



CITY OF TYLER CITY COUNCIL COMMUNICATION

Agenda Number: M-4

Date: March 8, 2023

Subject: Request that the City Council review and consider accepting the Revenue and Expenditure Report for the period ending December 31, 2022.

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Item Reference: The Fiscal Year 2022-2023 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 2022-2023 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 \$1,032,146 more than budgeted. General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,374,452 less than budgeted.

The Water Utility Fund revenues from all sources are projected to be \$342,835 less than budgeted for the fiscal year and total expenditures plus inter-fund transactions are projected to be \$198,902 greater than budgeted.

The Solid Waste Fund revenues from all sources are projected to be \$67,450 greater than budgeted for the fiscal year. Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$901 less than budgeted.

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$56,529 greater than budgeted. Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$217,184 less than budgeted.

The Development Services Fund revenues from all sources are projected to be \$14,701 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 \$78,926 less than budgeted.

The Hotel Occupancy Tax Fund revenues are expected to be \$93,692 greater than budgeted, while expenses are expected to be \$145,123 less than budgeted.

The Employee Benefits Fund revenues are expected to be \$2,752,951 more than budgeted, while expenses are expected to be \$1,785,021 greater than budgeted.

RECOMMENDATION:

Request that the City Council review and consider accepting the Revenue and Expenditure Report for the period ending December 31, 2022.

ATTACHMENTS:

- [Financial Statements.pdf](#)
- [Dec 31, 2022 Revenue and Expense Report Presentation.pptx](#)

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, 2022**

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Unreserved Fund Balance				\$ 5,843,048	\$ 5,843,048
Operating Reserve				11,607,577	11,607,577
Beginning Fund Balance / Working Capital				17,450,625	17,450,625
Revenues					
Property Taxes	8,545,545	11,817,554	43.41%	27,223,265	27,216,460
Franchises	2,966,337	3,095,841	27.63%	11,204,758	11,282,025
Sales & Use Taxes	9,224,253	10,187,284	25.75%	39,568,835	39,956,015
Licenses & Permits	120,180	116,698	23.18%	503,513	521,535
Fines & Penalties	895,368	863,660	21.80%	3,961,000	3,868,980
Use of Money & Property	42,340	159,877	69.37%	230,480	1,029,921
Current Services	569,753	702,405	24.93%	2,817,593	2,503,689
Other Agencies	63,967	52,891	8.71%	607,365	676,751
Miscellaneous	159,348	207,280	29.90%	693,276	786,855
Total Revenues	22,587,090	27,203,488	31.34%	86,810,085	87,842,231
Expenditures					
General Government	1,688,608	1,977,274	21.84%	9,052,036	8,937,194
Police	7,269,755	7,944,119	23.63%	33,622,048	33,317,434
Police Grants	104,022	105,344	24.47%	430,561	399,773
Fire	4,715,709	5,205,557	22.58%	23,054,223	22,873,597
Public Services	1,574,078	1,618,839	18.58%	8,712,684	8,316,567
Parks and Recreation	918,907	863,867	19.07%	4,528,834	4,528,881
Library	438,527	444,850	22.08%	2,014,641	1,813,791
Municipal Court	383,980	391,449	16.43%	2,383,101	2,236,439
Total Expenditures	17,093,586	18,551,298	22.14%	83,798,128	82,423,676
Transfer In	-	-		-	-
Fair Plaza Fund (240)	-	-		-	-
(Transfer Out)	(375,326)	(937,792)		(3,401,167)	(3,401,168)
General Capital Projects (102)	-	(17,500)	25.00%	(70,000)	(70,000)
Quality Street Commitment Fund (103)	-	(457,466)	25.00%	(1,829,862)	(1,829,864)
Cemetery (204)	(25,000)	(75,000)	25.00%	(300,000)	(300,000)
TIF/ TIRZ #4 (217)	-	-		-	-
Transit (286)	-	-	0.00%	(400,000)	(400,000)
Property Facility (663)	(25,326)	(25,326)	25.00%	(101,305)	(101,304)
Productivity Fund (639)	(250,000)	(250,000)	100.00%	(250,000)	(250,000)
Technology Admin (671)	(75,000)	(112,500)	25.00%	(450,000)	(450,000)
Fair Parking Garage (240)	-	-		-	-
Rainy Day Fund (235)	-	-		-	-
Unreserved Fund Balance				4,491,696	7,104,461
Operating Reserve				12,569,719	12,363,551
Ending Fund Balance / Working Capital				\$ 17,061,415	\$ 19,468,012

**General Fund (101)
Statement of Revenues
Fiscal Year 2022-2023**

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Property Taxes					
Current	\$ 8,489,933	\$ 11,728,574	43.58%	\$ 26,914,322	\$ 26,873,130
Delinquent	32,968	58,982	42.53%	138,693	155,372
Penalty and Interest	22,644	29,997	17.62%	170,250	187,958
Total Property Taxes	8,545,545	11,817,554	43.41%	27,223,265	27,216,460
Franchises					
Power and Light	1,417,139	1,518,080	33.70%	4,505,044	4,712,775
Natural Gas	253,587	244,880	23.37%	1,047,933	1,019,527
Telephone	139,035	135,487	22.59%	599,852	531,320
Cable Television	279,774	255,480	22.91%	1,115,349	1,080,204
Commercial Waste Hauler	248,182	261,455	23.84%	1,096,561	1,098,180
Water and Sewer Franchise	628,619	680,460	23.96%	2,840,019	2,840,019
Total Franchises	2,966,337	3,095,841	27.63%	11,204,758	11,282,025
Sales and Use Taxes					
Sales Taxes	9,121,772	10,082,528	25.91%	38,919,609	39,279,960
Mixed Drink Taxes	102,481	104,756	17.38%	602,911	637,055
Bingo Taxes	-	-	0.00%	46,315	39,000
Total Sales and Use Taxes	9,224,253	10,187,284	25.75%	39,568,835	39,956,015
Licenses and Permits					
Parking Meters	36,649	33,323	23.72%	140,513	127,000
Wrecker Permits	1,060	1,825	45.63%	4,000	45,962
Burglar Alarms	82,471	81,550	22.72%	359,000	348,573
Total Licenses and Permits	120,180	116,698	23.18%	503,513	521,535
Fines & Penalties					
Moving Violations	469,985	452,127	22.61%	2,000,000	1,949,287
Tax Fees	-	-	0.00%	140,000	141,728
Arrest Fees	27,364	27,628	27.63%	100,000	97,615
Administrative Fees	27,257	21,896	21.47%	102,000	99,866
Warrant Fees	41,396	42,737	21.37%	200,000	195,718
Child Safety	3,378	33,117	33.12%	100,000	100,852
Teen Court Fines	10	10		-	10
Court Security	-	-		-	-
Miscellaneous Court	8,585	9,916	24.79%	40,000	39,244
Time Payment Fees	-	-		-	-
Special Court Fees	229,376	216,138	24.02%	900,000	887,174
Collection Firm Fees	56,445	43,658	15.59%	280,000	278,600
Court Fee - Clearing	1,006	(1,533)		-	116
Partners for Youth	-	-		-	-
Omnibase Program	11,295	5,793	25.19%	23,000	15,278
Parking Fines	12,806	9,917	18.03%	55,000	46,929
Scofflaw	3,460	980	8.17%	12,000	9,606
Animal Fines	3,004	1,274	14.16%	9,000	6,957
Total Fines and Penalties	895,368	863,660	21.80%	3,961,000	3,868,980
Use of Money and Property					
Glass Center Rental	6,055	4,839	16.13%	30,000	24,002
Senior Citizen Rental	1,020	1,230	24.60%	5,000	4,980
Miscellaneous Rent	14,707	5,724	16.35%	35,000	38,349
Ballfield Concessions	-	-	0.00%	2,500	-
Glass Rec Concessions	136	82	5.45%	1,500	909
Fair Plaza Non-Tenant Parking	-	1,338	20.65%	6,480	5,352
Interest Earnings	20,422	146,664	97.78%	150,000	956,329
Total Use of Money and Property	42,340	159,877	69.37%	230,480	1,029,921

