

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

DATE : November 30, 2011
TO : Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors
FROM : Scott B. Manske, Controller
SUBJECT: 2011 Fiscal Report as of September 30, 2011

Policy Issue

County Ordinance 56.02(2) requires the Department of Administrative Services (DAS) to “report, on a quarterly basis or in a manner determined to be most useful and effective, on the financial condition of the county, which report shall identify all major variances from the adopted budget on a department-by-department basis.” To comply with this ordinance, DAS provides a projection of year-end financial results on a quarterly basis to the County Board and County Executive. This fiscal report is a projection of 2011 financial results based on second quarter financial data. The County’s 2011 fiscal year ends on December 31, 2011. For each fiscal year, the County prepares a balanced budget in which revenues equal expenditures. Therefore, a report of surplus or deficit for the County represents actual results that are in total above (surplus) or below (deficit) net budgeted funds.

Year-end Projection

Based on financial results through September 30, 2011, Milwaukee County’s projected year-end fiscal status for 2011 is a surplus of \$3.3 million. In the second quarter this department was projecting a deficit of (\$3.2) million. The projected deficit assumes that the full amount appropriated in the contingency fund of \$5.4 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the remainder of the year for deficit reduction, the projected deficit will increase.

This report projects year-end surpluses of \$5.4 million in the Unallocated Contingency Fund, \$0.5 million in Child Support Enforcement, \$0.3 million from the County Board, \$1.8 million from the Transit System, and \$4.9 million in the Department of Health and Human Services (DHHS).

Significant departmental deficits include: Behavioral Health Division (DHHS-BHD) of (\$3.6) million, Zoological Department of (\$2.4) million and Combined Courts of (\$1.0) million.

Non-departmental deficits include: a shortfall in sales tax revenue of (\$1.5) million, a shortfall in revenue for capital projects that was to be funded with land sales and third-party revenue of (\$3.1) million, and a projected increase in the Reserve for Delinquent Property Taxes of (\$0.5) million. The shortfall in Capital Project revenue is due to the deferral of land sale revenue from UW-Milwaukee to 2012 and the loss of outside revenue from donations. The land sale revenue was to be used to fund \$5.0 million of capital projects that could not be bonded. All of the projects could not be cancelled, so the County must provide funding for \$2.5 million of the

project cost, in place of the land sale revenue. An additional \$0.6 million of capital project revenue will not be received from an outside party, due to a shortfall in contributions.

Non-departmental surpluses include interest income of \$0.5 million and debt service revenue of \$2.0 million. The surplus in the debt service revenue is from land lease payments for the former Doyne Hospital from Froedtert Memorial Lutheran Hospital for 2011. Payment was received in October from Froedtert Hospital.

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits in excess of \$100,000 by department.
- Attachment B: provides the projected surplus or deficit for 2011 by agency.

2011 Pension Contribution

The 2011 Budget includes an appropriation of \$31.5 million for contributions toward the County's Employee Retirement System (ERS) plan. Based upon the most recent actuarial report for ERS, the County is only required to contribute \$26.8 million to the pension plan in 2011. The required contribution is \$4.7 million less than the amount budgeted. The County Board and County Executive approved the original appropriation to ERS. Therefore, the County Board must make a change to the budget and to ordinances to decrease the amount that was already approved and submitted by the actuary in 2010 for 2011 budget. County ordinance currently requires the County to contribute the amount set within the budget for the current budget year. Any excess contribution is amortized as an offset to future contributions over a five year period. The 2011 budget has additional language that says that any excess contribution shall be paid into the stabilization fund of the pension plan at the close of the fiscal year. For purposes of the attached projections we did not change the budgeted contribution of \$31.5 million for 2011.

Org Unit 1972 – Wage and Benefit Modification Account

Projected Breakeven

The 2011 budget included \$11.3 million of expenditure savings that were to come from modifications to employee salaries and fringe benefits. The projected breakeven in Org 1972 is due to projected savings in county-wide fringe benefits, and from departmental vacant positions. Various furlough savings plans and contract changes were implemented earlier in the year to help achieve the required savings from Org Unit 1972. Since the last projection, the County has instituted health care changes, impacting both active and retired members that provide additional savings. In addition, a majority of employees are now contributing toward their pension. The County has halted a 2011 furlough day program for various union members, due to the health and pension changes. Departments are providing additional savings in salaries and fringes from vacant positions.

