



# City of Peoria, Illinois Quarterly Financial Report

PRESENTED BY THE CITY OF PEORIA FINANCE DEPARTMENT

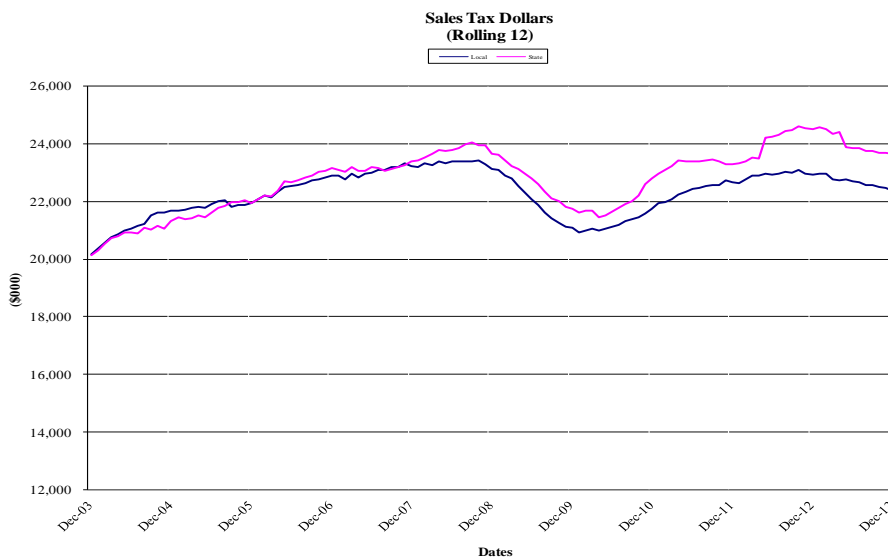
FOR THE QUARTER ENDED DECEMBER 31, 2013

## OVERVIEW & ECONOMIC ANALYSIS

The local economy slowed during the second half of 2013 as home rule sales tax and municipal sales tax revenues declined by 2.5% and 3.5% respectively over 2012 revenues. State shared revenues such as state income tax and personal property replacement increased by 8.8% and 14.4% respectively over 2012 revenues. The anticipated growth in 2013 was projected conservatively during the preparation of the 2013 budget. State income tax received exceeded budget by \$1 million and Personal Property and Replacement Tax received exceeded budget \$1.1 million

### SALES TAXES

Sales taxes in the City of Peoria include a Municipal Tax of 1.00% and a Home Rule Sales Tax of 1.50%. Excluded from the home rule sales tax are qualified food, drugs, medical appliances and items that are titled or registered with the an agency of Illinois government.



Municipal sales tax for the fiscal year 2013 is 3.5% lower than fiscal year 2012 and is 3.9% lower than the amount budgeted. Home rule sales tax for the fiscal year 2013 is 2.5% lower than the fiscal year 2012 and is 6.1% lower than the amount budgeted for fiscal year 2013.

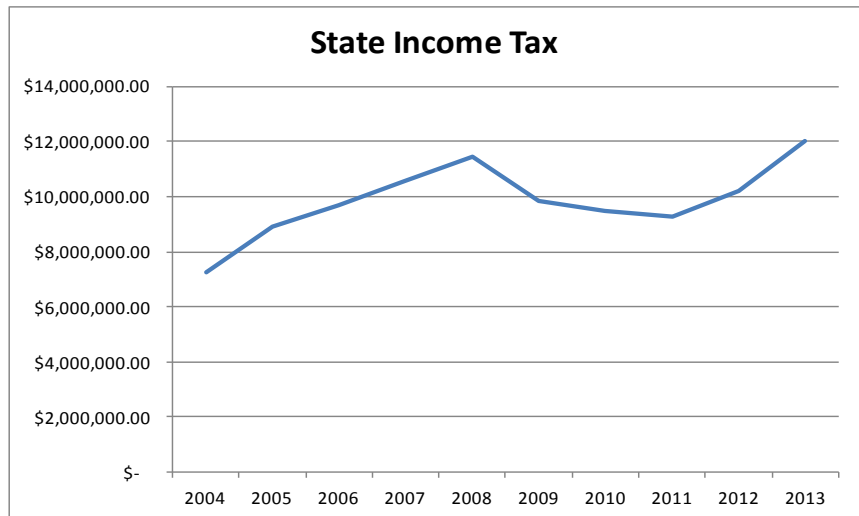
**Home Rule Sales Tax Recap: 2013 Budget \$23,812,300 | 2013 Actual \$22,354,920.**