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General Fund (101)
Statement of Revenues
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Current Services					
Swimming Pool	-	-	0.00%	9,500	17,080
Fire Inspection	8,669	7,779	7.48%	104,000	52,779
Lot Mowing	10,713	5,379	8.80%	61,138	35,000
Glass Membership	11,970	13,806	27.61%	50,000	66,591
Copying Fees	3,494	3,079	15.39%	20,000	17,690
Utility Cuts	-	132,000	100.00%	132,000	132,000
Library Non Resident Fees	5,223	5,434	24.45%	22,222	21,672
Library Lost Books	625	962	40.06%	2,400	2,819
Library Fines	5,263	4,847	15.05%	32,200	17,646
Non Resident Internet Use	423	349	8.73%	4,000	1,384
Open Records	7,953	5,122	15.52%	33,000	29,257
Overhead Reimbursement - Fund 219	11,892	11,892	25.00%	47,566	47,568
1/2 Cent Administration Costs	43,750	45,938	25.00%	183,750	183,752
Overhead Reimbursement - Fund 502	333,160	349,818	25.00%	1,399,273	1,399,272
Overhead Reimbursement - Fund 560	61,687	64,771	25.00%	259,084	129,542
Volleyball Fees	-	-	0.00%	2,005	-
Tournament Fees	-	-	0.00%	8,500	-
Other Sports Fees	-	-	0.00%	5,655	55
Field Maintenance	-	-	0.00%	75,000	78,636
Recreation Classes/Events	1,956	6,059	12.12%	50,000	45,773
Faulkner Tennis Center	-	-	-	-	-
Animal Adoption Fees	9,190	4,440	12.69%	35,000	22,440
Animal Shelter Fees	3,430	2,396	15.97%	15,000	11,396
Fire Cost Recovery Fees	50,356	38,337	14.40%	266,300	191,337
Total Current Services	569,753	702,405	24.93%	2,817,593	2,503,689
Other Agencies					
State Government	28,955	19,247	96.23%	20,000	19,299
Income from Restitution	-	-	-	-	-
Auto Theft Task Force	30,317	31,144	24.98%	124,681	124,785
School Crossing Guards	-	-	0.00%	258,342	258,342
Comprehensive Traffic	3,445	-	0.00%	64,000	12,097
County Haz-Mat Service	1,250	2,500	41.67%	6,000	5,000
FEMA Reimbursements	-	-	-	-	-
US Marshal	-	-	-	-	-
Fire TCLEOSE Allocation	-	-	0.00%	1,000	-
State JAG Allocation	-	-	0.00%	18,000	27,501
COPS Grant	-	-	0.00%	90,342	195,962
BJA Cares	-	-	-	-	-
Federal JAG Allocation	-	-	0.00%	25,000	33,765
Total Other Agencies	63,967	52,891	8.71%	607,365	676,751
Miscellaneous					
Miscellaneous	21,049	74,135	45.40%	163,276	258,427
Unclaimed Property Revenue	12,994	1,245	8.30%	15,000	17,970
Return Checks	25	50	-	-	400
Sale of Equipment	45	14	1.35%	1,000	39
Junk Vehicle Revenue	-	392	-	-	-
Methane Gas Sales	120,836	129,045	25.81%	500,000	497,086
Funeral Escorts	4,400	2,400	17.14%	14,000	12,933
Total Miscellaneous	159,348	207,280	29.90%	693,276	786,855
Total General Fund Revenues	\$ 22,587,090	\$ 27,203,488	31.34%	\$ 86,810,085	\$ 87,842,231

General Fund (101)
Statement of Expenditures
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
General Government					
General Government	\$ 209,568	\$ 195,498	21.35%	\$ 915,762	\$ 814,424
Outside Agencies	80,000	213,250	59.07%	361,035	361,035
GF Non-Dept Exp	447,575	544,537	16.12%	3,379,036	3,379,036
Innovation and Economic Development	6,611	3,217	37.93%	8,481	8,841
Finance	413,852	467,652	28.23%	1,656,654	1,656,367
Legal	268,633	286,052	19.42%	1,473,172	1,473,172
Communications	134,657	139,712	22.92%	609,567	609,577
Human Resources	127,711	127,355	19.64%	648,329	634,742
Total General Government	1,688,608	1,977,274	21.84%	9,052,036	8,937,194
Public Safety					
Police Services	7,269,755	7,944,119	23.63%	33,622,048	33,317,434
State JAG	-	-	0.00%	27,500	27,501
Federal JAG	22,298	-	0.00%	34,000	33,765
COPS Grant	42,612	48,169	25.15%	191,521	195,962
Auto Theft Task Force	30,797	57,175	36.29%	157,540	124,785
L.E. Education Grant	8,316	-	0.00%	20,000	17,760
Fire Services	4,715,709	5,205,557	22.58%	23,054,223	22,873,597
Total Public Safety	12,089,486	13,255,020	23.21%	57,106,832	56,590,804
Public Services					
Engineering Services	87,061	185,480	21.13%	877,723	781,651
Streets	730,650	668,947	18.74%	3,570,271	3,409,716
Traffic Operations	458,940	457,849	16.73%	2,736,864	2,686,955
Parking Garage	4,413	1,990	7.23%	27,520	27,000
Animal Services	293,014	304,573	20.30%	1,500,306	1,411,245
Total Public Services	1,574,078	1,618,839	18.58%	8,712,684	8,316,567
Parks & Recreation					
Administration	554,948	608,162	19.49%	3,120,910	3,119,190
Indoor Recreation	267,506	137,818	21.47%	642,030	675,561
Outdoor Recreation	32,077	29,756	10.23%	290,921	290,921
Median Maint/Arborist	64,376	88,131	18.55%	474,973	443,209
Total Parks & Recreation	918,907	863,867	19.07%	4,528,834	4,528,881
Library	438,527	444,850	22.08%	2,014,641	1,813,791
Municipal Court	383,980	391,449	16.43%	2,383,101	2,236,439
Total General Fund Expenditures	\$ 17,093,586	\$ 18,551,298	22.14%	\$ 83,798,128	\$ 82,423,676

