



CITY OF TYLER CITY COUNCIL COMMUNICATION

Agenda Number: M-1

Date: March 9, 2022

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

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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 \$3,403,148 more than budgeted. General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,722,639 less than budgeted.

The Water Utility Fund revenues from all sources are projected to be \$2,450,423 greater than budgeted for the fiscal year and total expenditures plus inter-fund transactions are projected to be \$1,756,523 less than budgeted.

The Solid Waste Fund revenues from all sources are projected to be \$294,519 greater than budgeted for the fiscal year. Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$125,590 less than budgeted.

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$74,546 greater than budgeted. Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$45,335 less than budgeted.

The Development Services Fund revenues from all sources are projected to be \$254,740 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 \$134,418 less than budgeted.

The Hotel Occupancy Tax Fund revenues are expected to be \$403,786 greater than budgeted, while expenses are expected to be \$147,779 less than budgeted.

The Employee Benefits Fund revenues are expected to be \$1,070,408 more than budgeted, while expenses are expected to be \$641,789 greater than budgeted.

RECOMMENDATION:

Request that the City Council review and accept the Revenue and Expenditure Report for the period ending December 31, 2021.

ATTACHMENTS:

- [December 31, 2021 Revenue and Expense Report](#)
- [December 31, 2021 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
December 31, 2021**

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				\$ 4,804,045	\$ 4,804,045
Operating Reserve				10,650,373	10,650,373
Beginning Fund Balance / Working Capital				15,454,418	15,454,418
Revenues					
Property Taxes	10,383,782	8,545,545	33.86%	25,238,387	25,006,367
Franchises	2,937,544	2,966,337	26.87%	11,038,781	10,113,856
Sales & Use Taxes	7,901,926	9,224,253	26.89%	34,305,369	38,384,089
Licenses & Permits	94,122	120,180	26.59%	451,915	458,650
Fines & Penalties	724,214	895,358	23.61%	3,791,590	3,985,733
Use of Money & Property	31,882	42,340	19.25%	220,000	180,777
Current Services	547,312	569,753	21.62%	2,635,739	2,503,399
Other Agencies	55,027	63,967	10.53%	607,365	678,386
Miscellaneous	151,819	159,348	36.24%	439,712	820,749
Total Revenues	22,827,628	22,587,080	28.69%	78,728,858	82,132,006
Expenditures					
General Government	2,700,908	1,688,608	20.46%	8,251,815	7,854,555
Police	6,731,878	7,271,453	23.67%	30,716,530	30,267,141
Police Grants	67,107	102,324	26.74%	382,640	371,854
Fire	4,565,767	4,715,709	23.03%	20,474,404	20,142,983
Public Services	1,379,055	1,574,078	19.94%	7,895,189	7,550,121
Parks and Recreation	733,207	918,907	21.07%	4,361,554	4,379,178
Library	369,374	438,527	23.23%	1,887,670	1,787,957
Municipal Court	326,372	383,980	18.52%	2,073,172	1,966,546
Total Expenditures	16,873,668	17,093,586	22.48%	76,042,974	74,320,335
Transfer In	-	-		-	-
Fair Plaza Fund (240)	-	-		-	-
(Transfer Out)	(325,000)	(375,326)	12.11%	(3,098,524)	(3,098,524)
General Capital Projects (102)	-	-	0.00%	(343,811)	(343,811)
Quality Street Commitment Fund (103)	-	-	0.00%	(1,953,408)	(1,953,408)
Cemetery (204)	-	(25,000)	25.00%	(100,000)	(100,000)
TIF/ TIRZ #4 (217)	-	-		-	-
Transit (286)	-	-	0.00%	(50,000)	(50,000)
Property Facility (663)	-	(25,326)	25.00%	(101,305)	(101,305)
Productivity Fund (639)	(250,000)	(250,000)	100.00%	(250,000)	(250,000)
Technology Admin (671)	(75,000)	(75,000)	25.00%	(300,000)	(300,000)
Rainy Day Fund (235)	-	-		-	-
Unreserved Fund Balance				3,635,332	9,019,515
Operating Reserve				11,406,446	11,148,050
Ending Fund Balance / Working Capital				\$ 15,041,778	\$ 20,167,565

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	\$ 10,384,054	\$ 8,489,933	34.06%	\$ 24,923,714	\$ 24,688,154
Delinquent	(26,813)	32,968	20.67%	159,474	157,584
Penalty and Interest	26,541	22,644	14.59%	155,199	160,629
Total Property Taxes	10,383,782	8,545,545	33.86%	25,238,387	25,006,367
Franchises					
Power and Light	1,424,002	1,417,139	30.57%	4,635,627	4,498,709
Natural Gas	254,016	253,587	23.44%	1,081,740	1,054,342
Telephone	156,551	139,035	23.36%	595,082	579,284
Cable Television	298,108	279,774	24.16%	1,157,839	814,774
Commercial Waste Hauler	251,048	248,182	22.63%	1,096,561	978,682
Water and Sewer Franchise	553,819	628,619	25.43%	2,471,932	2,188,065
Total Franchises	2,937,544	2,966,337	26.87%	11,038,781	10,113,856
Sales and Use Taxes					
Sales Taxes	7,901,926	9,121,772	26.96%	33,837,660	37,796,100
Mixed Drink Taxes	-	102,481	23.70%	432,413	551,501
Bingo Taxes	-	-	0.00%	35,296	36,488
Total Sales and Use Taxes	7,901,926	9,224,253	26.89%	34,305,369	38,384,089
Licenses and Permits					
Parking Meters	16,091	36,649	41.22%	88,915	126,814
Wrecker Permits	725	1,060	26.50%	4,000	4,260
Burglar Alarms	77,306	82,471	22.97%	359,000	327,576
Total Licenses and Permits	94,122	120,180	26.59%	451,915	458,650
Fines & Penalties					
Moving Violations	403,608	469,985	23.86%	1,969,370	2,094,758
Tax Fees	-	-	0.00%	117,777	130,680
Arrest Fees	22,887	27,364	27.38%	99,935	101,682
Administrative Fees	7,582	27,257	30.34%	89,841	96,062
Warrant Fees	26,019	41,396	19.25%	215,000	222,015
Child Safety	7,534	3,378	2.45%	138,107	108,183
Court Security	-	-		-	-
Miscellaneous Court	16,148	8,585	15.61%	55,000	47,456
Time Payment Fees	-	-		-	-
Special Court Fees	165,035	229,376	27.82%	824,560	862,706
Collection Firm Fees	47,215	56,445	28.22%	200,000	232,816
Court Fee - Clearing	1,134	1,006		-	-
Partners for Youth	-	-		-	-
Omnibase Program	11,688	11,295	75.30%	15,000	16,486
Parking Fines	11,388	12,806	25.61%	50,000	53,077
Scofflaw	2,274	3,460	34.60%	10,000	11,536
Animal Fines	1,705	3,004	42.92%	7,000	8,276
Total Fines and Penalties	724,214	895,358	23.61%	3,791,590	3,985,733
Use of Money and Property					
Glass Center Rental	1,164	6,055	20.18%	30,000	21,846
Senior Citizen Rental	-	1,020	20.40%	5,000	1,650
Miscellaneous Rent	6,579	14,707	47.44%	31,000	48,658
Ballfield Concessions	-	-	0.00%	2,500	-
Glass Rec Concessions	85	136	9.08%	1,500	762
Fair Plaza Non-Tenant Parking	-	-		-	2,340
Interest Earnings	24,055	20,422	13.61%	150,000	105,521
Total Use of Money and Property	31,882	42,340	19.25%	220,000	180,777

