



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller
Scott B. Manske, Comptroller

DATE : June 28, 2016
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT: Fiscal Report as of May 2016 for Milwaukee County (For information only)

Policy Issue

County Ordinance 56.02(2) was modified to reflect changes adopted under 2011 Wisconsin Act 62 which created the Office of the Comptroller and requires a monthly update of the fiscal condition of the County to the County Board.

This fiscal report is a projection of 2016 financial results based on financial data as of May 31, 2016. The County's 2016 fiscal year ends on December 31, 2016. 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.

Updated 2016 Year-end Fiscal Projection –May 2016

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
April 2016	Deficit	(\$2.7) million	
May 2016 (Current Period)	Deficit	(\$3.5) million	(\$0.8) million

Based on financial results through May 31, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is a deficit of (\$3.5) million.

The projected deficit assumes that the full unallocated balance in the contingency fund of \$3.2 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year for deficit reduction, the projected deficit will increase.

This report projects a year-end departmental operating deficit for the Office of the Sheriff of (\$4.1) million, DOT-Transit of (\$2.1) million, the DAS-Water Utility of (\$1.2) million and the

Parks Department of (\$0.3) million. A projected surplus of \$0.3 million for the Combined Courts and \$0.3 million for Courts – Pre-Trial Services partially offsets the deficit.

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits for any department in amounts in excess of \$100,000.
- Attachment B: provides narrative explanations of the amounts in excess of \$100,000 as reported in Attachment A.
- Attachment C: provides the projected surplus or deficit for 2015 by agency.

Committee Action

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



Scott B. Manske
Comptroller

Attachments

cc: Chris Abele, County Executive
Supervisor Peggy A. West, Chairwoman, Finance and Audit Committee
Finance and Personnel Committee
Teig Whaley-Smith, Director, Department of Administrative Services
Janelle Jensen, Senior Committee Coordinator, Office of the County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Fiscal Position as of May 31, 2016

Org	Name	April 30, 2016 Projection	May 31, 2016 Projection	Variance
1160	DAS – IMSD	\$133,000	\$39,000	(\$94,000)
1170	DAS - Risk Management	\$353,000	(\$2,300)	(\$355,300)
2000	Combined Courts	\$123,500	\$259,600	\$136,100
2900	Courts – Pre-Trial Services	\$0	\$270,800	\$270,800
4000	Sheriff	(\$4,054,000)	(\$4,120,500)	(\$66,500)
5500	DAS-Utility	(\$1,250,000)	(\$1,194,800)	\$55,200
5600	DOT – Transit	(\$2,060,000)	(\$2,060,000)	\$0
9000	Parks Department	(\$270,000)	(\$270,000)	\$0
1945	Unallocated Contingency Fund	\$4,053,606	\$3,154,871	(\$898,735)

Unallocated Contingency Fund	
2016 April 30, 2016 Balance	\$4,053,606
Actions	
Milwaukee Public Museum Elevator	\$15,000
Courthouse Façade	\$374,235
Domes Repairs	\$472,000
Safe Zone Micah	\$37,500
Current Available Balance	\$3,154,871

Allocated Contingency Fund	
2016 Adopted Balance	\$300,000
Office of African American Affairs	(\$300,000)
Current Balance	\$0

Description of Significant Surplus and Deficit Projections for 2016:

Departmental Surpluses and Deficits:

Combined Court Related Operations (Org 2000)

\$0.3 million surplus

The Combined Courts is projecting a revenue surplus of \$0.4 million and an expenditure deficit of (\$0.1) million for a net tax levy surplus of \$0.3 million. The revenue surplus is due to a projected surplus of \$0.2 million in Bail Forfeitures and \$0.2 million in miscellaneous revenue.

Personnel services are projected to deficit by (\$0.2) million partially due to sick balance payouts of \$121,000 as a result of anticipated retirements in 2016. Other minor expenditure surpluses partially offset this projected deficit for an overall projected deficit of (\$0.2) million in expenditures.

