



CITY OF TYLER CITY COUNCIL COMMUNICATION

Agenda Number: M-5

Date: May 12, 2021

Subject: Request that the City Council consider reviewing and accepting the Revenue and Expenditure Report for the period ending March 31, 2021.

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Item Reference: The Fiscal Year 2020-2021 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 2020-2021 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 \$832,917 less than budgeted. General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,613,321 less than budgeted.

The Water Utility Fund revenues from all sources are projected to be \$421,474 less than budgeted for the fiscal year and total expenditures plus inter-fund transactions are projected to be \$1,826,382 less than budgeted.

The Solid Waste Fund revenues from all sources are projected to be \$51,017 less than budgeted for the fiscal year. Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$383,777 less than budgeted.

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$52,174 less than budgeted. Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$174,632 less than budgeted.

The Development Services Fund revenues from all sources are projected to be \$42,067 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 \$69,128 less than budgeted.

The Hotel Occupancy Tax Fund revenues are expected to be \$616,817 greater than budgeted, while expenses are expected to be \$128,119 less than budgeted.

The Employee Benefits Fund revenues are expected to be \$81,755 greater than budgeted, while expenses are expected to be \$170,946 less than budgeted.

RECOMMENDATION:

It is recommended that the City Council consider reviewing and accepting the Revenue and Expenditure Report for the period ending March 31, 2021.

ATTACHMENTS:

[Financial Statements - March 31, 2021](#)

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 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Unreserved Fund Balance				\$ 7,893,341	\$ 7,893,341
Operating Reserve				10,235,805	10,235,805
Beginning Fund Balance / Working Capital				18,129,146	18,129,146
Revenues					
Property Taxes	21,968,971	22,739,077	96.72%	23,511,036	23,323,307
Franchises	5,727,260	5,484,495	48.52%	11,304,407	10,788,961
Sales & Use Taxes	15,663,412	16,453,534	53.66%	30,660,874	31,384,465
Licenses & Permits	220,114	191,579	47.98%	399,311	391,183
Fines & Penalties	1,898,660	1,684,114	41.31%	4,076,865	3,461,930
Use of Money & Property	101,557	97,357	61.60%	158,050	206,192
Current Services	1,302,501	1,269,793	48.95%	2,594,299	2,488,921
Other Agencies	139,115	114,873	20.71%	554,794	377,770
Miscellaneous	356,770	323,703	93.82%	345,013	349,003
Total Revenues	47,378,360	48,358,525	65.70%	73,604,649	72,771,732
Expenditures					
General Government	4,804,309	5,299,633	63.96%	8,285,755	7,926,619
Police	13,617,428	13,497,208	46.80%	28,837,805	28,351,597
Police Grants	115,593	138,232	38.81%	356,140	299,208
Fire	9,016,310	9,002,468	45.81%	19,652,254	19,357,923
Public Services	2,476,041	2,797,093	39.67%	7,051,466	6,767,971
Parks and Recreation	1,681,270	1,419,118	35.63%	3,982,637	3,882,571
Library	782,320	737,001	40.87%	1,803,395	1,689,261
Municipal Court	602,341	773,900	44.39%	1,743,226	1,824,207
Total Expenditures	33,095,612	33,664,653	46.94%	71,712,678	70,099,357
Transfer In	-	-		-	-
Fair Plaza Fund (240)	-	-		-	-
(Transfer Out)	(1,380,375)	(2,367,750)	30.04%	(7,883,166)	(7,833,166)
General Capital Projects (102)	(106,246)	(425,000)	20.00%	(2,125,000)	(2,125,000)
Quality Street Commitment Fund (103)	(773,476)	(801,210)	50.00%	(1,602,426)	(1,602,426)
Cemetery (204)	(50,000)	-		-	-
TIF/ TIRZ #4 (217)	-	-		-	-
Transit (286)	-	-	0.00%	(50,000)	-
Property Facility (663)	(50,653)	(50,652)	50.00%	(101,305)	(101,305)
Productivity Fund (639)	(250,000)	(250,000)	100.00%	(250,000)	(250,000)
Technology Admin (671)	(150,000)	(150,000)	50.00%	(300,000)	(300,000)
Rainy Day Fund (235)	-	(690,888)	20.00%	(3,454,435)	(3,454,435)
Unreserved Fund Balance				1,381,049	2,453,452
Operating Reserve				10,756,902	10,514,904
Ending Fund Balance / Working Capital				\$ 12,137,951	\$ 12,968,355

