

**City of Tyler**  
**Revenue & Expenditure Report**  
**Period Ending September 30, 2014**

(100% 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			793,092		716,449
Court Reserve			-		-
Operating Reserve			8,575,531		8,609,830
<b>Total Beginning Fund Balance</b>			<b>9,368,623</b>		<b>9,326,279</b>
<b>Revenue</b>					
Property Tax Collections					
Current	13,990,395	15,113,812	15,202,651	99.4%	15,113,812
Delinquent	142,773	124,485	194,650	64.0%	124,485
All Other	183,255	166,407	182,500	91.2%	166,407
<b>Total Property Tax Collections</b>	<b>14,296,424</b>	<b>15,404,704</b>	<b>15,578,801</b>	<b>98.9%</b>	<b>15,404,704</b>
Franchise Gross Receipts					
Power & Light (4%) Q	4,458,971	4,460,960	4,600,000	97.0%	4,460,960
Natural Gas (4%) Q	1,086,415	1,103,669	840,000	131.4%	1,103,669
Telephone Q	865,234	866,919	865,000	100.2%	866,919
Cable Television (5%) M	1,306,369	1,370,700	1,450,000	94.5%	1,370,700
Street Use (4%) M	501,522	696,812	635,000	109.7%	696,812
Water & Sewer (5%) M	1,708,973	1,663,068	1,725,140	96.4%	1,663,068
<b>Total Franchise Gross Receipts</b>	<b>9,927,485</b>	<b>10,162,128</b>	<b>10,115,140</b>	<b>100.5%</b>	<b>10,162,128</b>
Sales & Use Taxes					
General Sales	24,708,985	26,520,873	25,055,198	105.8%	26,520,873
Mixed Drink	304,828	387,533	285,000	136.0%	387,533
Bingo	55,735	55,758	58,000	96.1%	55,758
<b>Total Sales &amp; Use Tax</b>	<b>25,069,548</b>	<b>26,964,165</b>	<b>25,398,198</b>	<b>106.2%</b>	<b>26,964,165</b>

**GENERAL FUND (Cont'd)**  
**FY 2013-2014**

	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
<b>Licenses &amp; Permits</b>					
Parking Meters	94,981	92,034	100,000	92.0%	92,034
All Other	128,464	206,030	173,050	119.1%	206,030
<b>Total Licenses &amp; Permits</b>	<b>223,445</b>	<b>298,064</b>	<b>273,050</b>	<b>109.2%</b>	<b>298,064</b>
<b>Fines, Forfeitures, and Penalties</b>					
Moving Violations	3,471,713	4,055,104	3,800,000	106.7%	4,055,104
All Other	2,617,983	2,838,199	3,003,013	94.5%	2,838,199
<b>Total Fines, Forfeitures, &amp; Penalties</b>	<b>6,089,696</b>	<b>6,893,303</b>	<b>6,803,013</b>	<b>101.3%</b>	<b>6,893,303</b>
<b>Use of Money &amp; Property</b>					
Interest on Deposits & Investments	19,332	23,370	37,000	63.2%	23,370
All Other	47,205	38,442	51,800	74.2%	38,442
<b>Total Use of Money &amp; Property</b>	<b>66,537</b>	<b>61,812</b>	<b>88,800</b>	<b>69.6%</b>	<b>61,812</b>
Charges for Current Services	1,768,950	2,036,729	2,109,694	96.5%	2,036,729
Intergovernmental Transfers	-	-	-	-	-
Revenues From Other Agencies	787,810	779,889	751,184	103.8%	779,889
Miscellaneous & Sale of Property	265,865	312,599	267,000	117.1%	312,599
<b>Total Revenue</b>	<b>58,495,759</b>	<b>62,913,392</b>	<b>61,385,880</b>	<b>102.5%</b>	<b>62,913,392</b>

**GENERAL FUND (Cont'd)**  
**FY 2013-2014**

	<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)	7,975,399	7,798,562	7,975,399	97.8%	7,798,562
Police	24,546,468	24,545,202	24,546,468	100.0%	24,545,202
Fire	15,718,614	15,711,009	15,718,614	100.0%	15,711,009
Public Services (Engineering Services, Streets, Traffic Operations, and School Crossing Guards)	5,301,693	5,044,639	5,301,693	95.2%	5,044,639
Parks and Recreation	3,830,681	3,612,405	3,830,681	94.3%	3,612,405
Public Library	1,417,713	1,407,739	1,417,713	99.3%	1,407,739
Municipal Court	1,623,715	1,479,706	1,623,715	91.1%	1,479,706
<b>Total Expenditures</b>	<b>60,414,283</b>	<b>59,599,262</b>	<b>60,414,283</b>	<b>98.7%</b>	<b>59,599,262</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>		3,314,131	971,597		3,314,130
Net Transfers		(2,713,213)	(2,637,213)	102.9%	(2,713,213)
<b>Net change in fund balance</b>		<b>600,918</b>	<b>(1,665,616)</b>		<b>600,917</b>
Ending Fund Balance					
Undesignated			-		987,307
Reserved for Court			-		-
Operating Reserve			7,703,007		8,939,889
<b>Total Ending Fund Balance</b>			<b>7,703,007</b>		<b>9,927,196</b>

