

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

DATE : September 10, 2012

TO : Supervisor Marina Dimitrijevic, Chairwoman, County Board of Supervisors

FROM : Scott B. Manske, Comptroller

SUBJECT: Fiscal Report 2nd Quarter 2012 for Milwaukee County

Policy Issue

County Ordinance 56.02(2) requires the Comptroller 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, the Comptroller 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 2012 financial results based on first quarter financial data. The County’s 2012 fiscal year ends on December 31, 2012. 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 June 30, 2012, Milwaukee County’s projected 2012 year-end fiscal status is a surplus of \$5.6 million. The projected surplus assumes that the full amount appropriated balance in the contingency fund of \$1.0 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year for departmental funding, the projected surplus will decrease.

This report projects year-end departmental operating surpluses of \$2.9 million in DOT - Transit, \$1.3 million in Department of Family Care (CMO) offset by a \$1.3 contribution to Family Care Reserve, \$1.3 million in the Department of Health and Human Services (DHHS) and \$0.4 million in Register of Deeds.

Significant projected departmental deficits include: Behavioral Health Division (DHHS-BHD) of (\$1.7) million, Sheriff of (\$1.4) million, and Parks of (\$0.5) million.

Non-departmental surpluses include: a surplus in projected savings from fringe benefits of \$3.8 million, and sales tax revenue of \$0.6 million. Non-departmental deficits include a (\$1 million Debt Service Fund/Froedtert Lease payment.

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits in excess of \$100,000 by department.
- Attachment B: provides narrative explanations of the amounts reported in Attachment A.
- Attachment C: provides the projected surplus or deficit for 2012 by agency.

2012 Pension Contribution

The 2012 Budget includes an appropriation of \$27.4 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 \$24.9 million to the pension plan in 2012. The required contribution is \$2.5 million less than the amount budgeted. The County Board and County Executive approved the original appropriation to ERS. Therefore, the County Board must approve any change to the pension contribution from the amount included in the budget. For purposes of the attached projections we did not change the budgeted contribution of \$27.4 million for 2012. A separate report on the 2012 pension contribution will be submitted to the County Board at a future date.

Pending Litigation:

The County has various litigation issues that are pending that are at different stages of a legal process. No provision has been made for any of these legal issues against the projected surplus for 2012. No provision is being made since these items are still being litigated.

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 the Comptroller. 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.


The Comptroller 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. In rare instances, when the Comptroller projections differ from departmental financial results, the County-wide report will reflect the Comptroller projection, which will be noted in this report.

The Comptroller 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, the Comptroller analyzes departmental salary projections and compares to the salary projections prepared by departments.

The projections by departments and the Comptroller 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
Comptroller

Attachments

cc: Chris Abele, County Executive
Supervisor William Johnson, Co-Chairman, Finance, Audit and Personnel Committee
Supervisor David Cullen, Co-Chairman, Finance, Audit and Personnel Committee
Finance, Audit and Personnel Committee
Patrick Farley, Director, Department of Administrative Services
Craig Kammholz, Fiscal and Budget Administrator
Stephen Cady, Fiscal and Budget Analyst, County Board
Department Heads

Milwaukee County			
Projection for 2012 - Based on Activity as of June 30, 2012			
Dept	Department Name	30-Jun-12	31-Mar-12
1150	DAS - Risk Management	\$ -	\$ 91,100
1160	Information Management Services Division	-	-
1188	DAS - Employee Benefits	-	-
2000	Combined Courts	159,900	-
2430	Child Support Enforcement	1,800	(55,600)
3400	Register of Deeds	424,400	400
4000	Sheriff's Office	(1,622,600)	(3,830,500)
4500	District Attorney	(255,000)	(300,000)
4900	Medical Examiner	60,000	51,900
5300	DOT - Fleet Services	(76,900)	33,000
5600	DOT - Transit/Paratransit System	2,935,700	3,539,900
5800	DOT - Administration	-	-
6300	Behavioral Health Division	(1,709,100)	(3,561,300)
7900	Department on Aging	-	-
7990	Department of Family Care (CMO)	1,350,800	-
7990	Contribution to Family Care Reserve	(1,350,800)	-
8000	Department of Health and Human Services	1,289,600	576,400
9000	Department of Parks, Recreation and Culture	(475,289)	(1,958,000)
9500	Zoological Department	-	-
	Other	650,483	150,701
	Departmental Total	1,382,994	(5,261,999)
	Capital Projects Funding	-	-
1933	Land Sales	-	-
1945	Unallocated Contingency Fund	989,000	1,550,000
1950	Fringe Benefits	3,803,898	2,803,898
1972	Wage and Benefit Modifications	-	-
1991	Reserve for Delinquent Property Taxes	-	-
1993	State Shared Revenue	(195,000)	(195,000)
1996	Sales Tax Revenue	600,000	600,000
9960	Debt Service Fund/Froedtert Lease Payment	(1,000,000)	-
	Non-Departmental Total	4,197,898	4,758,898
	Projected County Surplus (Deficit)	\$ 5,580,892	\$ (503,101)