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	-	-	0.00%	1,665	-
Fire Inspection	8,425	8,669	8.34%	104,000	75,771
Lot Mowing	15,583	10,713	17.52%	61,138	42,851
Glass Membership	11,449	11,970	23.94%	50,000	48,464
Copying Fees	2,851	3,494	17.47%	20,000	14,315
Utility Cuts	-	-	0.00%	132,000	132,000
Library Non Resident Fees	3,428	5,223	23.50%	22,222	21,142
Library Lost Books	547	625	26.05%	2,400	2,462
Library Fines	3,773	5,263	16.35%	32,200	24,733
Non Resident Internet Use	307	423	10.58%	4,000	2,018
Open Records	7,970	7,953	24.10%	33,000	29,254
Overhead Reimbursement - Fund 219	11,891	11,892	25.00%	47,566	47,568
1/2 Cent Administration Costs	43,750	43,750	25.00%	175,000	175,000
Overhead Reimbursement - Fund 502	333,160	333,160	25.00%	1,332,641	1,332,640
Overhead Reimbursement - Fund 560	61,709	61,687	25.00%	246,747	246,748
Volleyball Fees	-	-	0.00%	2,005	-
Tournament Fees	-	-	-	-	-
Other Sports Fees	177	-	0.00%	5,655	5,665
Field Maintenance	5,000	-	0.00%	75,000	65,099
Recreation Classes/Events	2,430	1,956	3.91%	50,000	14,334
Faulkner Tennis Center	-	-	-	-	-
Animal Adoption Fees	6,517	9,190	38.29%	24,000	28,550
Animal Shelter Fees	3,660	3,430	25.98%	13,200	13,841
Fire Cost Recovery Fees	24,684	50,356	25.02%	201,300	180,943
Total Current Services	547,312	569,753	21.62%	2,635,739	2,503,399
Other Agencies					
State Government	31,245	28,955	144.77%	20,000	42,455
Income from Restitution	-	-	-	-	-
Auto Theft Task Force	20,141	30,317	24.32%	124,681	120,423
School Crossing Guards	-	-	0.00%	258,342	237,236
Comprehensive Traffic	2,392	3,445	5.38%	64,000	44,316
County Haz-Mat Service	1,250	1,250	20.83%	6,000	2,500
FEMA Reimbursements	-	-	-	-	-
US Marshal	-	-	-	-	-
Fire TCLEOSE Allocation	-	-	0.00%	1,000	1,000
State JAG Allocation	-	-	0.00%	18,000	18,000
COPS Grant	-	-	0.00%	90,342	187,790
Federal JAG Allocation	-	-	0.00%	25,000	24,667
Total Other Agencies	55,027	63,967	10.53%	607,365	678,386
Miscellaneous					
Miscellaneous	71,288	21,049	13.18%	159,712	327,376
Unclaimed Property Revenue	2,887	12,994	86.62%	15,000	20,379
Return Checks	60	25	-	-	150
Sale of Equipment	-	45	4.46%	1,000	45
Junk Vehicle Revenue	200	-	-	-	-
Methane Gas Sales	74,683	120,836	48.33%	250,000	467,799
Funeral Escorts	2,700	4,400	31.43%	14,000	5,000
Total Miscellaneous	151,819	159,348	36.24%	439,712	820,749
Total General Fund Revenues	\$ 22,827,628	\$ 22,587,080	28.69%	\$ 78,728,858	\$ 82,132,006

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	\$ 147,780	\$ 209,568	22.57%	\$ 928,413	\$ 818,978
Outside Agencies	80,000	80,000	22.16%	361,035	361,035
GF Non-Dept Exp	1,687,383	447,575	14.51%	3,085,294	2,885,294
Innovation and Economic Development	2,825	6,611	106.29%	6,220	6,611
Finance	420,673	413,852	26.96%	1,534,935	1,486,417
Legal	165,781	268,633	21.25%	1,264,398	1,200,377
Communications	89,016	134,657	27.31%	493,061	517,128
Human Resources	107,450	127,711	22.08%	578,459	578,715
Total General Government	2,700,908	1,688,608	20.46%	8,251,815	7,854,555
Public Safety					
Police Services	6,731,878	7,271,453	23.67%	30,716,530	30,267,141
State JAG	1,698	(1,698)	-9.43%	18,000	18,000
Federal JAG	10,143	22,298	65.58%	34,000	24,667
COPS Grant	-	42,612	25.06%	170,012	187,790
Auto Theft Task Force	46,313	30,797	21.90%	140,628	123,182
L.E. Education Grant	8,953	8,316	41.58%	20,000	18,216
Fire Services	4,565,767	4,715,709	23.03%	20,474,404	20,142,983
Total Public Safety	11,364,752	12,089,486	23.44%	51,573,574	50,781,978
Public Services					
Engineering Services	109,319	87,061	13.47%	646,334	627,700
Streets	621,101	730,650	22.83%	3,200,923	3,262,035
Traffic Operations	401,510	458,940	17.15%	2,676,080	2,545,973
Parking Garage	178	4,413	14.45%	30,550	30,550
Animal Services	246,948	293,014	21.85%	1,341,302	1,083,863
Total Public Services	1,379,055	1,574,078	19.94%	7,895,189	7,550,121
Parks & Recreation					
Administration	523,686	554,948	19.20%	2,890,987	3,001,948
Indoor Recreation	118,033	267,506	34.36%	778,520	740,732
Outdoor Recreation	21,582	32,077	12.14%	264,191	239,213
Median Maint/Arborist	69,906	64,376	15.05%	427,856	397,286
Total Parks & Recreation	733,207	918,907	21.07%	4,361,554	4,379,178
Library	369,374	438,527	23.23%	1,887,670	1,787,957
Municipal Court	326,372	383,980	18.52%	2,073,172	1,966,546
Total General Fund Expenditures	\$ 16,873,668	\$ 17,093,586	22.48%	\$ 76,042,974	\$ 74,320,335

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				865,245	865,245
Revenues					
Building Permits	247,508	381,276	29.13%	1,308,764	1,489,519
Electrical Permits	36,343	55,711	34.82%	160,000	188,984
Plumbing Permits	30,194	37,450	31.62%	118,450	128,717
Zoning Permits	17,712	17,601	23.47%	75,000	72,042
Mechanical Permits	13,798	23,469	26.08%	90,000	88,363
Cert. of Occupancy Fees	4,940	6,690	22.30%	30,000	30,000
Local TABC Fee	1,280	670	4.47%	15,000	8,410
Billboard Registration	765	-	0.00%	17,595	15,895
Sign Permits	3,989	7,310	18.28%	40,000	40,085
Contractor License	4,950	5,250	10.50%	50,000	39,681
House Moving Permits	-	-		-	-
Permit Fee - Clearing	-	-		-	-
Interest Earnings	3,579	2,072	6.91%	30,000	14,384
Copying/Printing Fees	-	-		-	-
Platting Fees	22,208	21,460	30.66%	70,000	74,732
Miscellaneous Income	-	-		-	-
Contractor Testing Fees	23,275	76,602	47.88%	160,000	228,737
Subdivision Plan Review	9,000	12,000	20.00%	60,000	60,000
Total Revenues	419,541	647,561	29.11%	2,224,809	2,479,549
Expenditures					
Planning and Zoning	147,146	175,508	19.89%	882,197	733,386
Building Services	234,313	287,339	20.35%	1,412,012	1,426,405
Total Expenditures	381,460	462,847	20.17%	2,294,209	2,159,791
Transfer Out	-	-		-	-
Productivity Fund (639)	-	-		-	-
Ending Fund Balance				795,845	1,185,003