**Municipal Sales Tax Recap: 2013 Budget \$24,608,030 | 2013 Actual \$23,649,637.**

Sales tax is very elastic with the economy, when the economy is witnessing growth, these revenue sources will mirror the economy. Conversely, when there is a recession of the local economy, these revenue sources will contract and will impact government operations. The City of Peoria is extremely reliant on elastic revenues to fund government operations as the sales tax revenues budgeted in 2013 provide approximately 34% of the City’s operating revenue.

**Income Tax and Personal Property Replacement Tax**

**Income Taxes** – Illinois Income Tax is imposed on the privilege of receiving income in or as a resident of the State of Illinois. This tax applies to income for each taxable year. In 2010, local governments received one-tenth of the net collections of all income tax received. The amount that each municipality receives is based on its population in



proportion to the total state population. Effective January 1, 2011, the Illinois regular income tax rates increased from 3% to 5% for individuals and from 4.8% to 7% on corporations. Effective February 1, 2011 the Local Government Distributive Fund (LGDF) distribution formula was reduced from 10% (one-tenth) to 6% on revenue from individuals and from 10% to 6.86% on revenues from corporations. Actual income taxes received in 2013 were \$12,014,569. This was 8.8% increase over 2012 collections of \$10,196,315.

**Income Tax Recap: 2013 Budget \$10,100,000 | 2013 Actual \$12,014,569.**



**Personal Property Replacement Tax (PPRT)** – Personal Property Replacement Taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their power to impose personal property taxes on corporations, partnerships, and other business entities were taken away. FY 2013 PPRT tax revenue increased by 14.4% from FY 2012.

**PPRT Recap: 2013 Budget \$6,270,053 | 2013 Actual \$7,366,584.**

**REVENUE COMPARISONS**

FY 2013 General Fund revenues reflect a decrease of 11.58% from FY 2012; however, FY 2012 year-to-date General Fund revenues included electric utility taxes and telephone utility taxes in the amount of \$8,725,413. These taxes are now reported in the Capital Improvement Fund. By removing these amounts from the FY 2012 General Fund revenues, the General Fund revenues reflect a decline of 3.5% and are approximately 2.2% under budget for the year.

	<b>FY 2013 ADJUSTED BUDGET</b>	<b>FY 2013 ACTUAL REVENUES</b>	<b>2013 % REVENUES OVER BUDGET</b>	<b>FY 2012 ACTUAL REVENUES</b>	<b>% INCREASE (DECREASE) FY 2012 TO 2013</b>
<b>GENERAL FUND</b>					
PROPERTY TAXES	3,674,532	3,811,650	103.73%	5,712,125	-33.27%
PERSONAL PROPERTY REPLACEMENT TAXES	2,522,504	3,619,035	143.47%	3,086,302	17.26%
STATE SALES TAXES	24,528,300	23,595,268	96.20%	24,339,855	-3.06%
STATE INCOME TAX ALLOCATION	10,100,000	12,014,569	118.96%	10,701,076	12.27%
HOME RULE SALES TAXES	23,812,300	22,336,809	93.80%	22,898,395	-2.45%
HOTEL, RESTAURANT, & AMUSEMENT TAX	8,612,972	8,215,396	95.38%	8,591,718	-4.38%
UTILITY TAXES	3,817,700	3,812,297	99.86%	12,269,259	-68.93%
GOVERNMENTAL GRANTS AND REIMB	2,054,989	1,600,979	77.91%	2,299,206	-30.37%
LICENSES AND PERMITS	2,409,100	1,941,178	80.58%	2,406,554	-19.34%
FEES AND CHARGES FOR SERVICES	7,330,784	6,491,166	88.55%	7,199,296	-9.84%
FINES AND COURT COSTS	2,575,200	1,660,024	64.46%	1,967,125	-15.61%
RENTAL	98,000	99,893	101.93%	119,795	-16.61%
INTEREST	50,000	47,940	95.88%	49,863	-3.86%
OTHER	2,167,674	2,292,432	105.76%	2,123,914	7.93%
PROCEEDS FROM SALE OF PROPERTY	0	37,996	0.00%	30,834	23.23%
OPERATING TRANSFERS IN	272,600	387,374	142.10%	212,600	82.21%
<b>TOTAL GENERAL FUND</b>	<b>94,026,655</b>	<b>91,964,008</b>	<b>97.81%</b>	<b>104,007,918</b>	<b>-11.58%</b>
<b>MAJOR FUNDS</b>					
PUBLIC LIBRARY	7,234,969	7,293,135	100.80%	7,453,182	-2.15%
CAPITAL IMPROVEMENTS	25,420,758	32,111,740	126.32%	17,863,509	79.76%
HEALTH BENEFITS	13,585,240	13,732,854	101.09%	16,234,611	-15.41%
ILLINOIS MUNICIPAL RETIREMENT	5,938,226	6,696,448	112.77%	7,029,811	-4.74%
POLICE AND FIRE PENSION	13,911,645	13,842,564	99.50%	11,540,356	19.95%
<b>TOTAL MAJOR FUNDS</b>	<b>66,090,838</b>	<b>73,676,741</b>	<b>111.48%</b>	<b>60,121,470</b>	<b>22.55%</b>

