



## CITY OF TYLER CITY COUNCIL COMMUNICATION

**Agenda Number:** M-2

**Date:** May 8, 2013

**Subject:** Request that the City Council consider reviewing and accepting the Revenue and Expenditure Report for the quarter ending March 31, 2013.

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**Item Reference:** The Fiscal Year 2012-2013 Annual Budget

### **Revenue and Expenditure Report:**

The attached City of Tyler Revenue and Expenditure Report provides information about the General Fund and includes all of the major operating funds, representing over 75 percent of all appropriations in the Fiscal Year 2012-2013 Budget. The Internal Service, Special Revenue, Utility Debt Service, Capital Projects and Trust Funds make up the remaining 25 percent of the total budget.

This report compares actual revenues to date with revenues as of the same period last year and actual expenditures to date with the incremental budget appropriations. Budgeted revenue and expenditure amounts for the fiscal year can also be compared to current projected amounts.

Projected Variances from Budget:

While still early in the fiscal year, projected variances are projected to be as follows:

General Fund revenues from all sources are projected to be \$370,391 less than budgeted for the fiscal year. General Fund total expenditures for the fiscal year are projected to be \$402,142 less than budgeted.

The Utility Fund revenues from all sources are projected to be \$132,542 greater than budgeted for the fiscal year. Utility Fund total expenditures for the fiscal year are projected to be \$194,777 less than budgeted.

The Solid Waste Fund revenues from all sources are projected to be \$442,491 greater than budgeted for the fiscal year. Solid Waste Fund total expenditures for the fiscal year are projected to be \$17,781 less than budgeted.

The Airport Fund revenues are expected to be \$20,632 greater than budgeted revenues and total expenditures are projected to be \$45,750 less than budget.

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The Development Services Fund revenues are expected to be \$99,997 greater than budget. This fund will be carefully monitored due its relationship with construction activity.

The Hotel/Motel Occupancy Tax Fund revenues remain very strong and are estimated to be \$104,016 more than budgeted at this early stage of our fiscal year.

City staff will continue to monitor revenues and expenditures on a regular basis to ensure positive year end cash balances.

**RECOMMENDATION:**

It is recommended that the City Council review and accept the Revenue and Expenditure Report for the quarter ending March 31, 2013.

**Drafted/Recommended By:  
Department Leader**



**Chief Financial Officer**

**Edited/Submitted By:  
City Manager**



**City of Tyler**  
**Revenue & Expenditure Report**  
**Period Ending March 31, 2013**

(50% 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			558,234		695,790
Court Reserve			-		-
Operating Reserve			8,384,916		8,342,400
<b>Total Beginning Fund Balance</b>			<b>8,943,150</b>		<b>9,038,190</b>
<b>Revenue</b>					
Property Tax Collections					
Current	13,339,966	13,647,416	14,010,170	97.4%	14,010,170
Delinquent	109,993	93,610	185,432	50.5%	185,432
All Other	73,483	74,828	182,066	41.1%	150,000
<b>Total Property Tax Collections</b>	<b>13,523,442</b>	<b>13,815,854</b>	<b>14,377,668</b>	<b>96.1%</b>	<b>14,345,602</b>
Franchise Gross Receipts					
Power & Light (4%)	2,519,384	2,403,051	4,600,000	52.2%	4,550,000
Natural Gas (4%)	310,557	364,813	1,100,000	33.2%	883,420
Telephone	460,586	399,898	909,378	44.0%	918,401
Cable Television (5%)	625,118	645,909	1,305,600	49.5%	1,350,000
Street Use (4%)	253,939	239,227	491,800	48.6%	525,997
Water & Sewer (5%)	730,966	759,122	1,704,780	44.5%	1,704,780
<b>Total Franchise Gross Receipts</b>	<b>4,900,550</b>	<b>4,812,020</b>	<b>10,111,558</b>	<b>47.6%</b>	<b>9,932,598</b>
Sales & Use Taxes					
General Sales	11,754,438	12,145,586	23,753,953	51.1%	23,950,378
Mixed Drink	74,512	72,068	315,400	22.8%	315,400
Bingo	14,229	13,451	40,000	33.6%	57,168
<b>Total Sales &amp; Use Tax</b>	<b>11,843,179</b>	<b>12,231,105</b>	<b>24,109,353</b>	<b>50.7%</b>	<b>24,322,946</b>

