

**City of Tyler**  
**Revenue & Expenditure Report**  
**Period Ending June 30, 2009**

(75% OF YEAR COMPLETED)

**General Fund (101)**

	PRIOR FISCAL YEAR Y-T-D	CURRENT FISCAL YEAR Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET COLLECTED Y-T-D	PROJECTED FISCAL YEAR REVENUES
Beginning Fund Balance					
Unreserved Fund Balance			2,497,837		2,497,837
Court Reserve			153,571		153,571
Utility Rate Reserve			500,000		500,000
Operating Reserve			7,954,323		7,954,323
Total Beginning Fund Balance			<b>11,105,731</b>		<b>11,105,731</b>
<b>Revenue</b>					
Property Tax Collections					
Current	11,685,217	12,881,068	13,181,059	97.7%	13,181,060
Delinquent	91,891	94,633	126,100	75.0%	126,040
All Other	148,647	154,378	212,200	72.8%	202,200
<b>Total Property Tax Collections</b>	<b>11,925,755</b>	<b>13,130,078</b>	<b>13,519,359</b>	<b>97.1%</b>	<b>13,509,300</b>
Franchise Gross Receipts					
Power & Light (4%) Q	3,175,411	3,159,145	4,076,400	77.5%	4,170,000
Natural Gas (4%) Q	910,255	1,006,190	1,030,000	97.7%	1,200,000
Telephone Q	506,679	748,315	820,700	91.2%	979,900
Cable Television (5%) M	685,709	830,390	1,000,000	83.0%	1,060,600
Street Use (4%) M	283,958	374,424	380,800	98.3%	455,300
Water & Sewer (5%) M	698,245	714,845	1,251,895	57.1%	1,255,120
<b>Total Franchise Gross Receipts</b>	<b>6,260,257</b>	<b>6,833,309</b>	<b>8,559,795</b>	<b>79.8%</b>	<b>9,120,920</b>
Sales & Use Taxes					
General Sales	18,487,190	18,272,510	25,674,845	71.2%	24,647,845
Mixed Drink	148,342	151,749	300,000	50.6%	300,000
Bingo	21,840	22,876	31,800	71.9%	29,500
<b>Total Sales &amp; Use Tax</b>	<b>18,657,372</b>	<b>18,447,136</b>	<b>26,006,645</b>	<b>70.9%</b>	<b>24,977,345</b>

**GENERAL FUND (Cont'd)**  
**FY 2007-2008**

	PRIOR FISCAL YEAR Y-T-D	CURRENT FISCAL YEAR Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET COLLECTED Y-T-D	PROJECTED FISCAL YEAR REVENUES
Licenses & Permits					
Parking Meters	78,411	76,075	110,000	69.2%	102,000
All Other	36,343	40,180	57,000	70.5%	56,600
<b>Total Licenses &amp; Permits</b>	114,754	116,255	<b>167,000</b>	69.6%	158,600
Fines, Forfeitures, and Penalties					
Moving Violations	2,563,260	2,617,281	3,830,427	68.3%	3,747,100
All Other	2,142,929	2,194,081	2,601,300	84.3%	2,606,285
<b>Total Fines, Forfeitures, &amp; Penalties</b>	4,706,189	4,811,362	<b>6,431,727</b>	74.8%	6,353,385
Use of Money & Property					
Interest on Deposits & Investments	116,013	53,820	105,988	50.8%	35,400
All Other	30,632	23,039	45,000	51.2%	39,300
<b>Total Use of Money &amp; Property</b>	146,645	76,859	<b>150,988</b>	50.9%	74,700
Charges for Current Services	863,914	853,094	1,164,371	73.3%	1,206,170
Intergovernmental Transfers	-	-	-	0.0%	8,000
Revenues From Other Agencies	442,497	458,065	544,754	84.1%	468,190
Miscellaneous & Sale of Property	101,803	107,188	193,900	55.3%	153,600
<b>Total Revenue</b>	43,219,187	44,833,346	<b>56,738,539</b>	79.0%	<b>56,030,210</b>