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	FY 2013 ADJUSTED BUDGET	FY 2013 ACTUAL REVENUES	2013 % REVENUES OVER BUDGET	FY 2012 ACTUAL REVENUES	% INCREASE (DECREASE) FY 2012 TO 2013
<b>OTHER GOVERNMENTAL FUNDS</b>					
SPECIAL REVENUE FUNDS					
COMMUNITY DEVELOPMENT BLOCK GRANT	1,725,887	1,398,852	81.05%	1,760,504	-20.54%
STATE MOTOR FUEL TAX	3,576,203	3,458,016	96.70%	3,640,315	-5.01%
REFUSE COLLECTION	6,378,032	5,811,973	91.12%	6,009,292	-3.28%
SEWER	5,386,121	3,848,333	71.45%	3,262,356	17.96%
HOME INVESTMENT PARTNERSHIP GRANT	446,798	322,121	72.10%	700,093	-53.99%
SLATE TASK FORCE GRANT	412,759	401,825	97.35%	404,424	-0.64%
MULTI-COUNTY MEG GRANT	0	67,620	0.00%	72,451	-6.67%
TOURISM RESERVE FUND	0	1,513,010	0.00%	0	0.00%
SOLID WASTE	284,685	315,970	110.99%	305,402	3.46%
SUB-TOTAL: SPECIAL REVENUE FUNDS	18,210,485	17,137,721	94.11%	16,154,838	6.08%
DEBT SERVICE FUNDS					
2005A CIVIC CENTER GO BOND DSVC	1,261,363	5,193,059	411.70%	4,876,097	6.50%
WEAVERRIDGE DEBT SERVICE	630,000	604,865	96.01%	608,243	-0.56%
2006 SA BOND DEBT SERVICE	517,620	318,639	61.56%	9,448	3272.71%
2007A SA BOND DEBT SERVICE	140,766	140,831	100.05%	147,212	-4.33%
2008A LIBRARY GO BOND DSVC	2,227,950	2,222,141	99.74%	2,105,112	5.56%
2010D GO BOND DEBT SERVICE	1,056,512	1,496,153	141.61%	2,929,581	-48.93%
2011B GO BOND DEBT SERVICE	204,900	296,909	144.90%	528,760	-43.85%
2012A GO BOND DEBT SERVICE (PM)	0	338,234	0.00%	1,998,823	-83.08%
2012C GO BOND DEBT SERVICE	0	25,748	0.00%	8,999	186.13%
2013A GO BOND DEBT SERVICE	0	10,590,365	0.00%	0	0.00%
2013D GO BOND DEBT SERVICE	0	2,610,189	0.00%	0	0.00%
GO BOND DEBT SERVICE MASTER	13,973,237	16,981,614	121.53%	12,917,187	31.47%
SUB-TOTAL: DEBT SERVICE FUNDS	20,012,348	40,818,745	203.97%	26,129,462	56.22%
CAPITAL PROJECT FUNDS					
SOUTHTOWN TIF PROJECT	3,039,914	2,932,125	96.45%	3,070,919	-4.52%
DOWNTOWN TIF PROJECT	4,715,000	2,329,271	49.40%	2,213,153	5.25%
CAMPUSTOWN TIF PROJECT	0	0	0.00%	0	0.00%
NORTHSIDE RIVERFRONT TIF PROJECT	140,900	151,009	107.17%	145,027	4.12%
LOCAL MOTOR FUEL TAX	805,700	756,903	93.94%	764,854	-1.04%
MIDTOWN PLAZA TIF PROJECT	110,900	111,257	100.32%	113,413	-1.90%
NORTHSIDE BUSINESS PARK TIF PROJECT	133,600	163,263	122.20%	132,976	22.78%
DOWNTOWN STADIUM TIF PROJECT	301,875	299,700	99.28%	302,516	-0.93%
EAGLE VIEW TIF PROJECT	37,525	34,082	90.82%	36,557	-6.77%
WAREHOUSE DISTRICT TIF PROJECT	1,010,000	1,024,561	101.44%	215,064	376.40%
HOSPITALITY IMPROVEMENT ZONE TIF	787,063	257,543	32.72%	220,124	17.00%
RIVERFRONT DEVELOPMENT (INCL DZO)	2,974,343	3,064,186	103.02%	2,958,431	3.57%
2006 SA BOND PROJECT	0	0	0.00%	0	0.00%
2007A GO BOND PROJECT	0	0	0.00%	0	0.00%
2008A LIBRARY GO BOND PROJECT	0	583	0.00%	2,486	-76.54%
2010C GO BOND PROJECT	0	5,633	0.00%	35,358	-84.07%
2012A GO BOND PROJECT (PM)	0	34,479	0.00%	29,895,023	-99.88%
2012C GO BOND PROJECT	0	24,773	0.00%	4,518,261	-99.45%
SUB-TOTAL: CAPITAL PROJECT FUNDS	14,056,820	11,189,367	79.60%	44,624,160	-74.93%
TRUST AND AGENCY FUNDS					
OTHER POST-EMPLOYMENT BENEFITS	4,163,916	4,198,542	100.83%	125,165	3254.40%
SUB-TOTAL: TRUST AND AGENCY FUNDS	4,163,916	4,198,542	100.83%	125,165	3254.40%
<b>TOTAL OTHER GOVERNMENTAL FUNDS</b>	<b>56,443,569</b>	<b>73,344,375</b>	<b>129.94%</b>	<b>87,033,625</b>	<b>-15.73%</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>216,561,062</b>	<b>238,985,125</b>	<b>110.35%</b>	<b>251,163,013</b>	<b>-4.85%</b>

