,870
Life Insurance Premiums paid by employees	151,534	146,469	98.3%	149,063	146,469
Miscellaneous Income - Rebates	265,232	304,202		-	304,202
Stop loss Reimbursement	360,073	469,948		-	469,948
Total Revenues	\$ 11,718,887	\$ 11,191,873	105.3%	\$ 10,629,091	\$ 11,191,873

Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Benefit Analyst	\$ -	\$ 37,626	70.0%	\$ 53,725	\$ 37,626
Life Insurance Premiums	152,390	156,054	105.8%	147,509	156,054
Affordable Care Act	4,547	3,458	99.1%	3,489	3,458
Special Services	48,181	75,243	72.8%	103,387	75,243
Travel and Training	-	597	61.9%	964	597
Employee Assistance Program Fees	28,449	23,465	99.2%	23,648	23,465
Health Claim Payments	6,032,891	7,109,637	114.4%	6,214,073	7,109,637
Rx Claims	1,960,728	2,312,137	91.2%	2,536,359	2,312,137
Dental Administrative Fees	20,175	17,564	70.3%	24,994	17,564
Dental Claim	424,973	357,242	78.4%	455,550	357,242
Health Admin Fees	241,093	306,420	107.3%	285,652	306,420
Health Stop loss	363,110	467,152	103.4%	451,839	467,152
Vision Insurance	-	(6,037)		-	(6,037)
Total Expenditures	\$ 9,276,538	\$ 10,860,558	105.4%	\$ 10,301,189	\$ 10,860,558

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Beginning Fund Balance/Reserved for Commitments	\$ 180,785	\$ 78,918		\$ 78,918	\$ 78,918
Revenues					
Health Benefits	2,459,627	2,333,673	79.4%	2,938,257	2,333,673
Dental Benefits	80,587	83,994	98.7%	85,134	83,994
Interest Earnings	1,627	359	1.0%	35,930	359
Total Revenues	2,541,841	2,418,026	79.0%	3,059,321	2,418,026
Expenditures					
Health Benefits	2,419,036	2,174,468	78.7%	2,762,157	2,174,470
Dental Benefits	163,136	145,492	83.6%	173,958	145,492
Life Insurance	38,414	29,220	66.2%	44,160	29,220
Special Services	22,549	40,761	92.0%	44,308	40,761
Benefit Analyst	-	26,316	78.4%	33,562	26,316
Affordable Care Act	573	1,482	126.0%	1,176	1,482
Total Expenditures	2,643,708	2,417,739	79.0%	3,059,321	2,417,741
Transfer In					
(Transfer Out)	-	(287)	100.0%	(287)	(287)
Ending Fund Balance/Reserved for Commitments	\$ 78,918	\$ 78,919		\$ 78,631	\$ 78,916

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2020

	Actuals 2018-2019		Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020		Projected 2019-2020
Interest Earnings	\$ 1,627	\$	359	1.0%	\$ 35,930	\$	359
Retiree Health Premium	289,467		316,888	142.4%	222,561		316,888
Retiree Medicare Supplemental Ins Premiums	362,692		421,522	103.8%	406,118		421,522
Retiree Dental Premium	80,587		83,994	98.7%	85,134		83,994
PARS Trust Fund Reimbursement	1,807,468		1,595,263	69.1%	2,309,578		1,595,263
Total Revenues	\$ 2,541,841	\$	2,418,026	79.0%	\$ 3,059,321	\$	2,418,026

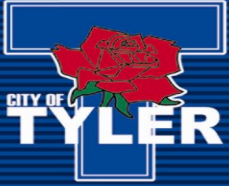
Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2020