General Fund (101)
Statement of Revenues
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Property Taxes					
Current	\$ 21,821,059	\$ 22,639,867	97.60%	\$ 23,197,180	\$ 23,075,913
Delinquent	78,548	7,600	4.62%	164,356	71,625
Penalty and Interest	69,364	91,610	61.28%	149,500	175,769
Total Property Taxes	21,968,971	22,739,077	96.72%	23,511,036	23,323,307
Franchises					
Power and Light	2,579,827	2,436,327	51.35%	4,744,484	4,465,535
Natural Gas	533,371	523,808	48.84%	1,072,454	1,072,982
Telephone	343,296	310,472	45.97%	675,374	619,472
Cable Television	652,936	593,500	45.04%	1,317,708	1,240,500
Commercial Waste Hauler	508,847	491,241	45.01%	1,091,452	987,537
Water and Sewer Franchise	1,108,984	1,129,148	46.99%	2,402,935	2,402,935
Total Franchises	5,727,260	5,484,495	48.52%	11,304,407	10,788,961
Sales and Use Taxes					
Sales Taxes	15,526,589	16,241,879	53.75%	30,218,601	30,962,810
Mixed Drink Taxes	126,963	201,747	46.66%	432,413	411,747
Bingo Taxes	9,860	9,908	100.49%	9,860	9,908
Total Sales and Use Taxes	15,663,412	16,453,534	53.66%	30,660,874	31,384,465
Licenses and Permits					
Parking Meters	43,906	29,847	46.41%	64,311	64,311
Wrecker Permits	3,750	1,075	53.75%	2,000	3,475
Burglar Alarms	172,458	160,657	48.25%	333,000	323,397
Total Licenses and Permits	220,114	191,579	47.98%	399,311	391,183
Fines & Penalties					
Moving Violations	1,009,873	930,523	42.52%	2,188,188	1,860,523
Tax Fees	32,282	30,041	22.96%	130,863	126,041
Arrest Fees	53,711	46,876	42.22%	111,039	87,376
Administrative Fees	41,290	13,793	13.82%	99,824	29,893
Warrant Fees	135,251	93,582	42.75%	218,925	211,582
Child Safety	61,376	31,624	20.61%	153,453	108,724
Court Security	-	-		-	-
Miscellaneous Court	30,712	23,426	40.80%	57,413	50,926
Time Payment Fees	-	-		-	-
Special Court Fees	391,353	322,111	35.16%	916,177	667,111
Collection Firm Fees	89,943	138,199	120.80%	114,407	235,199
Court Fee - Clearing	(296)	1,284		-	-
Partners for Youth	-	-		-	-
Omnibase Program	17,143	21,929	161.30%	13,595	17,329
Parking Fines	20,456	20,878	38.27%	54,558	48,878
Scofflaw	6,780	6,665	62.45%	10,672	11,265
Animal Fines	8,786	3,183	41.06%	7,751	7,083
Total Fines and Penalties	1,898,660	1,684,114	41.31%	4,076,865	3,461,930
Use of Money and Property					
Glass Center Rental	8,300	5,388	41.44%	13,000	17,318
Senior Citizen Rental	2,700	-	0.00%	3,500	3,840
Miscellaneous Rent	12,152	15,797	103.59%	15,250	21,447
Ballfield Concessions	-	-	0.00%	1,300	-
Glass Rec Concessions	282	178	17.82%	1,000	298
Fair Plaza Non-Tenant Parking	-	-		-	-
Interest Earnings	78,124	75,994	61.29%	124,000	163,289
Total Use of Money and Property	101,557	97,357	61.60%	158,050	206,192

General Fund (101)
Statement of Revenues
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Current Services					
Swimming Pool	-	-	0.00%	1,665	1,750
Fire Inspection	63,636	13,303	12.79%	104,000	65,307
Lot Mowing	27,209	35,486	58.04%	61,138	61,138
Glass Membership	27,573	26,566	63.25%	42,000	45,765
Copying Fees	8,133	5,275	26.37%	20,000	12,475
Utility Cuts	132,000	132,000	100.00%	132,000	132,000
Library Non Resident Fees	11,553	8,406	37.83%	22,222	19,522
Library Lost Books	1,090	1,173	48.88%	2,400	2,373
Library Fines	13,481	8,492	26.37%	32,200	24,594
Non Resident Internet Use	1,842	693	17.31%	4,000	2,694
Open Records	14,950	14,452	43.79%	33,000	29,452
Overhead Reimbursement - Fund 219	23,783	23,783	50.00%	47,566	47,566
1/2 Cent Administration Costs	87,500	87,500	50.00%	175,000	175,000
Overhead Reimbursement - Fund 502	666,321	666,321	50.00%	1,332,641	1,332,641
Overhead Reimbursement - Fund 560	123,374	123,419	50.02%	246,747	246,747
Volleyball Fees	-	-	0.00%	2,005	1,000
Tournament Fees	5,475	-	0.00%	8,120	-
Other Sports Fees	200	264	4.67%	5,655	264
Field Maintenance	29,982	32,500	72.22%	45,000	59,320
Recreation Classes/Events	12,196	3,166	10.21%	31,000	23,666
Faulkner Tennis Center	681	399	-	-	398
Animal Adoption Fees	16,040	14,017	52.62%	26,640	26,017
Animal Shelter Fees	9,138	7,190	39.94%	18,000	13,190
Fire Cost Recovery Fees	26,346	65,392	32.48%	201,300	166,042
Total Current Services	1,302,501	1,269,793	48.95%	2,594,299	2,488,921
Other Agencies					
State Government	32,611	41,552	207.76%	20,000	16,503
Income from Restitution	-	-	-	-	-
Auto Theft Task Force	57,773	61,516	54.92%	112,000	112,000
School Crossing Guards	-	-	0.00%	236,452	118,228
Comprehensive Traffic	19,157	9,568	14.95%	64,000	36,568
County Haz-Mat Service	-	1,250	20.83%	6,000	4,250
FEMA Reimbursements	-	-	-	-	-
US Marshal	-	-	-	-	-
Fire TCLEOSE Allocation	1,075	988	98.77%	1,000	1,490
State JAG Allocation	28,499	-	-	-	-
COPS Grant	-	-	0.00%	90,342	64,064
Federal JAG Allocation	-	-	0.00%	25,000	24,667
Total Other Agencies	139,115	114,873	20.71%	554,794	377,770
Miscellaneous					
Miscellaneous	267,416	105,540	66.08%	159,712	123,540
Unclaimed Property Revenue	4,473	6,874	45.82%	15,000	11,374
Return Checks	110	135	-	-	135
Sale of Equipment	1,270	-	0.00%	1,000	-
Junk Vehicle Revenue	-	200	-	-	-
Methane Gas Sales	77,302	206,754	133.13%	155,301	206,754
Funeral Escorts	6,200	4,200	30.00%	14,000	7,200
Total Miscellaneous	356,770	323,703	93.82%	345,013	349,003
Total General Fund Revenues	\$ 47,378,360	\$ 48,358,525	65.70%	\$ 73,604,649	\$ 72,771,732