The expenditure savings of \$9.7 million, which were originally budgeted in Org Unit 1972 – Wage and Benefit Modification Account, were allocated to departments in the final 2011 budget. The budgeted savings were allocated to departments at the beginning of the year. The savings were a reduction to departmental salary and fringe benefit appropriations. To achieve a break-even budget, departments would need to reduce salary and fringe costs. The reduction in personnel costs would come from holding positions vacant, instituting furlough days, and contract changes from a few unions. Additional savings could come from Fringe Benefits – Org Unit 1950 if costs were below budget or additional revenues were received.

A recent analysis of Fringe Benefits is showing a projected surplus in revenues from grant funding of \$2.0 million, employee pension contributions of \$3.4 million, and fringe benefit savings of \$3.0 million. These savings are required to be allocated to departments, which will also help to offset the Org 1972 budgeted savings that had previously been allocated to departments.

Fringe Benefits – Org Unit 1950:

Breakeven

DAS-Fiscal Affairs is currently projecting a breakeven for fringe benefits for 2011. This breakeven consists of a surplus in revenues of \$5.8 million, a surplus in expenditures of \$2.8 million, offset by an allocation to departmental fringe benefits to cover Org Unit 1972 budgeted savings.

The surplus in revenues consists of a surplus in federal grant funds of \$2.5 million and employee pension contributions of \$3.3 million. Federal ERRP (Early Retirement Reinsurance Program) funds of \$2.5 million were received based on the submission of health care costs for retired employees. It was unknown if the County would receive the funds in 2011, based on our grant submission. Currently, this revenue is booked to fringe benefits to offset health care costs. The County, based on a change in State law, has instituted an employee pension contribution of 4.7%. Non-represented employees were making a contribution of 2% for the first six months. Beginning in August, the County instituted the pension contribution of 4.7% for a majority of the employees. The contribution surplus is estimated at \$3.3 million.

Health care costs for active and retired employees are currently projected to surplus by \$2.8 million, based on health data through October 2011. The surplus in health care is due to the implementation of health care changes in 2011 for non-represented employees, the implementation in August of additional health changes for AFSCME DC-48 active and retired employees, lower costs in health care due to a reduced active population and fewer major cases. A full accounting of the reasons for the savings is not known at this time. The health care budget was previously expected to deficit due to the 2011 budgeted health care savings that were anticipated from retirees and active employees.

All of these fringe savings will be allocated to departmental fringe costs to offset the imbalance between the departmental budgets for fringe costs and org unit 1950 fringe costs. The imbalance is due to the budget allocation at the beginning of the year from Org Unit 1972 of budgeted salary and fringe benefit savings of \$9.7 million. The projected fringe benefit savings of \$8.5 million will allow for a breakeven in county-wide departmental fringe benefit costs and the fringe benefit costs of org unit 1950.

The 2012 budget has been adopted which would include additional savings from the reduction in health care benefits. These health plan changes do not get implemented until January 1, 2012. It is unknown what impact these changes will have on employee and retiree usage during the month of November and December 2011. The 2011 health savings may be reduced as members may push health services into 2011 to avoid co-payments and out-of-pocket changes in 2012.

DTPW – Transit/ Paratransit (Org 5600)

\$1.8 million surplus

Transit/ Paratransit is projecting a surplus of \$1.8 million for 2011. Transit revenues are projected to deficit by \$0.5 million and transit expenditures are expected to surplus by \$1.0 million. Paratransit revenues are expected to deficit by \$5.0 million from budget, offset by a surplus in expenditures of \$6.3 million from budget. Paratransit had budgeted passenger trips of 1.3 million, but is only anticipating having annual rides of 970,000. The reduction in rides results in the lower revenue for the Paratransit.

DHHS – Behavioral Health Division (BHD) (Org 6300)

(\$3.6 million deficit)

BHD is projecting a deficit of \$3.6 million for 2011. Revenues are projected to deficit by \$1.1 million and expenditures are expected to deficit by \$2.5 million.