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Beginning Fund Balance				1,898,225	1,898,225
Revenues					
Building Permits	381,276	353,103	21.84%	1,616,755	1,653,641
Electrical Permits	55,711	51,165	27.66%	185,000	194,727
Plumbing Permits	37,450	40,858	30.27%	135,000	144,110
Zoning Permits	17,601	15,844	19.81%	80,000	76,388
Mechanical Permits	23,469	19,215	21.35%	90,000	85,017
Cert. of Occupancy Fees	6,690	6,760	22.53%	30,000	29,392
Local TABC Fee	670	12,765	85.10%	15,000	17,265
Billboard Registration	-	765	4.35%	17,595	17,595
Sign Permits	7,310	9,955	16.59%	60,000	57,482
Contractor License	5,250	10,850	21.70%	50,000	52,700
House Moving Permits	-	-		-	-
Permit Fee - Clearing	-	-		-	-
Interest Earnings	2,072	18,541	185.41%	10,000	77,041
Copying/Printing Fees	-	10		-	10
Platting Fees	21,460	13,565	16.96%	80,000	6,493
Miscellaneous Income	-	-		-	-
Contractor Testing Fees	76,602	40,691	16.28%	250,000	228,191
Subdivision Plan Review	12,000	9,000	15.00%	60,000	54,000
Total Revenues	647,561	603,086	22.51%	2,679,350	2,694,051
Expenditures					
Planning and Zoning	175,508	184,881	17.17%	1,076,981	1,034,568
Building Services	287,339	295,824	19.06%	1,552,082	1,515,569
Total Expenditures	462,847	480,705	18.28%	2,629,063	2,550,137
Transfer Out	-	-		-	-
Productivity Fund (639)	-	-		-	-
Ending Fund Balance				1,948,512	2,042,139

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Unreserved Fund Balance				\$ 12,236,374	\$ 12,236,374
Operating Reserve				4,949,619	4,949,619
Beginning Fund Balance / Working Capital				17,185,993	17,185,993
Revenues					
Use of Money and Property	85,202	138,553	96.98%	142,867	195,553
Charges for Current Services	11,157,407	12,367,864	24.22%	51,058,796	50,661,961
Miscellaneous Income	14,978	13,752	27.64%	49,750	51,064
Total Revenues	11,257,587	12,520,169	24.43%	51,251,413	50,908,578
Expenditures					
741 Administration	1,417,917	1,484,035	25.03%	5,928,180	6,363,361
742 Water Office	569,485	602,978	23.64%	2,551,035	2,523,807
743 Water Distribution	941,884	1,316,301	29.52%	4,458,772	4,686,917
744 Water Plant	1,238,064	1,531,921	16.21%	9,451,895	9,045,464
745 Waste Collection	734,514	909,472	27.41%	3,317,618	3,480,147
746 Waste Treatment	1,096,273	1,049,961	19.16%	5,480,973	5,339,126
747 Lake Tyler	140,534	231,564	14.32%	1,616,913	1,539,102
749 GIS	262,269	255,291	20.72%	1,232,286	1,201,933
1741 Purchasing	56,195	71,891	23.03%	312,152	305,754
1745 CD/CMOM (Regulatory Monitoring)	635,215	692,620	14.72%	4,705,061	4,804,374
1746 Sludge Disposal	248,587	273,109	20.43%	1,336,557	1,300,358
Total Expenditures	7,340,936	8,419,144	20.84%	40,391,442	40,590,344
Transfer In	-	-		-	-
(Transfer Out)	(4,298,434)	(2,946,197)		(10,984,135)	(10,996,768)
Economic Development Fund (208)	(43,750)	(43,750)	25.00%	(175,000)	(175,000)
Utilities Capital Fund (503)	(2,750,000)	(1,375,000)	25.00%	(5,500,000)	(5,500,000)
Productivity Fund (639)	(250,000)	(250,000)	100.00%	(250,000)	(250,000)
Property and Facility Fund (663)	(25,327)	(25,327)	50.00%	(50,653)	(63,316)
Debt Service Fund (504)	(1,129,358)	(1,139,621)	25.00%	(4,558,482)	(4,558,452)
Technology Fund (671)	(100,000)	(112,500)	25.00%	(450,000)	(450,000)
General Capital Fund (102)	-	-		-	-
Unreserved Fund Balance				11,003,113	10,418,908
Operating Reserve				6,058,716	6,088,552
Ending Fund Balance / Working Capital				\$ 17,061,829	\$ 16,507,460

Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Use of Money and Property					
Lake Tyler Lot Rental	62,578	65,562	98.05%	66,867	65,562
Lake Tyler Marina	4,435	5,735	40.97%	14,000	16,235
Barge Concession	5,314	2,287	16.34%	14,000	12,787
Interest Earnings	12,874	64,968	135.35%	48,000	100,968
Total Use of Money and Property	85,202	138,553	96.98%	142,867	195,553
Charges for Current Services					
Meter Activation	119,507	77,041	24.85%	310,000	309,541
Water Service	76,951	45,437	25.82%	176,000	177,437
Sewer Service	55,350	52,050	34.70%	150,000	164,550
Sewer Activation	4,159	2,728	16.84%	16,200	14,878
EMS Billing Fees	1,988	-	0.00%	7,953	5,965
Water System Fee	27,487	27,680	23.35%	118,522	116,571
Meter Set & Test Fees	3,650	3,300	20.63%	16,000	15,300
Plug Fee	2,000	3,500	77.78%	4,500	6,875
After Hrs./Additional Trip Fees	10,300	8,775	30.26%	29,000	30,525
Water Quality Fee	33,282	33,525	23.61%	142,000	140,025
Current Water Sales	5,615,139	6,435,819	24.81%	25,939,709	25,890,601
Miscellaneous Water Sales	2,928	1,631	8.16%	20,000	16,631
Old Account Collection Fees	-	-		-	-
Reconnect Fees	87,650	88,150	28.25%	312,000	322,150
Overhead Reimbursment from Solid Waste Fund	78,428	75,387	25.00%	301,546	301,546
Sewer Charges	4,368,485	4,780,038	22.98%	20,800,940	20,380,743
Labor & Equipment	23,604	18,034	36.07%	50,000	55,534
Water Connect Fees	57,650	61,350	22.51%	272,500	265,725
Septic Tank Dumping Fees	106,481	178,733	30.07%	594,482	624,595
Wholesale Water Sales	324,245	312,655	28.42%	1,100,000	1,137,655
Late Notice Fees	99,249	106,425	23.65%	450,000	443,925
Fire Line Charges	47,860	44,746	21.93%	204,000	197,746
Overhead Reimbursment from Storm Water Fund	11,015	10,861	25.00%	43,444	43,444
Total Charges for Current Services	11,157,407	12,367,864	24.22%	51,058,796	50,661,961
Miscellaneous					
Miscellaneous Income	6,578	2,692	8.99%	29,950	25,154
Lake Tyler East Registration	2,800	2,800	100.00%	2,800	4,900
Returned Check Fees	5,600	8,260	48.59%	17,000	21,010
Total Miscellaneous	14,978	13,752	27.64%	49,750	51,064
Total Revenues	\$ 11,257,587	\$ 12,520,169	24.43%	\$ 51,251,413	\$ 50,908,578

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Operating Reserve				2,270,437	2,270,437
Unreserved Fund Balance				23,611	23,611
Beginning Fund Balance / Working Capital				2,294,048	2,294,048
Revenues					
Interest and Rental Income	2,976	4,414	52.76%	8,365	12,946
Charges for Residential Serv.	1,935,024	2,086,030	22.97%	9,082,000	9,057,282
Charges for Commercial Serv.	1,072,559	1,095,076	22.80%	4,803,359	4,763,609
Recycle Sales	27,263	16,210	12.65%	128,140	82,214
Roll-Off	392,794	388,157	22.59%	1,717,905	1,691,291
Miscellaneous	224,791	468,715	30.50%	1,536,809	1,736,686
Total Revenues	3,655,407	4,058,602	23.49%	17,276,578	17,344,028
Expenditures					
Administration	468,483	362,093	18.25%	1,984,209	1,821,881
Residential Collection	1,605,417	2,047,263	25.51%	8,025,155	8,025,805
Commercial Collection	867,309	1,293,941	27.99%	4,623,125	4,790,219
Keep Tyler Beautiful	32,588	50,742	23.88%	212,501	206,251
Code Enforcement	190,327	240,990	23.40%	1,029,832	1,029,765
Total Expenditures	3,164,124	3,995,030	25.17%	15,874,822	15,873,921
(Transfer Out)	(312,663)	(306,413)	26.06%	(1,175,653)	(1,175,652)
Economic Development Fund (208)	-	-	0.00%	(100,000)	(100,000)
SW Capital Fund (562)	(200,000)	(181,250)	25.00%	(725,000)	(725,000)
Productivity Fund (639)	(50,000)	(50,000)	100.00%	(50,000)	(50,000)
Property and Facility Fund (663)	(12,663)	(12,663)	25.00%	(50,653)	(50,652)
Technology Fund (671)	(50,000)	(62,500)	25.00%	(250,000)	(250,000)
Operating Reserve				2,381,223	2,381,088
Unreserved Fund Balance				138,928	207,414
Ending Fund Balance / Working Capital				2,520,151	2,588,503

**Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2022-2023**

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Use of Money and Property					
Rent - Miscellaneous	\$ 2,061	\$ -	0.00%	\$ 6,084	\$ 2,106
Interest Earnings	915	4,414	193.50%	2,281	10,840
Total Use of Money and Property	2,976	4,414	52.76%	8,365	12,946
Charges for Current Services					
Residential Sanitation Fees	1,916,942	2,049,322	22.87%	8,961,000	8,902,643
Special Pickup Revenue	18,081	36,708	30.34%	121,000	154,639
Commercial Fees	1,072,559	1,095,076	22.80%	4,803,359	4,763,609
Roll-Off Collection Fees	392,794	388,157	22.59%	1,717,905	1,691,291
Total Charges for Current Services	3,400,377	3,569,263	22.88%	15,603,264	15,512,182
Recycle Sales					
Recycle Sales	27,263	16,210	12.65%	128,140	82,214
Total Recycle Sales	27,263	16,210	12.65%	128,140	82,214
Miscellaneous Income					
Landfill Royalty Fee	184,399	202,045	25.45%	793,761	744,490
Miscellaneous Income	40,392	266,670	35.89%	743,048	992,196
Total Miscellaneous Income	224,791	468,715	30.50%	1,536,809	1,736,686
Total Revenues	\$ 3,655,407	\$ 4,058,602	23.49%	\$ 17,276,578	\$ 17,344,028

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Reserve for Construction				\$ 300	\$ 300
Reserve for Customer Facility				450,437	450,437
Unreserve Working Capital				517,616	517,616
Beginning Fund Balance				968,353	968,353
Revenues					
Use of Money and Property	247,718	267,439	27.10%	986,817	1,010,520
Current Service Charges	23,910	25,457	25.30%	100,600	135,932
Customer Facility Service Charges	27,773	23,487	22.58%	104,000	101,487
Miscellaneous Income	5,807	4,034	28.46%	14,176	14,183
Other Agencies	256	-	0.00%	701,629	701,629
Total Revenues	305,464	320,416		1,907,222	1,963,751
Expenditures					
Airport					
Operations	476,233	437,414	25.98%	1,683,933	1,618,645
Capital	-	-		-	-
Contingency	-	-	0.00%	150,000	-
Airport Total	476,233	437,414		1,833,933	1,618,645
Customer Facility					
Wash Bay Maintenance	-	104	1.04%	10,000	8,104
Wash Bay Debt Service	-	-	0.00%	105,680	105,680
Total Customer Facility	-	104		115,680	113,784
Total Expenditures	476,233	437,519		1,949,613	1,732,429
Transfer In	-	-		72,000	72,000
PFC (234)	-	-	0.00%	72,000	72,000
Transfer Out	(9,250)	(9,250)		(69,475)	(87,000)
Airport Grant Fund (525)	-	-	0.00%	(50,000)	(50,000)
Technology Fund (671)	(9,250)	(9,250)	47.50%	(19,475)	(37,000)
Productivity Fund (639)	-	-		-	-
Reserve for Construction				300	300
Reserve for Customer Facility				438,757	438,140
Unreserve Working Capital				489,430	746,235
Ending Fund Balance				\$ 928,487	\$ 1,184,675

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Use of Money and Property					
Airline Facilities Rental	11,250	7,500	16.67%	45,000	45,000
Airport Long-Term Parking	89,095	99,409	27.61%	360,000	360,409
Interest Earnings	591	3,678	122.61%	3,000	19,878
Landing Fees	9,956	9,548	21.22%	45,000	45,035
Restaurant Concessions	2,984	2,807	29.55%	9,500	10,906
FAA Building Rental	13,489	6,259	11.21%	55,806	51,240
Car Leasing Rental	79,858	75,444	26.02%	290,000	299,795
Agricultural Lease	2,111	-	0.00%	1,693	-
Hangar Land Lease	30,276	25,296	19.49%	129,791	122,217
HAMM	-	30,000	200.00%	15,000	15,000
Common Use Fees	3,760	3,672	24.48%	15,000	15,038
Wash Bay Fees	2,967	3,057	26.58%	11,500	11,491
Non Aviation Land Lease	1,382	768	13.89%	5,527	14,511
Total Use of Money and Property	247,718	267,439		986,817	1,010,520
Current Service Charges					
Airport Fuel Flowage	19,667	19,818	25.41%	78,000	76,564
Customer Facility Charge	27,773	23,487	22.58%	104,000	101,487
Advertising Space Fees	4,243	5,638	24.95%	22,600	59,368
Total Current Service Charges	51,683	48,944	23.92%	204,600	237,419
Miscellaneous Income					
Miscellaneous Income	4,890	3,187	28.51%	11,176	11,104
Oil Leases and Royalties	917	847	28.24%	3,000	3,079
Total Miscellaneous Income	5,807	4,034	28.46%	14,176	14,183
Other Agencies					
CARES Act	-	-	0.00%	450,000	251,629
CRRSSA Grant	256	-	0.00%	251,629	450,000
Total Other Agencies	256	-	0.00%	701,629	701,629
Total Revenues	305,464	320,416	16.80%	1,907,222	1,963,751

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Unreserved Fund Balance				\$ 913,183	\$ 913,183
Reserve (2% Tax)				5,060,319	5,060,319
Beginning Fund Balance / Working Capital				5,973,502	5,973,502
Revenues					
7 % Occupancy Tax	866,941	832,068	25.04%	3,323,177	3,341,940
2 % Occupancy Tax	247,809	238,768	25.14%	949,885	954,122
Interest Earnings	6,100	19,693	65.64%	30,000	100,692
Donations	-	-	0.00%	500,000	500,000
Total Revenues	1,120,850	1,090,529		4,803,062	4,896,754
Expenditures					
Texas Rose Festival	10,000	10,000	100.00%	10,000	10,000
Discovery Place	-	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	172,875	345,750	50.00%	691,500	691,500
Tyler Civic Theatre	-	-		-	-
McClendon House	4,500	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	13,174	1,117,426	12.41%	9,005,000	9,005,001
Sport Tyler Award	-	-	0.00%	25,000	25,000
Special Services	516	7,586	21.68%	35,000	34,876
Parking Lot Improvement	-	-		-	-
Tournament Expenses	-	-		-	-
Contingencies	-	-	0.00%	145,000	-
Total Expenditures	313,065	1,629,662		10,080,900	9,935,777
Transfers In	-	-		3,250,000	3,250,000
Half Cent (231)	-	-	0.00%	3,250,000	3,250,000
Rainy Day Fund (235)	-	-		-	-
(Transfers Out)	(587,500)	(631,250)		(3,117,800)	(3,117,800)
Tourism Fund (219)	(581,250)	(625,000)	25.00%	(2,500,000)	(2,500,000)
Debt Service Fund (302)	-	-	0.00%	(592,800)	(592,800)
Property and Facility Management (663) (Roof Replacement Tourism)	(6,250)	(6,250)	25.00%	(25,000)	(25,000)
Unreserved Fund Balance				572,660	307,239
Reserve (2% Tax)				255,204	759,440
Ending Fund Balance / Working Capital				\$ 827,864	\$ 1,066,679