**GENERAL FUND (Cont'd)**  
**FY 2008-2009**

	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENDITURES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENDITURES</b>
<b>Expenditures</b>					
General Government Services (City Council, City Manager, Communications Finance, Human Resources, Legal, Outside Agencies and Health District)	7,115,868	6,557,785	7,762,765	84.5%	7,577,591
Police	16,068,724	15,442,986	21,424,965	72.1%	21,221,261
Fire	10,372,171	10,254,063	13,829,561	74.1%	13,742,954
Public Services (Engineering, Streets Traffic Operations, Code Enf Transit and School Crossing Guards)	4,907,021	3,948,577	6,542,694	60.4%	6,339,092
Parks and Recreation	2,746,632	2,578,838	3,662,176	70.4%	3,638,625
Public Library	1,115,086	1,044,661	1,486,781	70.3%	1,480,893
Municipal Court	1,522,198	1,486,003	2,029,597	73.2%	2,027,448
<b>Total Expenditures</b>	<b>43,847,698</b>	<b>41,312,913</b>	<b>56,738,539</b>	<b>72.8%</b>	<b>56,027,864</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	(628,512)	3,520,433	-		2,346
Net Transfers	(815,576)	(815,576)	(815,576)	100.0%	(815,576)
<b>Net change in fund balance</b>	<b>(1,444,088)</b>	<b>2,704,857</b>	<b>(815,576)</b>		<b>(813,230)</b>
Ending Fund Balance					
Undesignated			1,158,587		1,767,534
Reserved for Court			120,787		120,787
Utility Rate Reserve			500,000		-
Operating Reserve			8,510,781		8,404,180
<b>Total Ending Fund Balance</b>			<b>10,290,155</b>		<b>10,292,501</b>

**Water Utilities Fund (502)**  
**FY2008-2009**

	PRIOR FISCAL YEAR Y-T-D	CURRENT FISCAL YEAR Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET COLLECTED Y-T-D	PROJECTED FISCAL YEAR REVENUES
Beginning Working Capital					
Operating Reserve			\$ 2,267,190		
Designated-Storm Water Project			363,702		
Total Beginning Working Capital			<b>2,630,892</b>		
<b>Revenue</b>					
Charges for Current Services	\$ 16,808,258	\$ 17,406,718	\$ 26,261,000	66.3%	\$ 25,435,780
Storm Water Mgmt	831,255	853,371	1,274,498	67.0%	1,274,498
Use of Money & Property	107,149	63,289	139,000	45.5%	96,000
Miscellaneous	57,275	106,152	113,110	93.8%	118,550
<b>Total Revenue</b>	<b>\$ 17,803,937</b>	<b>\$ 18,429,530</b>	<b>\$ 27,787,608</b>	<b>66%</b>	<b>\$ 26,924,828</b>
	FISCAL BUDGET Y-T-D	CURRENT EXPENSES Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET EXPENDED Y-T-D	PROJECTED FISCAL YEAR EXPENSES
<b>Expenses</b>					
741 Administration	3,179,456	2,948,227	4,239,275	69.5%	4,097,988
742 Water Office	871,906	834,289	1,162,541	71.8%	1,145,148
743 Water Distribution	1,134,264	1,153,158	1,512,352	76.2%	1,512,352
744 Water Plant	3,820,946	2,843,598	5,094,594	55.8%	5,094,594
745 Waste Collection	962,890	938,336	1,283,853	73.1%	1,241,862
746 Waste Treatment	3,398,915	2,936,576	4,531,886	64.8%	4,493,309
747 Lake Tyler	1,017,371	479,579	1,356,494	35.4%	915,189
748 Storm Water Mgmt	1,082,048	1,093,650	1,442,730	75.8%	1,380,794
<b>Total Expenses</b>	<b>15,467,794</b>	<b>13,227,413</b>	<b>20,623,725</b>	<b>64.1%</b>	<b>19,881,236</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>2,961,736</b>	<b>5,202,117</b>	<b>7,163,883</b>		<b>7,043,592</b>
Net Transfers	(4,251,068)	(5,643,709)	(7,500,564)		(7,200,564)
<b>Net change in working capital</b>	<b>(1,289,332)</b>	<b>(441,592)</b>	<b>(336,681)</b>		<b>(156,972)</b>
Ending Working Capital					
Operating Reserve			2,098,741		2,216,353
Designated-Storm Water Project			195,470		257,406
Unreserved Working Capital			-		161
Total Ending Working Capital			<b>2,294,211</b>		<b>2,473,920</b>