Courts – Pre-Trial Services (Org 2900)

\$0.3 million surplus

The Combined Courts is projecting an expenditure surplus of \$0.3 million in Contractual services.

Office of the Sheriff (Org 4000)

(\$4.1 million deficit)

The Office of the Sheriff is projecting an overall deficit of (\$4.1) million due to a projected revenue deficit of (\$0.4) million and an expenditure deficit of (\$3.7) million.

The projected revenue deficit is primarily due to a projected deficit of (\$0.4) million in Telephone commission revenues. This is due to a guideline issued during 2015 by the Federal Communications Commission regarding maximum rates that may be charged to inmates placing calls from the Criminal Justice Facility. The new maximum rate is \$0.14 per minute.

The Office of the Sheriff has a projected surplus of \$4.4 million in salary projections which is offset by a projected deficit of (\$4.3) million in overtime. While this results in a breakeven position for the Sheriff in terms of salary and wages funding, the 2016 Adopted Budget included a budget abatement of (\$4.0) million. Slight expenditure savings will offset approximately \$0.3 million of the budget abatement.

DAS-Utilities (Org 5500)

(\$1.2 million deficit)

As of March 31, 2016, DAS Water Utility is projecting a revenue deficit of \$1.3 million in Fire Protection payments budgeted to be received from tenants on the County Grounds but are not anticipated to be collected.

DOT - Transit (Org 5600)

(\$2.0 million deficit)

DOT-Transit is projecting a revenue deficit of (\$7.1) million due to declines in overall ridership and to the full year implementation of the GO Pass program. A deficit in ridership revenue of (\$3.1) million is a result of declining passengers possibly due to lower gas prices

and due to MPS's decision to migrate Riverside High School to Yellow buses instead of Transit buses which is anticipated to result in a deficit of (\$1.0) million. The GO Pass program as of the first quarter, had 1.6 million GO Pass rides resulting in lost revenue of (\$0.9) million. On an annual basis that results in a projected revenue deficit of (\$3.0) million due to the GO Pass. Partially offsetting the revenue deficit is a projected surplus of \$2.8 million in Healthcare and other savings and \$2.3 million in fuel savings.

Department of Health and Human Services (Org 8000)

Breakeven

The Department of Health and Human Services is projected to breakeven in 2016. However, the Children's Detention Center is projecting an expenditure deficit of (\$0.7) million due to increased overtime costs. The overtime costs are a result of vacant positions at the Children's Detention Center and a higher population due to the current situation at Lincoln Hills. Offsetting this projected deficit is a projected surplus of \$0.7 million in the payment to the State due to a lower than budgeted Average Daily Population (ADP) at Lincoln Hills. As Milwaukee County lowers the number of youth it houses at Lincoln Hills, the payments to the State from Milwaukee County will decrease. The 2016 Adopted Budget included a budgeted ADP of 125.0. The average as of May 31, 2016 is 93. DHHS will continue to monitor the ADP in case the number increases which would increase the payment owed to the State.

Parks Department (Org 9000)

(\$0.3 million deficit)

The Parks Department is projecting a revenue deficit of \$270,000 due to the temporary closure of the Domes which has resulted in a loss of admission and room rental revenue.

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of May 31, 2016 Period 05 BY DEPARTMENT