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Beginning Fund Balance / Working Capital				\$ 8,316,856	\$ 8,316,856
Revenues					
Oil Leases and Royalties	16,038	23,279	38.80%	60,000	83,325
Sale of Property	-	-		-	-
Interest Earnings	11,989	38,385	69.79%	55,000	200,385
Total Revenues	28,027	61,665		115,000	283,710
Expenditures					
Downtown Property Maintenance	-	-		-	-
Special Services	-	-		-	-
Building Improvements	-	-		-	-
Contingencies	-	-	0.00%	100,000	-
Total Expenditures	-	-		100,000	-
Transfers In					
General Fund (101)	-	-		-	-
(Transfers Out)					
Hotel Tax Fund (211)	-	-		-	-
General Capital Projects Fund (102)	-	-	0.00%	(451,792)	(451,792)
Ending Fund Balance / Working Capital				\$ 7,880,064	\$ 8,148,774

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Reserved for Workers Comp.				\$ 125,704	\$ 125,704
Reserved Property/Liability				41,901	41,901
Beginning Fund Balance / Working Capital				167,605	167,605
Revenues					
Distributed Interest	2,042	3,905	19.53%	20,000	12,456
Special Event Policy	-	1,000	0	12,500	12,500
Unemployment / Disability Premiums	27,761	29,123	26.54%	109,744	29,122
Property and Liability Premiums	1,561,013	1,882,580	105.23%	1,789,040	1,747,266
Workers Comp Premiums	170,518	484,179	25.46%	1,902,054	1,902,053
Outside Agency - ARPA Reimbursement	-	-		-	-
Total Revenues	1,761,334	2,400,787		3,833,338	3,703,397
Expenditures					
Employee Cost	48,488	47,038	30.85%	152,461	202,173
Unemployment / Disability	35,158	33,731	15.03%	224,486	224,489
Property and Liability	1,014,452	1,066,293	67.22%	1,586,286	1,451,735
Workers Comp	465,289	279,243	23.92%	1,167,438	767,162
Contingency	-	-	-	250,000	-
Total Expenditures	1,563,388	1,426,304		3,380,671	2,645,559
Transfer Out	-	-		-	-
Productivity Fund (639)	-	-		-	-
Reserved for Workers Comp.				465,204	919,082
Reserved Property/Liability				155,068	306,361
Ending Fund Balance / Working Capital				\$ 620,272	\$ 1,225,443

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Beginning Fund Balance				\$ 1,649,867	\$ 1,649,867
Revenues					
Health Benefits	2,324,802	3,040,346	21.03%	14,455,504	14,297,810
Dental Benefits	97,606	98,408	24.03%	409,568	414,745
Life Insurance	41,532	47,270	26.09%	181,172	201,309
Other Benefits	90,542	996,493	475.87%	824,949	3,696,124
Interest Earnings	4,389	10,549	36.64%	28,794	42,950
Outside Agencies -Grant Reimbursement	-	-		-	-
Total Revenues	2,558,872	4,193,066		15,899,987	18,652,938
Expenditures					
Health Benefits	3,801,357	5,043,597	34.83%	14,479,046	16,182,742
Dental Benefits	91,612	104,521	21.50%	486,227	483,898
Life Insurance	30,063	31,849	18.17%	175,287	182,215
Other Benefits	6,056	-	0.00%	24,949	24,948
Affordable Care Act	-	-		5,683	5,679
Special Services	8,664	11,260	16.09%	70,000	70,003
Travel and Training	-	-		1,260	1,260
Benefit Analyst	11,110	33,524	21.12%	158,698	178,434
Vision Insurance	20,322	21,720		90,728	147,720
Total Expenditures	3,969,184	5,246,470		15,491,878	17,276,899
Transfer In	-	-		-	-
(Transfer Out)	-	-		-	-
Ending Fund Balance				\$ 2,057,976	\$ 3,025,906

**Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2022-2023**

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Interest Earnings	\$ 4,389	\$ 10,549	36.64%	\$ 28,794	\$ 42,950
Employee Assistance Program	5,949	5,949	23.84%	24,949	24,948
Section 125 Forfeiture	-	-		-	-
Health Benefits Paid by City	1,797,789	2,451,388	20.30%	12,078,354	11,995,905
Health Benefits paid by employee	527,013	588,958	24.78%	2,377,150	2,301,905
COBRA Premiums	-	-		-	-
Dental Benefits paid by employees	68,822	69,422	25.24%	275,048	280,225
Dental Benefits paid by City	28,784	28,986	21.55%	134,520	134,520
Life Insurance Premiums paid by City	1,802	1,826	23.80%	7,672	7,677
Life Insurance Premiums paid by employees	39,730	45,443	26.19%	173,500	193,632
Miscellaneous Income - Rebates	84,593	102,891	17.15%	600,000	509,564
Stop loss Reimbursement	-	869,752	434.88%	200,000	3,085,947
Vision Insurance	-	17,901		-	75,665
Outside Agency - ARPA Reimbursement	-	-		-	-
Total Revenues	\$ 2,558,872	\$ 4,193,066	\$ 7	\$ 15,899,987	\$ 18,652,938

**Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2022-2023**

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Benefit Analyst	\$ 11,110	\$ 33,524	21.12%	\$ 158,698	\$ 178,434
Life Insurance Premiums	30,063	31,849	18.17%	175,287	182,215
Affordable Care Act	-	-	-	5,683	5,679
Special Services	8,664	11,260	16.09%	70,000	70,003
Travel and Training	-	-	-	1,260	1,260
Employee Assistance Program Fees	6,056	-	0.00%	24,949	24,948
Health Claim Payments	3,018,425	3,789,112	36.71%	10,320,877	12,024,572
Rx Claims	554,469	943,788	30.83%	3,061,249	3,061,248
Dental Administrative Fees	4,875	4,910	23.29%	21,087	18,757
Dental Claim	86,737	99,611	21.42%	465,140	465,141
Health Admin Fees	118,749	149,418	38.19%	391,227	391,225
Health Stop loss	109,714	161,279	22.85%	705,693	705,697
Vision Insurance	20,322	21,720	23.94%	90,728	147,720
Total Expenditures	\$ 3,969,184	\$ 5,246,470	33.87%	\$ 15,491,878	\$ 17,276,899

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Beginning Fund Balance/Reserved for Commitments				\$ 78,918	\$ 78,918
Revenues					
Health Benefits	60,395	200,844	6.99%	2,871,923	2,872,246
Dental Benefits	7,188	60,557	85.11%	71,150	98,048
Interest Earnings	-	-	0.00%	2,486	-
Total Revenues	67,582	261,401	8.87%	2,945,559	2,970,294
Expenditures					
Health Benefits	773,879	1,122,689	42.44%	2,645,291	2,677,596
Dental Benefits	38,696	44,899	25.02%	179,479	178,883
Life Insurance	5,157	5,280	14.44%	36,571	29,040
Special Services	3,694	14,551	48.50%	30,000	29,996
Benefit Analyst	4,761	14,367	21.12%	68,014	68,849
Affordable Care Act	-	-	0.00%	558	558
Total Expenditures	826,186	1,201,787	40.60%	2,959,913	2,984,922
Transfer In					
(Transfer Out)	-	-		-	-
Ending Fund Balance/Reserved for Commitments				\$ 64,564	\$ 64,290