**GENERAL FUND (Cont'd)**  
**FY 2012-2013**

	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	43,879	49,064	100,000	49.1%	102,567
All Other	70,898	66,315	137,105	48.4%	137,105
<b>Total Licenses &amp; Permits</b>	<b>114,777</b>	<b>115,379</b>	<b>237,105</b>	<b>48.7%</b>	<b>239,672</b>
Fines, Forfeitures, and Penalties					
Moving Violations	1,911,644	1,761,122	3,864,041	45.6%	3,700,000
All Other	1,517,345	1,305,418	3,114,000	41.9%	2,931,968
<b>Total Fines, Forfeitures, &amp; Penalties</b>	<b>3,428,989</b>	<b>3,066,540</b>	<b>6,978,041</b>	<b>43.9%</b>	<b>6,631,968</b>
Use of Money & Property					
Interest on Deposits & Investments	13,077	7,530	26,150	28.8%	27,500
All Other	18,437	20,448	48,800	41.9%	48,050
<b>Total Use of Money &amp; Property</b>	<b>31,514</b>	<b>27,978</b>	<b>74,950</b>	<b>37.3%</b>	<b>75,550</b>
Charges for Current Services	690,354	854,295	1,757,618	48.6%	1,725,846
Intergovernmental Transfers	-	-	-	-	-
Revenues From Other Agencies	410,115	216,376	783,762	27.6%	783,762
Miscellaneous & Sale of Property	62,934	61,995	248,280	25.0%	250,000
<b>Total Revenue</b>	<b>35,005,854</b>	<b>35,201,542</b>	<b>58,678,335</b>	<b>60.0%</b>	<b>58,307,944</b>

**GENERAL FUND (Cont'd)**  
**FY 2012-2013**

	<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 (General Services, Outside agencies, Finance, Legal , Communications and Human Resources)	3,548,585	4,710,943	7,097,170	66.4%	6,967,344
Police	11,794,853	11,798,748	23,589,706	50.0%	23,558,805
Fire	7,581,350	7,355,549	15,162,700	48.5%	15,134,672
Public Services (Engineering Services, Streets, Traffic Operations, and School Crossing Guards)	2,604,249	2,396,330	5,208,497	46.0%	5,027,100
Parks and Recreation	1,876,606	1,624,365	3,753,211	43.3%	3,727,316
Public Library	695,727	684,490	1,391,453	49.2%	1,385,798
Municipal Court	799,220	894,210	1,598,440	55.9%	1,598,000
<b>Total Expenditures</b>	<b>28,900,589</b>	<b>29,464,635</b>	<b>57,801,177</b>	<b>51.0%</b>	<b>57,399,035</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>		5,736,907	877,158		908,909
Net Transfers		(133,305)	(908,805)	14.7%	(908,805)
<b>Net change in fund balance</b>		5,603,602	(31,647)		104
Ending Fund Balance					
Undesignated			241,326		428,438
Reserved for Court			-		-
Operating Reserve			8,670,177		8,609,855
<b>Total Ending Fund Balance</b>			<b>8,911,503</b>		<b>9,038,294</b>

**Water Utilities Fund (502)**

**FY 2012-2013**

	<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					
Operating Reserve			\$ 3,038,348		
Designated-Storm Water			746,919		
Unreserved Working Capital			5,496,575		
<b>Total Beginning Working Capital</b>			<b>9,281,842</b>		
<b>Revenue</b>					
Charges for Current Services	\$ 13,731,228	\$ 14,279,424	\$ 32,302,121	44.2%	\$ 32,302,121
Storm Water Mgmt	663,719	680,852	1,553,187	43.8%	1,553,187
Use of Money & Property	50,140	54,354	93,197	58.3%	75,739
Miscellaneous	17,979	167,817	51,500	325.9%	201,500
<b>Total Revenue</b>	<b>\$ 14,463,066</b>	<b>\$ 15,182,447</b>	<b>\$ 34,000,005</b>	<b>45%</b>	<b>\$ 34,132,547</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>					
741 Administration	2,657,104	2,644,693	5,314,208	49.8%	5,278,102
742 Water Office	747,326	705,504	1,494,652	47.2%	1,493,021
743 Water Distribution	898,168	961,544	1,796,335	53.5%	1,770,814
744 Water Plant	2,532,459	2,185,929	5,064,917	43.2%	5,061,637
745 Waste Collection	1,143,416	935,804	2,286,832	40.9%	2,307,838
746 Waste Treatment	2,235,748	2,098,261	4,471,495	46.9%	4,458,640
747 Lake Tyler	676,138	341,052	1,352,275	25.2%	1,295,879
748 Storm Water Mgmt	1,099,052	749,639	2,198,104	34.1%	2,139,955
749 GIS	195,306	211,208	390,611	54.1%	368,766
<b>Total Expenses</b>	<b>12,184,715</b>	<b>10,833,634</b>	<b>24,369,429</b>	<b>44.5%</b>	<b>24,174,652</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		4,348,813	9,630,576		9,957,895
Net Transfers		(11,492,200)	(14,700,189)	78.2%	(14,700,189)
<b>Net change in working capital</b>		<b>(7,143,387)</b>	<b>(5,069,613)</b>		<b>(4,742,294)</b>
Ending Working Capital					
Operating Reserve			3,325,699		3,305,205
Designated-Storm Water			102,002		160,151
Unreserved Working Capital			784,528		1,074,192
<b>Total Ending Working Capital</b>			<b>4,212,229</b>		<b>4,539,548</b>

