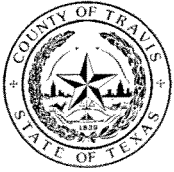


Item 27



Travis County Commissioners Court Agenda Request

Meeting Date: July 23, 2013

Prepared By/Phone Number: Daniel Wilson, 854-4706

Elected/Appointed Official/Dept. Head: Nicki Riley, 854-9125

Commissioners Court Sponsor: County Judge Sam Biscoe

AGENDA LANGUAGE:

RECEIVE AN UPDATE ON THE THIRD REVENUE ESTIMATE FOR THE FISCAL YEAR 2014 BUDGET PROCESS.

BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:

Attachments are included.

STAFF RECOMMENDATIONS: This is an update, and no Court action is requested.

ISSUES AND OPPORTUNITIES:

FISCAL IMPACT AND SOURCE OF FUNDING:

REQUIRED AUTHORIZATIONS:

Daniel Wilson, Chief Assistant

Travis County Auditor's Office, 854-4706

AGENDA REQUEST DEADLINE: All agenda requests and supporting materials should be submitted as a pdf to the County Judge's office, agenda@co.travis.tx.us by **Tuesdays at 5:00 p.m.** for the next week's meeting.

TRAVIS COUNTY
AUDITOR'S OFFICE

NICKI RILEY, CPA
COUNTY AUDITOR



TRAVIS COUNTY
ADMINISTRATION BUILDING
P.O. BOX 1748
AUSTIN, TX 78767
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To: Commissioners Court

From:  Nicki Riley
County Auditor

Subject: Third Revenue Estimate for Fiscal Year 2014

Date: July 16, 2013

Attached is the Third Revenue Estimate for the Fiscal Year 2014 budget process. This estimate includes revenue by category and expenditures in total for the General Fund and each of the Special Funds. A summary of available resources by fund has also been provided. As in past years, some contracts have not been included in the Third Revenue Estimate because we have not had verification that they will continue next year. A portion of these will be included in later revenue estimates when documentation has been received. Others may be certified during the year. The revenue impact of Legislative actions not requiring Commissioners Court approval has been incorporated in the Third Revenue Estimate. Those bills requiring Commissioners Court approval will be incorporated in future revenue estimates, if so approved.

General Fund

The estimate of General Fund available resources for Fiscal Year 2014 is \$607.9M. This consists of \$496.8M in on-going resources and \$111.1M in one-time funding, of which \$14.8M is related to a Generally Accepted Accounting Principles (GAAP) accounting rule change for compensated absences.

The collection rate utilized in the Third Revenue Estimate is 98%. This slightly conservative collection rate is consistent with the rate used in last year's estimate. General Fund revenue is projected to grow by \$15.7M in Fiscal Year 2014. Please note, that while dramatic changes are not expected, Travis Central Appraisal District's certified tax roll will not be available until the Fourth Revenue Estimate.

The following chart compares our Fiscal Year 2013 Forecast and Fiscal Year 2014 Estimate for each General Fund revenue category :

Revenue Category	FY13 Forecast	FY14 Estimate	Difference	Ref.
Taxes	\$ 410,875,708	\$ 430,585,254	\$ 19,709,546	a
Intergovernment Income	9,708,555	9,912,830	204,275	b
Charges for Services	55,391,191	54,442,498	(948,693)	
Fines and Forfeitures	1,941,111	706,650	(1,234,461)	c
Investment Income	(1,783,504)	(1,924,431)	(140,927)	
Miscellaneous Income	3,865,932	2,824,201	(1,041,731)	d
Other Financing Sources	1,087,917	201,415	(886,502)	e
Totals	\$ 481,086,910	\$ 496,748,417	\$ 15,661,507	

- a. Most of the increase is from new construction and a tax rate set at 3% over the effective rate. \$2.02B in new construction added \$8.5M in revenue. In addition, the Samsung rebate decreased by \$2.8M.
- b. New legislation reinstated the previously high percentage of Mixed Beverage Tax Revenue the State sends to counties. The estimated \$.9M benefit to Travis County is offset by \$.6M in grant proceeds that will be certified when received during Fiscal Year 2014.
- c. In Fiscal Year 2013, an environmental fine of over \$1M was received. We do not anticipate this unusual occurrence to repeat itself in Fiscal Year 2014.
- d. During Fiscal Year 2013, two \$.6M payments were received from Seton for EMS Star Flight because of timing. Contractually, only one \$.6M payment will be received in Fiscal Year 2014. We took a conservative view regarding revenue from sales of property, surplus equipment and recycling materials.
- e. Transfers from the Road and Bridge Fund to the General Fund are expected to decline by \$.8M. Road and Bridge no longer has the resources available to make transfers.