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2022-2023

	Actuals		Percent of	Amended	
	2021-2022	2022-2023	Budget	Budget	Projected
				2022-2023	2022-2023
Interest Earnings	\$ -	\$ -	0.00%	\$ 2,486	\$ -
Retiree Health Premium	23,212	84,248	29.55%	285,098	285,101
Retiree Medicare Supplemental Ins Premiums	37,183	116,596	29.34%	397,397	397,715
Retiree Dental Premium	7,188	60,557	85.11%	71,150	98,048
PARS Trust Fund Reimbursement	-	-	0.00%	2,189,428	2,189,430
Total Revenues	\$ 67,582	\$ 261,401	8.87%	\$ 2,945,559	\$ 2,970,294

Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2022-2023

	Actuals 2021-2022	Actuals 2022-2023	Percent of Budget	Amended Budget 2022-2023	Projected 2022-2023
Life Insurance	\$ 5,157	\$ 5,280	14.44%	\$ 36,571	\$ 29,040
Benefit Analyst	4,761	14,367	21.12%	68,014	68,849
Special Services	3,694	14,551	48.50%	30,000	29,996
Medicare Supplement	288,518	293,696	30.47%	963,959	950,208
Health Claim Payments	347,008	695,570	73.64%	944,609	1,042,480
Rx Claims	105,178	98,348	22.38%	439,537	392,783
Dental Administrative Fees	2,600	2,578	24.96%	10,329	9,733
Dental Claim	36,096	42,321	25.02%	169,150	169,150
Health Admin Fees	20,540	16,928	18.45%	91,740	86,678
Health Stop loss	12,634	18,147	8.83%	205,446	205,447
Affordable Care Act	-	-	0.00%	558	558
Total Expenditures	\$ 826,186	\$ 1,201,787	40.60%	\$ 2,959,913	\$ 2,984,922

Revenue and Expense Report

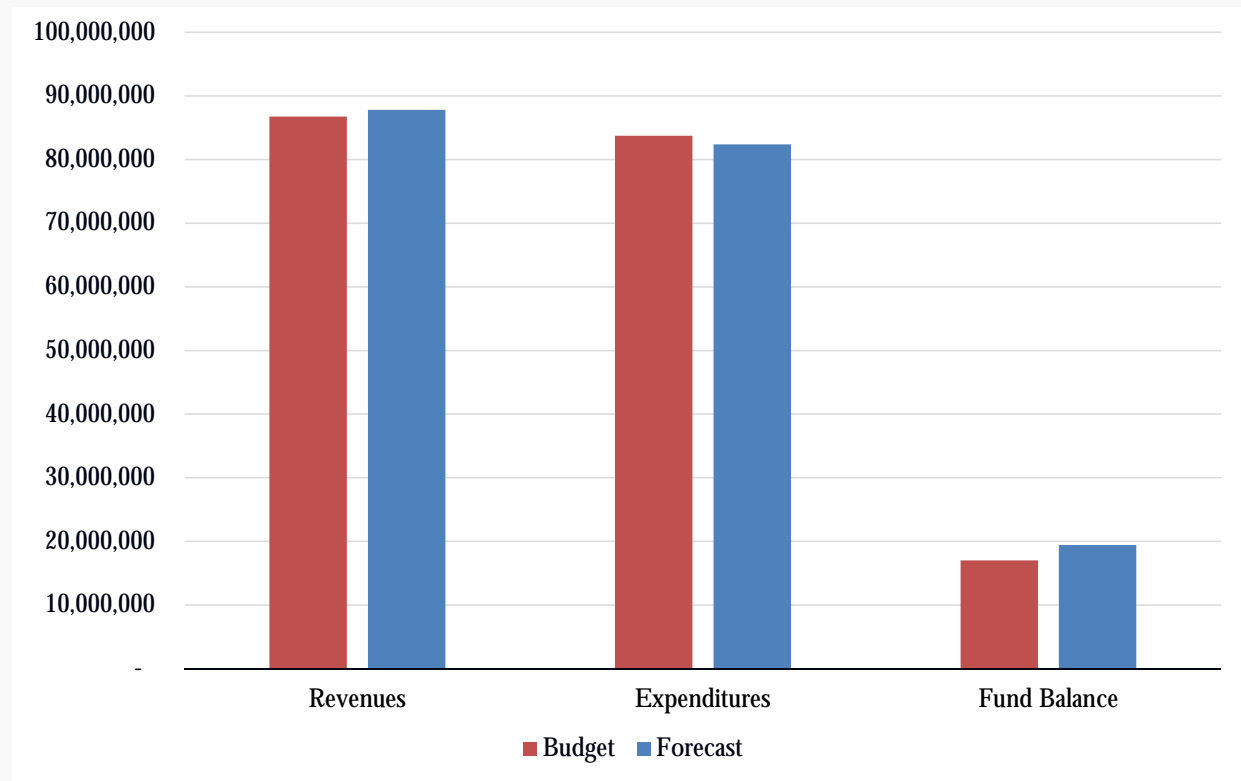
Fiscal Year 2022-202, Quarter 1



General Fund

General Fund revenues from all sources are projected to be \$1,032,146 more than budgeted.

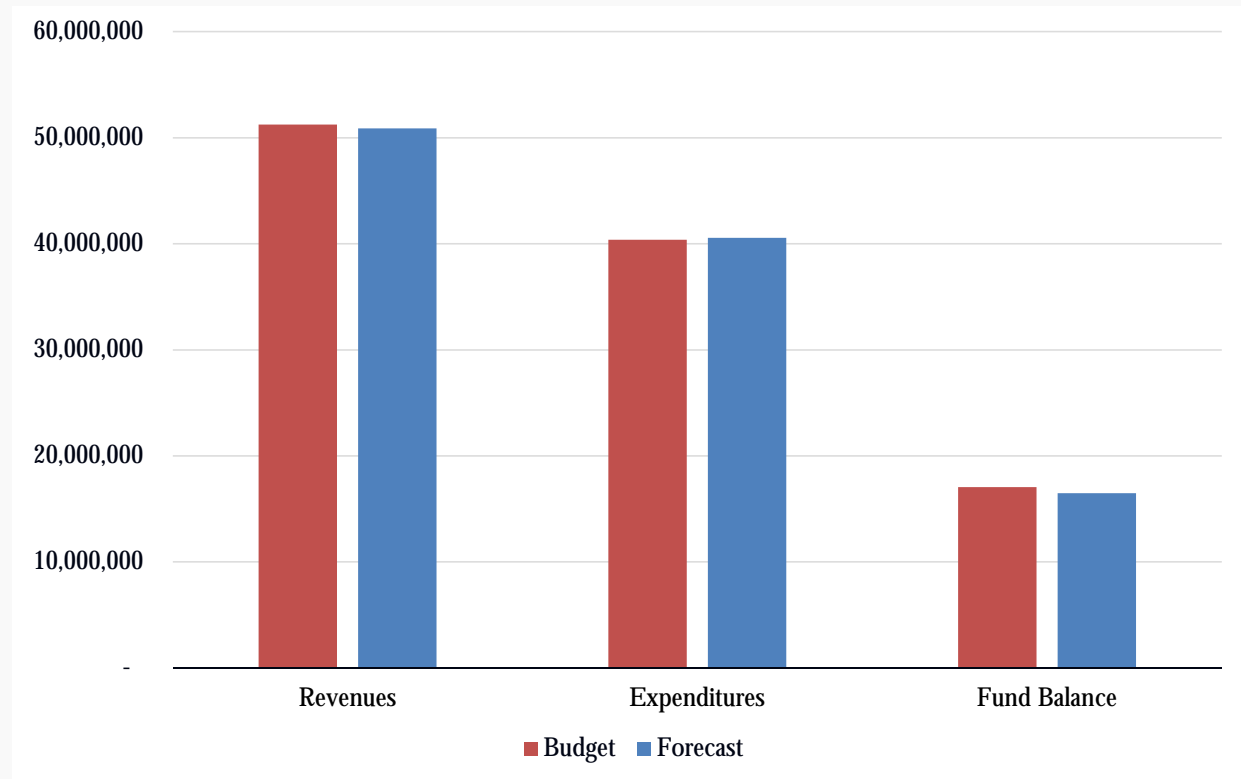
General Fund total expenditures excluding inter-fund transactions for the fiscal year are projected to be \$1,374,452 less than budgeted.