## EXPENDITURE COMPARISONS

The information on pages five and six show the expenditures of each fund of the City of Peoria. The information includes comparisons to the FY 2013 budget, as well as, comparison to the actual amount spent in FY 2013. General Fund expenditures finished the year under budget by \$1.8 million or 98.11% of budget. In April of 2013 the City of Peoria experienced heavy rains and flash flooding and as a result the City had to complete emergency repairs to an Alta Road and Allen Road in the amount of \$1 million and emergency drainage repairs of \$840,000. These amounts are reflected as operating transfers out in the General Fund. Excluding these emergency transfers, the General Fund expenditures would be 96.2% of budget and 8.8% less than FY2012 expenditures.

	<b>FY 2013 ADJUSTED BUDGET</b>	<b>FY 2013 ACTUAL EXPENDITURES</b>	<b>2013 % SPENT OF BUDGET</b>	<b>FY 2012 ACTUAL EXPENDITURES</b>	<b>% INCREASE (DECREASE) FY 2012 TO 2013</b>
<b>GENERAL FUND</b>					
ELECTED OFFICIALS / COMMISSIONS	1,060,601	909,879	85.79%	970,141	-6.21%
CITY CLERK	347,823	324,278	93.23%	341,033	-4.91%
CITY TREASURER	383,405	374,281	97.62%	371,375	0.78%
CITY ADMINISTRATION	474,912	482,106	101.51%	479,333	0.58%
FINANCE	1,157,702	972,674	84.02%	1,014,623	-4.13%
LEGAL	831,324	663,352	79.79%	1,177,893	-43.68%
HUMAN RESOURCES	1,456,999	1,664,409	114.24%	1,661,617	0.17%
INFORMATION SYSTEMS	1,667,695	1,552,943	93.12%	1,457,151	6.57%
ECONOMIC DEVELOPMENT	426,346	267,651	62.78%	180,269	48.47%
PLANNING AND GROWTH MANAGEMENT	710,896	666,334	93.73%	534,628	24.64%
INSPECTION SERVICES	1,783,722	1,769,451	99.20%	1,828,301	-3.22%
POLICE	24,558,826	25,065,014	102.06%	23,640,438	6.03%
FIRE	18,492,006	18,604,807	100.61%	18,149,622	2.51%
PUBLIC WORKS	13,061,861	12,277,641	94.00%	11,209,527	9.53%
EMERGENCY COMMUNICATION CENTER	2,467,967	2,412,337	97.75%	2,318,668	4.04%
MUNICIPAL BAND	83,721	82,754	98.84%	85,110	-2.77%
EMPLOYEE BENEFITS	16,621,906	15,728,159	94.62%	15,713,898	0.09%
GENERAL GOVERNMENT	0	11,819	0.00%	69,988	-83.11%
SUPPORT TO OTHER AGENCIES	3,320,909	3,566,455	107.39%	4,011,015	-11.08%
DEBT SERVICE	0	0	0.00%	0	0.00%
OPERATING TRANSFERS OUT	7,623,577	7,315,405	95.96%	16,654,104	-56.07%
<b>TOTAL GENERAL FUND</b>	<b>96,532,198</b>	<b>94,711,748</b>	<b>98.11%</b>	<b>101,868,736</b>	<b>-7.03%</b>
<b>MAJOR FUNDS</b>					
PUBLIC LIBRARY	7,234,969	6,904,149	95.43%	7,348,598	-6.05%
CAPITAL IMPROVEMENTS	30,153,553	25,784,497	85.51%	23,382,839	10.27%
HEALTH BENEFITS	13,585,240	13,591,903	100.05%	12,566,610	8.16%
ILLINOIS MUNICIPAL RETIREMENT	6,355,817	14,746,097	232.01%	5,717,092	157.93%
POLICE AND FIRE PENSION	13,911,645	13,842,564	99.50%	11,540,356	19.95%
<b>TOTAL MAJOR FUNDS</b>	<b>71,241,224</b>	<b>74,869,210</b>	<b>105.09%</b>	<b>60,555,496</b>	<b>23.64%</b>