**Solid Waste Fund (560)**  
**FY 2008-2009**

	<b>PRIOR FISCAL YEAR Y-T-D</b>	<b>CURRENT FISCAL YEAR Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET COLLECTED Y-T-D</b>	<b>PROJECTED FISCAL YEAR REVENUES</b>
Beginning Working Capital			<b>1,250,423</b>		
<b>Revenue</b>					
Residential Collection	3,188,214	3,391,901	4,400,000	77.1%	4,700,000
Commercial Collection	1,995,705	2,159,216	2,750,000	78.5%	2,850,000
Roll-Off	1,277,082	1,315,039	1,780,000	73.9%	1,780,000
Recycle Sales	14,960	7,856	20,000	39.3%	14,000
Use of Money & Property	11,466	6,720	61,000	11.0%	12,500
Miscellaneous	711,498	736,008	1,618,938	45.5%	900,193
<b>Total Revenue</b>	<b>7,198,925</b>	<b>7,616,740</b>	<b>10,629,938</b>	<b>71.7%</b>	<b>10,256,693</b>
	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENSES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENSES</b>
<b>Expenses</b>					
Administration	1,124,676	1,081,208	1,499,568	72.1%	1,499,568
Residential Collection	3,831,338	3,840,213	5,108,451	75.2%	4,965,676
Commercial Collection	2,211,560	1,959,326	2,948,747	66.4%	2,722,780
Litter Control	123,910	80,670	165,213	48.8%	165,213
Complex Operations	129,156	110,533	172,208	64.2%	161,333
<b>Total Expenses</b>	<b>7,420,640</b>	<b>7,071,950</b>	<b>9,894,187</b>	<b>71.5%</b>	<b>9,514,570</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>196,100</b>	<b>544,790</b>	<b>735,751</b>		<b>742,123</b>
Net Transfers	(1,656,683)	(665,000)	(665,000)		(665,000)
<b>Net change in working capital</b>	<b>(1,460,583)</b>	<b>(120,210)</b>	<b>70,751</b>		<b>77,123</b>
Ending Working Capital			<b>1,321,174</b>		<b>1,327,546</b>

**Municipal Airport Fund (524)**

**FY 2008-2009**

	<b>PRIOR FISCAL YEAR Y-T-D</b>	<b>CURRENT FISCAL YEAR Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET COLLECTED Y-T-D</b>	<b>PROJECTED FISCAL YEAR REVENUES</b>
Beginning Working Capital			<b>517,720</b>		
<b>Revenue</b>					
Parking	335,718	377,096	530,000	71.2%	528,560
Landing Fees	57,388	60,782	72,000	84.4%	80,573
Car Rental	184,055	152,958	232,000	65.9%	229,063
Airline Rentals	60,329	67,720	100,000	67.7%	90,840
Fuel Flowage	26,381	25,072	38,500	65.1%	37,395
PFC Transfer for Capital	-	-	8,500	0.0%	-
Miscellaneous	152,900	165,235	224,464	73.6%	217,368
<b>Total Revenue</b>	<b>816,771</b>	<b>848,863</b>	<b>1,205,464</b>	<b>70.4%</b>	<b>1,183,799</b>
	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENSES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENSES</b>
<b>Expenses</b>					
Operating	929,392	802,911	1,239,189	64.79%	1,201,191
Capital	6,375	-	8,500	0.00%	-
<b>Total Expenses</b>	<b>935,767</b>	<b>802,911</b>	<b>1,247,689</b>	<b>64.4%</b>	<b>1,201,191</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>(86,904)</b>	<b>45,952</b>	<b>(42,225)</b>		<b>(17,392)</b>
Net Transfers	-	-	-		-
<b>Net change in working capital</b>	<b>(86,904)</b>	<b>45,952</b>	<b>(42,225)</b>		<b>(17,392)</b>
Ending Working Capital			<b>475,495</b>		<b>500,328</b>