Description of Significant Surplus and Deficit Projections for 2012:

Note: The County had an additional vacancy and turnover allowance in a non-departmental budget of \$1,785,000 that was allocated to departments. Departments were required to include in their projections this reduction to salary appropriations for the 2012 budgeted projections. A fund transfer will have to be made in the next month to align the budget with the projections that were made by departments.

Departmental Surpluses and Deficits:

Combined Court Related Operations (Org 2000)

\$0.1 million surplus

The Combined Courts is projecting a surplus of \$160,000 for 2012. This includes surplus in expenditures of 765,000m offset by a deficit in revenues of \$605,000. The surplus in expenditures is in contractual services and personal services. The deficit in revenues is in bail forfeitures of \$558,000 and interest income of \$39,000.

The deficit in bail forfeitures is due to fewer individuals being put on bail resulting in lower forfeiture revenue.

Register of Deeds (Org 3400)

\$0.4 million surplus

The Register of Deeds is projecting a surplus of \$424,000 due to increased revenue from transfer fees and document recording fees due to an increase in sales and recordings in 2012. Real estate transfer fee revenue is up 23% for the first half of the year over the same period in 2011. Recording fees are up 15% for the first six months over the same period for 2011.

Sheriff's Department (Org 4000)

(1.6 million) deficit

The Sheriff's Department is projecting a 2012 deficit of \$ 1.6 million due to a revenue deficit of \$2.2 million and an expenditure surplus of \$0.6 million. The variances are due to surpluses and deficits in a variety of revenue and expenditure categories.

Impacting the quarterly report of surpluses and deficits for expenditures is a decision by the Sheriff's Department to maintain the inmate medical services program within the Sheriffs Department for the second half of 2012. The 2012 budget had called for DHHS to take over the inmate medical program at a cost of \$7.3 million. While the decision appears to have a \$0 tax levy impact in the quarterly report, it does impact the expenditure projections provided by the department. The full cost from DHHS would be cross-charged to the Sheriff, who would maintain the tax levy cost for these services. Since the Sheriff will maintain these services, deficits will result in salaries, benefits, contractual services and commodities, offset by savings in internal service charges. A fund transfer will be proposed in October 2012 to provide funding in the proper appropriation categories, and eliminate DHHS budgetary authority and abatements. The discussion of expenditure deficits and surpluses makes note of this decision.

Sheriff's Department (Org 4000)

Continued

Personal Services and Fringe Benefits are expected to deficit by \$4.4 million for 2012 (deficit is \$0.6 million after eliminating impact of inmate medical services). This deficit assumes a fund transfer later in the year from the fringe benefits budget related to concessions received from the Deputy Sheriffs Association contract. The adopted 2012 budget included many changes to the staffing and related budget for the department. In addition, the Deputy Sheriff's Association entered into a new contract agreement with the County near the end of 2011, which also had an impact on the costs and the adopted budget for 2012. The Sheriff's office is continuing to try to implement certain of the 2012 personnel budget actions, but has indicated in its report to the Comptroller that several of these actions cannot be completed due to concerns with public safety and the Christensen Consent Decree, which is related to inmates and detention services.

The Sheriff provided a detailed explanation of each 2012 budget action related to personnel services and their department's progress on implementing the budget, or reasons that the action cannot be implemented. The fiscal impact of actions will result in a deficit in salaries for continuing positions, higher overtime to fill staffing needs, and higher unemployment costs due to layoffs of positions.