General Fund (101)
Statement of Expenditures
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
General Government					
General Government	\$ 340,696	\$ 318,700	43.91%	\$ 725,818	\$ 718,696
Outside Agencies	231,035	301,035	75.06%	401,035	401,035
GF Non-Dept Exp	2,607,725	3,018,791	84.43%	3,575,659	3,324,443
Innovation and Economic Development	15,699	3,205	53.01%	6,046	6,046
Finance	720,401	824,188	57.29%	1,438,682	1,436,097
Legal	456,959	431,366	36.02%	1,197,528	1,130,124
Communications	201,126	184,398	40.91%	450,792	427,462
Human Resources	230,669	217,949	44.46%	490,195	482,716
Total General Government	4,804,309	5,299,633	63.96%	8,285,755	7,926,619
Public Safety					
Police Services	13,617,428	13,497,208	46.80%	28,837,805	28,351,597
State JAG	28,539	(1,698)		-	-
Federal JAG	24,410	22,789	91.15%	25,000	24,667
COPS Grant	-	34,705	19.84%	174,909	124,032
Auto Theft Task Force	56,611	73,334	53.83%	136,231	134,006
L.E. Education Grant	6,033	9,103	45.51%	20,000	16,503
Fire Services	9,016,310	9,002,468	45.81%	19,652,254	19,357,923
Total Public Safety	22,749,331	22,637,908	46.35%	48,846,199	48,008,728
Public Services					
Engineering Services	188,329	220,929	37.00%	597,154	475,915
Streets	931,023	1,231,087	43.64%	2,820,906	2,815,091
Traffic Operations	857,416	848,189	34.87%	2,432,754	2,372,792
Parking Garage	-	4,114	14.67%	28,050	28,050
Animal Services	499,272	492,775	42.02%	1,172,602	1,076,123
Total Public Services	2,476,041	2,797,093	39.67%	7,051,466	6,767,971
Parks & Recreation					
Administration	1,146,912	1,005,658	36.11%	2,784,879	2,725,403
Indoor Recreation	263,690	231,107	42.31%	546,230	553,325
Outdoor Recreation	43,026	44,617	18.35%	243,160	220,159
Median Maint/Arborist	227,643	137,736	33.73%	408,368	383,684
Total Parks & Recreation	1,681,270	1,419,118	35.63%	3,982,637	3,882,571
Library	782,320	737,001	40.87%	1,803,395	1,689,261
Municipal Court	602,341	773,900	44.39%	1,743,226	1,824,207
Total General Fund Expenditures	\$ 33,095,612	\$ 33,664,653	46.94%	\$ 71,712,678	\$ 70,099,357