	2016 Projected Revenues	2016 Budgeted Net Revenues	Revenue Variance	2016 Projected Expenditures	2016 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
Legislative, Executive & Staff							
1000 County Board	-	-	-	2,601,164	2,601,164	-	-
County Executive	-	-	-	-	-	-	-
1011 General Office	-	-	-	1,284,320	1,284,320	-	-
1021 Veterans Service	-	-	-	299,260	299,260	-	-
1020 Governmental Relations	-	-	-	594,391	594,391	-	-
1120 Personnel Review Board	23	-	23	375,056	417,251	42,195	42,218
1130 Corporation Counsel	120,000	120,000	-	1,829,465	1,829,465	-	-
1140 Human Resources	1,507,203	1,568,093	(58,890)	8,128,506	8,286,554	158,048	99,158
115 Dept of Administrative Services	43,848,506	43,848,506	-	54,372,575	54,467,920	95,345	95,345
Persons with Disabilities 1019, Community Bu							
Business Dev Partners 1040, Procurement 1152, Economic Develop							
ment 1190, DAS - Facilities Mngmnt 5700							
1150 Risk Management	11,144,226	11,139,226	5,000	11,089,401	11,082,074	(7,327)	(2,327)
1160 Information Management Services	14,878,289	15,022,809	(144,320)	15,408,901	15,592,360	183,459	39,139
3010 Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090 County Treasurer	3,555,333	3,545,000	10,333	1,514,676	1,511,886	(2,790)	7,543
3270 County Clerk	515,702	545,955	(30,253)	1,203,494	1,243,413	39,919	9,666
3400 Register of Deeds	4,316,575	4,316,305	270	3,147,966	3,147,300	(666)	(416)
3700 Office of the Comptroller	291,861	364,454	(62,593)	7,860,896	8,043,672	182,776	90,183
Total Legislative, Executive & Staff	80,248,168	80,558,598	(310,430)	111,113,781	111,804,720	690,939	380,509
Courts and Judiciary							
2000 Combined Court Related Operations	12,029,355	11,640,609	388,746	48,459,165	48,329,054	(130,111)	258,635
2430 Dept of Child Support Enforcement	17,927,057	17,890,011	37,046	20,096,660	20,096,660	-	37,046
2900 Courts - Pre-Trial Services	333,900	333,900	-	4,754,239	5,025,085	270,846	270,846
Total Courts and Judiciary	30,290,312	29,864,520	425,792	71,310,064	71,450,799	140,735	566,527
Public Safety							
4800 Emergency Management	2,635,862	2,639,790	(3,928)	11,899,546	11,960,704	61,158	57,230
4800 Medical Examiner	2,416,503	2,461,967	(45,464)	4,969,879	4,932,879	(37,000)	(82,464)
4000 Sheriff	10,537,716	10,965,982	(428,266)	89,687,589	85,995,332	(3,692,257)	(4,120,523)
4300 House of Correction	6,142,898	6,243,278	(100,580)	65,056,832	65,215,995	159,163	58,583
4500 District Attorney	5,870,049	6,062,046	(191,997)	20,439,033	20,631,030	191,997	(0)
Total Public Safety	27,602,828	28,373,063	(770,235)	192,052,879	188,735,940	(3,316,939)	(4,087,174)
Public Works & Development							
5040 DOT - Airport Division	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5100 DOT - Highway Maintenance	21,697,477	21,697,477	-	23,040,696	23,040,696	-	-
5300 DOT - Fleet Management	11,882,156	11,882,156	-	11,073,525	11,073,525	-	-
5800 DOT - Transit/Paratransit System	92,002,092	99,102,092	(7,100,000)	118,869,113	121,909,113	5,040,000	(2,060,000)
5800 DOT - Admin Div	240,000	240,000	-	252,788	252,788	-	-
5500 OAS - Utility	3,511,361	4,761,361	(1,250,000)	4,919,341	4,974,556	55,215	(1,194,785)
Total Public Works & Development	223,319,748	231,669,748	(8,350,000)	250,277,529	255,372,744	5,095,215	(3,254,765)

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of May 31, 2016 Period 05 BY DEPARTMENT