	Actuals 2018-2019	Actuals 2019-2020	Percent of Budget	Amended Budget 2019-2020	Projected 2019-2020
Life Insurance	\$ 38,414	\$ 29,220	66.2%	\$ 44,160	\$ 29,220
Benefit Analyst	-	26,316	78.4%	33,562	26,316
Special Services	22,549	40,761	92.0%	44,308	40,761
Medicare Supplement	804,502	829,652	104.7%	792,430	829,652
Health Claim Payments	1,122,916	951,787	80.0%	1,190,446	951,787
Rx Claims	396,800	279,639	41.0%	681,238	279,639
Dental Administrative Fees	10,546	10,013	114.8%	8,725	10,013
Dental Claim	152,590	135,479	82.0%	165,233	135,479
Health Admin Fees	50,355	65,223	161.4%	40,407	65,223
Health Stop loss	44,463	48,169	83.6%	57,636	48,169
Affordable Care Act	573	1,482	126.0%	1,176	1,482
Total Expenditures	\$ 2,643,708	\$ 2,417,739	79.0%	\$ 3,059,321	\$ 2,417,741



Revenue and Expense Report

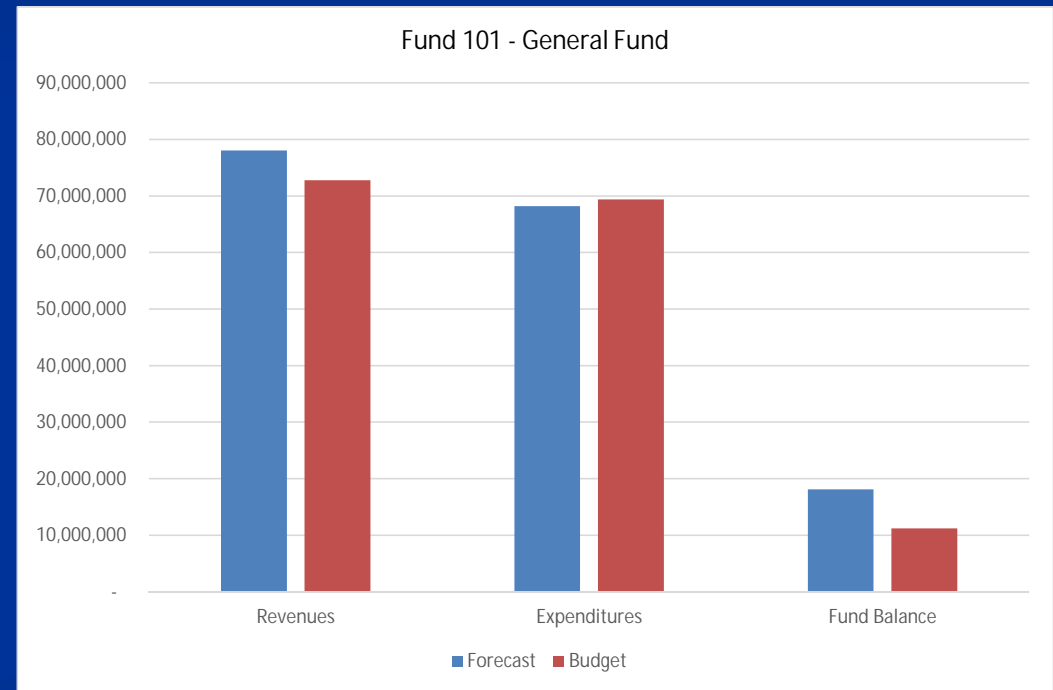
Fiscal Year 2019-2020, Quarter 4



General Fund

Key Items on this Report

- Revenues
 - Revenues are expected to be \$5,281,202 more than expected.
- Expenditures
 - Expenditures excluding transfers to other funds are expected to be \$1,159,930 less than budgeted.