Contractual services are expected to deficit by \$417,000 for 2012 (The department would have a surplus of \$730,000 in contractual services if the impact of inmate medical services for the second half of the year were eliminated from consideration). This includes a deficit of \$1.1 million for inmate medical services, offset by a \$125,000 surplus in detention meal services due to fewer average inmates than projected, and a surplus of \$700,000 in electronic surveillance costs due to a decision to limit the program. A deficit will occur in electronic surveillance revenue of \$596,000 since inmates are being taken off the program, which will offset this service savings. In addition, detention officers will no longer be needed to monitor the surveillance program, which will reduce overtime costs.

Internal service charges and abatements will have a surplus of \$6.0 million for 2012. This includes a reduction in cross-charges of \$7.3 million for inmate medical services for the second half of 2011 from DHHS. Offsetting this surplus in inmate medical will be a cross-charge deficit for Airport Security services due to a reduction in costs of \$700,000.

Revenues of the Sheriff's Office will be in deficit for 2012 due to reduced State, Federal and other governmental reimbursement of \$580,000. The largest deficit is Federal inmate revenue of \$515,000. The 2012 budget estimated that 50 federal prisoners would be housed at the correctional facility, however only 33 on average will be housed by the County. Another new initiative was for the charging of bomb and SWAT services to outside communities, instead of the tax levy for \$186,000. According to the Sheriff, this new policy has not been implemented, as it awaits further direction from the Board and County Executive.

Concession revenue will also deficit for the year by \$352,000 based on a reduction in the number of inmates, and a poor economy. The Sheriff's office has reduced the number of staff handling this area to due to the reduction in sales. Other revenue will also deficit for the year by \$1,226,000, which includes a \$596,000 deficit in electronic surveillance, as discussed above.

District Attorney (Org 4500)

(\$0.2 million) deficit

The District Attorney is projecting a deficit of \$255,000 for 2012. This is primarily due to a decline in state revenue resulting from a reduction in the reimbursement rate for the victim/witness program from 51% to approximately 41%. In addition, the County included an allocation of the centralized Vacancy and Turnover charge to the department of \$97,000 that the department will not be able to cover.

DTPW - Transit/ Paratransit System (Org 5600)

\$2.9 million surplus

The Transit/Paratransit System reported a projected surplus of \$2.9 million for 2012. This includes a breakeven in Transit operations, a surplus in Paratransit operations of \$1.9 million and a surplus in allocable costs to both programs of \$1.0 million. The Transit operations surplus assumes that operating expenditures will offset a slight deficit in passenger's revenues. The number of passengers is expected to be up over last year by less than 1%, however there is a loss in revenue due to a change in the mix of paying passengers.

The Paratransit surplus of \$1.9 million is due to a reduction in the number of trips for Paratransit clients and the resulting reduction in costs and related revenues. The projected number of Paratransit trips will be reduced by 25% from the budgeted estimates, therefore reducing costs by \$5.6 million. The reduced projection of trips will also reduce reimbursement revenue from managed care programs and clients by \$3.7 million.

An additional savings of \$1.0 million for allocable costs include a surplus in the actuarial estimate of Other Post Employment Benefit (OPEB) costs for Transit of \$1.7 million, less a deficit in depreciation costs of \$0.7 million. The surplus in OPEB costs is based on an updated actuarial report that was received in recent months. The updated OPEB report includes updated contributions, rates of return, and employee benefits, which has reduced the OPEB contribution requirements for 2012.

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

(\$1.7 million deficit)

BHD is projecting a deficit of \$1.7 million for 2012, which consists of a revenue deficit of \$1.6 million and an expenditure deficit of \$0.1 million.

The revenue deficit is projected to occur in patient revenues of \$770,000, State and Federal revenues of \$825,000, and other revenue of \$368,000, partially offset by a surplus in WIMCR revenue of \$377,000. Patient revenues have seen a significant improvement from first quarter projections, due to improvements in the census. The first quarter report had predicted a deficit of \$2.3 million in patient revenues. The revenue deficit in State and Federal revenues will be completely offset by a reduction in costs, which have been included in this projection. The net deficit in expenditures consists mostly of a personal services deficit of \$1,100,000 offset by a surplus in other charges of \$893,000 and capital outlay of \$151,000. The personnel services deficit is primarily due to a reduction in budgeted salary costs for a centralized Vacancy and Turnover allocation that was included in departmental projections.