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	FY 2013 ADJUSTED BUDGET	FY 2013 ACTUAL EXPENDITURES	2013 % SPENT OF BUDGET	FY 2012 ACTUAL EXPENDITURES	% INCREASE (DECREASE) FY 2012 TO 2013
<b>OTHER GOVERNMENTAL FUNDS</b>					
SPECIAL REVENUE FUNDS					
COMMUNITY DEVELOPMENT BLOCK GRANT	1,918,503	1,398,852	72.91%	1,760,504	-20.54%
STATE MOTOR FUEL TAX	3,907,062	4,843,481	123.97%	2,503,895	93.44%
REFUSE COLLECTION	6,568,836	6,622,173	100.81%	5,681,153	16.56%
SEWER	7,982,146	6,012,902	75.33%	826,086	627.88%
HOME INVESTMENT PARTNERSHIP GRANT	783,662	322,121	41.10%	700,093	-53.99%
SLATE TASK FORCE GRANT	412,759	399,531	96.80%	406,717	-1.77%
MULTI-COUNTY MEG GRANT	0	67,620	0.00%	72,451	-6.67%
TOURISM RESERVE FUND	0	33,017	0.00%		0.00%
SOLID WASTE	719,421	459,408	63.86%	646,239	-28.91%
SUB-TOTAL: SPECIAL REVENUE FUNDS	22,292,389	20,159,105	90.43%	12,597,138	60.03%
DEBT SERVICE FUNDS					
2005A CIVIC CENTER GO BOND DSVC	4,041,288	5,204,600	128.79%	4,877,499	6.71%
WEAVERRIDGE DEBT SERVICE	580,650	580,975	100.06%	572,545	1.47%
2006 SA BOND DEBT SERVICE	517,620	517,620	100.00%	514,370	0.63%
2007A SA BOND DEBT SERVICE	140,678	141,178	100.36%	147,554	-4.32%
2008A LIBRARY GO BOND DSVC	2,227,950	2,227,950	100.00%	2,121,550	5.02%
2010D GO BOND DEBT SERVICE	1,056,513	3,097,231	293.16%	2,772,500	11.71%
2011B GO BOND DEBT SERVICE	204,900	554,913	270.82%	489,950	13.26%
2012A GO BOND DEBT SERVICE (PM)	1,299,550	1,299,550	100.00%	934,954	39.00%
2012C GO BOND DEBT SERVICE	0	24,372	0.00%	8,999	170.84%
2013A GO BOND DEBT SERVICE	0	1,199,810	0.00%	0	0.00%
2013D GO BOND DEBT SERVICE	0	2,446,719	0.00%	0	0.00%
GO BOND DEBT SERVICE MASTER	12,281,588	16,978,373	138.24%	12,915,300	31.46%
SUB-TOTAL: DEBT SERVICE FUNDS	22,350,737	34,273,291	153.34%	25,355,221	35.17%
CAPITAL PROJECT FUNDS					
SOUTHTOWN TIF PROJECT	4,581,681	4,137,739	90.31%	1,311,502	215.50%
DOWNTOWN TIF PROJECT	3,634,334	1,228,418	33.80%	1,382,421	-11.14%
CAMPUSTOWN TIF PROJECT	0	0	0.00%	0	0.00%
NORTHSIDE RIVERFRONT TIF PROJECT	317,430	299,516	94.36%	260,663	14.91%
LOCAL MOTOR FUEL TAX	999,409	510,539	51.08%	489,308	4.34%