		2016		2016		2016		2016	
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)	
Health & Human Services									
6300	Behavioral Health Division	129,392,374	129,392,374	-	190,208,125	190,208,125	-	-	-
7900	Department on Aging	17,685,582	17,685,582	-	18,615,508	18,615,508	-	-	-
7990	Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-	-
8000	Department of Human Services	94,005,477	93,699,904	305,573	116,111,664	115,802,150	(309,514)	(3,941)	(3,941)
	Total Health & Human Services	551,776,949	551,471,376	305,573	636,345,747	636,036,233	(309,514)	(3,941)	(3,941)
Parks, Recreation & Culture									
9000	Department of Parks	20,325,655	20,595,107	(269,452)	48,807,254	48,807,254	-	(269,452)	(269,452)
9500	Zoological Department	19,359,634	19,359,634	-	25,786,725	25,786,725	-	-	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-	-
9910	University Extension	110,000	110,000	-	523,678	529,986	6,308	6,308	6,308
	Total Parks, Recreation & Culture	39,795,289	40,064,741	(269,452)	78,617,657	78,623,965	6,308	(263,144)	(263,144)
Non-Departmentals									
1933	Land Sales	1,000,000	1,000,000	-	-	-	-	-	-
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-	-	-
1945	Contingency	-	-	-	1,198,735	4,353,608	3,154,871	3,154,871	3,154,871
1950	Fringe Benefits	190,731,968	190,731,968	-	199,722,063	199,722,063	-	-	-
1972	Wage and Benefit Modifications	255,835	255,835	-	2,528,373	2,528,373	-	-	-
1991	Property Taxes	288,985,126	288,985,126	-	-	-	-	-	-
1992	Interest Income	1,255,000	1,255,000	-	-	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-	-
1996	Sales Taxes	65,883,032	65,883,032	-	-	-	-	-	-
	Other Non-Departmental	18,087,350	18,087,350	-	(508,772)	(508,772)	-	-	-
1900S	Total Non-Departmental	599,512,728	599,512,728	-	202,940,399	206,095,270	3,154,871	3,154,871	3,154,871
9960	Debt Retirement and Interest	20,849,864	20,849,864	-	50,299,599	50,343,774	44,175	44,175	44,175
1200-1899	Capital Improvements	157,449,525	157,449,525	-	211,204,765	211,204,765	-	-	-
Expendable Trusts									
FUND 3	Zoo Trust Funds	4,819	1,053,700	(1,048,881)	-	1,077,740	1,077,740	28,859	28,859
FUND 4	MSD Expendable Trust	-	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	4,688	-	4,688	27,077	21,546	(5,531)	(843)	(843)
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600	-	-
FUND 8	Alron PFC	-	-	-	58,308	-	(58,308)	(58,308)	(58,308)
FUND 9	DAS - Trust	17,966	-	17,966	136,636	500,000	363,364	381,330	381,330
FUND 10	DAS - Trust	-	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-	-
	Total Expendable Trusts	27,473	1,071,300	(1,043,827)	220,020	1,616,886	1,396,866	353,039	353,039
	Projected Surplus (Deficit)	1,730,872,884	1,740,885,463	(10,012,579)	1,804,382,440	1,811,285,096	6,902,656	(3,109,923)	(3,109,923)
	Reserves Expendable Trusts							(353,039)	(353,039)
	Contribution to Family Care Reserves								
	Contribution to Behavioral Health Reserves								
	Total Projected Surplus (Deficit)								(3,462,962)

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of May 31, 2016 Period 05 BY FUND