Department of Family Care (CMO) (Org 7990)

\$1.3 million surplus

The Department of Family Care (CMO) is reporting a projected revenue deficit of \$3.7 million, primarily in health care, due to lower than anticipated enrollment and a decreased capitation rate. This is more than offset by a surplus in expenditures totaling \$5.0 million. The decreased expenditures are projected in Other Expenditures of \$2.9 million, which is directly related to the lower enrollment. Due to the uncertainty regarding new enrollment, certain departmental costs have been placed on hold to provide additional budgetary savings including personnel services of \$550,000, contractual services of \$895,000 and capital outlay of \$639,000.

The department's budgetary surplus cannot be used to offset or add to the County's net tax levy surplus/ deficit. The projected surplus would instead add to the reserves of the Department of Family Care. The surplus of \$1.3 million will be offset by a \$1.3 million contribution to the Family Care Reserve.

Department of Health and Human Services (Org 8000)

\$1.3 million surplus

DHHS is projecting a surplus of \$1.3 million for 2012 due to a revenue surplus of \$1.4 million offset by an expenditure deficit of \$73,000.

The projected revenue surplus consists of \$622,000 from Youth Aids due to a reduction in the number of juveniles placed in State institutions, and \$1.16 million in prior year revenue from Children's Long Term Support and Disability Resource Center. Due to a delay in the reconciliation by the State and County in certain programs, the 2011 prior year revenue was not recognized until 2012. These revenues surpluses are offset by a revenue loss of \$455,000 in Economic Support revenue from the State.

Parks Division (Org 9000)

(\$0.5 million) deficit

The Parks Division deficit consists of a revenue deficit of \$955,000 and an expenditure surplus of \$480,000. Collected revenue is up \$2.2 million over the same period last year, however, the division does not believe it will be able to achieve the revenue budget of \$19.2 million, based on historical revenue collections for the Parks.

Non - Departmental Surpluses and Deficits:

Unallocated Contingency Fund (Org 1945)

\$1.0 million surplus

The unallocated contingency account was appropriated at \$1.5 million. A fund transfer was done in June and July to use \$561,000 for a payment to a third party and for 2012 election costs. The unallocated contingency fund, for purposes of this report, is being utilized to increase the projected surplus for the County.

Fringe Benefits (Org 1950)

\$3.8 million surplus

Based on analysis performed by the County's Comptroller, fringe benefit costs are currently projected to surplus for 2012. Medical and drug costs are expected to surplus by \$3.0 million for 2012. The County has hired a new actuary to help evaluate fringe benefit costs for 2012 and future budget years. The Comptroller and the Department of Administrative Services will work with the actuary to help monitor and provide any update to the projections for 2012. The actuary

believes that the projected health savings will only be \$1.6 million, or \$1.4 million less than the Comptroller's projection.

Sales Taxes (Org 1996)

\$0.6 million surplus

The Comptroller is projecting a surplus of \$0.6 million in sales tax revenue for 2012. To date, the County has received the January thru May payments for sales tax. These payments are higher than the anticipated revenues for this period. The Comptroller will continue to monitor sales tax revenue for 2012.

Debt Service Fund / Froedtert Lease Payment (Org 9960)

(\$1 million) deficit

Due to a sale in the Park East to Milwaukee School of Engineering, the Federal sales revenue is allocated to the County to offset the cost of demolishing the annex parking structure. Any Federal sale revenue is allocated to Debt Service, as an offset against bond costs for the demolition. The federal sale revenue for the Park East MSOE property was an unanticipated surplus \$1.0 million. Debt Service revenue also includes a revenue budget for Froedtert Hospital lease revenue related to the former Doyne Hospital. The revenue was budgeted at \$6.3 million, and is anticipated to be only \$4.3 million for 2012, or a deficit of \$2.0 million.