MIDTOWN PLAZA TIF PROJECT	110,421	110,421	100.00%	112,221	-1.60%
NORTHSIDE BUSINESS PARK TIF PROJECT	25,042	20,007	79.89%	529,541	-96.22%
DOWNTOWN STADIUM TIF PROJECT	302,021	350,799	116.15%	305,825	14.71%
EAGLE VIEW TIF PROJECT	100,420	75,420	75.10%	420	17857.17%
WAREHOUSE DISTRICT TIF PROJECT	816,420	1,025,977	125.67%	176,198	482.29%
HOSPITALITY IMPROVEMENT ZONE TIF	111,220	190,938	171.68%	119,372	59.95%
RIVERFRONT DEVELOPMENT (INCL DZO)	2,961,469	3,094,303	104.49%	2,916,481	6.10%
2006 SA BOND PROJECT	0	0	0.00%	0	0.00%
2007A GO BOND PROJECT	0	0	0.00%	0	0.00%
2008A LIBRARY GO BOND PROJECT	0	62,087	0.00%	641,638	-90.32%
2010C GO BOND PROJECT	498,163	1,210,210	242.93%	5,895,804	-79.47%
2012A GO BOND PROJECT (PM)	0	11,843,050	0.00%	17,989,919	-34.17%
2012C GO BOND PROJECT	0	3,456,899	0.00%	1,085,481	218.47%
SUB-TOTAL: CAPITAL PROJECT FUNDS	14,458,030	27,616,324	191.01%	33,216,794	-16.86%
TRUST AND AGENCY FUNDS					
OTHER POST-EMPLOYMENT BENEFITS	0	0	0.00%	3,589,953	-100.00%
SUB-TOTAL: TRUST AND AGENCY FUNDS	0	0	0.00%	3,589,953	0.00%
<b>TOTAL OTHER GOVERNMENTAL FUNDS</b>	<b>59,101,156</b>	<b>82,048,719</b>	<b>138.83%</b>	<b>74,759,106</b>	<b>9.75%</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>226,874,578</b>	<b>251,629,677</b>	<b>110.91%</b>	<b>237,183,338</b>	<b>6.09%</b>

## FUND BALANCES

Fund balance is created from excess revenues over expenditures. This can be through a combination of collections & revenues that are higher than budgeted and actual expenditures being lower than budgeted. Fund balance is a key indicator as to the fiscal health of a fund and the overall condition of the organization. The City of Peoria has adopted a General Fund Balance policy. The City's policy states that the City shall establish an adequate fund balance to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. For the general operating fund, this unassigned fund balance will be maintained at a minimum amount, which represents an average of three (3) months operating expenditures with regard to other non-spendable and restricted funds already in place.