Water Utility Fund

The Water Utility Fund revenues from all sources are projected to be \$342,835 less than budgeted for the fiscal year

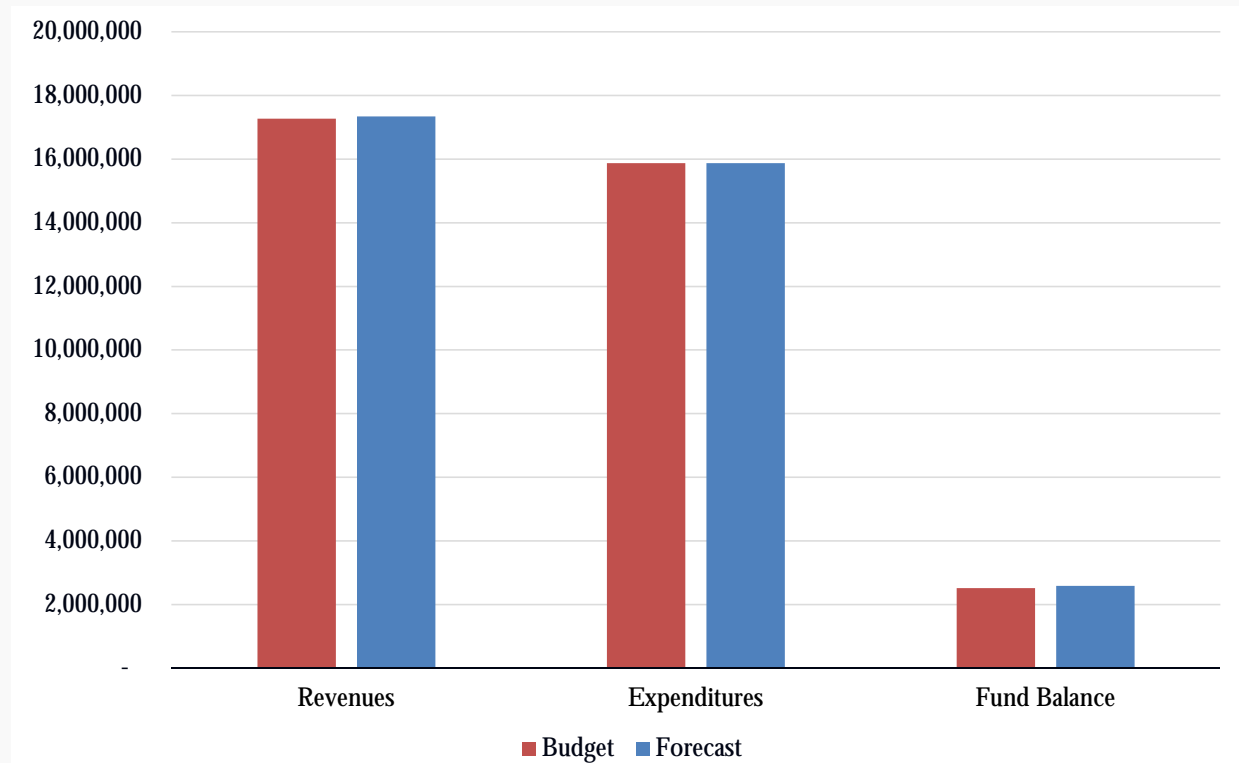
Total expenditures plus inter-fund transactions are projected to be \$198,902 more than budgeted.



Solid Waste Fund

The Solid Waste Fund revenues from all sources are projected to be \$67,450 greater than budgeted for the fiscal year.

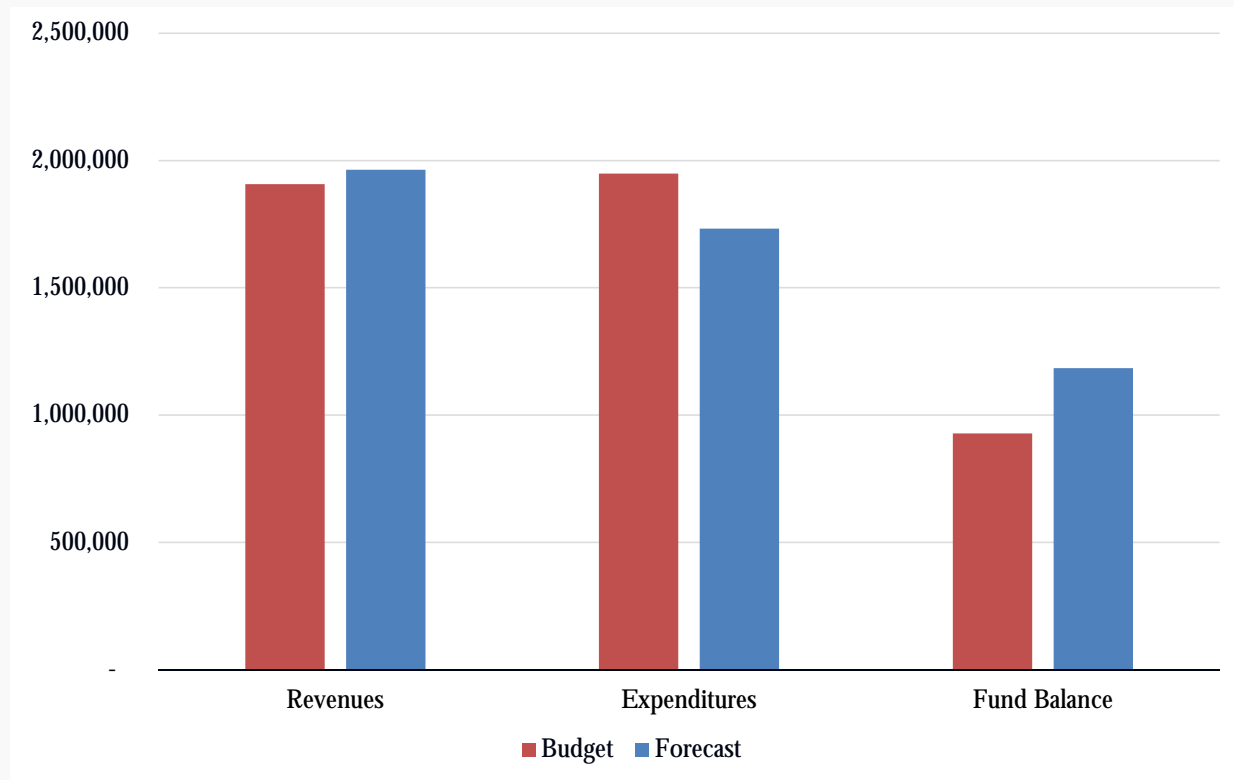
Solid Waste Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$901 less than budgeted.