Annual Fiscal Report of Surplus/Deficit as of June 30, 2012											Attachment C
	2012 Projected Revenues	2012 Budgeted Net Revenues	Revenue Variance	% Variance	2012 Projected Expenditures	2012 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)		
Legislative, Executive & Staff											
1000	6,165	6,165	-	0%	6,536,942	6,559,766	22,824	0%	22,824		
1001	-	-	-	N/A	1,340,392	1,340,392	-	0%	-		
1040	45,000	45,000	-	0%	956,158	956,158	-	0%	-		
County Executive											
1011	-	-	-	N/A	1,214,515	1,233,898	19,383	2%	19,383		
1021	13,000	13,000	-	0%	320,887	320,887	-	0%	-		
1110	-	-	-	N/A	-	13,821	13,821	100%	13,821		
1120	-	-	-	N/A	270,155	270,155	-	0%	-		
1130	155,000	155,000	-	0%	1,738,808	1,738,808	-	0%	-		
1140	1,376,541	1,375,209	1,332	0%	4,145,573	4,503,564	357,991	8%	359,323		
Dept of Administrative Services											
1019	148,000	142,034	5,966	4%	1,010,757	1,018,338	7,581	1%	13,547		
1135	-	-	-	N/A	395,026	472,680	77,654	16%	77,654		
1150	8,199,237	8,199,237	-	0%	8,395,212	8,395,212	-	0%	-		
1151	9,864	38,898	(29,034)	-75%	3,021,036	3,131,452	110,416	4%	81,382		
1152	-	-	-	N/A	921,157	921,157	-	0%	-		
1160	16,370,287	16,355,864	14,423	0%	17,347,457	17,333,034	(14,423)	0%	-		
1190	2,716,706	2,716,706	-	0%	3,211,262	3,211,262	-	0%	-		
Election Commission											
3010	80,500	80,500	-	0%	1,023,757	1,023,757	-	0%	-		
3090	3,205,250	3,205,250	-	0%	1,547,559	1,547,559	-	0%	-		
3270	470,500	470,500	-	0%	787,057	787,057	-	0%	-		
3400	5,145,388	4,720,111	425,277	9%	4,562,589	4,561,707	(882)	0%	424,395		
3700	38,514	38,514	-	0%	2,808,693	2,808,693	-	0%	-		
Total Legislative, Executive & Staff											
	37,979,952	37,561,988	417,964	1%	61,554,991	62,149,357	594,366	1%	1,012,330		
Courts and Judiciary											
2000	9,032,921	9,638,328	(605,407)	-6%	38,249,568	39,014,853	765,285	2%	159,878		
2430	19,194,296	19,432,309	(238,013)	-1%	20,648,066	20,887,838	239,772	1%	1,759		
2900	910,785	910,785	-	0%	5,357,118	5,388,012	30,894	1%	30,894		
Total Courts and Judiciary											
	29,138,002	29,981,422	(843,420)	-3%	64,254,752	65,290,703	1,035,951	2%	192,531		
Public Safety											
4900	1,837,472	1,953,422	(115,950)	-6%	4,485,870	4,661,807	175,937	4%	59,987		
4000	17,928,686	20,187,552	(2,258,866)	-11%	143,802,115	144,438,397	636,282	0%	(1,622,584)		
4500	6,651,573	7,032,683	(381,110)	-5%	18,485,212	18,611,366	126,154	1%	(254,955)		
Total Public Safety											
	26,417,731	29,173,657	(2,755,926)	-9%	166,773,197	167,711,570	938,373	1%	(1,817,552)		
Non-Departmental's											
1945	-	-	-	N/A	-	989,000	989,000	100%	989,000		
1950	17,790,896	18,268,761	(477,865)	-3%	13,075,918	17,357,681	4,281,763	25%	3,803,898		
1991	275,370,837	275,370,837	-	0%	-	-	-	N/A	-		
1993	30,695,224	30,890,224	(195,000)	-1%	-	-	-	N/A	(195,000)		
1996	64,600,880	64,000,880	600,000	1%	-	-	-	N/A	600,000		
Other Non-Departmental											
	15,936,750	15,936,750	0	0%	943,421	836,228	(107,193)	-13%	(107,193)		
1900'S Total Non-Departmental											
	406,105,998	406,178,863	(72,865)	0%	14,019,339	19,182,909	5,163,570	27%	5,090,705		