In revenues, the department is projecting deficits in a Revenue Maximization Project of (\$1,000,000), State funding of (\$500,000), and other revenues of (\$600,000), which will be offset by a projected surplus in patient revenues of \$1,000,000. A 2011 budget initiative attempted to garner an additional \$1.5 million of new revenue: “Revenue Maximization Project”. BHD worked with a consultant on achieving this goal, but the department will be short of the goal by \$1,000,000 in revenue. The consultant is working with BHD to also lower other costs, including outside consulting. The drop in State funding for BHD was a direct result of the State DHHS department losing State tax funding of 10% in the 2011 – 2013 State budget. The deficit in BHD state funding represents the department’s 2011 share of these cuts. The other services revenue loss is due to loss of a contract to provide outside dietary service, and a decrease in recovery revenues. Offsetting these revenue losses is a projected surplus in Patient Care revenues of \$1,000,000.

The expenditure deficit consists of losses in salaries and fringe benefits of \$2.1 million, pharmacy and security of \$1.1 million, and State institute placement deficits of \$400,000. Offsetting these deficits will be cost savings of \$500,000 from contract cuts due to the Revenue Maximization project, and contractual service/ commodity savings of \$500,000. The personnel deficit in salaries and fringe benefits is due primarily to a projected deficit of \$1.7 million in overtime costs. A portion of the overtime costs is due to vacancies in the department, which should be reduced in later quarters as positions are being filled. The deficit in pharmacy costs is due to a higher usage both on the inpatient and outpatient areas. BHD is working with a consultant on a drug cost savings plan. The deficit in state institute placements at Mendota and Winnebago is due to the current placement of four clients, versus a budget of two clients.

Department of Health and Human Services (Org 8000)

\$4.9 million surplus

DHHS was projecting a surplus of \$6.6 million in its third quarter report. Due to a recent fund transfer, \$1.7 million of this surplus is being moved to the Debt Service Reserve, and is therefore, unavailable to the 2011 bottom line. The revised surplus for the department is \$4.9 million. This surplus included Revenue from Youth Aids which is expected to exceed the budget by \$4.5 million due to a reduction in the number of juveniles being placed in State institutions. Recent projections for Youth Aids show a decline in the caseload from 200 budgeted in 2011 to a 139 caseload average. The remaining surplus is projected in salaries of \$400,000.

During the October board cycle a fund transfer was submitted to recognize prior year revenue for DHHS of \$5.7 million. This fund transfer included the use of \$4.0 million of these revenues for deferred projects in DHHS and BHD, including \$3.4 million for electronic medical records for BHD. The remaining funds of \$1.7 million, as noted above, were transferred to the Debt Service Reserve of the County. This fund transfer has been netted against the original quarterly report of the department.

Zoological Department (Org 9500)

(\$2.4 million deficit)

The Zoo is projecting a deficit of \$2.4 million for 2011. Revenues are projected to deficit by \$3.7 million which will be offset by an expenditures surplus of \$1.3 million. The Zoo is 10% below a projected attendance goal of 1,350,000 visitors. However, zoo revenue is 19% below budget. As stated in the zoo quarterly report, attendance and visitor spending are key factors that affect revenues. The revenue deficit is in parking, admissions, novelty sales and concession sales.

Overview of Process for Determining County-wide Year End Financial Projections:

The projection of year-end results begins with an analysis of year-to-date actual results for the most recent quarter-end. These actual results become the basis for each department projecting twelve months of actual activity. Departments then submit a report of projected year-end results to DAS – Fiscal Affairs. The departmental projections include a fiscal report of budget versus projected actual results by appropriation category, a written report of variances between budgeted and projected actual results, and a written report of any corrective action plan that the department intends to implement to reduce any projected deficit.

DAS – Fiscal Affairs reviews the reports submitted by departments. During the review, questions may arise regarding departmental projections. Discussions will then occur with department personnel on the expected annual results. For purposes of this quarterly report, formal discussions were held with the larger departments. The meetings included department personnel, Administrative Services, Department of Audit, and County Board staff. In rare instances, when DAS – Fiscal Affairs projects different financial results, the County-wide report will reflect the DAS – Fiscal Affairs projection while noting the projection provided by the department.

DAS – Fiscal Affairs analyzes and projects financial results for most non-departmental accounts including fringe benefits, sales taxes, delinquent property taxes, investment income, unallocated contingency fund, debt service fund and capital projects fund. In addition, DAS – Fiscal Affairs analyzes departmental salary projections and compares to the salary projections prepared by departments.

The projections by departments and DAS – Fiscal Affairs are combined to arrive at a year-end projection of financial results for the County. The fiscal report is then submitted to the County Board and County Executive.

Committee Action

This is an informational report only. This report should be referred to and reviewed by the Finance and Audit Committee.