Airport Fund

The Airport Fund revenues from all sources, including transfers from other funds, are projected to be \$56,529 greater than budgeted.

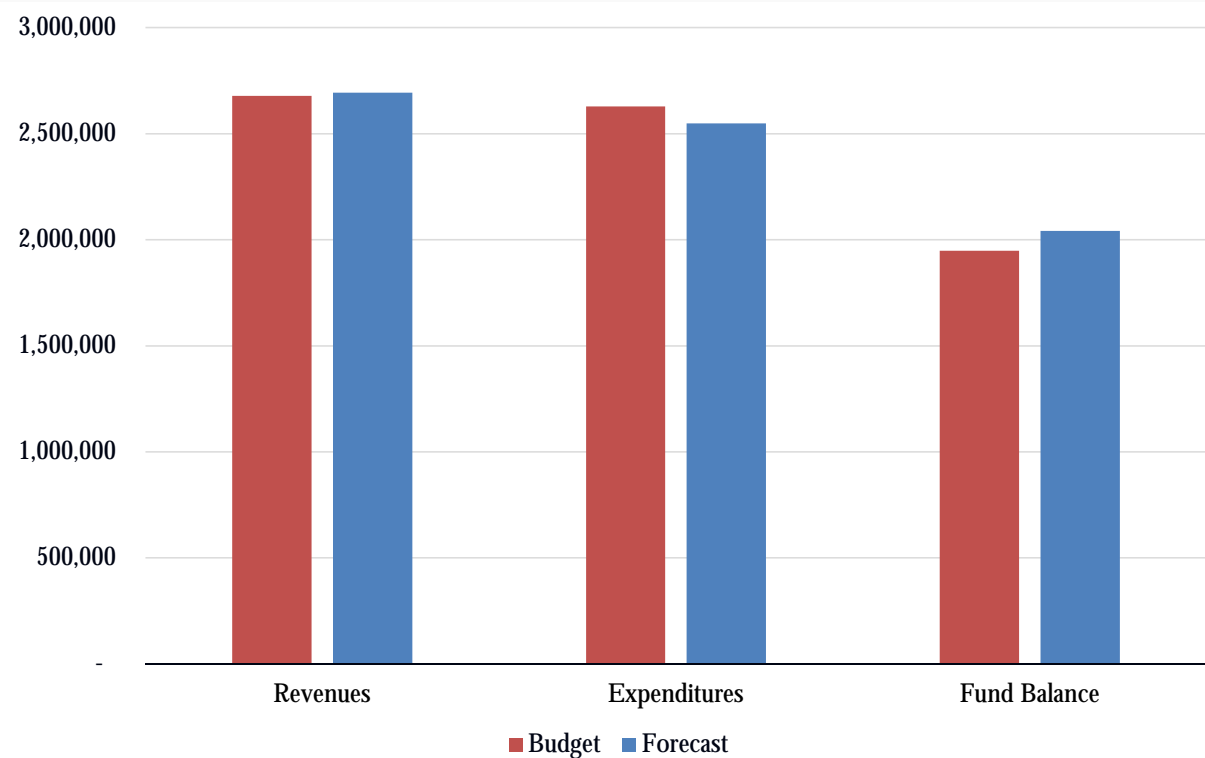
Airport Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$217,184 less than budgeted.



Development Services Fund

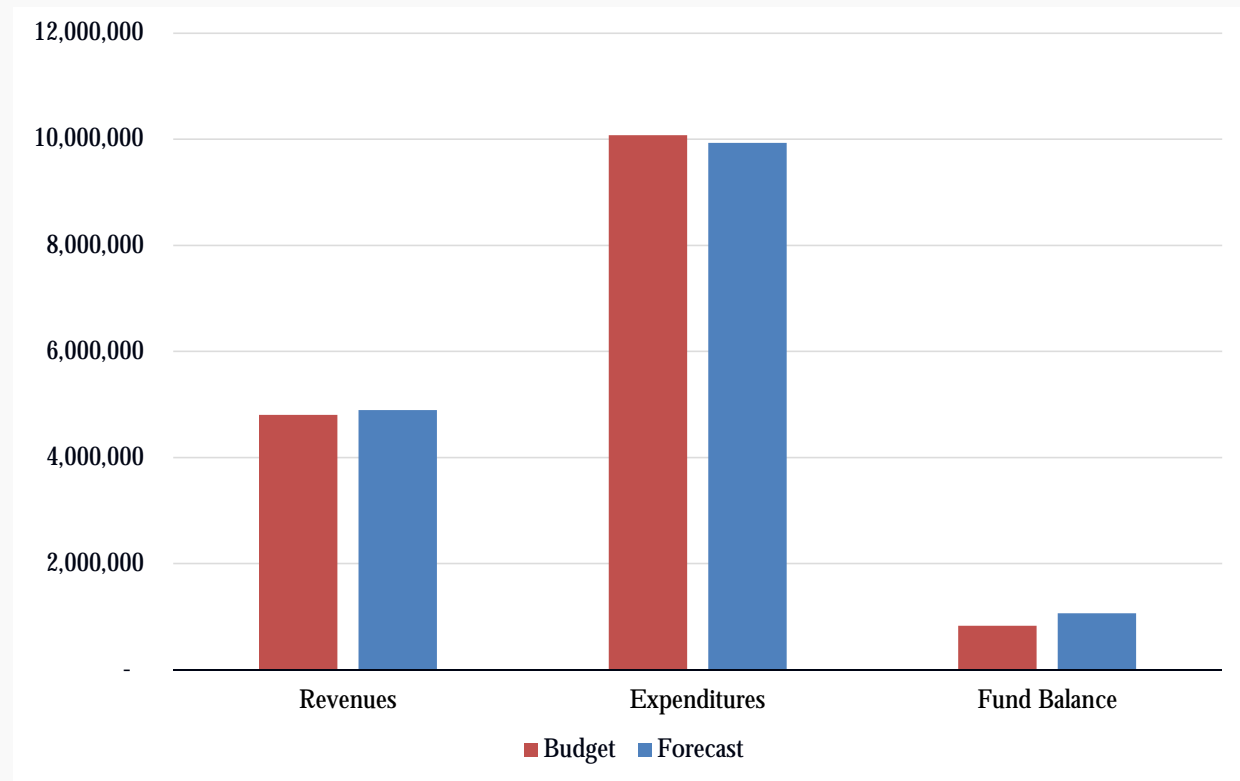
The Development Services Fund revenues from all sources are projected to be \$14,701 greater than budgeted for the fiscal year.

The Development Services Fund total expenditures plus inter-fund transactions for the fiscal year are projected to be \$78,926 less than budgeted.



Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund revenues are expected to be \$93,692 greater than budgeted, while expenses are expected to be \$145,123 less than budgeted.



Employee Benefits Fund

The Employee Benefits Fund revenues are expected to be \$2,752,951 more than budgeted, while expenses are expected to be \$1,785,021 more than budgeted.

