



# INTERNAL SERVICE FUNDS

May 1, 2021 – April 30, 2022 Budget Request

Draft, Version 1 6.28.2021

Prepared by the Finance Department

## Introduction

The City maintains Internal Service Funds to account for services provided between departments on a cost reimbursement basis. This allows for vendors, claims and settlements to be paid accurately, timely, and in a centralized manner. The city's premiums are run through the Employee Benefit Plan Fund with charges assigned back to the department from which the employee or retiree is associated on a weekly or monthly basis.

In addition, the city is exposed to various risks of loss claims related to workers' compensation, property damage, torts, errors and omissions, etc. The financial activity related to these risks are processed through the Safety and Risk Management Fund and then charged back to the appropriate departmental budget to recoup those costs.

## Overview

The Fiscal Year May 1, 2021 to April 30, 2022 (FY22) Internal Service Funds requested budget calls for \$9.3 million in revenues or contra-expenses, \$9.3 million in expenses, and no transfers-in or out.

<i>Revenues/Contra-Expense</i>	\$9,348,100
<i>Expenses</i>	(\$9,348,100)
<i>Surplus / (Deficit) before transfers</i>	\$0
<i>Transfers in</i>	\$0
<i>Transfers (out)</i>	\$0
<i>Surplus / (Deficit) after transfers</i>	\$0

Actual revenues, expenses, and transfers are included in the following chart along with the FY21 unaudited budget and FY22 requested budget. Line item detail for the FY22 budget proposal may be found in the attached Appendix.

<b>INTERNAL SERVICE FUNDS</b>								
<b>REVENUES</b>								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 4600	Interest	21,997.81	-	129,142.30	9,635.00	-	-
	SUB 4800	Miscellaneous Revenue	1,426,603.44	332,324.71	(412,316.83)	207,062.42	-	-
	SUB 5800	Premium Contributions	7,930,127.89	7,884,837.16	8,254,806.65	7,378,950.00	8,774,000.00	9,348,100.00
		<b>TOTAL REVENUES</b>	<b>9,378,729.14</b>	<b>8,217,161.87</b>	<b>7,971,632.12</b>	<b>7,595,647.42</b>	<b>8,774,000.00</b>	<b>9,348,100.00</b>
<b>EXPENDITURES</b>								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 2100	Personnel Services	-	74,929.28	561,941.84	606,401.00	619,000.00	534,000.00
	SUB 2200	Personnel Benefits	13,151.16	21,421.76	506,217.31	559,531.00	258,600.00	624,800.00
	SUB 2400	Contractual Services	13,054,457.19	8,955,015.86	12,346,996.64	15,488,629.00	14,642,125.00	17,459,100.00
	SUB 2500	Commodities	357.51	3,821.92	(2,312.88)	885.00	61,975.00	94,700.00
	SUB 2600	Capital Outlay	-	20,731.81	-	-	-	-
	SUB 2800	Non-Cash Expense	(15,733,154.36)	(11,805,490.50)	(6,026,296.27)	(7,877,428.00)	(6,807,700.00)	(9,364,500.00)
		<b>TOTAL EXPENDITURES</b>	<b>(2,665,188.50)</b>	<b>(2,729,569.87)</b>	<b>7,386,546.64</b>	<b>8,778,018.00</b>	<b>8,774,000.00</b>	<b>9,348,100.00</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>12,043,917.64</b>	<b>10,946,731.74</b>	<b>585,085.48</b>	<b>(1,182,370.58)</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 6300	Transfers In/From	-	-	140,363.42	48,120.00	-	-
	SUB 6800	Transfers Out/To	(900,000.00)	(132,391.75)	(168.90)	-	-	-
		<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(900,000.00)</b>	<b>(132,391.75)</b>	<b>140,194.52</b>	<b>48,120.00</b>	<b>-</b>	<b>-</b>
		<b>FUND BALANCE</b>						<b>-</b>

## Sources

The Employee Benefit Fund revenues include employer contributions and employee contributions. City employees are offered medical, dental, and life insurance as part of their benefit package. Local 150 employees, mainly in the Public Works Department and the Water Plant, participate in a union health insurance plan for which the City pays 100% of the premium with no employee contribution. The rest of the City’s workforce is offered plans which include HMO and PPO options sponsored by the City. The premiums collected from employees, employer contributions, and the related charge-backs to the departments account for the revenues to these funds.