**Solid Waste Fund (560)**  
**FY 2012-2013**

	<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>2,192,015</b>		
<b>Revenue</b>					
Residential Collection	2,608,780	2,739,495	5,381,435	50.9%	5,450,000
Commercial Collection	1,488,289	1,609,416	3,095,814	52.0%	3,200,519
Roll-Off	623,428	671,611	1,416,898	47.4%	1,416,208
Recycle Sales	7,437	10,950	25,000	43.8%	29,591
Use of Money & Property	2,830	6,182	10,000	61.8%	14,211
Miscellaneous/Landfill Royalty	403,874	469,126	666,386	70.4%	927,495
<b>Total Revenue</b>	<b>5,134,638</b>	<b>5,506,780</b>	<b>10,595,533</b>	<b>52.0%</b>	<b>11,038,024</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	513,936	703,362	1,027,872	68.4%	1,074,672
Residential Collection	2,711,933	3,094,342	5,423,866	57.1%	5,364,062
Commercial Collection	1,469,864	1,373,731	2,939,727	46.7%	2,936,428
Litter Control	57,625	44,333	115,250	38.5%	117,856
Code Enforcement	232,472	241,273	464,943	51.9%	460,859
<b>Total Expenses</b>	<b>4,985,829</b>	<b>5,457,041</b>	<b>9,971,658</b>	<b>54.7%</b>	<b>9,953,877</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		49,739	623,875		1,084,147
Net Transfers		(826,961)	(876,961)	94.3%	(876,961)
<b>Net change in working capital</b>		<b>(777,222)</b>	<b>(253,086)</b>		<b>207,186</b>
Ending Working Capital			<b>1,938,929</b>		<b>2,399,201</b>

**Municipal Airport Fund (524)**  
**FY 2012-2013**

	<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>388,489</b>		
<b>Revenue</b>					
Parking	227,232	279,092	522,000	53.5%	538,147
Landing Fees	32,769	32,613	68,000	48.0%	65,027
Car Rental	134,107	121,418	265,000	45.8%	277,053
Airline Facilities Rentals	45,000	41,250	90,000	45.8%	90,000
Fuel Flowage	22,860	23,146	47,200	49.0%	49,612
Miscellaneous	113,231	111,328	224,027	49.7%	217,020
<b>Total Revenue</b>	<b>575,199</b>	<b>608,847</b>	<b>1,216,227</b>	<b>50.1%</b>	<b>1,236,859</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	639,853	670,093	1,279,706	52.4%	1,233,956
Capital	75,000	-	150,000	0.0%	150,000
<b>Total Expenses</b>	<b>714,853</b>	<b>670,093</b>	<b>1,429,706</b>	<b>46.9%</b>	<b>1,383,956</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		(61,246)	(213,479)		(147,097)
Net Transfers		75,000	150,000		150,000
<b>Net change in working capital</b>		13,754	(63,479)		2,903
Ending Working Capital			<b>325,010</b>		<b>391,392</b>



**Development Services Fund (202)**

**FY 2012-2013**

	<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			6,111		
<b>Revenue</b>					
Building Permits	202,967	238,385	410,000	58.1%	438,696
Electrical Permits	56,173	74,673	120,000	62.2%	137,743
Plumbing Permits	37,737	66,559	80,000	83.2%	118,161
Other Permits	72,922	132,912	223,600	59.4%	265,000
Interest Earnings	2,394	2,035	3,000	67.8%	2,762
Platting Fees	17,392	14,769	32,750	45.1%	30,000
Contractor Testing Fees	9,133	10,254	40,000	25.6%	16,985
<b>Total Revenue</b>	398,718	539,587	<b>909,350</b>	59.3%	<b>1,009,347</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>					
Planning	184,000	168,789	367,999	45.9%	367,435
Development Services	390,919	379,213	781,837	48.5%	759,680
<b>Total Expenditures</b>	574,918	548,002	<b>1,149,836</b>	47.7%	<b>1,127,115</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>		(8,415)	(240,486)		(117,768)
Net Transfers		-	250,000	0.0%	250,000
<b>Net change in fund balance</b>		(8,415)	9,514		132,232
Ending Fund Balance			<b>15,625</b>		<b>138,343</b>