Other Funds

The Road & Bridge Fund is estimated to have total resources of \$15.8M, down from \$19.9M. Revenue is not keeping pace with expenditures. Section 152.123 of the Texas Tax code requires that each year a greater percentage of the monies retained for motor vehicle sales tax collection be shifted from the Road and Bridge Fund to the General Fund. In Fiscal Year 2013, the General Fund received 80% or \$6.0M and the Road and Bridge Fund received 20% or \$1.5M. Next year the split will be 90%/10%, followed by 100% going to the General Fund in Fiscal Year 2015.

Conclusion

This estimate should give you an adequate framework for your early budgetary discussions. As we refine these estimates, we will continue to work closely with PBO as they develop the budget. This two-way communication between our offices will also help ensure that the County's reserves and fund balances are budgeted at healthy levels.

cc: Leslie Browder, County Executive, Planning and Budget
Jessica Rio, Budget Director

**3rd Revenue Estimate
Summary of FY14 Funds Available**

SAP Fund	Fund Name	Estimated Available Funds for FY14
0001	General Fund	\$ 607,877,605
0002	700 Lavaca Complex	4,781,629
0003	TX Expo/Heritage Center	2,446,976
0100	Law Library	1,013,075
0104	Dispute Resolution	388,506
0105	Voter Registration	255,639
0106	Juvenile Fee	410,842
0107	Juvenile Justice Alternative Education Program (JJAEP)	878,921
0108	County and District Clerk Records Management & Preservation	2,275,510
0109	LCRA-TC Parks CIP	2,918,604
0110	Records Management & Preservation	300,445
0111	Courthouse Security	3,125,993
0113	Court Reporter Service	398,680
0114	Juvenile Deferred Prosecution	90,317
0115	Balcones Canyonland Preservation	17,243,352
0117	CSCD Equipment Acquisition	1,121
0118	LEOSE Comm. Court	3
0119	Juvenile Delinquency Prevention	662
0121	Unclaimed Property	599
0122	Professional Prosecutors	62,506
0123	Mary Quinlan Park	284,253
0124	Judiciary Fee-Probate	356,635
0125	Justice Court Technology	514,399
0126	Truancy Court	327,363
0127	District Clerk Records Management	304,957
0128	Elections Contract	1,146,750
0129	County Clerk Archival	2,132,451
0130	Family Protection	89,607
0131	Drug Court Program	203,938
0132	Probate Guardianship	302,274
0133	Vital Statistic Preservation	35,920
0134	Fire Code	579,863
0135	Child Abuse Prevention	12,512
0136	Justice Ct Building Security	381,472
0137	Juvenile Case Manager	1,205,364
0138	Health Food Permits	161,347
0139	District Court Records Technology	174,467
0140	County & District Courts Technology	89,196
0141	Court Records Preservation	315,205
0142	CAPCOG 9-1-1	4,739
0143	CSCD Local	123,106
0144	Unclaimed Juvenile Restitution	28,796
0145	Road and Bridge	15,748,816
0146	Gardner House Handicraft	3,353
0147	Lake Travis Economic Development Study	33
0148	TCCES*	-
0149	After School Youth Enrichment Services	298,469
0150	Motor Vehicle Interest*	-
8955	Self Insurance	13,971,581
8956	Employee Health Benefit	79,977,608
3001	Debt Service	90,672,574
3005	Debt Service -Taxable	5,171,183
	Total	\$ 859,089,216

*Information Pending

Third Revenue Estimate - General Fund Only

FY 2013 Forecast	
Beginning Fund Balance 10/1/12	\$124,695,676
Plus Forecasted Revenues:	
Taxes:	
Current Property Tax Levy, net of refunds & rebates	\$407,640,119
Other Taxes	\$3,235,589
Intergovernment Income	\$9,708,555
Charges for Services	55,391,191
Fines and Forfeitures	1,941,111
Investment Income:	
Interest	1,416,496
Net Change Fair Value	(3,200,000)
Miscellaneous Income	3,865,932
Other Financing Sources	1,087,917
Total Forecasted Revenues	481,086,910
Less Forecasted Expenditures (excludes FY12 encumbrance rollovers)	(\$509,452,934)
Plus one-time adj for compensated absences (to comply w/ GAAP)	14,799,536
Forecasted Ending Fund Balance 9/30/13	\$111,129,188