	2016 Projected Revenues	2016 Budgeted Net Revenues	Revenue Variance	2016 Projected Expenditures	2016 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
General Fund Departments							
1000	-	-	-	2,601,164	2,601,164	-	-
1011	-	-	-	1,284,320	1,284,320	-	-
1021	-	-	-	299,260	299,260	-	-
1020	-	-	-	594,391	594,391	-	-
1120	23	-	23	375,056	417,251	42,195	42,218
1130	120,000	120,000	-	1,829,465	1,829,465	-	-
1140	1,507,203	1,566,093	(58,890)	8,128,506	8,286,554	158,048	99,158
115	43,848,506	43,848,506	-	54,372,575	54,467,920	95,345	95,345
3010	70,450	70,450	-	1,403,690	1,403,690	-	-
3090	3,555,333	3,545,000	10,333	1,514,676	1,511,886	(2,790)	7,543
3270	515,702	545,955	(30,253)	1,203,494	1,243,413	39,919	9,666
3400	4,318,575	4,318,305	270	3,147,986	3,147,300	(686)	(416)
3700	291,861	384,454	(92,593)	7,860,896	8,043,672	182,776	90,183
2000	12,029,355	11,640,609	388,746	46,459,165	46,329,054	(130,111)	258,635
2430	17,927,057	17,890,011	37,046	20,096,660	20,096,660	-	37,046
2900	333,900	333,900	-	4,754,239	5,025,085	270,846	270,846
4800	2,635,862	2,639,790	(3,928)	11,899,546	11,960,704	61,158	57,230
4900	2,418,503	2,461,967	(43,464)	4,969,879	4,932,879	(37,000)	(82,464)
4000	10,537,716	10,965,982	(428,266)	89,687,589	85,995,332	(3,692,257)	(4,120,523)
4300	6,142,698	6,243,278	(100,580)	65,056,832	65,215,995	159,163	58,583
4500	5,870,049	6,062,046	(191,997)	20,439,033	20,631,030	191,997	(0)
5100	21,697,477	21,697,477	-	23,040,696	23,040,696	-	-
5800	240,000	240,000	-	252,788	252,788	-	-
7900	17,685,582	17,685,582	-	18,615,508	18,615,508	-	-
8000	94,005,477	93,699,904	305,573	116,111,664	115,802,150	(309,514)	(3,941)
9000	20,325,655	20,595,107	(269,452)	48,807,254	48,807,254	-	(269,452)
9500	19,359,634	19,359,634	-	25,786,725	25,786,725	-	-
9700	-	-	-	3,500,000	3,500,000	-	-
9910	110,000	110,000	-	523,678	529,986	6,308	6,308
Total General Fund	285,542,618	286,022,050	(479,432)	584,616,735	581,652,132	(2,964,603)	(3,444,035)
Other Funds							
1150	11,144,226	11,139,226	5,000	11,089,401	11,082,074	(7,327)	(2,327)
1160	14,878,289	15,022,609	(144,320)	15,408,901	15,592,360	183,459	39,139
5040	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5300	11,882,156	11,882,156	-	11,073,525	11,073,525	-	-
5600	92,002,092	99,102,092	(7,100,000)	116,869,113	121,909,113	5,040,000	(2,060,000)
5500	3,511,361	4,761,361	(1,250,000)	4,919,341	4,974,556	55,215	(1,194,785)
6300	129,392,374	129,392,374	-	190,208,125	190,208,125	-	-
7990	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
Total Other Funds	667,490,676	675,979,996	(8,489,320)	755,100,922	760,372,269	5,271,347	(3,217,973)

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of May 31, 2016 Period 05 BY FUND							
	2016	2016		2016	2016		
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental's							
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-
1945	Contingency	-	-	1,198,735	4,353,606	3,154,871	3,154,871
1950	Fringe Benefits	190,731,968	190,731,968	199,722,063	199,722,063	-	-
1991	Property Taxes	286,985,126	286,985,126	-	-	-	-
1992	Interest Income	1,255,000	1,255,000	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-
1996	Sales Taxes	65,883,032	65,883,032	-	-	-	-
	Other Non-Departmental	18,087,350	18,087,350	(508,772)	2,019,601	2,528,373	2,528,373
1900'S	Total Non-Departmental	599,512,728	599,512,728	202,940,399	206,095,270	3,154,871	3,154,871
9950	Ran Promissory Note Repay	-	-	-	-	-	-
	Debt Retirement and Interest	20,849,864	20,849,864	50,299,599	50,343,774	44,175	44,175
9960	Debt Retirement and Interest	20,849,864	20,849,864	50,299,599	50,343,774	44,175	44,175
1200-1899	Capital Improvements	157,449,525	157,449,525	211,204,765	211,204,765	-	-
Expendable Trusts							
FUND 3	Zoo Trust Funds	4,819	1,053,700	(1,048,881)	-	1,077,740	28,859
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	4,688	-	4,688	27,077	21,546	(5,531)
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600
FUND 8	Airport PFC	-	-	-	56,308	-	(56,308)
FUND 9	DAS - Trust	17,966	-	17,966	136,636	500,000	363,364
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	27,473	1,071,300	(1,043,827)	220,020	1,616,886	353,039
	Projected Surplus (Deficit)	1,738,872,884	1,740,885,463	(1,523,258)	1,804,382,440	1,811,285,096	(3,109,923)
	Addback the following:						
	Reserves Expendable Trusts						(353,039)
	Contribution to Family Care Reserves						-
	Contribution to Behavioral Health Reserves						-
	Total Projected Surplus (Deficit)						(3,462,862)