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

	Period 13 Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Unreserved Fund Balance				\$ 9,927,052	\$ 9,927,052
Operating Reserve				4,557,581	4,557,581
Beginning Fund Balance / Working Capital				14,484,633	14,484,633
Revenues					
Use of Money and Property	94,931	85,202	56.56%	150,637	131,500
Charges for Current Services	10,674,392	11,157,407	25.56%	43,653,990	46,120,653
Miscellaneous Income	12,714	14,978	35.06%	42,715	45,612
Total Revenues	10,782,037	11,257,587	25.67%	43,847,342	46,297,765
Expenditures					
741 Administration	1,570,848	1,417,917	25.94%	5,466,495	4,828,037
742 Water Office	516,026	569,485	23.71%	2,401,767	2,390,867
743 Water Distribution	969,506	941,884	22.50%	4,185,875	4,097,173
744 Water Plant	1,111,394	1,238,064	14.86%	8,332,360	7,765,227
745 Waste Collection	630,295	734,514	23.72%	3,096,954	3,142,507
746 Waste Treatment	1,030,430	1,096,273	20.86%	5,255,376	5,034,281
747 Lake Tyler	146,053	140,534	9.96%	1,410,346	1,202,236
749 GIS	229,786	262,269	22.32%	1,174,854	1,164,285
1741 Purchasing	50,413	56,195	19.36%	290,200	278,443
1745 CD/CMOM (Regulatory Monitoring)	426,514	635,215	17.84%	3,560,694	3,539,784
1746 Sludge Disposal	232,918	248,587	21.78%	1,141,386	1,116,945
Total Expenditures	6,914,181	7,340,936	20.21%	36,316,307	34,559,784
Transfer In	1,810	-		-	-
(Transfer Out)	(1,464,571)	(4,298,434)		(10,893,084)	(10,893,084)
Economic Development Fund (208)	-	(43,750)	25.00%	(175,000)	(175,000)
Utilities Capital Fund (503)	-	(2,750,000)	50.00%	(5,500,000)	(5,500,000)
Productivity Fund (639)	(420,000)	(250,000)	100.00%	(250,000)	(250,000)
Property and Facility Fund (663)	-	(25,327)	50.00%	(50,653)	(50,653)
Debt Service Fund (504)	(969,571)	(1,129,358)	25.00%	(4,517,431)	(4,517,431)
Technology Fund (671)	(75,000)	(100,000)	25.00%	(400,000)	(400,000)
General Capital Fund (102)	-	-		-	-
Unreserved Fund Balance				5,675,138	10,145,562
Operating Reserve				5,447,446	5,183,968
Ending Fund Balance / Working Capital				\$ 11,122,584	\$ 15,329,530

**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	62,961	62,578	98.34%	63,637	62,670
Lake Tyler Marina	1,064	4,435		-	13,314
Barge Concession	3,360	5,314	44.29%	12,000	13,314
Interest Earnings	27,546	12,874	17.16%	75,000	42,202
Total Use of Money and Property	94,931	85,202	56.56%	150,637	131,500
Charges for Current Services					
Meter Activation	109,493	119,507	39.14%	305,300	354,223
Water Service	58,415	76,951	50.16%	153,400	2,430,001
Sewer Service	67,650	55,350	42.81%	129,300	209,200
Sewer Activation	5,156	4,159	25.67%	16,200	13,707
EMS Billing Fees	-	1,988	25.00%	7,953	7,953
Water System Fee	27,159	27,487	23.44%	117,288	118,577
Meter Set & Test Fees	3,950	3,650	22.81%	16,000	15,466
Plug Fee	2,200	2,000	57.14%	3,500	5,033
After Hrs./Additional Trip Fees	9,100	10,300	46.82%	22,000	27,966
Water Quality Fee	32,955	33,282	23.31%	142,800	143,597
Current Water Sales	5,270,532	5,615,139	25.83%	21,735,055	21,741,829
Miscellaneous Water Sales	1,354	2,928	30.82%	9,500	9,781
Old Account Collection Fees	-	-		-	-
Reconnect Fees	96,500	87,650	28.09%	312,000	321,500
Overhead Reimbursment from Solid Waste Fund	73,684	78,428	25.00%	313,710	313,710
Sewer Charges	4,324,908	4,368,485	24.55%	17,796,924	17,743,791
Labor & Equipment	5,728	23,604	47.21%	50,000	56,937
Water Connect Fees	63,750	57,650	21.16%	272,500	258,766
Septic Tank Dumping Fees	104,740	106,481	22.21%	479,500	481,366
Wholesale Water Sales	254,344	324,245	29.48%	1,100,000	1,193,659
Late Notice Fees	104,790	99,249	22.06%	450,000	440,424
Fire Line Charges	47,910	47,860	27.04%	177,000	189,107
Overhead Reimbursment from Storm Water Fund	10,073	11,015	25.00%	44,060	44,060
Total Charges for Current Services	10,674,392	11,157,407	25.56%	43,653,990	46,120,653
Miscellaneous					
Miscellaneous Income	4,664	6,578	25.40%	25,900	25,302
Lake Tyler East Registration	2,800	2,800	99.47%	2,815	2,800
Returned Check Fees	5,250	5,600	40.00%	14,000	17,510
Total Miscellaneous	12,714	14,978	35.06%	42,715	45,612
Total Revenues	\$ 10,782,037	\$ 11,257,587	25.67%	\$ 43,847,342	\$ 46,297,765

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				1,980,143	1,980,143
Unreserved Fund Balance				94,152	94,152
Beginning Fund Balance / Working Capital				2,074,295	2,074,295
Revenues					
Interest and Rental Income	3,708	2,976	29.29%	10,158	8,177
Charges for Residential Serv.	1,695,823	1,916,942	22.91%	8,365,860	8,501,513
Charges for Commercial Serv.	1,067,467	1,072,559	23.48%	4,568,412	4,726,386
Recycle Sales	23,748	27,263	32.07%	85,000	104,662
Roll-Off	425,202	392,794	22.68%	1,731,811	1,655,479
Miscellaneous	176,271	224,791	23.31%	964,408	1,023,951
Total Revenues	3,392,220	3,637,325	23.13%	15,725,649	16,020,168
Expenditures					
Administration	656,317	468,483	24.31%	1,926,925	1,909,473
Residential Collection	1,522,756	1,605,417	23.05%	6,965,577	7,085,598
Commercial Collection	950,410	867,309	20.14%	4,305,814	4,291,313
Keep Tyler Beautiful	36,102	32,588	15.98%	203,969	182,457
Code Enforcement	187,660	190,327	19.00%	1,001,567	809,151
Total Expenditures	3,353,245	3,164,124	21.97%	14,403,852	14,277,992
(Transfer Out)	(318,750)	(312,663)	25.00%	(1,250,653)	(1,250,653)
Economic Development Fund (208)	-	-	0.00%	(150,000)	(150,000)
SW Capital Fund (562)	-	(200,000)	25.00%	(800,000)	(800,000)
Productivity Fund (639)	(250,000)	(50,000)	100.00%	(50,000)	(50,000)
Property and Facility Fund (663)	-	(12,663)	25.00%	(50,653)	(50,653)
Technology Fund (671)	(68,750)	(50,000)	25.00%	(200,000)	(200,000)
Operating Reserve				2,160,578	2,141,699
Unreserved Fund Balance				(15,139)	424,119
Ending Fund Balance / Working Capital				2,145,439	2,565,818