Scott B. Manske
Controller

Attachments

cc: Chris Abele, County Executive
Supervisor John Thomas, Chairman, Finance and Audit Committee
Finance and Audit Committee
Pat Farley, Director, Department of Administrative Services
Pamela Bryant, Interim Fiscal and Budget Administrator
Stephen Cady, Director of Research, County Board
Department Heads

Milwaukee County			
Projection for 2011 - Based on Activity as of Sept 30, 2011			
Dept	Department Name	Third Quarter 2011 Projection	Previous 2011 Projection
✓ 1000	County Board	\$ 351,100	\$ 238,700
✓ 1150	DAS - Risk Management	-	-
2000	Combined Courts	(956,000)	(986,000)
✓ 2430	Child Support Enforcement	541,100	479,500
✓ 3400	Register of Deeds	(545,100)	(481,100)
✓ 4000	Sheriff's Office	-	652,400
✓ 4900	Medical Examiner	(188,000)	(74,000)
✓ 5300	DTPW - Fleet Services	324,000	40,700
✓ 5600	DTPW - Transit/Paratransit System	1,793,700	18,100
✓ 6300	Behavioral Health Division	(3,615,000)	(3,431,600)
✓ 7990	Department of Family Care (CMO)	-	-
✓ 8000	Department of Health and Human Services	4,931,600	3,945,600
✓ 9000	Department of Parks, Recreation and Culture	(250,000)	-
9500	Zoological Department	(2,384,400)	(1,459,100)
	Other	522,788	541,844
	Departmental Total	525,788	(514,956)
	Capital Projects Funding	\$ (3,100,000) ✓ (1)	\$ (3,100,000)
✓ 1945	Unallocated Contingency Fund	5,423,445	5,487,477
✓ 1950	Fringe Benefits	- ✓ (2)	-
✓ 1972	Wage and Benefit Modifications	- ✓ (3)	(5,600,000)
✓ 1991	Reserve for Delinquent Property Taxes	(500,000)	(500,000)
✓ 1992	Investment Income	500,000	500,000
✓ 1996	Sales Tax Revenue	(1,500,000)	(1,500,000)
✓ 9960	Debt Service Fund/Froedtert Lease Payment	2,000,000	2,000,000
	Non-Departmental Total	2,823,445	(2,712,523)
	Projected County Surplus (Deficit)	\$ 3,349,233 ✓ (4)	\$ (3,227,479)

(1) The current projections include a deficit in revenue due to the deferral of land sale revenue from UWM to 2012. All Capital Projects that were to be funded with the monies could not be cancelled.

(2) A surplus is being projected in Fringe Benefits revenues and expenses for 2011 of over \$8 million. This savings is considered before the required allocation of these savings to departments, through reduced fringe charges. The allocation of fringe savings to departments will offset the fringe benefit savings obtained by the County. Overall departments, departments will see a break-even in fringe benefit costs.

(3) This amount is only related to the estimated fringe benefit savings budgeted for in Org 1972. The projection does not include savings related to salaries. Salary savings are included in departmental projections. The County is currently projecting a break-even in Org 1972 due to savings that will be allocated from Fringe Benefits.

(4) For 2011, the budgeted pension contribution for Milwaukee County is \$4.7 million higher than the required contribution from the actuary. If the County Board were to adjust the budgeted contribution to the actuarial required contribution, the \$4.7 million would increase the 2011 Contingency Fund, which would increase the surplus shown above.