## Uses

Expenditures are the payment of employer and employee premiums for the various insurance coverages. The expenses associated with the employer-only costs are expected to be \$8.5 million for FY22. The claims expenses relative to the City’s workers compensation, liability, and property claims is budgeted for \$2.4 million in FY22.

The Information Technology (IT) Internal Service Fund accounts for IT related expenditures such as employees, support and maintenance contracts, and software/hardware renewals and replacement. The IT Fund has a budget of \$5.5 million for FY22, with \$648 thousand in wages and benefits, and \$4.8 million in commodities and contractual expenses.

## Headcount

The FY22 proposal includes a full time Risk Manager and an IT department consisting of five employees, down from six in the prior year.

<i>Internal Service Funds Central Services</i>							
<u>FTE</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22 Budget</u>	<u>Change</u>	
<u>Assistant IT Director</u>	-	-	1.00	1.00	1.00	-	
<u>IT Administrator</u>	-	-	1.00	1.00	1.00	-	
<u>Information Sys Director</u>	-	-	1.00	1.00	1.00	-	
<u>IT Technician</u>	-	-	2.00	3.00	2.00	(1.00)	
<u>Risk Manager</u>	-	1.00	1.00	1.00	1.00	-	
<b><u>TOTAL</u></b>	-	<b>1.00</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	<b>(1.00)</b>	

## Line Item Detail

**Fund 660 - Safety & Risk Management Fund****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
660	46100	Interest Earned	129,142.30	9,635.00	-	-
	<b>SUB 4600</b>	<b>Interest</b>	<b>129,142.30</b>	<b>9,635.00</b>	-	-
660	48215	Damaged Property Recovery	-	-	-	-
660	48220	Restitution Payments	1,960.32	3,482.00	-	-
660	48370	Reimbursement - Worker's Comp.	50,635.49	35,270.00	-	-
660	48375	Reimb. - Settlements/Lawsuits	154,100.12	158,750.00	-	-
660	48380	Liability- Surcharge	-	-	-	-
660	48385	W/C- Surcharge	-	-	-	-
660	48900	Miscellaneous Revenue	(140,194.02)	9,560.00	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	<b>66,501.91</b>	<b>207,062.00</b>	-	-
660	58075	Liability Premium Insurance	-	-	-	-
	<b>SUB 5800</b>	<b>Premium Contributions</b>	-	-	-	-
		<b>TOTAL REVENUES</b>	<b>195,644.21</b>	<b>216,697.00</b>	-	-

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
660	169821788	Director of Risk Management	98,307.08	71,257.00	105,000.00	93,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>98,307.08</b>	<b>71,257.00</b>	<b>105,000.00</b>	<b>93,000.00</b>
660	169822454	Health Ins Buy Out	(125.00)	1,000.00	-	-
660	169822456	Hospitalization	-	-	16,000.00	16,800.00
660	169822461	Employer Portion-OASDI (FICA)	6,138.59	4,689.00	7,000.00	7,000.00
660	169822462	Employer Portion-Medicare Ex	1,435.67	1,097.00	1,000.00	1,000.00
660	169822467	Life Insurance Premiums	362.79	296.00	500.00	500.00
660	169822610	Employer IMRF	12,592.72	11,043.00	16,000.00	11,000.00
660	169822702	IL WC Comm Assessment 2702	5,932.25	2,106.00	6,000.00	6,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>26,337.02</b>	<b>20,231.00</b>	<b>46,500.00</b>	<b>42,300.00</b>
660	169824423	Telephone	228.76	-	-	-
660	169824428	Rental/Lease Purchase	268.07	-	-	-
660	169824429	Conference & Travel	182.68	-	2,000.00	-
660	169824431	Training & Schooling	-	-	-	-
660	169824432	Postage	154.66	218.00	500.00	-
660	169824438	Other Professional Services	-	-	-	1,000.00
660	169824503	Insurance Admin. Services	-	-	-	-
660	169824960	Declared Emergency Contracts	-	122,429.00	-	-
660	169924423	Telephone	-	-	-	-
660	169924428	Rental/Lease Purchase	-	-	-	-
660	169924432	Postage	-	-	-	-
660	169924434	Printing	-	-	-	-
660	169924436	Consultant Services	-	-	-	-
660	169924456	Claims Expense	3,249,670.36	4,174,552.00	3,993,800.00	2,370,200.00
660	169924463	Est. Liability for Claims/IBNR	(1,270,954.00)	-	-	-
660	169924468	Insurance Premiums - Stop Loss	132,556.00	-	-	1,392,800.00
660	169924491	Employee Physical/Med Treatmnt	-	-	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>2,112,106.53</b>	<b>4,297,199.00</b>	<b>3,996,300.00</b>	<b>3,764,000.00</b>