**Hotel/Motel Occupancy Fund (211)**

**FY 2008-2009**

	<b>PRIOR FISCAL YEAR Y-T-D</b>	<b>CURRENT FISCAL YEAR Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET COLLECTED Y-T-D</b>	<b>PROJECTED FISCAL YEAR REVENUES</b>
Beginning Fund Balance			<b>1,574,721</b>		
<b>Revenue</b>					
Occupancy Tax	1,488,569	1,528,902	2,100,000	72.8%	2,131,120
Interest Earnings	24,477	11,628	36,000	32.3%	14,000
<b>Total Revenue</b>	<b>1,513,046</b>	<b>1,540,530</b>	<b>2,136,000</b>	<b>72.1%</b>	<b>2,145,120</b>
	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENDITURES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENDITURES</b>
<b>Expenditures</b>					
Tourism Operations	810,566	720,503	1,080,755	66.7%	1,080,755
Texas Rose Festival	9,000	9,000	9,000	100.0%	9,000
Symphony	25,000	25,000	25,000	100.0%	25,000
Museum of Art	49,500	49,500	49,500	100.0%	49,500
County Historical Museum	15,000	15,060	15,000	100.4%	15,000
Visitors and Convention Bureau	466,295	466,296	621,727	75.0%	621,727
McClendon House	5,000	5,000	5,000	100.0%	5,000
Historic Aviation Musuem	15,000	15,000	15,000	100.0%	15,000
Chamblee Rose Garden match	100,000	119,705	100,000	119.7%	100,000
Visitor and Arts renovations	75,000	-	100,000	0.0%	100,000
Contingencies	75,000	-	100,000	0.0%	-
Professional Audit Services	4,500	48	6,000	0.8%	6,000
Tourism Promotion Items	37,500	-	50,000	0.0%	50,000
Roof Replacement Reserve	200,000	200,000	200,000	100.0%	200,000
<b>Total Expenditures</b>	<b>1,887,362</b>	<b>1,625,113</b>	<b>2,376,982</b>	<b>68.4%</b>	<b>2,276,982</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	<b>(374,315)</b>	<b>(84,583)</b>	<b>(240,982)</b>		<b>(131,862)</b>
Net Transfers	-	(50,000)	(50,000)		(50,000)
<b>Net change in fund balance</b>	<b>(374,315)</b>	<b>(134,583)</b>	<b>(290,982)</b>		<b>(181,862)</b>
Ending Fund Balance			<b>1,283,739</b>		<b>1,392,859</b>

**Oil & Natural Gas Fund (235)**

**FY 2008-2009**

	<b>PRIOR FISCAL YEAR Y-T-D</b>	<b>CURRENT FISCAL YEAR Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET COLLECTED Y-T-D</b>	<b>PROJECTED FISCAL YEAR REVENUES</b>
Beginning Fund Balance			<b>3,027,626</b>		
<b>Revenue</b>					
Oil Leases and Royalties	288,000	194,213	388,000	50.1%	347,400
Interest Earnings	91,119	28,629	55,000	52.1%	31,000
<b>Total Revenue</b>	<b>379,119</b>	<b>222,842</b>	<b>443,000</b>	<b>50.3%</b>	<b>378,400</b>
	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENDITURES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENDITURES</b>
<b>Expenditures</b>	408,750	544,620	<b>545,000</b>	99.9%	<b>544,620</b>
<b>Excess (deficiency) of revenues over(under)</b>	(185,908)	(321,778)	(102,000)		(166,220)
Net Transfers	-	-	-		-
<b>Net change in fund balance</b>	(185,908)	(321,778)	(102,000)		(166,220)
Ending Fund Balance			<b>2,925,626</b>		<b>2,861,406</b>

**Property, Liability, Disability and Workers Compensation Fund (650)**  
**FY2008-2009**

	PRIOR FISCAL YEAR Y-T-D	CURRENT FISCAL YEAR Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET COLLECTED Y-T-D	PROJECTED FISCAL YEAR REVENUES
Beginning Working Capital					
Workers Comp. Reserve			345,843		
Property/Liability Reserve			280,024		
Unreserved			736,857		
Total Beginning Working Capital			<b>1,362,724</b>		
<b>Revenues</b>					
Interest	21,225	17,317	25,000	69.3%	20,000
Disability /Unemployment	143,434	160,174	263,691	60.7%	263,691
Property and liability	550,165	550,165	550,165	100.0%	550,165
Workers Compensation	775,073	299,337	529,676	56.5%	529,676
<b>Total Revenues</b>	<b>1,489,897</b>	<b>1,026,993</b>	<b>1,368,532</b>	<b>75.0%</b>	<b>1,363,532</b>
	FISCAL BUDGET Y-T-D	CURRENT EXPENSES Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET EXPENDED Y-T-D	PROJECTED FISCAL YEAR EXPENSES
<b>Expenses</b>					
Risk Analyst & Attorney	107,891	77,194	143,855	53.7%	132,404
Disability/Unemployment	136,500	191,898	182,000	105.4%	222,000
Property and Liability	585,853	604,073	703,023	85.9%	693,023
Workers Compensation	314,942	496,211	419,923	118.2%	546,969
<b>Total Expenses</b>	<b>1,145,186</b>	<b>1,369,376</b>	<b>1,448,801</b>	<b>94.5%</b>	<b>1,594,396</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>344,711</b>	<b>(342,383)</b>	<b>(80,269)</b>		<b>(230,864)</b>
Net Transfers	-	-	-		-
<b>Net change in working capital</b>	<b>344,711</b>	<b>(342,383)</b>	<b>(80,269)</b>		<b>(230,864)</b>
Ending Working Capital					
Workers Comp. Reserve			409,997		409,997
Property/Liability Reserve			168,000		168,000
Unreserved			704,458		553,863
Total Ending Working Capital			<b>1,282,455</b>		<b>1,131,860</b>