FY 2014 Estimate	
Estimated Beginning Fund Balance 10/1/13	\$111,129,188
Plus Estimated Revenues:	
Taxes:	
Current Property Tax Levy, net of refunds & rebates	\$428,008,551
Other Taxes	\$2,576,703
Intergovernment Income	\$9,912,830
Charges for Services	54,442,498
Fines and Forfeitures	706,650
Investment Income:	
Interest	1,275,569
Net Change Fair Value	(3,200,000)
Miscellaneous Income	2,824,201
Other Financing Sources	201,415
Total Estimated Revenues	496,748,417
Estimated Resources for FY 2014	\$607,877,605

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
700 Lavaca Complex	0002	Beginning Fund Balance	3,545,299	4,203,604
		Investment Income	19,198	17,278
		Miscellaneous Revenue	750,580	560,747
		Total Resources	4,315,077	4,781,629
		Forecasted Expenditures	(111,473)	0
		Ending Fund Balance	4,203,604	4,781,629
TX Expo/Heritage Center	0003	Beginning Balance	1,313,517	1,495,033
		Compensated Absences Adj	13,982	0
		Charges for Services	225,375	253,400
		Investment Income	8,248	7,423
		Miscellaneous Revenue	903,548	691,120
		Total Resources	2,464,670	2,446,976
		Forecasted Expenditures	(969,637)	0
		Ending Fund Balance	1,495,033	2,446,976
Law Library	0100	Beginning Balance	152,557	175,090
		Compensated Absences Adj	22,724	0
		Charges for Services	836,782	836,782
		Investment Income	1,337	1,203
		Total Resources	1,013,400	1,013,075
		Forecasted Expenditures	(838,310)	0
		Ending Fund Balance	175,090	1,013,075

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Dispute Resolution	0104	Beginning Balance	25,745	242
		Charges for Services	342,247	342,247
		Investment Income	341	306
		Miscellaneous Revenue	4,087	4,046
		Other Financing Sources	41,665	41,665
		Total Resources	414,085	388,506
		Forecasted Expenditures	(413,843)	0
		Ending Fund Balance	242	388,506
Voter Registration	0105	Beginning Balance	104,947	128,454
		Intergovernmental	127,185	127,185
		Investment Income	0	0
		Total Resources	232,132	255,639
		Forecasted Expenditures	(103,678)	0
		Ending Fund Balance	128,454	255,639
Juvenile Fee	0106	Beginning Balance	392,760	404,060
		Charges for Services	9,319	5,000
		Investment Income	1,981	1,782
		Total Resources	404,060	410,842
		Forecasted Expenditures	0	0
		Ending Fund Balance	404,060	410,842

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Juvenile Justice Alternative Education Program (JJAEP)	0107	Beginning Balance	1,147,920	616,351
		Compensated Absences Adj	9,232	0
		Intergovernmental	68,175	68,175
		Investment Income	5,647	5,082
		Other Financing Sources	189,313	189,313
		Total Resources	1,420,287	878,921
		Forecasted Expenditures	(803,936)	0
		Ending Fund Balance	616,351	878,921
County and District Clerk Records Management & Preservation	0108	Beginning Balance	810,373	1,047,231
		Compensated Absences Adj	14,038	0
		Charges for Services	1,209,382	1,221,600
		Investment Income	7,422	6,679
		Other Financing Sources	0	0
		Total Resources	2,041,215	2,275,510
		Forecasted Expenditures	(993,984)	0
		Ending Fund Balance	1,047,231	2,275,510
LCRA-TC Parks CIP	0109	Beginning Balance	2,820,877	2,743,240
		Charges for Services	162,752	162,215
		Investment Income	14,611	13,149
		Total Resources	2,998,240	2,918,604
		Forecasted Expenditures	(255,000)	0
		Ending Fund Balance	2,743,240	2,918,604