**Fund 660 - Safety & Risk Management Fund**

*Continued*

660 169825465	Office Supplies	694.79	42.00	2,000.00	1,000.00	
660 169825466	Gasoline & Oil	20.29	7.00	500.00	-	
660 169825478	Computer Supplies	-	-	-	-	
660 169825480	Miscellaneous Expense	385.00	385.00	50,000.00	1,000.00	
660 169825576	Wireless Phone/Internet	329.62	-	-	-	
660 169925465	Office Supplies	-	-	-	-	
<b>SUB 2500</b>	<b>Commodities</b>	<b>1,429.70</b>	<b>434.00</b>	<b>52,500.00</b>	<b>2,000.00</b>	
660 169826493	Vehicle	-	-	-	-	
660 169826495	Computer Hardware/Equipment	-	-	-	-	
<b>SUB 2600</b>	<b>Capital Outlay</b>	-	-	-	-	
660 169828100	Bad Debt Expense	-	5,363.00	-	-	
660 169828421	Inc/Dec in Claims Estimates	-	-	-	-	
660 169828422	Inc/Dec in Comp Abs Gen Govt	6,558.00	-	-	-	
660 169928418	Contra Claims Revenue	903,017.38	264,776.00	-	-	
660 169928419	Contra Claims Expense	(3,541,010.98)	(4,394,443.00)	(4,200,300.00)	(3,901,300.00)	
<b>SUB 2800</b>	<b>Non-Cash Expense</b>	<b>(2,631,435.60)</b>	<b>(4,124,304.00)</b>	<b>(4,200,300.00)</b>	<b>(3,901,300.00)</b>	
<b>TOTAL EXPENDITURES</b>		<b>(393,255.27)</b>	<b>264,817.00</b>	-	-	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>588,899.48</b>	<b>(48,120.00)</b>	-	-	
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
660	63100	Transfers From General Fund	131,620.27	48,120.00	-	-
660	63555	Transfers From Sewer/Water Fd.	8,743.15	-	-	-
	<b>SUB 6300</b>	<b>Transfers In/From</b>	<b>140,363.42</b>	<b>48,120.00</b>	-	-
660	68100	Transfers to General Fund	-	-	-	-
660	68595	Transfers to Parking Lot Fund	168.90	-	-	-
660	68714	Transfers to Working Cash	-	-	-	-
	<b>SUB 6800</b>	<b>Transfers Out/To</b>	<b>(168.90)</b>	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>140,194.52</b>	<b>48,120.00</b>	-	-