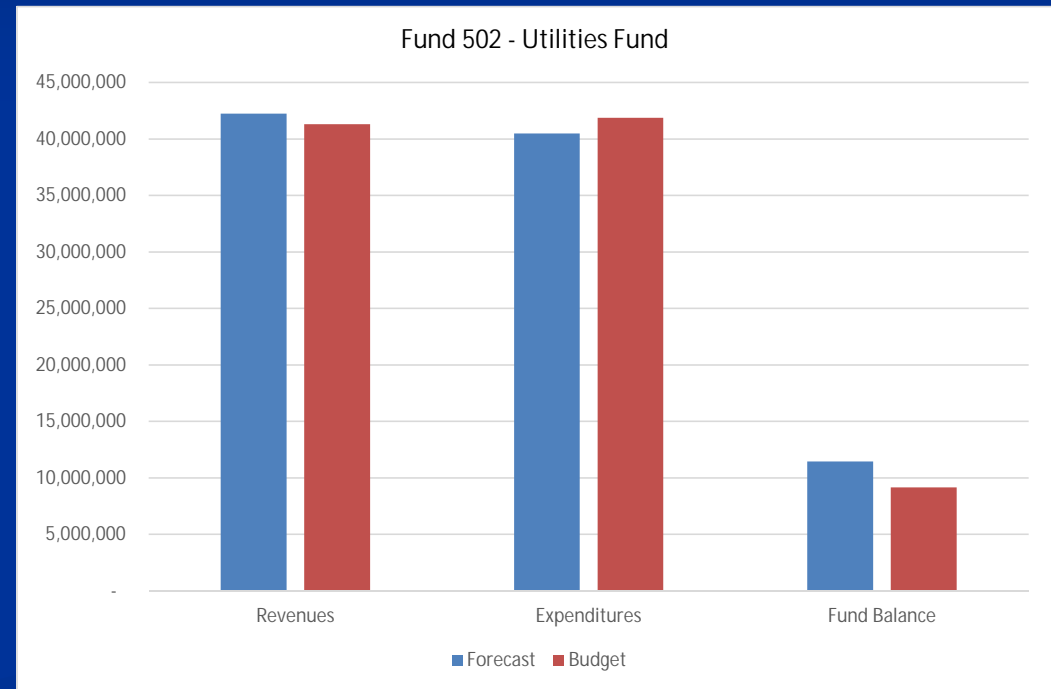




Tyler Water Utilities

Key Items on this Report

- Revenues
 - Revenues are expected to be \$927,238 greater than expected.
- Expenditures
 - Expenses are expected to be \$1,384,037 less than expected.

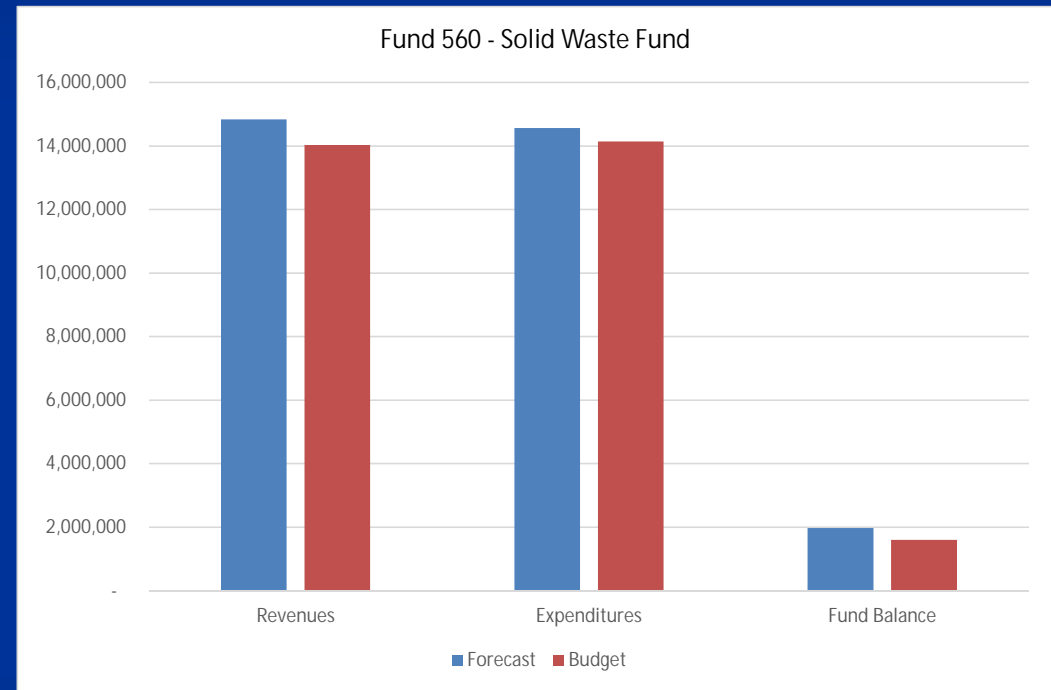




Solid Waste

Key Items on this Report

- Revenues
 - Revenues are expected to be \$802,966 greater than expected.
- Expenditures
 - Expenses are expected to be \$432,096 greater than expected.