June 30, 2012 Fiscal Report

		2012		2012		2012		2012		2012		2012		Attachment C	
		Projected Revenues	Budgeted Net Revenues	Revenue Variance	% Variance	Projected Expenditures	Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)					
Public Works & Development															
5040	DOT - Airport Division	85,266,916	88,731,239	(3,464,323)	-4%	85,455,996	88,920,319	3,464,323	4%	-					
5100	DOT - Highway Maintenance	18,937,593	19,034,517	(96,924)	-1%	19,630,277	19,866,115	235,838	1%	138,914					
5300	DOT - Fleet Management	11,581,086	11,563,086	18,000	0%	9,682,274	9,587,347	(94,927)	-1%	(76,927)					
5600	DOT - Transit/Paratransit System	101,440,724	105,164,880	(3,724,156)	-4%	118,962,019	125,621,868	6,659,849	5%	2,935,693					
5800	DOT - Admin Div	250,000	250,000	-	0%	108,094	108,094	-	0%	-					
5500	DAS - Utility	4,193,330	4,193,330	-	0%	4,686,395	4,686,395	-	0%	-					
5700	DAS - Facilities Mngmnt	28,179,921	28,179,921	-	0%	28,165,026	28,165,026	-	0%	-					
Total Public Works & Development		249,849,570	257,116,973	(7,267,403)	-3%	266,690,081	276,955,164	10,265,083	4%	2,997,680					
Health & Human Services															
6300	Behavioral Health Division	125,035,580	126,622,504	(1,586,924)	-1%	192,087,246	191,965,080	(122,166)	0%	(1,709,090)					
7900	Department on Aging	16,356,260	16,356,260	-	0%	18,364,774	18,364,774	-	0%	-					
7990	Department of Family Care (CMO)	277,314,298	280,989,792	(3,675,495)	-1%	278,997,532	284,023,846	5,026,314	2%	1,350,819					
8000	Department of Human Services	70,553,904	69,191,311	1,362,593	2%	95,611,116	95,538,101	(73,015)	0%	1,289,578					
Total Health & Human Services		489,260,042	493,159,867	(3,899,826)	-1%	585,060,668	589,891,801	4,831,133	1%	931,307					
Parks, Recreation & Culture															
9000	Department of Parks	18,242,605	19,197,559	(954,954)	-5%	41,663,943	42,143,608	479,665	1%	(475,289)					
9500	Zoological Department	19,683,056	19,683,056	-	0%	24,991,002	24,991,002	-	0%	-					
9700	Milwaukee Public Museum	-	-	-	N/A	3,502,376	3,502,376	-	0%	-					
9910	University Extension	121,080	121,080	-	0%	458,712	458,712	-	0%	-					
Total Parks, Recreation & Culture		38,046,741	39,001,695	(954,954)	-2%	70,616,033	71,095,698	479,665	1%	(475,289)					
9960	Debt Retirement and Interest	8,905,727	9,905,727	(1,000,000)	-10%	66,458,328	66,458,328	-	0%	(1,000,000)					
Capital Improvements		250,323,453	250,323,453	-	0%	315,190,387	315,190,387	-	0%	-					
Expendable Trusts															
FUND 3	Zoo Trust Funds	952,424	952,424	-	0%	958,779	958,779	-	0%	-					
FUND 5	Parks Trust Funds	6,013	-	6,013	N/A	163,645	157,632	(6,013)	-4%	(0)					
FUND 6	Office on Handicapped Trust Fund	25,019	25,000	19	0%	27,083	25,000	(2,083)	-8%	(2,064)					
FUND 7	Behavioral Health Complex Trust Funds	35,100	35,100	-	0%	35,100	35,100	-	0%	-					
FUND 8	Airport PFC	-	-	-	N/A	9,618	-	(9,618)	N/A	(9,618)					
FUND 11	Fleet Facilities Reserve Trust	-	-	-	N/A	-	-	-	N/A	-					
Total Expendable Trusts		1,028,716	1,012,524	16,192	2%	1,194,225	1,176,511	(17,714)	-2%	(1,522)					
Projected Surplus (Deficit)		1,537,055,932	1,553,416,169	(16,360,237)	-1%	1,611,812,002	1,635,102,428	23,290,426	1%	6,930,189					
Reserves Expendable Trusts															
Contribution to Family Care Reserves															
										1,522					
										(1,350,819)					
Total Projected Surplus (Deficit)										5,580,892					