**Fund 680 - Employee's Benefit Plan Fund**

**REVENUES**

Fund	Detail	Description	FY20	FY21 to 1-31-21	FY21 Unaudited	FY 21 Budget	FY22 Budget Req
680	48305	Hospitalization - Surcharge					
680	48927	Change in Amt Due to Ins Provi	(478,818.74)	832,111.97		-	
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	<b>(478,818.74)</b>	<b>832,111.97</b>	-	-	-
680	58100	Employee Contrib. - PPO Plan	275,245.85	203,995.55	275,900.00	432,800.00	324,000.00
680	58110	Employee Contrib - Dental PPO	36,472.21	25,447.92	33,800.00	40,000.00	38,000.00
680	58150	Employee Contrib. HMO Plan	357,296.12	241,580.21	322,100.00	400,000.00	342,000.00
680	58160	Employee Contrib - Dental HMO	3,182.98	1,643.00	2,200.00	5,000.00	1,000.00
680	58200	City Contrib. - PPO Plan	2,340,529.01	1,481,968.45	2,080,500.00	2,384,000.00	3,000,000.00
680	58210	City Contrib - Dental PPO	292,818.46	211,779.54	281,700.00	275,000.00	338,700.00
680	58300	City Contrib. - HMO Plan	2,989,264.41	1,827,734.23	2,505,500.00	3,076,000.00	3,100,000.00
680	58310	City Contrib - Dental HMO	23,475.95	14,862.71	19,600.00	32,100.00	2,800.00
680	58350	City Contrib - MOE Fringe Plan	1,740,010.83	1,235,880.00	1,647,500.00	1,922,000.00	1,750,000.00
680	58500	Employer Contrib. - Life Ins.	64,837.91	24,458.89	60,300.00	75,000.00	129,000.00
680	58505	Employee Contrib. - AFLAC			7,600.00	132,100.00	170,900.00
680	58550	Insurance EE Independent Life			150.00		
680	58595	Eye Med Vision EE Contribution	-	-	1,300.00		
	<b>SUB 5800</b>	<b>Premium Contributions</b>	<b>8,123,133.73</b>	<b>5,269,350.50</b>	<b>7,238,150.00</b>	<b>8,774,000.00</b>	<b>9,196,400.00</b>
		<b>TOTAL REVENUES</b>	<b>7,644,314.99</b>	<b>6,101,462.47</b>	<b>7,238,150.00</b>	<b>8,774,000.00</b>	<b>9,196,400.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 to 1-31-21	FY21 Unaudited	FY 21 Budget	FY22 Budget Req
680	189422470	PSEBA-Health Premiums	301,841.22	290,899.93	365,000.00		376,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>301,841.22</b>	<b>290,899.93</b>	<b>365,000.00</b>	-	<b>376,000.00</b>
680	189424466	Dental Insurance Premiums	355,949.60	280,476.69	354,100.00	500,000.00	380,500.00
680	189424467	Insurance Premiums - Life	64,837.91	52,784.61	66,100.00	207,100.00	299,900.00
680	189424469	Refund Expense					
680	189424470	HMO/PPO Premium Expense	1,740,010.83	1,509,676.00	2,038,300.00	2,010,900.00	1,750,000.00
680	189424476	HMO/PPO Premium Expense	5,962,335.39	3,756,592.46	5,486,500.00	6,056,000.00	6,290,000.00
680	189424503	Insurance Admin. Services	19,785.32	61,237.05	78,000.00		100,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>8,142,919.05</b>	<b>5,660,766.81</b>	<b>8,023,000.00</b>	<b>8,774,000.00</b>	<b>8,820,400.00</b>
680	189428419	Contra Claims Expense	(800,445.28)	479,974.99			
680	189328300	BANK BAL CORRECTION EXPENSE	(0.01)				
	<b>SUB 2800</b>	<b>Non-Cash Expense</b>	<b>(800,445.29)</b>	<b>479,974.99</b>	-	-	-
		<b>TOTAL EXPENDITURES</b>	<b>7,644,314.98</b>	<b>6,431,641.73</b>	<b>8,388,000.00</b>	<b>8,774,000.00</b>	<b>9,196,400.00</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0.01</b>	<b>(330,179.26)</b>	<b>(1,149,850.00)</b>	-	-

**Fund 685 - Self-Funded Flexible Spending****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
685	58507	Medical Saving Employee Contr.	113,396.47	126,000.00	-	137,000.00
685	58560	Dependent Care Employee Contr.	18,276.45	14,800.00	-	14,700.00
	<b>SUB 5800</b>	<b>Premium Contributions</b>	<b>131,672.92</b>	<b>140,800.00</b>	-	<b>151,700.00</b>
		<b>TOTAL REVENUES</b>	<b>131,672.92</b>	<b>140,800.00</b>	-	<b>151,700.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
685	189524503	Insurance Admin. Services	6,470.00	7,200.00	-	7,000.00
685	189524530	Claims Expense-MSA	129,016.92	118,000.00	-	144,700.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>135,486.92</b>	<b>125,200.00</b>	-	<b>151,700.00</b>
685	189525480	Miscellaneous Expense	-	1.00	-	-
	<b>SUB 2500</b>	<b>Commodities</b>	-	<b>1.00</b>	-	-
		<b>TOTAL EXPENDITURES</b>	<b>135,486.92</b>	<b>125,201.00</b>	-	<b>151,700.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,814.00)</b>	<b>15,599.00</b>	-	-
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	-
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**Fund 695 - IT Internal Service Fund**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
695	48900	Miscellaneous Revenue	-	0.42	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	-	<b>0.42</b>	-	-
<b>TOTAL REVENUES</b>			-	<b>0.42</b>	-	-