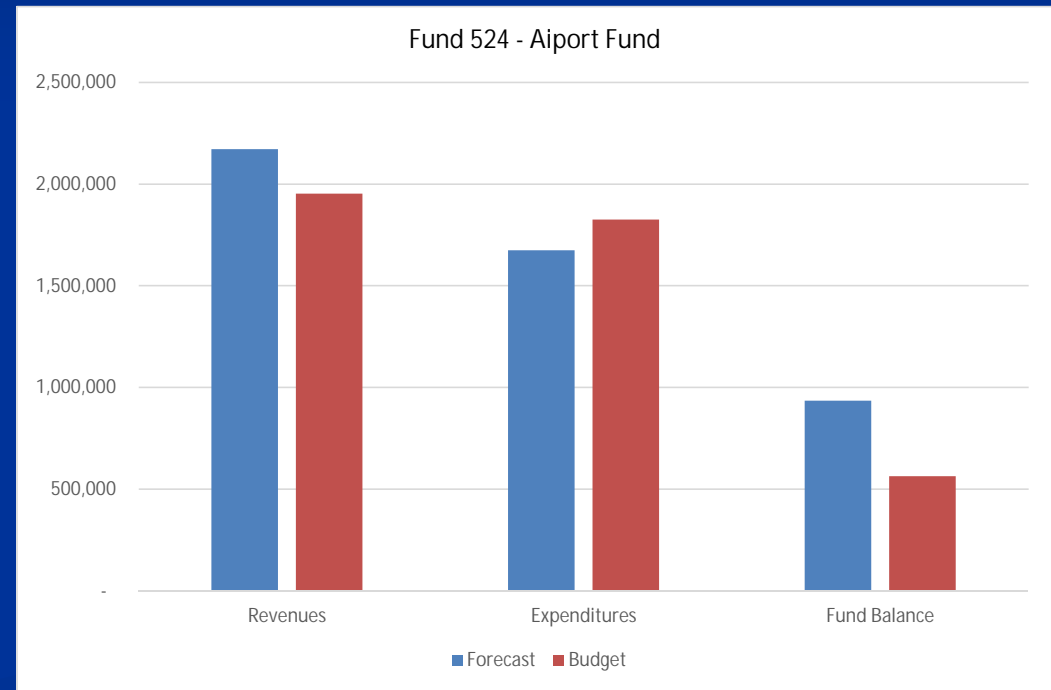




Airport

Key Items on this Report

- Revenues
 - Revenues and inter-fund transfers are expected to be \$219,507 greater than expected.
- Expenditures
 - Expenses are expected to be \$150,746 less than expected.