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

**FY 2012-2013**

	<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>
Unreserved Fund Balance			<b>995,056</b>		
Reserve for New/Expanded Visitors Facility			<b>634,686</b>		
<b>Revenue</b>					
7% Occupancy Tax	1,050,389	1,123,690	2,300,000	48.9%	2,383,489
2% Occupancy Tax	283,843	305,293	628,530	48.6%	651,157
Interest Earnings	1,348	2,392	1,100	217.5%	4,000
Liberty Hall Donations /Audit Collections	2,200	20,000	25,000	80.0%	20,000
<b>Total Revenue</b>	<b>1,337,780</b>	<b>1,451,375</b>	<b>2,954,630</b>	<b>49.1%</b>	<b>3,058,646</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	600,000	600,000	1,200,000	50.0%	1,200,000
Texas Rose Festival	9,000	9,000	9,000	100.0%	9,000
Discovery Science Place	32,400	32,400	32,400	100.0%	32,400
Symphony	25,000	25,000	25,000	100.0%	25,000
Art Innovation Institute	50,000	-	50,000	0.0%	50,000
County Historical Museum	13,500	13,500	13,500	100.0%	13,500
Visitors and Convention Bureau	506,250	506,250	675,000	75.0%	675,000
McClendon House	4,500	4,500	4,500	100.0%	4,500
Historic Aviation Musuem	13,500	13,500	13,500	100.0%	13,500
2% Occupancy Tax Study	25,000	23,800	150,000	15.9%	150,000
Contingencies	-	-	150,000	0.0%	-
Professional Services	6,000	15,000	6,000	250.0%	25,000
Texas Hotel & Lodging Dues/Conference Promtions	20,000	14,858	20,000	74.3%	20,000
<b>Total Expenditures</b>	<b>1,305,150</b>	<b>1,257,808</b>	<b>2,348,900</b>	<b>53.5%</b>	<b>2,217,900</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>		193,567	605,730		840,746
Net Transfers		(225,000)	(225,000)		(225,000)
<b>Net change in fund balance</b>		<b>(31,433)</b>	<b>380,730</b>		<b>615,746</b>
Reserve for New/Expanded Visitors Facility			1,113,216		1,135,843
Unreserved Fund Balance			897,256		1,109,645
<b>Ending Fund Balance</b>			<b>2,010,472</b>		<b>2,245,488</b>

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

**FY 2012-2013**

	<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>2,817,897</b>		
<b>Revenue</b>					
Oil Leases and Royalties	56,838	38,034	110,000	34.6%	82,500
Interest Earnings	6,668	5,027	15,000	33.5%	12,500
<b>Total Revenue</b>	<b>63,506</b>	<b>43,061</b>	<b>125,000</b>	<b>34.4%</b>	<b>95,000</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>	-	-	<b>2,000,000</b>	0.0%	<b>2,000,000</b>
<b>Excess (deficiency) of revenues over(under)</b>		43,061	(1,875,000)		(1,905,000)
Net Transfers		-	-		-
<b>Net change in fund balance</b>		43,061	(1,875,000)		(1,905,000)
Ending Fund Balance			<b>942,897</b>		<b>912,897</b>

**Fair Plaza Fund (240)**  
**FY 2012-2013**

	<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>111,034</b>		
<b>Revenue</b>					
Building Rental	154,640	139,682	305,641	45.7%	302,180
Tenant Parking	9,731	11,440	-	0.0%	22,880
Non Tenant Parking	7,808	5,670	-	0.0%	14,300
Daily Parking	3,204	(1,244)	-	0.0%	2,400
Special Events	-	-	-	0.0%	-
Interest Earnings	75	232	43	0.0%	400
<b>Total Revenue</b>	<b>175,458</b>	<b>155,780</b>	<b>305,684</b>	<b>51.0%</b>	<b>342,160</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>					
Janitorial Supplies & Services	22,555	21,437	45,109	47.5%	45,362
Security System Monitoring	136	264	272	100.0%	264
Special Services	34,522	25,966	69,043	37.6%	53,377
Roof Repair & Replacement	15,374	-	30,748	0.0%	27,507
Utilities	39,050	31,091	78,100	39.8%	78,902
Building Maintenance	40,024	21,394	80,048	26.7%	74,713
<b>Total Expenditures</b>	<b>151,660</b>	<b>100,152</b>	<b>303,320</b>	<b>33.0%</b>	<b>280,125</b>
<b>Excess (deficiency) of revenues over(under)</b>		55,628	2,364		62,035
Net Transfers		-	-		-
<b>Net change in fund balance</b>		55,628	2,364		62,035
Ending Fund Balance			<b>113,398</b>		<b>173,069</b>