**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	\$ 1,263	\$ 2,061	33.30%	\$ 6,189	\$ 6,643
Interest Earnings	2,445	915	23.04%	3,969	1,534
Total Use of Money and Property	3,708	2,976	29.29%	10,158	8,177
Charges for Current Services					
Residential Sanitation Fees	1,695,823	1,916,942	22.91%	8,365,860	8,501,513
Special Pickup Revenue	-	18,081		-	53,015
Commercial Fees	1,067,467	1,072,559	23.48%	4,568,412	4,726,386
Roll-Off Collection Fees	425,202	392,794	22.68%	1,731,811	1,655,479
Total Charges for Current Services	3,188,492	3,400,377	23.19%	14,666,083	14,936,393
Recycle Sales					
Recycle Sales	23,748	27,263	32.07%	85,000	104,662
Total Recycle Sales	23,748	27,263	32.07%	85,000	104,662
Miscellaneous Income					
Landfill Royalty Fee	170,707	184,399	26.62%	692,743	795,866
Miscellaneous Income	5,565	40,392	14.87%	271,665	228,085
Landfill Tipping Fee	-	-		-	-
Total Miscellaneous Income	176,271	224,791	23.31%	964,408	1,023,951
Total Revenues	\$ 3,392,220	\$ 3,655,407	23.24%	\$ 15,725,649	\$ 16,073,183

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				415,476	415,476
Beginning Fund Balance				864,494	864,494
Revenues					
Use of Money and Property	214,314	247,718	24.89%	995,215	988,748
Current Service Charges	19,672	23,910	23.53%	101,600	92,946
Customer Facility Service Charges	26,850	27,773	25.25%	110,000	106,973
Miscellaneous Income	4,899	5,807	19.89%	29,196	18,890
Other Agencies	131,894	-	0.00%	450,000	553,000
Total Revenues	397,629	305,208		1,686,011	1,760,557
Expenditures					
Airport					
Operations	329,061	476,233	29.23%	1,629,029	1,583,694
Capital	-	-	0.00%	25,000	25,000
Contingency	-	-	0.00%	129,425	129,425
Airport Total	329,061	476,233		1,783,454	1,738,119
Customer Facility					
Wash Bay Maintenance	-	-	0.00%	10,000	10,000
Wash Bay Debt Service	-	-	0.00%	103,688	103,688
Total Customer Facility	-	-		113,688	113,688
Total Expenditures	329,061	476,233		1,897,142	1,851,807
Transfer In	-	-		72,000	72,000
PFC (234)	-	-	0.00%	72,000	72,000
Transfer Out	(9,250)	(9,250)		(87,000)	(87,000)
Airport Grant Fund (525)	-	-	0.00%	(50,000)	(50,000)
Technology Fund (671)	(9,250)	(9,250)	25.00%	(37,000)	(37,000)
Productivity Fund (639)	-	-		-	-
Reserve for Construction				300	300
Reserve for Customer Facility				445,030	442,003
Unreserve Working Capital				193,033	315,941
Ending Fund Balance				\$ 638,363	\$ 758,244

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	11,250	11,250	25.00%	45,000	45,000
Airport Long-Term Parking	57,925	89,095	23.57%	377,981	375,095
Interest Earnings	2,009	591	9.84%	6,000	2,242
Landing Fees	7,072	9,956	23.63%	42,133	48,203
Restaurant Concessions	2,298	2,984	31.08%	9,600	6,584
FAA Building Rental	8,840	13,489	25.16%	53,614	53,954
Car Leasing Rental	69,408	79,858	29.31%	272,452	294,908
Agricultural Lease	-	2,111	112.98%	1,868	2,111
Hangar Land Lease	30,904	30,276	24.95%	121,367	111,976
HAMM	15,000	-	0.00%	15,000	15,000
Common Use Fees	2,472	3,760	25.58%	14,700	16,364
Wash Bay Fees	2,481	2,967	21.19%	14,000	11,784
Non Aviation Land Lease	4,655	1,382	6.43%	21,500	5,527
Total Use of Money and Property	214,314	247,718	24.89%	995,215	988,748
Current Service Charges					
Airport Fuel Flowage	15,937	19,667	24.90%	79,000	75,975
Customer Facility Charge	26,850	27,773	25.25%	110,000	106,973
Advertising Space Fees	3,735	4,243	18.77%	22,600	16,971
Total Current Service Charges	46,522	51,683	24.42%	211,600	199,919
Miscellaneous Income					
Miscellaneous Income	4,899	4,890	17.59%	27,796	15,168
Oil Leases and Royalties	-	917	65.50%	1,400	3,722
Total Miscellaneous Income	4,899	5,807	19.89%	29,196	18,890
Other Agencies					
CARES Act	131,894	-	-	-	-
CRRSSA Grant	-	-	0.00%	450,000	553,000
Total Other Agencies	131,894	-	0.00%	450,000	553,000
Total Revenues	397,629	305,208	18.10%	1,686,011	1,760,557

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				\$ 1,348,925	\$ 1,348,925
Reserve (2% Tax)				4,682,325	4,682,325
Beginning Fund Balance / Working Capital				6,031,250	6,031,250
Revenues					
7 % Occupancy Tax	606,890	866,941	30.12%	2,878,446	3,240,506
2 % Occupancy Tax	173,475	247,809	30.12%	822,651	926,262
Interest Earnings	11,900	6,100	8.08%	75,497	23,612
Donations Liberty Hall	-	-	0.00%	10,000	-
Total Revenues	792,265	1,120,850		3,786,594	4,190,380
Expenditures					
Texas Rose Festival	-	10,000	100.00%	10,000	10,000
Discovery Place	32,400	-	0.00%	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	166,625	172,875	25.00%	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	-	-	0.00%	20,500	20,500
2% Convention Center Facility	123,082	13,174	0.12%	11,321,892	11,321,809
Sport Tyler Award	-	-	0.00%	25,000	25,000
Special Services	468	516	3.82%	13,500	2,304
Contingencies	-	-	0.00%	136,500	-
Total Expenditures	434,575	313,065		12,367,792	12,220,013
Transfers In	-	-		6,250,000	6,250,000
Half Cent (231)	-	-	0.00%	3,250,000	3,250,000
Rainy Day Fund (235)	-	-	0.00%	3,000,000	3,000,000
(Transfers Out)	(590,875)	(587,500)		(2,944,088)	(2,944,088)
Tourism Fund (219)	(590,875)	(581,250)	25.00%	(2,325,000)	(2,325,000)
Debt Service Fund (302)	-	-	0.00%	(594,088)	(594,088)
Property and Facility Management (663) (Roof Replacement Tourism)	-	(6,250)	25.00%	(25,000)	(25,000)
Unreserved Fund Balance				322,880	770,751
Reserve (2% Tax)				433,084	536,778
Ending Fund Balance / Working Capital				\$ 755,964	\$ 1,307,529