	BEGINNING FUND BALANCE JANUARY 1, 2013	2013 REVENUES	2013 EXPENDITURES	CURRENT-YEAR FUND BALANCE ADJUSTMENTS	ENDING FUND BALANCE DEC 31, 2013
<b>GENERAL FUND</b>					
NONSPENDABLE:					
INVENTORY AND PREPAID	928,685	0	0	(71,152)	857,533
SISTER CITIES COMMISSION	0	0	0	0	0
SUB-TOTAL: NONSPENDABLE FUND BAL	928,685	0	0	(71,152)	857,533
RESTRICTED:					
EDUCATION	200,910	0	0	5,261	206,171
RECREATION	332,603	0	0	7,091	339,694
LAW ENFORCEMENT	382,254	0	0	(99,085)	283,169
SUB-TOTAL: RESTRICTED FUND BALANCE	915,767	0	0	(86,733)	829,033
ASSIGNED:					
DEBT SERVICE	5,095,491	0	0	885,423	5,980,914
HEALTH INSURANCE	0	0	0	0	0
ENCUMBRANCES	1,075,551	0	0	(338,229)	737,322
SUB-TOTAL: ASSIGNED FUND BALANCE	6,171,042	0	0	547,194	6,718,236
UNASSIGNED	20,316,687	91,964,008	(94,711,748)	(389,308)	17,179,639
<b>TOTAL GENERAL FUND</b>	<b>28,332,182</b>	<b>91,964,008</b>	<b>(94,711,748)</b>	<b>0</b>	<b>25,584,442</b>
<b>MAJOR FUNDS</b>					
PUBLIC LIBRARY	2,430,316	7,293,135	(6,904,149)	0	2,819,302
CAPITAL IMPROVEMENTS	9,970,297	32,111,740	(25,784,497)	0	16,297,540
HEALTH BENEFITS	3,668,002	13,732,854	(13,591,903)	0	3,808,953
ILLINOIS MUNICIPAL RETIREMENT	(770,426)	6,696,448	(14,746,097)	0	(8,820,075)
POLICE AND FIRE PENSION	0	13,842,564	(13,842,564)	0	0
<b>TOTAL MAJOR FUNDS</b>	<b>15,298,188</b>	<b>73,676,741</b>	<b>(74,869,210)</b>	<b>0</b>	<b>14,105,720</b>