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Records Management & Preservation	0110	Beginning Balance	8,520	41,237
		Compensated Absences Adj	15,826	0
		Charges for Services	274,727	258,980
		Investment Income	254	228
		Total Resources	299,327	300,445
		Forecasted Expenditures	(258,090)	0
		Ending Fund Balance	41,237	300,445
Courthouse Security	0111	Beginning Balance	155,658	279,645
		Compensated Absences Adj	208,036	0
		Charges for Services	482,909	455,465
		Investment Income	10,799	9,719
		Other Financing Sources	2,526,548	2,381,164
		Total Resources	3,383,950	3,125,993
		Forecasted Expenditures	(3,104,305)	0
Ending Fund Balance	279,645	3,125,993		
Court Reporter Service	0113	Beginning Balance	49,080	57,493
		Compensated Absences Adj	18,234	0
		Charges for Services	350,091	340,820
		Investment Income	408	367
		Total Resources	417,813	398,680
		Forecasted Expenditures	(360,320)	0
Ending Fund Balance	57,493	398,680		

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Juvenile Deferred Prosecution	0114	Beginning Balance	83,002	86,680
		Charges for Services	3,269	3,269
		Investment Income	409	368
		Total Resources	86,680	90,317
		Forecasted Expenditures	0	0
		Ending Fund Balance	86,680	90,317
		Balcones Canyonland Preservation	0115	Beginning Balance
Compensated Absences Adj	24,342			0
Charges for Services	186,125			178,226
Investment Income	52,961			47,664
Miscellaneous Revenue	133,378			131,111
Other Financing Sources	10,927,333			11,690,447
Total Resources	14,251,323			17,243,352
Forecasted Expenditures	(9,055,419)			0
Ending Fund Balance	5,195,904			17,243,352
CSCD Equipment Acquisition	0117	Beginning Balance	1,122	1,121
		Investment Income	(1)	0
		Total Resources	1,121	1,121
		Forecasted Expenditures	0	0
		Ending Fund Balance	1,121	1,121

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
LEOSE Comm. Court	0118	Beginning Balance	3,800	3
		Investment Income	(5)	0
		Intergovernmental Income	0	0
		Total Resources	<u>3,795</u>	<u>3</u>
		Forecasted Expenditures	<u>(3,792)</u>	<u>0</u>
		Ending Fund Balance	3	3
Juvenile Delinquency Prevention	0119	Beginning Balance	601	662
		Charges for Services	61	0
		Investment Income	0	0
		Total Resources	<u>662</u>	<u>662</u>
		Forecasted Expenditures	<u>0</u>	<u>0</u>
		Ending Fund Balance	662	662
Unclaimed Property	0121	Beginning Balance	168	395
		Fines	0	0
		Investment Income	227	204
		Total Resources	<u>395</u>	<u>599</u>
		Forecasted Expenditures	<u>0</u>	<u>0</u>
		Ending Fund Balance	395	599

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Professional Prosecutors	0122	Beginning Balance	12	6
		Intergovernmental	0	0
		Investment Income	0	0
		Other Financing Sources	62,500	62,500
		Total Resources	62,512	62,506
		Forecasted Expenditures	(62,506)	0
		Ending Fund Balance	6	62,506
Mary Quinlan Park	0123	Beginning Balance	271,698	278,043
		Investment Income	1,345	1,210
		Miscellaneous Revenue	5,000	5,000
		Total Resources	278,043	284,253
		Forecasted Expenditures	0	0
		Ending Fund Balance	278,043	284,253
Judiciary Fee-Probate	0124	Beginning Balance	239,686	200,708
		Compensated Absences Adj	8,836	0
		Charges for Services	155,616	155,000
		Investment Income	1,030	927
		Total Resources	405,168	356,635
		Forecasted Expenditures	(204,460)	0
		Ending Fund Balance	200,708	356,635

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Justice Court Technology	0125	Beginning Balance	397,780	366,355
		Compensated Absences Adj	5,216	0
		Charges for Services	149,336	146,321
		Investment Income	1,915	1,723
		Total Resources	554,247	514,399
		Forecasted Expenditures	(187,892)	0
		Ending Fund Balance	366,355	514,399
Truancy Court	0126	Beginning Balance	46,730	83,844
		Compensated Absences Adj	9,168	0
		Charges for Services	97,412	97,412
		Investment Income	920	828
		Other Financing Sources	144,151	145,279
		Total Resources	298,381	327,363
		Forecasted Expenditures	(214,537)	0
Ending Fund Balance	83,844	327,363		
District Clerk Records Management	0127	Beginning Balance	204,605	225,877
		Compensated Absences Adj	206	0
		Charges for Services	81,079	78,010
		Investment Income	1,189	1,070
		Total Resources	287,079	304,957
		Forecasted Expenditures	(61,202)	0
Ending Fund Balance	225,877	304,957		