**Water Utilities Fund (502)**

**FY 2013-2014**

	<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			\$ 3,343,708		
Designated-Storm Water			905,857		
Unreserved Working Capital			2,719,224		
<b>Total Beginning Working Capital</b>			<b>6,968,789</b>		
<b>Revenue</b>					
Charges for Current Services	\$ 32,570,973	\$ 32,046,705	\$ 33,090,010	96.8%	\$ 32,046,705
Storm Water Mgmt	1,627,904	1,511,079	1,590,364	95.0%	1,511,079
Use of Money & Property	67,539	64,841	84,351	76.9%	64,841
Miscellaneous	267,400	207,327	141,000	147.0%	207,327
<b>Total Revenue</b>	<b>\$ 34,533,816</b>	<b>\$ 33,829,952</b>	<b>\$ 34,905,725</b>	<b>97%</b>	<b>\$ 33,829,952</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	6,147,541	5,373,880	6,147,541	87.4%	5,373,880
742 Water Office	1,542,100	1,432,895	1,542,100	92.9%	1,432,895
743 Water Distribution	1,818,042	1,792,947	1,818,042	98.6%	1,792,947
744 Water Plant	4,981,092	4,838,868	4,981,092	97.1%	4,838,868
745 Waste Collection	1,741,895	1,727,885	1,741,895	99.2%	1,727,885
746 Waste Treatment	4,692,645	4,514,975	4,692,645	96.2%	4,514,975
747 Lake Tyler	1,418,946	860,922	1,418,946	60.7%	860,922
748 Storm Water Mgmt	2,268,747	1,803,937	2,268,747	79.5%	1,803,937
749 GIS	464,557	458,370	464,557	98.2%	458,370
<b>Total Expenses</b>	<b>25,075,565</b>	<b>22,802,480</b>	<b>25,075,565</b>	<b>90.9%</b>	<b>22,802,480</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		<b>11,027,473</b>	<b>9,830,160</b>		<b>11,027,473</b>
Net Transfers		(11,806,576)	(11,803,589)	100.0%	(11,806,576)
<b>Net change in working capital</b>		<b>(779,103)</b>	<b>(1,973,429)</b>		<b>(779,103)</b>
Ending Working Capital					
Operating Reserve			3,421,023		3,149,781
Designated-Storm Water			227,474		613,000
Unreserved Working Capital			1,346,863		2,426,905
<b>Total Ending Working Capital</b>			<b>4,995,360</b>		<b>6,189,686</b>

**Solid Waste Fund (560)**  
**FY 2013-2014**

	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			2,141,050		
<b>Revenue</b>					
Residential Collection	5,542,783	5,615,040	5,500,000	102.1%	5,615,040
Commercial Collection	3,260,408	3,330,891	3,200,000	104.1%	3,330,891
Roll-Off	1,389,267	1,656,521	1,400,000	118.3%	1,656,521
Recycle Sales	46,604	86,029	35,000	245.8%	86,029
Use of Money & Property	13,205	6,764	10,000	67.6%	6,764
Miscellaneous/Landfill Royalty	879,694	732,125	615,000	119.0%	732,125
<b>Total Revenue</b>	<b>11,131,961</b>	<b>11,427,371</b>	<b>10,760,000</b>	<b>106.2%</b>	<b>11,427,371</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>					
Administration	1,141,473	1,141,160	1,141,473	100.0%	1,141,160
Residential Collection	5,601,511	5,507,076	5,601,511	98.3%	5,507,076
Commercial Collection	2,887,701	2,860,426	2,887,701	99.1%	2,860,426
Litter Control	171,448	168,700	171,448	98.4%	168,700
Code Enforcement	476,675	456,850	476,675	95.8%	456,850
<b>Total Expenses</b>	<b>10,278,808</b>	<b>10,134,212</b>	<b>10,278,808</b>	<b>98.6%</b>	<b>10,134,212</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		1,293,159	481,192		1,293,159
Net Transfers		(948,210)	(948,210)	100.0%	(948,210)
<b>Net change in working capital</b>		344,949	(467,018)		344,949
Ending Working Capital			1,674,032		2,485,999