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				\$ 11,171,470	\$ 11,171,470
Revenues					
Oil Leases and Royalties	6,791	16,038	26.73%	60,000	59,045
Sale of Property	319,184	-		-	-
Interest Earnings	15,985	11,989	9.46%	126,790	44,707
Total Revenues	341,960	28,027		186,790	103,752
Expenditures					
Downtown Property Maintenance	-	-		-	-
Special Services	-	-		-	-
Building Improvements	-	-		-	-
Contingencies	-	-	0.00%	100,000	-
Total Expenditures	-	-		100,000	-
Transfers In					
General Fund (101)	-	-		-	-
(Transfers Out)					
Tourism Fund (219)	-	-	0.00%	(3,000,000)	(3,000,000)
Ending Fund Balance / Working Capital				\$ 8,258,260	\$ 8,275,222

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.				\$ 552,528	\$ 552,528
Reserved Property/Liability				184,176	184,176
Beginning Fund Balance / Working Capital				736,704	736,704
Revenues					
Distributed Interest	4,536	2,042	5.73%	35,642	6,970
Special Event Policy	-	-	-	7,600	7,600
Unemployment / Disability Premiums	27,821	27,761	25.30%	109,744	110,194
Property and Liability Premiums	1,486,564	1,561,013	99.17%	1,574,063	1,576,162
Workers Comp Premiums	150,752	170,518	22.05%	773,291	754,254
Total Revenues	1,669,672	1,761,334		2,500,340	2,455,180
Expenditures					
Employee Cost	57,889	48,488	16.86%	287,566	272,262
Unemployment / Disability	50,263	35,158	10.90%	322,457	214,737
Property and Liability	913,029	1,014,452	69.29%	1,464,035	1,452,323
Workers Comp	248,636	465,289	65.71%	708,059	901,121
Contingency	-	-	-	197,564	-
Total Expenditures	1,269,816	1,563,388		2,979,681	2,840,443
Transfer Out	-	-		-	-
Productivity Fund (639)	-	-		-	-
Reserved for Workers Comp.				193,022	263,581
Reserved Property/Liability				64,341	87,860
Ending Fund Balance / Working Capital				\$ 257,363	\$ 351,441

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				\$ 3,766,313	\$ 3,766,313
Revenues					
Health Benefits	1,894,541	2,324,802	21.35%	10,889,396	10,878,566
Dental Benefits	96,726	97,606	23.34%	418,167	411,913
Life Insurance	39,419	41,532	25.42%	163,380	182,370
Other Benefits	227,386	90,542	17.90%	505,949	496,151
Interest Earnings	9,325	4,389	11.99%	36,617	12,115
Outside Agencies -Grant Reimbursement	-	-	-	-	1,102,802
Total Revenues	2,267,398	2,558,872		12,013,509	13,083,917
Expenditures					
Health Benefits	2,979,005	3,801,357	34.29%	11,085,408	11,727,279
Dental Benefits	68,897	91,612	21.69%	422,316	419,624
Life Insurance	41,603	30,063	17.15%	175,287	153,155
Other Benefits	-	6,056	25.00%	24,225	24,224
Affordable Care Act	-	-	-	5,299	5,296
Special Services	(1,279)	8,664	12.38%	70,000	69,999
Travel and Training	-	-	-	964	960
Benefit Analyst	20,371	11,110	4.83%	230,009	173,298
Vision Insurance	-	20,322	-	-	81,462
Total Expenditures	3,108,596	3,969,184		12,013,508	12,655,297
Transfer In	-	-		-	-
(Transfer Out)	-	-		-	-
Ending Fund Balance				\$ 3,766,314	\$ 4,194,933

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

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Interest Earnings	\$ 9,325	\$ 4,389	11.99%	\$ 36,617	\$ 12,115
Employee Assistance Program	5,949	5,949	100.00%	5,949	5,949
Section 125 Forfeiture	-	-		-	-
Health Benefits Paid by City	1,416,977	1,797,789	20.49%	8,775,533	8,775,537
Health Benefits paid by employee	477,564	527,013	24.93%	2,113,863	2,103,029
COBRA Premiums	1,335	-		-	-
Dental Benefits paid by employees	68,399	68,822	24.46%	281,321	275,068
Dental Benefits paid by City	28,328	28,784	21.03%	136,846	136,845
Life Insurance Premiums paid by City	1,752	1,802	10.93%	16,491	16,494
Life Insurance Premiums paid by employees	37,667	39,730	27.05%	146,889	165,876
Miscellaneous Income - Rebates	101,194	84,593	24.17%	350,000	340,202
Stop loss Reimbursement	118,908	-	-	150,000	150,000
Outside Agency - ARPA Reimbursement	-	-	-	-	1,102,802
Total Revenues	\$ 2,267,398	\$ 2,558,872	\$ 3	\$ 12,013,509	\$ 13,083,917

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

	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Benefit Analyst	\$ 20,371	\$ 11,110	4.83%	\$ 230,009	\$ 173,298
Life Insurance Premiums	41,603	30,063	17.15%	175,287	153,155
Affordable Care Act	-	-	-	5,299	5,296
Special Services	(1,279)	8,664	12.38%	70,000	69,999
Travel and Training	-	-	-	964	960
Employee Assistance Program Fees	-	6,056	25.00%	24,225	24,224
Health Claim Payments	2,134,970	3,018,425	40.72%	7,412,533	8,242,652
Rx Claims	635,050	554,469	20.96%	2,645,307	2,501,277
Dental Administrative Fees	4,714	4,875	23.12%	21,087	20,089
Dental Claim	64,183	86,737	21.62%	401,229	399,535
Health Admin Fees	84,767	118,749	30.35%	391,227	362,558
Health Stop loss	124,218	109,714	17.24%	636,341	620,792
Vision Insurance	-	20,322	-	-	81,462
Total Expenditures	\$ 3,108,596	\$ 3,969,184	33.04%	\$ 12,013,508	\$ 12,655,297

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

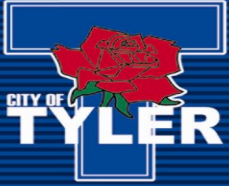
	Actuals 2020-2021	Actuals 2021-2022	Percent of Budget	Amended Budget 2021-2022	Projected 2021-2022
Beginning Fund Balance/Reserved for Commitments				\$ 213,518	\$ 213,518
Revenues					
Health Benefits	161,218	60,395	2.00%	3,027,086	2,794,686
Dental Benefits	18,065	7,188	8.22%	87,426	63,248
Interest Earnings	-	-	0.00%	2,442	-
Total Revenues	179,282	67,582	2.17%	3,116,954	2,857,934
Expenditures					
Health Benefits	735,968	773,879	28.11%	2,752,903	2,568,413
Dental Benefits	29,239	38,696	22.60%	171,253	164,594
Life Insurance	7,676	5,157	11.17%	46,170	26,357
Special Services	(548)	3,694	8.34%	44,308	44,310
Benefit Analyst	8,730	4,761	4.67%	101,851	53,788
Affordable Care Act	-	-	0.00%	469	472
Total Expenditures	781,065	826,186	26.51%	3,116,954	2,857,934
Transfer In					
(Transfer Out)	-	-		-	-
Ending Fund Balance/Reserved for Commitments				\$ 213,518	\$ 213,518