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Elections Contract	0128	Beginning Balance	297,803	174,970
		Compensated Absences Adj	18,842	0
		Charges for Services	801,886	969,000
		Investment Income	3,089	2,780
		Miscellaneous Revenue	0	0
		Total Resources	1,121,620	1,146,750
		Forecasted Expenditures	(946,650)	0
		Ending Fund Balance	174,970	1,146,750
County Clerk Archival	0129	Beginning Balance	641,990	991,957
		Compensated Absences Adj	12,654	0
		Charges for Services	1,187,070	1,136,925
		Investment Income	3,966	3,569
		Total Resources	1,845,680	2,132,451
		Forecasted Expenditures	(853,723)	0
		Ending Fund Balance	991,957	2,132,451
		Family Protection	0130	Beginning Balance
Charges for Services	52,595			52,595
Investment Income	232			208
Total Resources	92,128			89,607
Forecasted Expenditures	(55,324)			0
Ending Fund Balance	36,804			89,607

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Drug Court Program	0131	Beginning Balance	174,842	62,427
		Compensated Absences Adj	1,534	0
		Charges for Services	143,019	140,598
		Investment Income	1,015	913
		Total Resources	320,410	203,938
		Forecasted Expenditures	(257,983)	0
		Ending Fund Balance	62,427	203,938
Probate Guardianship	0132	Beginning Balance	203,843	216,242
		Charges for Services	90,224	85,000
		Investment Income	1,147	1,032
		Total Resources	295,214	302,274
		Forecasted Expenditures	(78,972)	0
		Ending Fund Balance	216,242	302,274
Vital Statistic Preservation	0133	Beginning Balance	35,006	35,548
		Charges for Services	353	202
		Investment Income	189	170
		Total Resources	35,548	35,920
		Forecasted Expenditures	0	0
		Ending Fund Balance	35,548	35,920

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Fire Code	0134	Beginning Balance	218,091	457,905
		Charges for Services	368,332	120,000
		Investment Income	2,176	1,958
		Total Resources	588,599	579,863
		Forecasted Expenditures	(130,694)	0
		Ending Fund Balance	457,905	579,863
Child Abuse Prevention	0135	Beginning Balance	7,093	10,320
		Charges for Services	3,237	2,192
		Investment Income	(10)	0
		Total Resources	10,320	12,512
		Forecasted Expenditures	0	0
		Ending Fund Balance	10,320	12,512
Justice Ct Building Security	0136	Beginning Balance	310,665	346,476
		Charges for Services	34,189	33,537
		Investment Income	1,622	1,459
		Total Resources	346,476	381,472
		Forecasted Expenditures	0	0
		Ending Fund Balance	346,476	381,472

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Juvenile Case Manager	0137	Beginning Balance	1,081,667	1,022,684
		Compensated Absences Adj	8,436	0
		Charges for Services	182,271	177,865
		Investment Income	5,351	4,815
		Total Resources	1,277,725	1,205,364
		Forecasted Expenditures	(255,041)	0
		Ending Fund Balance	1,022,684	1,205,364
Health Food Permits	0138	Beginning Balance	140,413	89,748
		Investment Income	945	850
		Charges for Services	83,390	70,749
		Total Resources	224,748	161,347
		Forecasted Expenditures	(135,000)	0
		Ending Fund Balance	89,748	161,347
District Court Records Technology	0139	Beginning Balance	82,481	113,696
		Compensated Absences Adj	244	0
		Charges for Services	63,407	60,290
		Investment Income	535	481
		Total Resources	146,667	174,467
		Forecasted Expenditures	(32,971)	0
		Ending Fund Balance	113,696	174,467

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
County & District Courts Technology	0140	Beginning Balance	49,038	70,773
		Charges for Services	21,424	18,144
		Investment Income	311	279
		Total Resources	<u>70,773</u>	<u>89,196</u>
		Forecasted Expenditures	<u>0</u>	<u>0</u>
		Ending Fund Balance	70,773	89,196
Court Records Preservation	0141	Beginning Balance	109,052	133,307
		Compensated Absences Adj	4,928	0
		Charges for Services	185,149	181,238
		Investment Income	734	660
		Total Resources	<u>299,863</u>	<u>315,205</u>
		Forecasted Expenditures	<u>(166,556)</u>	<u>0</u>
Ending Fund Balance	133,307	315,205		
CAPCOG 9-1-1	0142	Beginning Balance	20,914	4,739
		Intergovernmental	0	0
		Investment Income	(57)	0
		Total Resources	<u>20,857</u>	<u>4,739</u>
		Forecasted Expenditures	<u>(16,118)</u>	<u>0</u>
		Ending Fund Balance	4,739	4,739