**Property, Liability, Disability and Workers Compensation Fund (650)**  
**FY 2012-2013**

	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			518,762		
Property/Liability Reserve			345,841		
Unreserved			-		
Total Beginning Working Capital			<b>864,603</b>		
<b>Revenues</b>					
Interest	1,827	1,453	6,000	24.2%	6,000
Disability /Unemployment	110,509	110,804	277,319	40.0%	277,319
Property and liability	550,165	594,161	594,561	99.9%	594,561
Workers Compensation	198,182	191,531	450,298	42.5%	450,298
<b>Total Revenues</b>	<b>860,683</b>	<b>897,949</b>	<b>1,328,178</b>	<b>67.6%</b>	<b>1,328,178</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	65,828	60,491	131,655	45.9%	140,518
Disability/Unemployment	124,463	93,717	248,926	37.6%	215,982
Property and Liability	515,807	521,677	687,742	75.9%	616,941
Workers Compensation	266,000	235,474	532,000	44.3%	471,844
<b>Total Expenses</b>	<b>972,097</b>	<b>911,359</b>	<b>1,600,323</b>	<b>56.9%</b>	<b>1,445,285</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		(13,410)	(272,145)		(117,107)
Net Transfers		-	-		-
<b>Net change in working capital</b>		(13,410)	(272,145)		(117,107)
Ending Working Capital					
Workers Comp. Reserve			355,475		448,498
Property/Liability Reserve			236,983		298,998
Unreserved			-		-
Total Ending Working Capital			<b>592,458</b>		<b>747,496</b>

**Employee Benefits Fund (661)**

**FY 2012-2013**

	<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>2,085,481</b>		
<b>Revenue</b>					
Health Benefits	2,576,663	2,423,618	6,178,440	39.2%	6,178,440
Dental Benefits	140,995	158,569	416,040	38.1%	389,433
Life Insurance	92,392	93,150	197,010	47.3%	197,010
Interest Earnings	5,702	3,460	13,000	26.6%	13,000
<b>Total Revenue</b>	<b>2,815,752</b>	<b>2,678,797</b>	<b>6,804,490</b>	<b>39.4%</b>	<b>6,777,883</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	3,342,986	3,340,603	6,685,971	50.0%	6,607,492
Dental Benefits	236,385	229,539	472,769	48.6%	467,827
Life Insurance	95,200	122,316	190,400	64.2%	190,400
Special Services	24,000	18,876	48,000	39.3%	39,500
Employee Assistance Program	10,080	9,833	20,160	48.8%	19,600
Benefit Analyst	22,003	-	44,005	0.0%	45,362
<b>Total Expenses</b>	<b>3,730,653</b>	<b>3,721,167</b>	<b>7,461,305</b>	<b>49.9%</b>	<b>7,370,181</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		(1,042,370)	(656,815)		(592,298)
Net Transfers		-	-	0.0%	-
<b>Net change in working capital</b>		(1,042,370)	(656,815)		(592,298)
Ending Working Capital			<b>1,428,666</b>		<b>1,493,183</b>

**Retiree Benefits Fund (761)**

**FY 2012-2013**

	<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>888,485</b>		
<b>Revenue</b>					
Health Benefits	2,385,879	2,408,019	2,833,731	85.0%	2,816,320
Dental Benefits	78,373	81,717	139,723	58.5%	120,240
Life Insurance	49,500	49,500	49,500	100.0%	49,500
Interest Earnings	7,193	3,764	14,380	26.2%	11,100
<b>Total Revenue</b>	<b>2,520,945</b>	<b>2,543,000</b>	<b>3,037,334</b>	<b>83.7%</b>	<b>2,997,160</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	1,533,994	1,590,529	3,067,988	51.8%	2,978,548
Dental Benefits	77,305	76,361	154,610	49.4%	146,516
Life Insurance	27,490	-	54,980	0.0%	54,980
Special Services	5,700	12,272	11,400	107.6%	11,400
<b>Total Expenses</b>	<b>1,644,489</b>	<b>1,679,162</b>	<b>3,288,978</b>	<b>51.1%</b>	<b>3,191,444</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		863,838	(251,644)		(194,284)
Net Transfers		-	(300,000)		(300,000)
<b>Net change in working capital</b>		863,838	(551,644)		(494,284)
Ending Working Capital			<b>336,841</b>		<b>394,201</b>