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
695	169821399	Earned Sick Leave Pay Outs	11,281.39	-	-	-
695	169821713	Systems Administrator/Operator	149,269.89	218,629.00	210,000.00	162,000.00
695	169821721	Office Supervisor	-	46,500.00	-	-
695	169821757	Management Info. Sys. Director	125,124.02	127,709.00	128,000.00	132,000.00
695	169821803	Comm/Utilities Manager	84,923.59	53,306.00	87,000.00	-
695	169821853	IT Technician	-	-	-	55,000.00
695	169821806	Assistant IT Director	93,035.87	89,000.00	89,000.00	92,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>463,634.76</b>	<b>535,144.00</b>	<b>514,000.00</b>	<b>441,000.00</b>
695	169822454	Health Ins Buy Out	-	-	-	-
695	169822456	Hospitalization	87,061.44	80,100.00	96,000.00	104,900.00
695	169822461	Employer Portion-OASDI (FICA)	26,540.33	26,000.00	32,000.00	38,000.00
695	169822462	Employer Portion-Medicare Ex	6,206.99	6,100.00	7,500.00	8,800.00
695	169822467	Life Insurance Premiums	1,661.12	1,700.00	1,600.00	1,800.00
695	169822610	Employer IMRF	56,569.19	60,400.00	75,000.00	53,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>178,039.07</b>	<b>174,300.00</b>	<b>212,100.00</b>	<b>206,500.00</b>
695	169824060	Central Admin IT Services	240,306.75	239,800.00	120,000.00	317,000.00
695	169824061	Building Dept IT Services	11,011.67	127,600.00	40,000.00	358,100.00
695	169824062	Fire Dept IT Services	83,539.49	108,700.00	120,000.00	335,000.00
695	169824063	Police Dept IT Services	148,596.94	249,500.00	120,000.00	489,000.00
695	169824064	Planning Dept IT Services	543.78	3,500.00	40,000.00	18,500.00
695	169824065	Public Works IT Services	122,941.54	118,200.00	120,000.00	227,800.00
695	169824066	E911 IT Services	539,490.70	971,400.00	120,000.00	1,745,000.00
695	169824067	Other Special IT Services	2,495.00	-	-	-
695	169824068	Water & Sewer IT Services	156,794.67	108,700.00	120,000.00	193,000.00
695	169824069	Water Collection IT Services	241,817.91	254,700.00	120,000.00	89,000.00
695	169824070	Parking IT Services	8,517.77	23,000.00	40,000.00	222,300.00
695	169824071	CDBG IT Services	268.45	6,500.00	-	12,000.00
695	169824072	Local Forfeiture IT Services	22,200.01	35,800.00	40,000.00	452,000.00
695	169824074	Asset Forfeiture IT Services	-	420,700.00	-	-
695	169824081	Prisoner Review/DUI	-	-	-	2,000.00
695	169824407	Bank Service Charges	72.80	30.00	-	500.00
695	169824412	Equipment Maintenance	206,577.12	255,000.00	250,000.00	89,800.00
695	169824423	Telephone	36,749.44	34,000.00	500,000.00	11,000.00
695	169824428	Rental/Lease Purchase	7,715.66	7,050.00	10,000.00	-
695	169824431	Training & Schooling	5,564.11	2,500.00	10,000.00	10,000.00
695	169824432	Postage	44.30	-	1,825.00	1,000.00
695	169824438	Other Professional Services	121,236.03	76,500.00	100,000.00	150,000.00
695	169824491	Employee Physical/Med Treatmnt	-	50.00	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>1,956,484.14</b>	<b>3,043,230.00</b>	<b>1,871,825.00</b>	<b>4,723,000.00</b>
695	169825465	Office Supplies	1,267.65	400.00	5,000.00	3,000.00
695	169825466	Gasoline & Oil	183.17	50.00	4,475.00	-
695	169825478	Computer Supplies	(5,193.40)	-	-	89,700.00
	<b>SUB 2500</b>	<b>Commodities</b>	<b>(3,742.58)</b>	<b>450.00</b>	<b>9,475.00</b>	<b>92,700.00</b>
695	169828422	Inc/Dec in Comp Abs Gen Govt	59,517.00	-	-	-
695	169528419	Contra Claims Expense	(2,653,932.38)	(3,753,124.00)	(2,607,400.00)	(5,463,200.00)
	<b>SUB 2800</b>	<b>Non-Cash Expense</b>	<b>(2,594,415.38)</b>	<b>(3,753,124.00)</b>	<b>(2,607,400.00)</b>	<b>(5,463,200.00)</b>
<b>TOTAL EXPENDITURES</b>			<b>0.01</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (0.01) 0.42 - -**

**OTHER FINANCING SOURCES (USES)**

**TOTAL OTHER FINANCING SOURCES - - - -**