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

	Actuals		Percent of	Amended	
	2020-2021	2021-2022	Budget	Budget	Projected
				2021-2022	2021-2022
Interest Earnings	\$ -	\$ -	0.00%	\$ 2,442	\$ -
Retiree Health Premium	66,597	23,212	9.33%	248,842	251,519
Retiree Medicare Supplemental Ins Premiums	94,621	37,183	8.87%	419,167	330,577
Retiree Dental Premium	18,065	7,188	8.22%	87,426	63,248
PARS Trust Fund Reimbursement	-	-	0.00%	2,359,077	2,212,590
Total Revenues	\$ 179,282	\$ 67,582	2.17%	\$ 3,116,954	\$ 2,857,934

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

	Actuals		Percent of	Amended	
	2020-2021	2021-2022	Budget	Budget	Projected
				2021-2022	2021-2022
Life Insurance	\$ 7,676	\$ 5,157	11.17%	\$ 46,170	\$ 26,357
Benefit Analyst	8,730	4,761	4.67%	101,851	53,788
Special Services	(548)	3,694	8.34%	44,308	44,310
Medicare Supplement	283,607	288,518	30.86%	934,912	949,134
Health Claim Payments	367,109	347,008	26.82%	1,293,694	1,119,210
Rx Claims	59,125	105,178	28.89%	364,093	361,407
Dental Administrative Fees	2,580	2,600	25.17%	10,329	9,150
Dental Claim	26,659	36,096	22.43%	160,924	155,444
Health Admin Fees	12,937	20,540	22.39%	91,740	70,725
Health Stop loss	13,191	12,634	18.45%	68,464	67,937
Affordable Care Act	-	-	0.00%	469	472
Total Expenditures	\$ 781,065	\$ 826,186	26.51%	\$ 3,116,954	\$ 2,857,934



Revenue and Expense Report

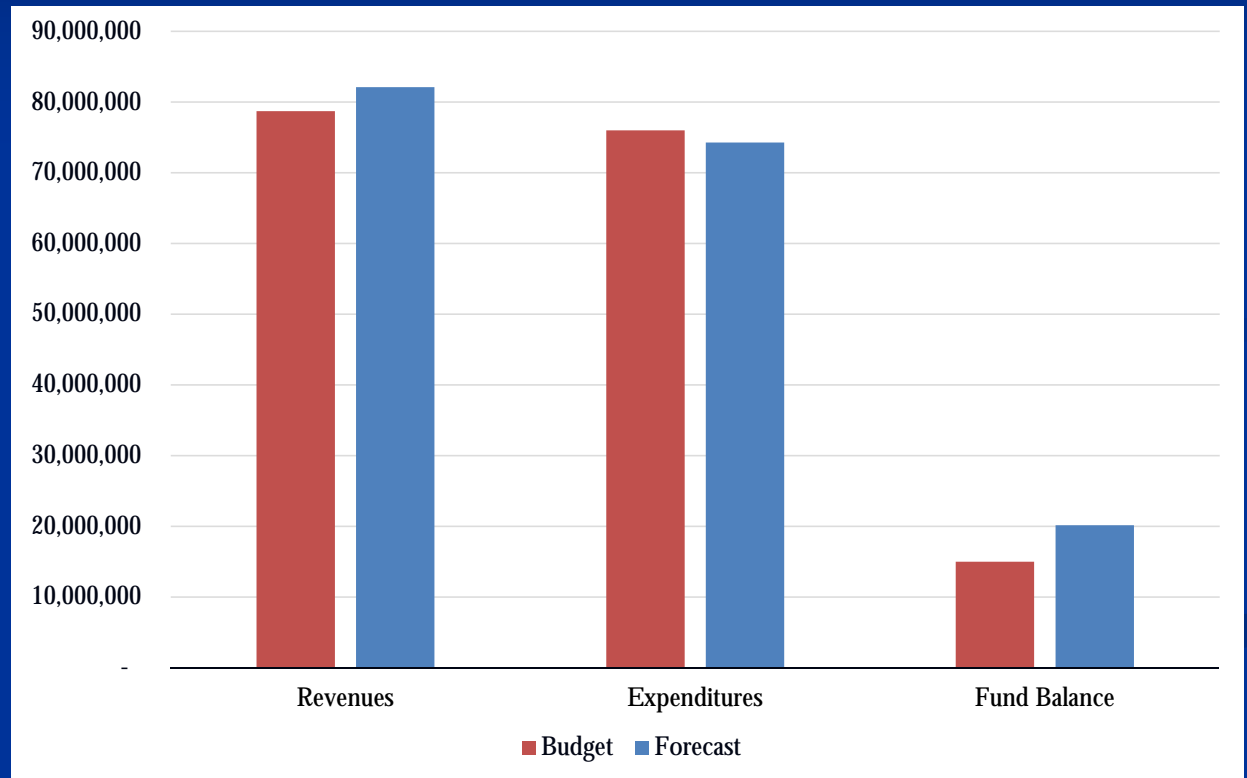
Fiscal Year 2021-2022, Quarter 1



General Fund

General Fund revenues from all sources are projected to be \$3,403,148 more than budgeted.

General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,722,639 less than budgeted.