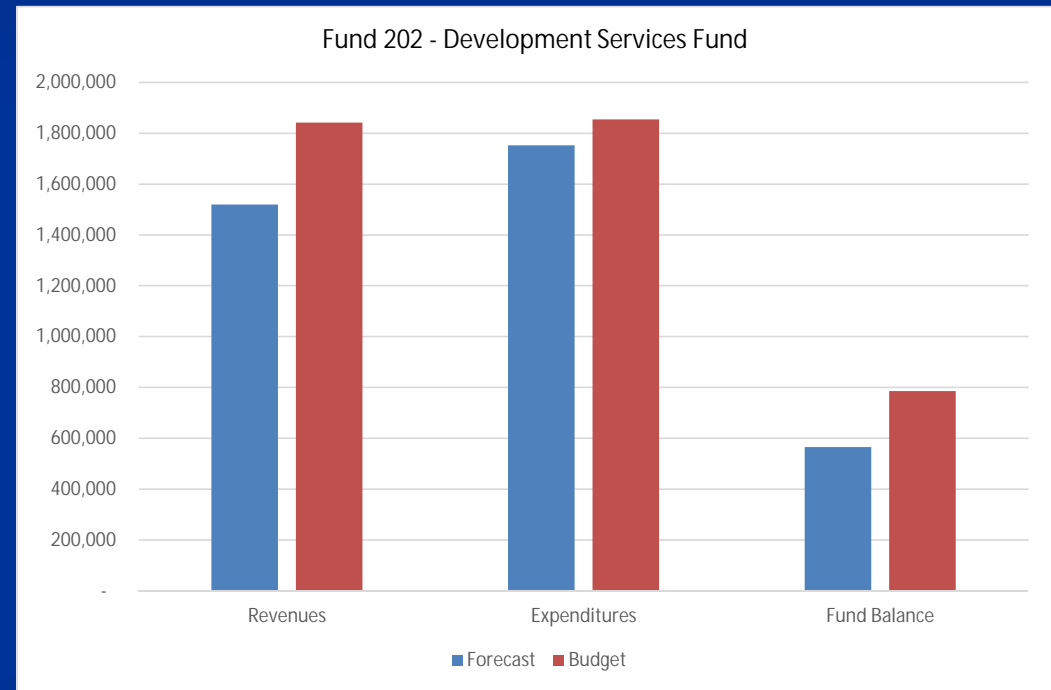




Development Services

Key Items on this Report

- Revenues
 - Revenues are expected to be \$322,068 less than expected.
- Expenditures
 - Expenses are expected to be \$101,675 less than expected.

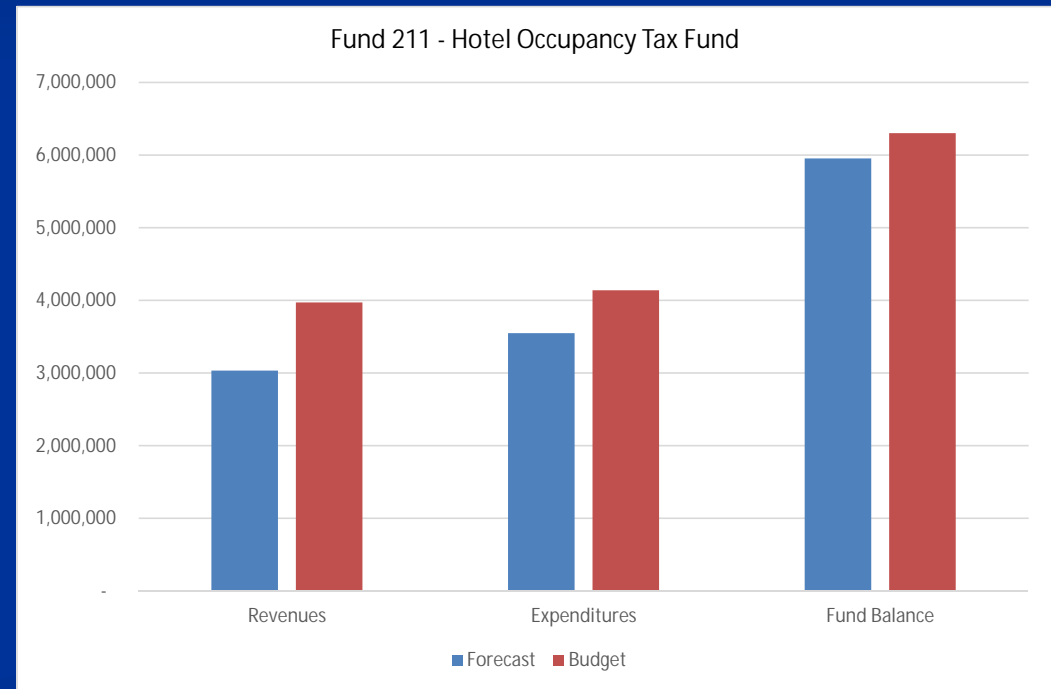




Hotel Occupancy Tax

Key Items on this Report

- Revenues
 - Revenues are expected to be \$940,649 less than expected.
- Expenditures
 - Expenses are expected to be \$590,850 less than expected.





Employee Benefit Fund

Key Items on this Report

- Revenues
 - Revenues are expected to be \$562,782 greater than expected.
- Expenditures
 - Expenses are expected to be \$559,369 less than expected.