Milwaukee County Annual Fiscal Report of % of Budgeted funds as of May 31, 2016							
		2016 Actual Revenues	2016 Budgeted Net Revenues	Revenue %	2016 Actual Expenditures	2016 Budgeted Net Expenditures	Expenditure %
Health & Human Services							
6300	Behavioral Health Division	47,255,156	129,392,374	36.52%	59,903,419	190,208,125	31.49%
7900	Department on Aging	5,350,177	17,685,582	30.25%	5,974,975	18,615,508	32.10%
7990	Department of Family Care (CMO)	126,408,356	310,693,516	40.69%	127,588,278	311,410,450	40.97%
8000	Department of Human Services	24,413,103	93,899,904	26.05%	36,167,637	115,802,150	31.23%
	Total Health & Human Services	203,424,792	551,471,376	36.89%	229,634,308	636,036,233	36.10%
Parks, Recreation & Culture							
9000	Department of Parks	4,891,670	20,595,107	23.75%	16,964,648	48,897,110	34.69%
9500	Zoological Department	3,911,121	19,359,634	20.20%	8,334,190	25,786,725	32.32%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	58,781	110,000	53.44%	344,876	529,988	65.07%
	Total Parks, Recreation & Culture	8,861,572	40,064,741	22.12%	27,393,714	78,713,821	34.80%
Non-Departmental's							
1937	Polowatani Revenue	-	4,084,628	0.00%	-	-	-
1945	Contingency	-	-	-	-	4,353,606	0.00%
1950	Fringe Benefits	50,343,580	190,731,968	26.39%	33,614,768	199,722,063	16.83%
1991	Property Taxes	(1,196,662)	286,985,126	-0.42%	-	-	-
1992	Interest Income	1,831,534	1,255,000	145.94%	-	-	-
1993	State Shared Revenue	-	31,229,789	0.00%	-	-	-
1996	Sales Taxes	16,905,162	65,883,032	25.66%	-	-	-
	Other Non-Departmental	35,349	19,087,350	0.19%	(4,517,570)	2,019,601	-223.69%
	1900'S Total Non-Departmental	67,918,962	599,512,728	11.33%	29,097,197	206,095,270	14.12%
9960	Debt Retirement and Interest	-	1,402,715	0.00%	3,092,959	50,343,774	6.14%
1200-1899	Capital Improvements	(1,993,753)	157,449,525	-1.27%	13,948,833	211,204,765	6.60%
Expendable Trusts							
FUND 3	Zoo Trust Funds	230,397	1,053,700	21.87%	94,424	1,077,740	8.76%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	4,688	-	-	25,916	21,546	120.28%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	0.00%	42,472	17,600	241.32%
FUND 8	Airport PFC	5,613,560	-	-	56,308	-	-
FUND 9	DAS - Trust	17,966	-	-	136,636	500,000	-
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	5,866,611	1,071,300	547.62%	355,756	1,616,886	22.00%
	Projected Surplus (Deficit)	383,861,436	1,721,438,314	22.30%	511,208,158	1,811,374,952	28.22%