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	BEGINNING FUND BALANCE JANUARY 1, 2013	2013 REVENUES	2013 EXPENDITURES	CURRENT-YEAR FUND BALANCE ADJUSTMENTS	ENDING FUND BALANCE DEC 31, 2013
<b>OTHER GOVERNMENTAL FUNDS</b>					
SPECIAL REVENUE FUNDS					
COMMUNITY DEVELOPMENT BLOCK GRANT	0	1,398,852	(1,398,852)	0	0
STATE MOTOR FUEL TAX	8,226,000	3,458,016	(4,843,481)	0	6,840,536
REFUSE COLLECTION	328,139	5,811,973	(6,622,173)	0	(482,061)
SEWER	2,436,270	3,848,333	(6,012,902)	0	271,701
HOME INVESTMENT PARTNERSHIP GRANT	0	322,121	(322,121)	0	0
SLATE TASK FORCE GRANT	5,242	401,825	(399,531)	0	7,536
MULTI-COUNTY MEG GRANT	0	67,620	(67,620)	0	0
TOURISM RESERVE FUND	0	1,513,010	(33,017)	0	1,479,993
SOLID WASTE	265,672	315,970	(459,408)	0	122,234
SUB-TOTAL: SPECIAL REVENUE FUNDS	11,261,323	17,137,721	(20,159,105)	0	8,239,939
DEBT SERVICE FUNDS					
2005A CIVIC CENTER GO BOND DSVC	11,541	5,193,059	(5,204,600)	0	0
WEAVERRIDGE DEBT SERVICE	1,001,613	604,865	(580,975)	0	1,025,503
2006 SA BOND DEBT SERVICE	1,214,405	318,639	(517,620)	0	1,015,423
2007A SA BOND DEBT SERVICE	21,192	140,831	(141,178)	0	20,845
2008A LIBRARY GO BOND DSVC	343,804	2,222,141	(2,227,950)	0	337,995
2010D GO BOND DEBT SERVICE	25,875,321	1,496,153	(3,097,231)	0	24,274,242
2011B GO BOND DEBT SERVICE	5,744,150	296,909	(554,913)	0	5,486,147
2012A GO BOND DEBT SERVICE (PM)	1,063,869	338,234	(1,299,550)	0	102,553
2012C GO BOND DEBT SERVICE	0	25,748	(24,372)	0	1,376
2013A GO BOND DEBT SERVICE	0	10,590,365	(1,199,810)	0	9,390,555
2013D GO BOND DEBT SERVICE	0	2,610,189	(2,446,719)	0	163,470
GO BOND DEBT SERVICE MASTER	12,508	16,981,614	(16,978,373)	0	15,749
SUB-TOTAL: DEBT SERVICE FUNDS	35,288,403	40,818,745	(34,273,291)	0	41,833,857
CAPITAL PROJECT FUNDS					
SOUTHTOWN TIF PROJECT	4,755,764	2,932,125	(4,137,739)	0	3,550,150
DOWNTOWN TIF PROJECT	3,908,736	2,329,271	(1,228,418)	0	5,009,590
CAMPUSTOWN TIF PROJECT	0	0	0	0	0
NORTHSIDE RIVERFRONT TIF PROJECT	695,198	151,009	(299,516)	0	546,690
LOCAL MOTOR FUEL TAX	1,168,390	756,903	(510,539)	0	1,414,754
MIDTOWN PLAZA TIF PROJECT	1,319	111,257	(110,421)	0	2,154
NORTHSIDE BUSINESS PARK TIF PROJECT	97,745	163,263	(20,007)	0	241,001
DOWNTOWN STADIUM TIF PROJECT	114,367	299,700	(350,799)	0	63,268
EAGLE VIEW TIF PROJECT	101,423	34,082	(75,420)	0	60,085
WAREHOUSE DISTRICT TIF PROJECT	308,611	1,024,561	(1,025,977)	0	307,195
HOSPITALITY IMPROVEMENT ZONE TIF	592,405	257,543	(190,938)	0	659,010
RIVERFRONT DEVELOPMENT (INCL DZO)	185,686	3,064,186	(3,094,303)	0	155,569
2006 SA BOND PROJECT	0	0	0	0	0
2007A GO BOND PROJECT	0	0	0	0	0
2008A LIBRARY GO BOND PROJECT	116,155	583	(62,087)	0	54,651
2010C GO BOND PROJECT	1,283,329	5,633	(1,210,210)	0	78,752
2012A GO BOND PROJECT (PM)	11,905,104	34,479	(11,843,050)	0	96,533
2012C GO BOND PROJECT	3,432,780	24,773	(3,456,899)	0	654
SUB-TOTAL: CAPITAL PROJECT FUNDS	28,667,012	11,189,367	(27,616,324)	0	12,240,055
TRUST AND AGENCY FUNDS					
OTHER POST-EMPLOYMENT BENEFITS	12,768,423	4,198,542	0	0	16,966,965
SUB-TOTAL: TRUST AND AGENCY FUNDS	12,768,423	4,198,542	0	0	16,966,965
<b>TOTAL OTHER GOVERNMENTAL FUNDS</b>	<b>87,985,161</b>	<b>73,344,375</b>	<b>(82,048,719)</b>	<b>0</b>	<b>79,280,816</b>
<b>TOTAL FUND BALANCE - ALL FUNDS</b>	<b>131,615,530</b>	<b>238,985,125</b>	<b>(251,629,677)</b>	<b>0</b>	<b>118,970,978</b>