**Municipal Airport Fund (524)**

**FY 2013-2014**

	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			809,319		
<b>Revenue</b>					
Parking	611,455	670,556	540,000	124.2%	670,556
Landing Fees	69,988	71,658	68,063	105.3%	71,658
Car Rental	294,214	315,593	282,000	111.9%	315,593
Airline Facilities Rentals	86,250	90,020	90,000	100.0%	90,020
Fuel Flowage	48,991	55,776	49,000	113.8%	55,776
Loan Proceeds (Wash Bay)	1,148,000	-	-	0.0%	-
Miscellaneous	218,343	265,117	261,790	101.3%	265,117
Customer Facility	132,622	160,845	148,016	108.7%	160,845
<b>Total Revenue</b>	<b>2,609,863</b>	<b>1,629,565</b>	<b>1,438,869</b>	<b>113.3%</b>	<b>1,629,565</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>					
Operating	1,385,474	1,297,431	1,385,474	93.8%	1,297,431
Capital	40,000	27,689	40,000	69.2%	27,689
Wash Bay Construction	182,443	182,443	182,443	100.0%	182,443
WashBay Capital Maintenance/Debt Serv.	104,180	120,134	104,180	115.3%	120,134
<b>Total Expenses</b>	<b>1,712,097</b>	<b>1,627,696</b>	<b>1,712,097</b>	<b>95.1%</b>	<b>1,627,697</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		1,868	(273,228)		1,868
Net Transfers		86,000	86,000		86,000
<b>Net change in working capital</b>		87,868	(187,228)		87,868
Ending Working Capital			622,091		897,187

**Development Services Fund (202)**

**FY 2013-2014**

	<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>
<b>Beginning Fund Balance</b>			<b>115,883</b>		
<b>Revenue</b>					
Building Permits	504,352	783,541	450,000	174.1%	783,541
Electrical Permits	153,209	190,151	160,000	118.8%	190,151
Plumbing Permits	113,381	120,849	120,000	100.7%	120,849
Other Permits	252,612	276,767	238,800	115.9%	276,767
Interest Earnings	1,407	1,457	3,000	48.6%	1,457
Platting Fees	33,740	41,816	30,350	137.8%	41,816
Contractor Testing Fees	19,139	72,990	30,000	243.3%	72,990
Grant Revenue	-	5,858	-	0.0%	5,858
<b>Total Revenue</b>	<b>1,077,840</b>	<b>1,493,429</b>	<b>1,032,150</b>	<b>144.7%</b>	<b>1,493,429</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	376,198	347,183	376,198	92.3%	347,183
Development Services	840,663	827,693	840,663	98.5%	827,693
<b>Total Expenditures</b>	<b>1,216,861</b>	<b>1,174,876</b>	<b>1,216,861</b>	<b>96.5%</b>	<b>1,174,876</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>		<b>318,553</b>	<b>(184,711)</b>		<b>318,553</b>
Net Transfers		75,000	125,000	60.0%	75,000
<b>Net change in fund balance</b>		<b>393,553</b>	<b>(59,711)</b>		<b>393,553</b>
<b>Ending Fund Balance</b>			<b>56,172</b>		<b>509,436</b>

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

**FY 2013-2014**

	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
Unreserved Fund Balance			1,266,145		
Reserve for New/Expanded Visitors Facility			1,116,984		
<b>Revenue</b>					
7% Occupancy Tax	2,468,877	2,581,119	2,349,107	109.9%	2,581,119
2% Occupancy Tax	689,216	771,325	654,403	117.9%	771,325
Interest Earnings	5,376	7,759	4,174	185.9%	7,759
Liberty Hall Donations /Audit Collections/Misc	42,500	30,030	32,437	92.6%	30,030
<b>Total Revenue</b>	<b>3,205,989</b>	<b>3,390,233</b>	<b>3,040,121</b>	<b>111.5%</b>	<b>3,390,233</b>
	FISCAL BUDGET Y-T-D	CURRENT EXPENDITURES Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET EXPENDED Y-T-D	PROJECTED FISCAL YEAR EXPENDITURES
<b>Expenditures</b>					
Sister Cities	2,500	-	2,500	0.0%	-
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 (Tyler Arts Center)	50,000	12,000	50,000	24.0%	12,000
County Historical Museum	13,500	13,500	13,500	100.0%	13,500
Visitors and Convention Bureau	675,000	675,000	675,000	100.0%	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	250,000	39,430	250,000	15.8%	39,430
Contingencies	-	-	120,000	0.0%	-
Professional Services	8,795	19,544	8,795	222.2%	19,544
Texas Hotel & Lodging Dues/Conference Promtions	22,000	13,848	22,000	62.9%	13,848
Goodnight Tyler Junlor league	5,000	5,000	5,000	100.0%	5,000
Sports Tyler Award	25,000	18,109	25,000	72.4%	18,109
State Tournaments	25,000	25,000	25,000	100.0%	25,000
<b>Total Expenditures</b>	<b>1,181,195</b>	<b>905,831</b>	<b>1,281,195</b>	<b>70.7%</b>	<b>905,831</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>		<b>2,484,402</b>	<b>1,758,926</b>		<b>2,484,402</b>
Net Transfers		(1,725,000)	(1,725,000)		(1,725,000)
<b>Net change in fund balance</b>		<b>759,402</b>	<b>33,926</b>		<b>759,402</b>
Reserve for New/Expanded Visitors Facility			1,521,387		1,848,879
Unreserved Fund Balance			895,868		1,293,652
<b>Ending Fund Balance</b>			<b>2,417,055</b>		<b>3,142,531</b>