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Beginning Fund Balance				565,763	565,763
Revenues					
Building Permits	390,996	489,317	44.35%	1,103,273	1,120,418
Electrical Permits	68,426	77,561	48.48%	160,000	157,679
Plumbing Permits	53,810	64,684	54.61%	118,450	128,184
Zoning Permits	39,855	35,465	47.29%	75,000	73,393
Mechanical Permits	28,440	24,721	27.47%	90,000	69,817
Cert. of Occupancy Fees	11,440	10,990	36.63%	30,000	22,940
Local TABC Fee	3,200	4,140	27.60%	15,000	24,475
Billboard Registration	17,255	1,785	10.14%	17,595	17,595
Sign Permits	14,148	9,389	23.47%	40,000	20,139
Contractor License	21,100	10,900	21.80%	50,000	22,850
House Moving Permits	-	-		-	-
Permit Fee - Clearing	-	-		-	-
Interest Earnings	11,338	7,174	23.91%	30,000	14,384
Copying/Printing Fees	9	-		-	-
Platting Fees	39,232	49,676	70.97%	70,000	85,377
Miscellaneous Income	300	-		-	-
Contractor Testing Fees	40,093	95,913	59.95%	160,000	160,000
Subdivision Plan Review	12,000	23,000	38.33%	60,000	60,000
Total Revenues	751,641	904,714	44.80%	2,019,318	1,977,251
Expenditures					
Planning and Zoning	324,666	306,462	38.81%	789,694	735,562
Building Services	516,615	534,766	43.98%	1,215,903	1,200,907
Total Expenditures	841,281	841,228	41.94%	2,005,597	1,936,469
Transfer Out	5,934	-		-	-
Productivity Fund (639)	5,934	-		-	-
Ending Fund Balance				579,484	606,545

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Period 13 Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Unreserved Fund Balance				\$ 7,054,049	\$ 7,054,049
Operating Reserve				4,418,903	4,418,903
Beginning Fund Balance / Working Capital				11,472,952	11,472,952
Revenues					
Use of Money and Property	119,922	118,268	70.58%	167,575	165,769
Charges for Current Services	19,899,247	20,270,286	46.66%	43,441,059	43,011,009
Miscellaneous Income	16,499	28,793	71.07%	40,515	47,243
Total Revenues	20,035,667	20,417,347	46.78%	43,649,149	43,224,021
Expenditures					
741 Administration	2,506,961	2,349,086	44.67%	5,258,842	4,484,711
742 Water Office	1,001,992	1,065,985	42.39%	2,514,417	2,340,592
743 Water Distribution	1,638,583	1,922,088	49.35%	3,894,795	3,893,332
744 Water Plant	2,383,163	2,353,733	34.26%	6,869,349	6,584,102
745 Waste Collection	1,177,518	1,439,360	50.36%	2,858,181	2,720,932
746 Waste Treatment	1,847,949	2,054,878	45.91%	4,475,467	4,326,949
747 Lake Tyler	264,779	380,477	27.44%	1,386,330	1,224,409
749 GIS	430,936	465,892	41.91%	1,111,746	1,097,525
1741 Purchasing	90,523	99,483	44.32%	224,458	217,189
1745 CD/CMOM (Regulatory Monitoring)	1,977,197	1,231,210	35.12%	3,505,858	3,361,849
1746 Sludge Disposal	467,875	482,707	48.02%	1,005,245	1,026,716
Total Expenditures	13,787,475	13,844,900	41.82%	33,104,688	31,278,306
Transfer In	-	3,654		-	3,654
(Transfer Out)	(5,646,407)	(5,925,811)		(11,431,635)	(11,431,635)
Economic Development Fund (208)	(87,500)	(87,498)	50.00%	(175,000)	(175,000)
Utilities Capital Fund (503)	(2,750,000)	(3,303,846)	50.00%	(6,607,700)	(6,607,700)
Productivity Fund (639)	(375,363)	(420,000)	100.00%	(420,000)	(420,000)
Property and Facility Fund (663)	(25,327)	(25,326)	50.00%	(50,653)	(50,653)
Debt Service Fund (504)	(2,258,218)	(1,939,141)	50.00%	(3,878,282)	(3,878,282)
Technology Fund (671)	(150,000)	(150,000)	50.00%	(300,000)	(300,000)
General Capital Fund (102)	-	-		-	-
Unreserved Fund Balance				5,620,075	7,298,940
Operating Reserve				4,965,703	4,691,746
Ending Fund Balance / Working Capital				\$ 10,585,778	\$ 11,990,686

**Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2020-2021**

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Use of Money and Property					
Lake Tyler Lot Rental	62,194	62,961	100.62%	62,575	62,961
Lake Tyler Marina	622	1,504		-	1,504
Barge Concession	2,676	5,091	101.81%	5,000	7,591
Interest Earnings	54,430	48,713	48.71%	100,000	93,713
Total Use of Money and Property	119,922	118,268	70.58%	167,575	165,769
Charges for Current Services					
Meter Activation	154,320	171,404	54.94%	312,000	315,404
Water Service	83,825	102,535	80.11%	128,000	162,535
Sewer Service	79,150	98,535	81.43%	121,000	197,535
Sewer Activation	6,463	7,488	41.60%	18,000	16,488
EMS Billing Fees	3,977	3,977	50.00%	7,953	9,941
Water System Fee	57,875	56,541	48.87%	115,688	114,385
Meter Set & Test Fees	8,950	8,350	49.12%	17,000	16,750
Plug Fee	3,200	3,000	85.71%	3,500	4,800
After Hrs./Additional Trip Fees	10,875	14,461	65.73%	22,000	25,861
Water Quality Fee	70,592	68,657	48.65%	141,120	141,957
Current Water Sales	9,622,283	9,701,706	44.70%	21,702,501	21,183,706
Miscellaneous Water Sales	3,905	10,344	108.88%	9,500	13,344
Old Account Collection Fees	-	-		-	-
Reconnect Fees	176,700	155,525	49.85%	312,000	275,525
Overhead Reimbursement from Solid Waste Fund	130,679	147,368	50.00%	294,735	294,735
Sewer Charges	8,279,596	8,516,354	47.92%	17,770,269	17,861,354
Labor & Equipment	24,203	5,728	5.53%	103,500	26,728
Water Connect Fees	124,750	135,100	48.25%	280,000	273,100
Septic Tank Dumping Fees	167,991	219,636	67.58%	325,000	381,636
Wholesale Water Sales	515,062	549,502	50.32%	1,092,000	1,128,502
Late Notice Fees	266,334	174,990	38.89%	450,000	341,990
Fire Line Charges	89,165	98,940	56.54%	175,000	184,440
Overhead Reimbursement from Storm Water Fund	19,353	20,147	50.00%	40,293	40,293
Total Charges for Current Services	19,899,247	20,270,286	46.66%	43,441,059	43,011,009
Miscellaneous					
Miscellaneous Income	5,579	15,878	67.00%	23,700	27,728
Lake Tyler East Registration	2,800	2,800	99.47%	2,815	2,800
Returned Check Fees	8,120	10,115	72.25%	14,000	16,715
Total Miscellaneous	16,499	28,793	71.07%	40,515	47,243
Total Revenues	\$ 20,035,667	\$ 20,417,347	46.78%	\$ 43,649,149	\$ 43,224,021

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Operating Reserve				1,974,745	1,974,745
Unreserved Fund Balance				5,274	5,274
Beginning Fund Balance / Working Capital				1,980,019	1,980,019
Revenues					
Interest and Rental Income	8,721	5,793	38.18%	15,171	10,385
Charges for Residential Serv.	3,523,134	3,512,465	49.45%	7,102,539	7,187,732
Charges for Commercial Serv.	2,234,138	2,186,484	51.23%	4,268,354	4,441,702
Recycle Sales	21,989	41,099	82.20%	50,000	72,099
Roll-Off	1,050,104	785,342	42.08%	1,866,470	1,619,719
Miscellaneous	511,142	553,675	41.28%	1,341,389	1,261,269
Total Revenues	7,349,228	7,084,857	48.38%	14,643,923	14,592,906
Expenditures					
Administration	1,173,224	1,200,868	60.15%	1,996,471	1,959,988
Residential Collection	3,133,831	2,881,669	49.00%	5,881,129	5,813,393
Commercial Collection	1,937,699	1,721,373	43.48%	3,958,789	3,727,610
Keep Tyler Beautiful	81,715	74,099	38.65%	191,727	188,758
Code Enforcement	380,838	363,099	42.79%	848,589	803,179
Total Expenditures	6,707,307	6,241,107	48.47%	12,876,705	12,492,928
(Transfer Out)	(979,981)	(966,476)	57.43%	(1,682,962)	(1,682,962)
Economic Development Fund (208)	(75,000)	(87,498)	50.00%	(175,000)	(175,000)
SW Capital Fund (562)	(475,000)	(466,152)	50.00%	(932,309)	(932,309)
Productivity Fund (639)	(267,154)	(250,000)	100.00%	(250,000)	(250,000)
Property and Facility Fund (663)	(25,327)	(25,326)	50.00%	(50,653)	(50,653)
Technology Fund (671)	(137,500)	(137,500)	50.00%	(275,000)	(275,000)
Operating Reserve				1,931,506	1,873,939
Unreserved Fund Balance				132,769	523,096
Ending Fund Balance / Working Capital				2,064,275	2,397,035

**Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2020-2021**

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Use of Money and Property					
Rent - Miscellaneous	\$ 9,884	\$ 3,181	34.69%	\$ 9,171	\$ 6,128
Interest Earnings	(1,162)	2,611	43.52%	6,000	4,257
Total Use of Money and Property	8,721	5,793	38.18%	15,171	10,385
Charges for Current Services					
Residential Sanitation Fees	3,523,134	3,512,465	49.45%	7,102,539	7,187,732
Commercial Fees	2,234,138	2,186,484	51.23%	4,268,354	4,441,702
Roll-Off Collection Fees	1,050,104	785,342	42.08%	1,866,470	1,619,719
Total Charges for Current Services	6,807,376	6,484,291	48.98%	13,237,363	13,249,153
Recycle Sales					
Recycle Sales	21,989	41,099	82.20%	50,000	72,099
Total Recycle Sales	21,989	41,099	82.20%	50,000	72,099
Miscellaneous Income					
Landfill Royalty Fee	309,955	275,902	40.63%	679,080	703,929
Miscellaneous Income	23,847	10,378	34.59%	30,000	22,550
Landfill Tipping Fee	177,340	267,395	42.29%	632,309	534,790
Total Miscellaneous Income	511,142	553,675	41.28%	1,341,389	1,261,269
Total Revenues	\$ 7,349,228	\$ 7,084,857	48.38%	\$ 14,643,923	\$ 14,592,906