Annual Fiscal Report of Surplus/Deficit as of September 30, 2011

	2011 Projected Revenues	2011 Budgeted Net Revenues	Revenue Variance	% Variance	2011 Projected Expenditures	2011 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)	
Legislative, Executive & Staff										
1000	County Board	6,165	6,165	-	0%	6,414,367	6,765,462	351,095	5%	351,095
1001	Department of Audit	-	-	-	N/A	2,702,226	2,702,226	-	0%	-
1040	Disadv Bus Development	46,000	45,000	1,000	2%	1,174,909	1,176,832	1,923	0%	2,923
1011	County Executive - General Office	-	-	-	N/A	1,229,649	1,229,649	-	0%	-
1021	Cnty Exec - Veterans Service	13,000	13,000	-	0%	353,566	353,566	-	0%	-
1110	Civil Service Commission	-	-	-	N/A	54,037	54,037	-	0%	-
1120	Personnel Review Board	-	-	-	N/A	222,928	230,378	7,450	3%	7,450
1130	Corporation Counsel	155,000	155,000	-	0%	1,775,652	1,775,652	-	0%	-
	Dept of Administrative Services									
1019	Persons with Disabilities	173,800	172,500	1,300	1%	1,038,010	1,068,882	30,872	3%	32,172
1140	Human Resources	-	6,200	(6,200)	-100%	1,995,852	2,243,910	248,058	11%	241,858
1188	Employee Benefits	1,861,560	1,861,560	-	0%	2,673,525	2,673,525	-	0%	-
1135	Labor Relations	-	-	-	N/A	498,133	542,516	44,383	8%	44,383
1150	Risk Management	8,138,795	8,138,795	-	0%	8,301,259	8,301,259	-	0%	-
1151	Fiscal Affairs Division	78,557	57,412	21,145	37%	4,106,396	4,394,910	288,514	7%	309,659
1152	Procurement	-	-	-	N/A	705,635	716,697	11,062	2%	11,062
1160	Information Management Services	17,506,916	17,555,382	(48,466)	0%	18,369,209	18,417,675	48,466	0%	0
3010	Election Commission	40,733	40,500	233	1%	716,206	865,896	149,690	17%	149,923
3090	County Treasurer	2,988,423	2,988,423	-	0%	1,647,524	1,647,524	-	0%	-
3270	County Clerk	512,350	512,350	-	0%	809,101	809,101	-	0%	-
3400	Register of Deeds	4,532,435	5,077,857	(545,422)	-11%	4,985,389	4,985,667	278	0%	(545,144)
	Total Legislative, Executive & Staff	36,053,733	36,630,144	(576,411)	-2%	59,773,573	60,955,364	1,181,791	2%	605,380
Courts and Judiciary										
2000	Combined Court Related Operations	9,109,354	9,745,354	(636,000)	-7%	39,699,178	39,379,178	(320,000)	-1%	(956,000)
2430	Dept. of Child Support Enforcement	18,332,911	18,733,727	(400,816)	-2%	19,300,648	20,242,523	941,875	5%	541,059
	Total Courts and Judiciary	27,442,265	28,479,081	(1,036,816)	-4%	58,999,826	59,621,701	621,875	1%	(414,941)
Public Safety										
4900	Medical Examiner	1,445,240	1,659,500	(214,260)	-13%	4,632,659	4,658,909	26,250	1%	(188,010)
4000	Sheriff	22,301,715	22,301,715	-	0%	155,506,901	155,506,901	-	0%	-
4500	District Attorney	6,819,710	7,180,238	(360,528)	-5%	18,765,626	19,177,831	412,205	2%	51,677
	Total Public Safety	30,566,665	31,141,453	(574,788)	-2%	178,905,186	179,343,641	438,455	0%	(136,333)
Non-Departmental's										
1937	Potawatami Revenue	4,058,477	4,058,477	-	0%	-	-	-	N/A	-
1945	Contingency	-	3,250,000	(3,250,000)	-100%	-	8,673,445	8,673,445	100%	5,423,445
1950	Fringe Benefits	7,072,042	7,072,042	-	0%	7,304,569	7,304,569	-	0%	-
1972	Wage and Benefit Modifications	-	-	-	N/A	-	-	-	N/A	-
1991	Property Taxes	269,054,705	269,554,705	(500,000)	0%	-	-	-	N/A	(500,000)
1992	Interest Income	2,279,839	1,779,839	500,000	28%	-	-	-	N/A	500,000
1993	State Shared Revenue	38,207,108	39,207,108	(1,000,000)	-3%	-	-	-	N/A	(1,000,000)
1996	Sales Taxes	62,926,365	64,426,365	(1,500,000)	-2%	-	-	-	N/A	(1,500,000)
	Other Non-Departmental	21,526,097	21,506,198	19,899	0%	(4,029,316)	(4,029,316)	-	0%	19,899
1900'S	Total Non-Departmental	401,066,156	406,796,257	(5,730,101)	-1%	3,275,253	11,948,698	8,673,445	73%	2,943,344