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
CSCD Local	0143	Beginning Balance	104,810	123,106
		Compensated Absences Adj	18,296	0
		Fines	0	0
		Total Resources	123,106	123,106
		Forecasted Expenditures	0	0
		Ending Fund Balance	123,106	123,106
		Unclaimed Juvenile Restitution	0144	Beginning Balance
Fines	853			0
Investment Income	205			184
Total Resources	28,612			28,796
Forecasted Expenditures	0			0
Ending Fund Balance	28,612			28,796
Road and Bridge	0145			Beginning Balance
		Compensated Absences Adj	420,860	0
		Intergovernmental	72,396	64,219
		Charges for Services	11,039,438	9,784,177
		Fines	3,823,700	3,763,606
		Investment Income	28,127	25,314
		Miscellaneous Revenue	113,657	69,000
		Total Resources	19,860,843	15,748,816
		Forecasted Expenditures	(17,818,343)	0
		Ending Fund Balance	2,042,500	15,748,816

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Gardner House Handicraft	0146	Beginning Balance	3,357	3,353
		Investment Income	(4)	0
		Miscellaneous Revenue	0	0
		Total Resources	3,353	3,353
		Forecasted Expenditures	0	0
		Ending Fund Balance	3,353	3,353
Lake Travis Economic Development Study	0147	Beginning Balance	44	33
		Intergovernmental	0	0
		Investment Income	(11)	0
		Total Resources	33	33
		Forecasted Expenditures	0	0
		Ending Fund Balance	33	33
TCCES <i>* Information Pending</i>	0148	Beginning Balance	0	0
		Charge for Services	0	0
		Total Resources	0	0
		Forecasted Expenditures	0	0
		Ending Fund Balance	0	0

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Afterschool Youth Enrichment Services	0149	Beginning Balance	0	108,469
		Charge for Services	172,208	190,000
		Other Financing Sources	34,011	0
		Total Resources	206,219	298,469
		Forecasted Expenditures	(97,750)	0
		Ending Fund Balance	108,469	298,469
Motor Vehicle Interest <i>* Information Pending</i>	0150	Beginning Balance	0	0
		Investment Income	0	0
		Total Resources	0	0
		Forecasted Expenditures	0	0
		Ending Fund Balance	0	0
Self Insurance	8955	Beginning Balance	12,835,119	8,726,986
		Investment Income	96,547	86,892
		Miscellaneous Revenue	3,911,165	5,157,703
		Total Resources	16,842,831	13,971,581
		Forecasted Expenditure	(8,115,845)	0
		Ending Fund Balance	8,726,986	13,971,581

Fund Name	SAP Fund	Revenue Category	FY13 Forecast	FY14 3rd Rev Est.
Employee Health Benefit	8956	Beginning Balance	19,147,438	19,516,686
		Investment Income	142,893	127,466
		Miscellaneous Revenue	57,430,710	60,333,456
		Total Resources	76,721,041	79,977,608
		Forecasted Expenditure	(57,204,355)	0
		Ending Fund Balance	19,516,686	79,977,608
		Debt Service	3001	Beginning Balance
Current Property Taxes	74,088,943	74,767,892		
Delinquent Property Taxes	318,697	322,453		
Other Financing Sources	230,349	0		
Investment Income	121,113	35,866		
Miscellaneous Revenue	0	0		
Total Resources	87,805,973	90,672,574		
Forecasted Expenditures	(72,259,610)	0		
Ending Fund Balance	15,546,363	90,672,574		
Debt Service -Taxable	3005	Beginning Balance	752,766	785,289
		Current Property Taxes	4,299,359	4,365,680
		Delinquent Property Taxes	18,494	18,895
		Other Financing Sources	1,091,430	0
		Investment Income	1,464	1,319
		Total Resources	6,163,513	5,171,183
		Forecasted Expenditures	(5,378,224)	0
Ending Fund Balance	785,289	5,171,183		