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Reserve for Construction				\$ 300	\$ 300
Reserve for Customer Facility				453,836	453,836
Unreserve Working Capital				481,051	481,051
Beginning Fund Balance				935,187	935,187
Revenues					
Use of Money and Property	617,509	402,616	34.50%	1,166,922	906,560
Current Service Charges	46,006	36,984	36.40%	101,600	78,242
Customer Facility Service Charges	59,092	49,910	45.37%	110,000	109,410
Miscellaneous Income	22,428	10,932	37.45%	29,196	18,332
Other Agencies	-	213,091	68.60%	310,636	553,636
Total Revenues	745,036	713,533		1,718,354	1,666,180
Expenditures					
Airport					
Operations	742,288	624,006	42.37%	1,472,841	1,344,780
Capital	13,550	-	0.00%	52,700	52,700
Contingency	-	-	0.00%	50,000	-
Airport Total	755,839	624,006		1,575,541	1,397,480
Customer Facility					
Wash Bay Maintenance	-	-	0.00%	3,304	6,733
Wash Bay Debt Service	14,758	13,348	12.51%	106,696	106,696
Total Customer Facility	14,758	13,348		110,000	113,429
Total Expenditures	770,597	637,354		1,685,541	1,510,909
Transfer In	113,667	75,000		150,000	150,000
PFC (234)	113,667	75,000	50.00%	150,000	150,000
Transfer Out	(46,174)	(43,496)		(87,000)	(87,000)
Airport Grant Fund (525)	(25,000)	(24,996)	49.99%	(50,000)	(50,000)
Economic Development Fund (208)	-	-		-	-
Technology Fund (671)	(18,500)	(18,500)	50.00%	(37,000)	(37,000)
Productivity Fund (639)	(2,675)	-		-	-
Reserve for Construction				300	300
Reserve for Customer Facility				453,836	449,817
Unreserve Working Capital				576,864	703,341
Ending Fund Balance				\$ 1,031,000	\$ 1,153,458

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Use of Money and Property					
Airline Facilities Rental	40,920	22,500	50.00%	45,000	45,000
Airport Long-Term Parking	282,489	124,661	24.93%	500,000	277,661
Interest Earnings	2,123	4,077	67.96%	6,000	7,077
Landing Fees	28,950	16,653	37.76%	44,100	42,115
Restaurant Concessions	5,504	5,545	54.36%	10,200	9,745
FAA Building Rental	21,213	17,680	32.98%	53,614	44,544
Car Leasing Rental	145,273	123,542	38.01%	325,052	313,542
Agricultural Lease	756	-	0.00%	1,260	1,984
Hangar Land Lease	48,578	55,163	50.40%	109,446	108,852
HAMM	15,000	15,000	100.00%	15,000	15,000
Common Use Fees	9,375	4,928	31.29%	15,750	12,965
Wash Bay Fees	8,016	3,558	17.79%	20,000	9,455
Non Aviation Land Lease	9,310	9,310	43.30%	21,500	18,620
Total Use of Money and Property	617,509	402,616	34.50%	1,166,922	906,560
Current Service Charges					
Airport Fuel Flowage	35,865	29,345	37.15%	79,000	63,132
Customer Facility Charge	59,092	49,910	45.37%	110,000	109,410
Advertising Space Fees	10,141	7,640	33.80%	22,600	15,110
Total Current Service Charges	105,098	86,894	41.07%	211,600	187,652
Miscellaneous Income					
Miscellaneous Income	19,164	10,371	37.31%	27,796	17,421
Oil Leases and Royalties	3,264	561	40.10%	1,400	911
Total Miscellaneous Income	22,428	10,932	37.45%	29,196	18,332
Other Agencies					
CARES Act	-	213,091	68.60%	310,636	310,636
CRRSSA Grant	-	-		-	243,000
Total Other Agencies	-	213,091	68.60%	310,636	553,636
Total Revenues	745,036	713,533	41.52%	1,718,354	1,666,180

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Unreserved Fund Balance				\$ 1,703,169	\$ 1,703,169
Reserve (2% Tax)				4,252,961	4,252,961
Beginning Fund Balance / Working Capital				5,956,130	5,956,130
Revenues					
7 % Occupancy Tax	1,296,541	1,254,627	57.07%	2,198,389	2,701,918
2 % Occupancy Tax	370,550	358,626	57.09%	628,140	769,348
Interest Earnings	44,021	23,739	31.44%	75,497	47,577
Donations Liberty Hall	-	10,000	100.00%	10,000	10,000
Total Revenues	1,711,112	1,646,993		2,912,026	3,528,843
Expenditures					
Texas Rose Festival	-	-		-	-
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	499,875	333,250	50.00%	666,500	666,500
Tyler Civic Theatre	-	-		-	-
McClendon House	4,500	-		-	-
Historic Aviation Museum	13,500	13,500	100.00%	13,500	13,500
Texas Hotel & Lodging Dues	-	18,585	90.66%	20,500	18,585
2% Convention Center Facility	199,897	318,204	68.72%	463,056	463,056
Sport Tyler Award	25,000	25,000	100.00%	25,000	25,000
Special Services	5,225	796	5.90%	13,500	10,796
Contingencies	-	-	0.00%	123,500	-
Total Expenditures	878,897	840,235		1,456,456	1,328,337
Transfers In	-	-		-	-
(Transfers Out)	(929,250)	(1,194,248)		(2,388,500)	(2,388,500)
Tourism Fund (219)	(916,750)	(1,181,750)	50.00%	(2,363,500)	(2,363,500)
Property and Facility Management (663) (Roof Replacement Tourism)	(12,500)	(12,498)	49.99%	(25,000)	(25,000)
Unreserved Fund Balance				605,155	1,208,883
Reserve (2% Tax)				4,418,045	4,559,253
Ending Fund Balance / Working Capital				\$ 5,023,200	\$ 5,768,136