September 30, 2011 Fiscal Report

Attachment B

	2011 Projected Revenues	2011 Budgeted Net Revenues	Revenue Variance	% Variance	2011 Projected Expenditures	2011 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)	
<u>Public Works & Development</u>										
5040	Airport Division	86,434,642	86,236,073	198,569	0%	86,434,642	86,236,076	(198,566)	0%	3
5070	Transportation Services Div	1,677,309	2,402,907	(725,598)	-30%	1,969,740	2,608,648	638,908	24%	(86,689)
5080	Architectural/ Environmental Svc	6,193,963	6,277,565	(83,602)	-1%	7,346,431	7,430,033	83,602	1%	-
5100	Highway Maintenance	18,674,694	17,678,857	995,837	6%	19,331,893	18,686,018	(645,875)	-3%	349,962
5300	Fleet Management	11,547,842	11,174,237	373,605	3%	9,530,658	9,481,084	(49,574)	-1%	324,031
5500	Utility	3,095,466	3,095,466	-	0%	3,216,869	3,216,869	-	0%	-
5600	Transit/Paratransit System	103,938,390	108,648,625	(4,710,235)	-4%	120,676,168	127,180,145	6,503,977	5%	1,793,742
5700	Public Works Facilities Mngmnt	24,539,334	24,464,956	74,378	0%	24,185,214	23,946,219	(238,995)	-1%	(164,616)
5800	Public Works Admin Div	2,927,051	2,438,500	488,551	20%	2,077,874	2,077,874	-	0%	488,551
	Total Public Works & Development	259,028,692	262,417,186	(3,388,494)	-1%	274,769,488	280,862,966	6,093,478	2%	2,704,984
<u>Health & Human Services</u>										
6300	Behavioral Health Division	128,211,261	130,029,465	(1,818,204)	-1%	192,466,556	190,669,724	(1,796,832)	-1%	(3,615,036)
7900	Department on Aging	17,019,883	16,991,274	28,609	0%	18,821,200	18,857,228	36,028	0%	64,637
7990	Department of Family Care (CMO)	270,778,046	270,778,046	-	0%	271,317,019	271,317,019	-	0%	-
8000	Department of Human Services	108,298,391	109,799,350	(1,500,959)	-1%	134,465,618	140,898,191	6,432,573	5%	4,931,614
	Total Health & Human Services	524,307,581	527,598,135	(3,290,554)	-1%	617,070,393	621,742,162	4,671,770	1%	1,381,216
<u>Parks, Recreation & Culture</u>										
9000	Department of Parks	15,961,092	17,561,092	(1,600,000)	-9%	41,733,935	43,083,935	1,350,000	3%	(250,000)
9500	Zoological Department	16,013,310	19,683,056	(3,669,746)	-19%	23,359,854	24,645,183	1,285,329	5%	(2,384,417)
9700	Milwaukee Public Museum	-	-	-	N/A	3,502,376	3,502,376	-	0%	-
9910	University Extension	121,080	121,080	-	0%	457,888	457,888	-	0%	-
	Total Parks, Recreation & Culture	32,095,482	37,365,228	(5,269,746)	-14%	69,054,053	71,689,382	2,635,329	4%	(2,634,417)
9960	Debt Retirement and Interest	16,657,723	14,657,723	2,000,000	14%	67,917,596	67,917,596	-	0%	2,000,000
1200-1899	Capital Improvements	247,218,783	250,318,783	(3,100,000)	-1%	355,610,145	355,610,145	-	0%	(3,100,000)
<u>Expendable Trusts</u>										
FUND 3	Zoo Trust Funds	1,081,168	985,049	96,119	10%	989,276	988,030	(1,246)	0%	94,873
FUND 5	Parks Trust Funds	-	-	-	N/A	125,000	100,000	(25,000)	-25%	(25,000)
FUND 6	Office on Handicapped Trust Fund	25,000	25,000	-	0%	25,000	25,000	-	0%	-
FUND 7	Mental Health Complex Trust Funds	35,100	35,100	-	0%	35,100	35,100	-	0%	-
FUND 8	Airport PFC	-	-	-	N/A	-	-	-	N/A	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	N/A	346,004	-	(346,004)	N/A	(346,004)
	Total Expendable Trusts	1,141,268	1,045,149	96,119	9%	1,520,381	1,148,130	(372,251)	-32%	(276,132)
	Projected Surplus (Deficit)	1,575,578,349	1,596,449,139	(20,870,790)	-1%	1,686,895,893	1,710,839,785	23,943,892	1%	3,073,101
	Reserves Expendable Trusts									276,132
	Total Projected Surplus (Deficit)									3,349,233