**Oil & Natural Gas Fund (235)**  
**FY 2013-2014**

	<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>
<b>Beginning Fund Balance</b>			<b>2,903,214</b>		
<b>Revenue</b>					
<b>Oil Leases and Royalties</b>	<b>75,478</b>	<b>148,598</b>	<b>70,000</b>	<b>212.3%</b>	<b>148,598</b>
<b>Interest Earnings</b>	<b>9,840</b>	<b>6,787</b>	<b>12,000</b>	<b>56.6%</b>	<b>6,787</b>
<b>Total Revenue</b>	<b>85,318</b>	<b>155,385</b>	<b>82,000</b>	<b>189.5%</b>	<b>155,385</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>	<b>2,000,000</b>	<b>2,000,000</b>	<b>100.0%</b>	<b>2,000,000</b>
<b>Excess (deficiency) of revenues over(under)</b>		<b>(1,844,615)</b>	<b>(1,918,000)</b>		<b>(1,844,615)</b>
<b>Net Transfers</b>		<b>-</b>	<b>-</b>		<b>-</b>
<b>Net change in fund balance</b>		<b>(1,844,615)</b>	<b>(1,918,000)</b>		<b>(1,844,615)</b>
<b>Ending Fund Balance</b>			<b>985,214</b>		<b>1,058,599</b>

**Fair Plaza Fund (240)**  
**FY 2013-2014**

	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			163,378		
<b>Revenue</b>					
Building Rental	289,553	256,856	306,749	83.7%	256,856
Tenant Parking	18,493	3,813	-	0.0%	3,813
Non Tenant Parking	10,580	3,600	-	0.0%	3,600
Daily Parking	1,030	1,271	33,915	0.0%	1,271
Monthly Parking	-	487	58,140	0.0%	487
Special Events	-	-	-	0.0%	-
Interest Earnings	479	543	43	0.0%	543
<b>Total Revenue</b>	<b>320,135</b>	<b>266,570</b>	<b>398,847</b>	<b>66.8%</b>	<b>266,570</b>
	FISCAL BUDGET Y-T-D	CURRENT EXPENDITURES Y-T-D	CURRENT TOTAL BUDGET	% OF BUDGET EXPENDED Y-T-D	PROJECTED FISCAL YEAR EXPENDITURES
<b>Expenditures</b>					
Parking Garage	104,200	6,369	104,200	6.1%	6,369
<b>General Services</b>					
Janitorial Supplies & Services	46,013	46,190	46,013	100.4%	46,190
Security System Monitoring	272	264	272	100.0%	264
Special Services	52,114	29,827	52,114	57.2%	29,827
Roof Repair & Replacement	5,954	1,470	5,954	0.0%	1,470
Utilities	78,200	101,427	78,200	128.7%	101,427
Building Maintenance	46,139	42,794	46,139	92.8%	42,794
Contingency	-	-	29,450	0.0%	-
<b>General Services Total</b>	<b>228,692</b>	<b>221,973</b>	<b>258,142</b>	<b>86.0%</b>	<b>221,972</b>
<b>Total Expenditures</b>	<b>332,892</b>	<b>228,341</b>	<b>362,342</b>	<b>63.0%</b>	<b>228,341</b>
<b>Excess (deficiency) of revenues over(under)</b>		<b>38,229</b>	<b>36,505</b>		<b>38,229</b>
Net Transfers		(6,505)	(111,799)		(6,505)
<b>Net change in fund balance</b>		<b>31,724</b>	<b>(75,294)</b>		<b>31,724</b>
Ending Fund Balance			88,084		195,102