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Beginning Fund Balance / Working Capital				\$ 7,163,060	\$ 7,163,060
Revenues					
Oil Leases and Royalties	20,333	16,478	27%	60,000	34,478
Sale of Property	384,330	319,184		-	319,184
Interest Earnings	53,280	34,326	27%	126,790	69,648
Total Revenues	457,943	369,988		186,790	423,310
Expenditures					
Downtown Property Maintenance	-	-		-	-
Special Services	-	-		-	-
Building Improvements	-	288,428	100%	289,178	288,428
Contingencies	-	-	0%	85,822	-
Total Expenditures	-	288,428		375,000	288,428
Transfers In	-	690,888		3,454,435	3,454,435
General Fund (101)	-	690,888	20%	3,454,435	3,454,435
(Transfers Out)	-	-		-	-
Ending Fund Balance / Working Capital				\$ 10,429,285	\$ 10,752,377

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Reserved for Workers Comp.				\$ 671,003	\$ 671,003
Reserved Property/Liability				223,668	223,668
Beginning Fund Balance / Working Capital				894,671	894,671
Revenues					
Distributed Interest	13,386	8,652	24.27%	35,642	17,134
Special Event Policy	5,444	200	2.11%	9,500	6,000
Unemployment / Disability Premiums	54,841	55,305	50.96%	108,520	109,270
Property and Liability Premiums	1,242,700	1,521,875	107.15%	1,420,294	1,523,934
Workers Comp Premiums	262,750	283,281	38.30%	739,659	705,614
Total Revenues	1,579,121	1,869,313		2,313,615	2,361,952
Expenditures					
Employee Cost	119,894	119,248	46.38%	257,084	268,429
Unemployment / Disability	51,569	100,638	40.99%	245,512	130,583
Property and Liability	880,370	1,011,745	79.42%	1,273,943	1,248,572
Workers Comp	381,876	398,007	62.28%	639,048	635,251
Contingency	-	-	0.00%	500,000	-
Total Expenditures	1,433,709	1,629,638		2,915,587	2,282,835
Transfer Out	(940)	-		-	-
Productivity Fund (639)	(940)	-		-	-
Reserved for Workers Comp.				219,524	730,341
Reserved Property/Liability				73,175	243,447
Ending Fund Balance / Working Capital				\$ 292,699	\$ 973,788

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Beginning Fund Balance				\$ 5,638,332	\$ 5,638,332
Revenues					
Health Benefits	3,753,647	3,833,247	43.61%	8,790,259	8,726,877
Dental Benefits	191,187	192,932	47.76%	403,939	406,322
Life Insurance	82,302	79,433	47.98%	165,554	169,210
Other Benefits	441,351	373,329	132.75%	281,224	447,409
Interest Earnings	44,950	22,106	30.28%	73,000	45,913
Total Revenues	4,513,436	4,501,047		9,713,976	9,795,731
Expenditures					
Health Benefits	4,936,286	4,373,719	43.61%	10,028,046	9,924,531
Dental Benefits	191,404	164,137	32.61%	503,310	404,861
Life Insurance	63,741	84,848	54.24%	156,429	168,848
Other Benefits	11,732	11,966	49.61%	24,118	24,118
Affordable Care Act	-	-	0.00%	4,992	4,992
Special Services	29,550	16,857	16.30%	103,387	103,387
Travel and Training	-	-	0.00%	964	964
Benefit Analyst	13,300	40,949	46.13%	88,764	87,836
Vision Insurance	(6,037)	19,527		-	19,527
Total Expenditures	5,239,976	4,712,003		10,910,010	10,739,064
Transfer In	-	-		-	-
(Transfer Out)	(335)	-		-	-
Ending Fund Balance				\$ 4,442,298	\$ 4,694,999

**Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2020-2021**

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Interest Earnings	\$ 44,950	\$ 22,106	30.28%	\$ 73,000	\$ 45,913
Employee Assistance Program	5,949	5,949	19.79%	30,067	30,067
Section 125 Forfeiture	-	-	0.00%	1,157	1,157
Health Benefits Paid by City	2,802,972	2,830,072	42.38%	6,678,053	6,678,053
Health Benefits paid by employee	950,675	1,003,174	47.49%	2,112,206	2,048,824
COBRA Premiums	1,292	2,670		-	2,670
Dental Benefits paid by employees	135,529	136,511	50.61%	269,728	272,111
Dental Benefits paid by City	55,658	56,421	42.04%	134,211	134,211
Life Insurance Premiums paid by City	9,763	3,515	21.31%	16,491	16,491
Life Insurance Premiums paid by employees	72,539	75,919	50.93%	149,063	152,719
Miscellaneous Income - Rebates	134,262	201,714	115.27%	175,000	250,520
Stop loss Reimbursement	299,848	162,995	217.33%	75,000	162,995
Total Revenues	\$ 4,513,436	\$ 4,501,047	46.34%	\$ 9,713,976	\$ 9,795,731

**Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2020-2021**

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Benefit Analyst	\$ 13,300	\$ 40,949	46.13%	\$ 88,764	\$ 87,836
Life Insurance Premiums	63,741	84,848	54.24%	156,429	168,848
Affordable Care Act	-	-	0.00%	4,992	4,992
Special Services	29,550	16,857	16.30%	103,387	103,387
Travel and Training	-	-	0.00%	964	964
Employee Assistance Program Fees	11,732	11,966	49.61%	24,118	24,118
Health Claim Payments	3,444,344	2,765,262	40.43%	6,839,494	6,734,192
Rx Claims	1,051,499	1,186,473	51.05%	2,324,088	2,323,551
Dental Administrative Fees	9,482	9,464	43.13%	21,943	19,064
Dental Claim	181,922	154,673	32.13%	481,367	385,797
Health Admin Fees	176,751	292,366	88.26%	331,266	387,697
Health Stop loss	263,692	129,618	24.31%	533,198	479,091
Vision Insurance	(6,037)	19,527		-	19,527
Total Expenditures	\$ 5,239,976	\$ 4,712,003	43.19%	\$ 10,910,010	\$ 10,739,064

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2020-2021

	Actuals 2019-2020	Actuals 2020-2021	Percent of Budget	Amended Budget 2020-2021	Projected 2020-2021
Beginning Fund Balance/Reserved for Commitments				\$ 78,916	\$ 78,916
Revenues					
Health Benefits	1,301,478	1,003,014	34.68%	2,892,160	2,672,966
Dental Benefits	32,469	39,052	44.63%	87,507	78,052
Interest Earnings	245	-	0.00%	2,789	-
Total Revenues	1,334,191	1,042,066	34.94%	2,982,456	2,751,018
Expenditures					
Health Benefits	1,437,901	1,101,991	40.98%	2,689,259	2,482,993
Dental Benefits	71,364	70,224	42.70%	164,476	152,932
Life Insurance	11,278	15,667	34.66%	45,198	32,617
Special Services	14,066	6,915	15.61%	44,308	44,308
Benefit Analyst	5,700	17,549	45.35%	38,695	37,648
Affordable Care Act	-	-	0.00%	520	520
Total Expenditures	1,540,308	1,212,346	40.65%	2,982,456	2,751,018
Transfer In					
(Transfer Out)	(144)	-		-	-
Ending Fund Balance/Reserved for Commitments				\$ 78,916	\$ 78,916

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2020-2021

	Actuals		Percent of	Amended	Projected
	2019-2020	2020-2021	Budget	Budget	2020-2021
Interest Earnings	\$ 245	\$ -	0.00%	\$ 2,789	\$ -
Retiree Health Premium	111,937	136,013	54.45%	249,788	268,013
Retiree Medicare Supplemental Ins Premiums	159,302	199,861	44.69%	447,203	408,061
Retiree Dental Premium	32,469	39,052	44.63%	87,507	78,052
PARS Trust Fund Reimbursement	1,030,238	667,139	30.39%	2,195,169	1,996,892
Total Revenues	\$ 1,334,191	\$ 1,042,066	34.94%	\$ 2,982,456	\$ 2,751,018

**Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2020-2021**

	Actuals		Percent of	Amended	Projected
	2019-2020	2020-2021	Budget	Budget	2020-2021
Life Insurance	\$ 11,278	\$ 15,667	34.66%	\$ 45,198	\$ 32,617
Benefit Analyst	5,700	17,549	45.35%	38,695	37,648
Special Services	14,066	6,915	15.61%	44,308	44,308
Medicare Supplement	472,481	495,380	54.42%	910,330	916,580
Health Claim Payments	750,619	435,623	35.69%	1,220,466	1,077,898
Rx Claims	151,081	115,132	27.88%	413,006	330,994
Dental Administrative Fees	4,839	5,165	53.02%	9,741	10,361
Dental Claim	66,525	65,059	42.05%	154,735	142,571
Health Admin Fees	38,714	41,921	49.31%	85,020	99,629
Health Stop loss	25,006	13,935	23.06%	60,437	57,892
Affordable Care Act	-	-	0.00%	520	520
Total Expenditures	\$ 1,540,308	\$ 1,212,346	40.65%	\$ 2,982,456	\$ 2,751,018