**Employee Benefits Fund (661)**

**FY 2008-2009**

	<b>PRIOR FISCAL YEAR Y-T-D</b>	<b>CURRENT FISCAL YEAR Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET COLLECTED Y-T-D</b>	<b>PROJECTED FISCAL YEAR REVENUES</b>
Beginning Working Capital			<b>7,015,353</b>		
<b>Revenue</b>					
Health Benefits	3,591,277	3,647,664	5,667,719	64.4%	5,888,430
Dental Benefits	208,067	215,096	293,000	73.4%	307,958
Life Insurance	120,967	131,794	160,000	82.4%	167,000
Interest Earnings	168,975	68,043	150,000	45.4%	78,000
<b>Total Revenue</b>	<b>4,089,286</b>	<b>4,062,597</b>	<b>6,270,719</b>	<b>64.8%</b>	<b>6,441,388</b>
	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENSES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENSES</b>
<b>Expenses</b>					
Health Benefits	4,235,639	5,571,183	5,647,519	98.6%	6,187,470
Dental Benefits	287,400	296,986	383,200	77.5%	384,080
Life Insurance	125,250	138,813	167,000	83.1%	167,000
Special Services	54,750	49,502	73,000	67.8%	73,000
<b>Total Expenses</b>	<b>4,703,039</b>	<b>6,056,484</b>	<b>6,270,719</b>	<b>96.6%</b>	<b>6,811,550</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>(640,442)</b>	<b>(1,993,887)</b>	<b>-</b>		<b>(370,162)</b>
Net Transfers	(1,084,588)	(900,000)	(900,000)		(900,000)
<b>Net change in working capital</b>	<b>(1,725,030)</b>	<b>(2,893,887)</b>	<b>(900,000)</b>		<b>(1,270,162)</b>
Ending Working Capital			<b>6,115,353</b>		<b>5,745,191</b>

**Retiree Benefits Fund (761)**

**FY 2008-2009**

	<b>PRIOR FISCAL YEAR Y-T-D</b>	<b>CURRENT FISCAL YEAR Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET COLLECTED Y-T-D</b>	<b>PROJECTED FISCAL YEAR REVENUES</b>
Beginning Working Capital			<b>2,511,868</b>		
<b>Revenue</b>					
Health Benefits	2,293,492	2,485,283	2,530,864	98.2%	2,670,960
Dental Benefits	126,821	122,674	144,200	85.1%	139,360
Life Insurance	49,500	49,500	49,500	100.0%	49,500
Interest Earnings	68,883	49,756	100,000	49.8%	72,300
<b>Total Revenue</b>	<b>2,538,696</b>	<b>2,707,213</b>	<b>2,824,564</b>	<b>95.8%</b>	<b>2,932,120</b>
	<b>FISCAL BUDGET Y-T-D</b>	<b>CURRENT EXPENSES Y-T-D</b>	<b>CURRENT TOTAL BUDGET</b>	<b>% OF BUDGET EXPENDED Y-T-D</b>	<b>PROJECTED FISCAL YEAR EXPENSES</b>
<b>Expenses</b>					
Health Benefits	1,955,148	2,014,969	2,606,864	77.3%	2,740,620
Dental Benefits	108,150	83,069	144,200	57.6%	121,042
Life Insurance	39,375	39,810	52,500	75.8%	49,500
Special Services	15,750	2,577	21,000	12.3%	21,000
OPEB Trust	2,000,000	2,000,000	2,988,183	66.9%	2,972,002
<b>Total Expenses</b>	<b>4,118,423</b>	<b>4,140,425</b>	<b>5,812,747</b>	<b>71.2%</b>	<b>5,904,164</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>(1,411,210)</b>	<b>(1,433,212)</b>	<b>(2,988,183)</b>		<b>(2,972,044)</b>
Net Transfers	1,084,588	900,000	900,000		900,000
<b>Net change in working capital</b>	<b>(326,622)</b>	<b>(533,212)</b>	<b>(2,088,183)</b>		<b>(2,072,044)</b>
Ending Working Capital			<b>423,685</b>		<b>439,824</b>