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

**FY 2013-2014**

	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			731,365		
Property/Liability Reserve			243,788		
Unreserved			-		
<b>Total Beginning Working Capital</b>			<b>975,153</b>		
<b>Revenues</b>					
Interest	2,809	3,328	6,000	55.5%	3,328
Disability /Unemployment	274,470	282,819	277,319	102.0%	282,819
Property and liability	599,286	710,305	650,165	109.2%	710,305
Workers Compensation	454,161	472,646	515,612	91.7%	472,646
<b>Total Revenues</b>	<b>1,330,726</b>	<b>1,469,098</b>	<b>1,449,096</b>	<b>101.4%</b>	<b>1,469,098</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	136,834	138,315	136,834	101.1%	138,315
Disability/Unemployment	248,926	241,683	248,926	97.1%	241,683
Property and Liability	705,009	693,894	705,009	98.4%	693,894
Workers Compensation	484,622	374,483	484,622	77.3%	374,483
<b>Total Expenses</b>	<b>1,575,391</b>	<b>1,448,375</b>	<b>1,575,391</b>	<b>91.9%</b>	<b>1,448,375</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		20,723	(126,295)		20,723
Net Transfers		-	-		-
<b>Net change in working capital</b>		20,723	(126,295)		20,723
Ending Working Capital					
Workers Comp. Reserve			636,644		746,907
Property/Liability Reserve			212,214		248,969
Unreserved			-		-
<b>Total Ending Working Capital</b>			<b>848,858</b>		<b>995,876</b>

**Employee Benefits Fund (661)**

**FY 2013-2014**

	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			1,188,901		
<b>Revenue</b>					
Health Benefits	6,042,518	8,105,548	8,024,825	101.0%	8,105,548
Dental Benefits	389,608	415,738	389,433	106.8%	415,738
Life Insurance	205,663	206,012	197,010	104.6%	206,012
Interest Earnings	4,986	2,049	13,000	15.8%	2,049
<b>Total Revenue</b>	<b>6,642,775</b>	<b>8,729,347</b>	<b>8,624,268</b>	<b>101.2%</b>	<b>8,729,347</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>					
Health Benefits	7,775,800	8,639,053	7,775,800	111.1%	8,639,053
Dental Benefits	472,769	454,744	472,769	96.2%	454,744
Life Insurance	197,010	201,915	197,010	102.5%	201,915
Special Services	48,000	44,605	48,000	92.9%	44,605
Employee Assistance Program	20,160	20,521	20,160	101.8%	20,521
Benefit Analyst	72,861	38,910	72,861	53.4%	38,910
Contingency	-	-	100,000	0.0%	-
<b>Total Expenses</b>	<b>8,586,600</b>	<b>9,399,748</b>	<b>8,686,600</b>	<b>108.2%</b>	<b>9,399,748</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		<b>(670,401)</b>	<b>(62,332)</b>		<b>(670,401)</b>
Net Transfers		-	-	0.0%	-
<b>Net change in working capital</b>		<b>(670,401)</b>	<b>(62,332)</b>		<b>(670,401)</b>
Ending Working Capital			1,126,569		518,500

**Retiree Benefits Fund (761)**

**FY 2013-2014**

	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			453,811		
<b>Revenue</b>					
Health Benefits	2,901,841	2,926,790	2,912,053	100.5%	2,926,790
Dental Benefits	134,348	149,172	120,240	124.1%	149,172
Life Insurance	49,500	49,500	49,500	100.0%	49,500
Interest Earnings	6,045	4,501	14,380	31.3%	4,501
<b>Total Revenue</b>	<b>3,091,534</b>	<b>3,129,983</b>	<b>3,096,173</b>	<b>101.1%</b>	<b>3,129,983</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>					
Health Benefits	2,999,445	3,223,899	2,999,445	107.5%	3,223,899
Dental Benefits	154,610	149,421	154,610	96.6%	149,421
Life Insurance	54,965	64,547	54,965	117.4%	64,547
Special Services	11,400	17,209	11,400	151.0%	17,209
Benefits Analyst	17,734	19,833	17,734	110.7%	19,833
<b>Total Expenses</b>	<b>3,238,154</b>	<b>3,474,709</b>	<b>3,238,154</b>	<b>107.3%</b>	<b>3,474,709</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		(344,746)	(141,981)		(344,746)
Net Transfers		-	(300,000)		-
<b>Net change in working capital</b>		(344,746)	(441,981)		(344,746)
Ending Working Capital			11,830		109,065