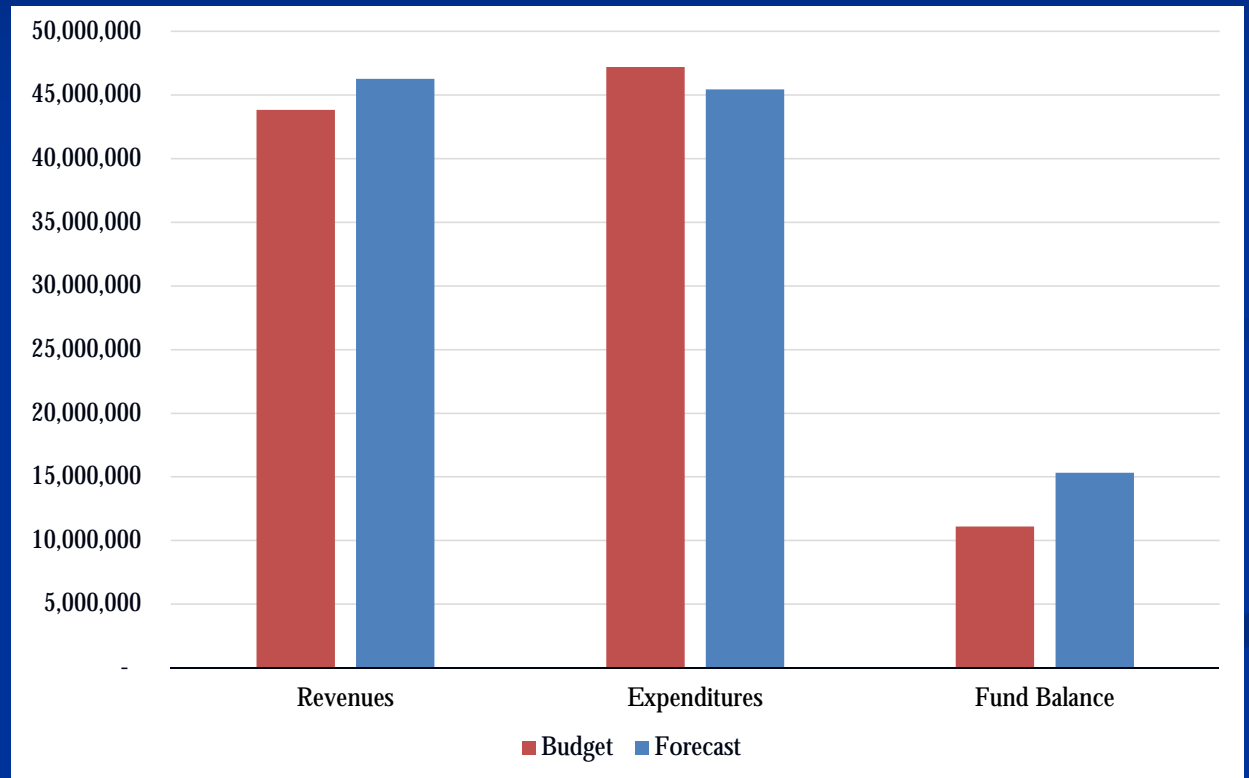




Water Utility Fund

The Water Utility Fund revenues from all sources are projected to be \$2,450,423 greater than budgeted for the fiscal year

Total expenditures plus inter-fund transactions are projected to be \$1,756,523 less than budgeted.

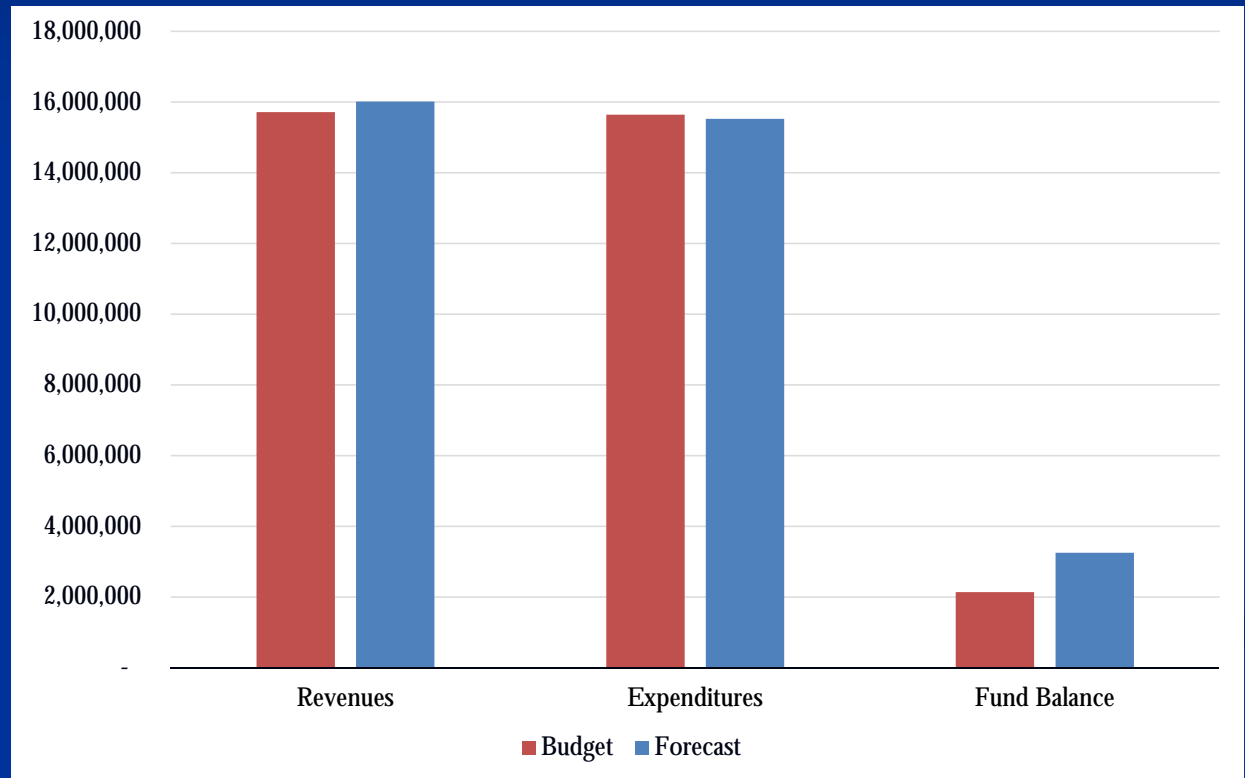




Solid Waste Fund

The Solid Waste Fund revenues from all sources are projected to be \$294,519 greater than budgeted for the fiscal year.

Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$125,590 less than budgeted.

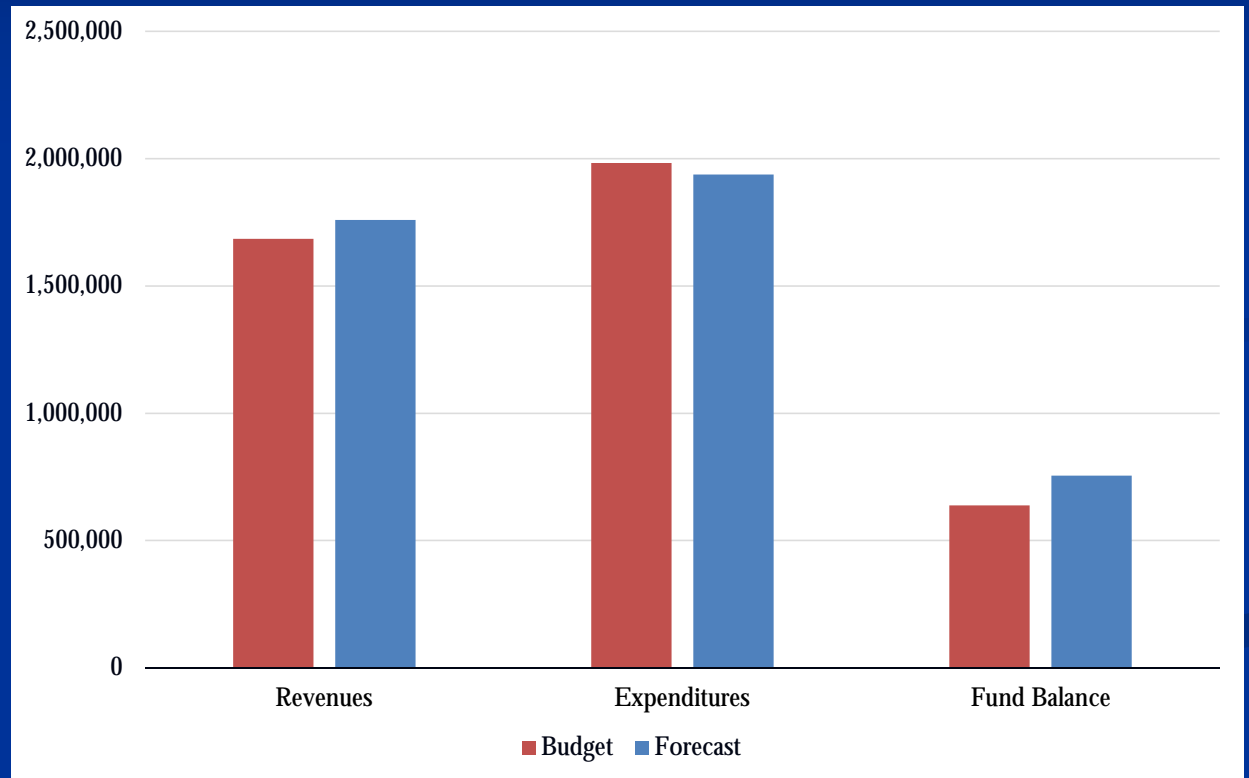




Airport Fund

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$74,546 greater than budgeted.

Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$45,335 less than budgeted.

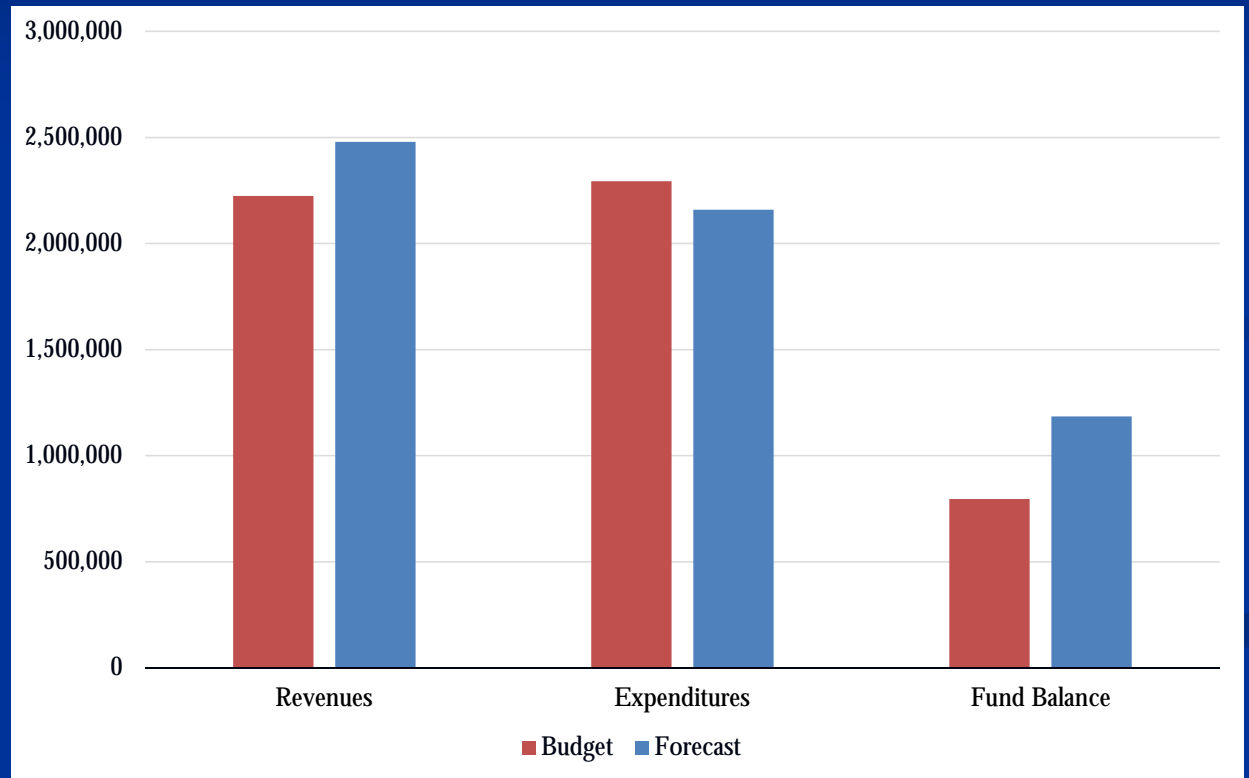




Development Services Fund

The Development Services Fund revenues from all sources are projected to be \$254,740 greater than budgeted for the fiscal year.

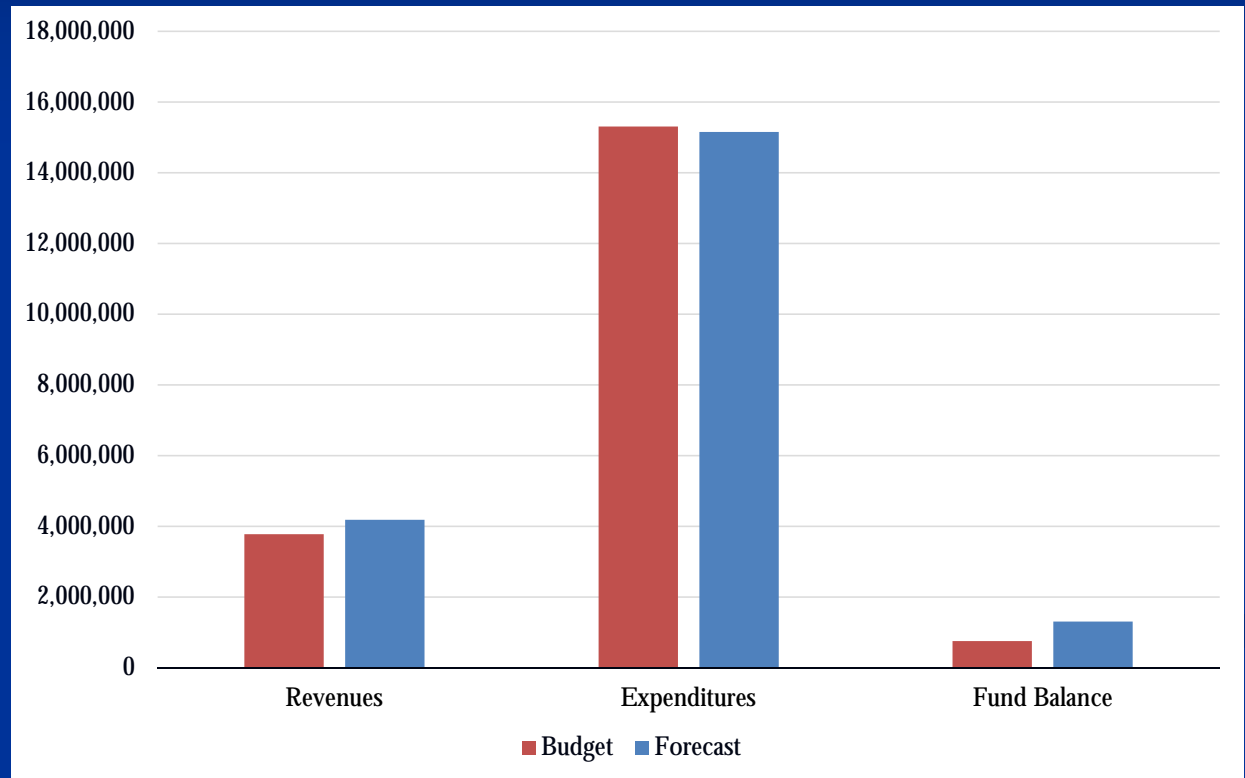
The Development Services Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$134,418 less than budgeted.





Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund revenues are expected to be \$403,786 greater than budgeted, while expenses are expected to be \$147,779 less than budgeted.





Employee Benefit Fund

The Employee Benefits Fund revenues are expected to be \$1,070,408 more than budgeted, while expenses are expected to be \$641,789 more than budgeted.

