

Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Other Post Employment Benefits

This fund accounts for the activity regarding retirees post-retirement major medical benefits.

FIDUCIARY FUNDS

**OTHER POST EMPLOYMENT
BENEFITS**

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Operating Revenue	56,610,192	60,879,455	37,626,494	41,611,826
Personnel Services	241,869	347,302	296,395	413,500
Materials & Supplies	2,271,407	2,556,344	2,254,251	11,171,645
Capital Outlay	0	0	0	0
Grants & subsidies	239,524	238,000	254,268	254,400
Claims incurred	49,887,119	57,737,809	49,529,753	29,500,000
Investment Fees	1,773	0	1,411	0
Federal Tax	0	0	21,610	272,281
Total Operating Expense	52,641,690	60,879,455	52,645,688	41,611,826

Increase (Decrease) in Net Assets	3,968,502	0	(15,019,194)	0
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Fund Balance Beginning of Year	16,028,893	19,997,395	19,997,395	4,978,201
Fund Balance End of Year	19,997,395	19,997,395	4,978,201	4,978,201

