



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller
Scott B. Manske, Comptroller

DATE : April 29, 2014
TO : Supervisor Marina Dimitrijevic, Chairwoman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT: Fiscal Report 1st Quarter 2014 for Milwaukee County

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 2014 financial results based on first quarter financial data. The County's 2014 fiscal year ends on December 31, 2014. 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 March 31, 2014 and quarterly reports submitted by departments, Milwaukee County's projected 2014 year-end fiscal status is a surplus of \$3.5 million. The projected surplus assumes that the full unallocated balance in the contingency fund of \$4.1 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 surplus will decrease.

This report projects a year-end departmental operating surplus of \$2.5 million in the Department of Transportation – Transit/Paratransit System. Non-departmental surpluses include a surplus in projected savings from fringe benefits of \$3.3 million.

These surpluses are offset by projected departmental deficits including: Community Business Development Partners of (\$0.1) million, Combined Courts of (\$0.2) million, the Register of

Deeds of (\$0.4) million, the Sheriff of (\$3.8) million, the HOC of (\$1.0) million, the DOT Fleet Management of (\$0.3) million, and the Zoo of (\$0.2) million.

Non-departmental deficits include a deficit of (\$0.7) million in Interest Income.

The Department of Family Care (MCDFC) is projecting a deficit of \$5.2 million in 2014 which will be fully offset by a contribution from its reserve of \$5.2 million. In October of 2013, it was reported to the Finance, Personnel and Audit Committee that the MCDFC was expecting to lose approximately \$4.9 million in 2014 due to MCDFC's capitation rate decrease and that a contribution from the reserve would be required in 2014.

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits for major departments and the projection for any other 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 2014 by agency.

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

The projection of the County's year-end results begins with an analysis of year-to-date actual results by each Department for the most recent quarter that has ended. 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 prepares salary projections for each department and compares the results 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, Personnel and Audit Committee.



Scott B. Manske
Comptroller

Attachments

cc: Chris Abele, County Executive
Supervisor William Johnson, Jr., Co-Chairman, Finance, Personnel and Audit Committee
Supervisor David Cullen, Co-Chairman, Finance, Personnel and Audit Committee
Finance, Audit and Personnel Committee
Don Tyler, Director, Department of Administrative Services
Josh Fudge, Director, Office of Performance Strategy and Budget
Janelle Jensen, Committee Clerk, County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Milwaukee County
Projection for 2014 - Based on Activity as of March 31, 2014

| Dept | Department Name | Current Proj 03/31/14 |
|-------------|---|----------------------------------|
| 1040 | Community Business Development Partners | (97,300) |
| 1140 | Human Resources | (200) |
| 2000 | Combined Courts | (158,100) |
| 3400 | Register of Deeds | (401,000) |
| 3090 | Treasurer | - |
| 3700 | Office of the Comptroller | 93,200 |
| 4000 | Sheriff's Office | (3,827,700) |
| 4300 | HOC | (986,600) |
| 4500 | District Attorney | 53,700 |
| 4900 | Medical Examiner | (71,000) |
| 5300 | DOT Fleet | (350,800) |
| 5500 | DAS-Utilities - dept reported deficit of (475,000) but the 2014 Adopted Budget for Contingencies contains allocated amount in anticipation of a deficit here which results in a breakeven | - |
| 5600 | DOT - Transit/Paratransit System | 2,588,800 |
| 6300 | Behavioral Health Division | - |
| 7900 | Department on Aging | - |
| 7990 | Department of Family Care (CMO) | (5,270,200) |
| 7990 | Anticipated Contribution From Family Care Reserve | 4,900,000 |
| 7990 | Unanticipated Contribution From/(To) Family Care Reserve | 370,200 |
| 8000 | Department of Health and Human Services | - |
| 9000 | Department of Parks, Recreation and Culture | - |
| 9500 | Zoological Department | (149,700) |
| | Other Departments not shown above | 69,726 |
| | Departmental Total | (3,236,974) |
| Various | Capital Projects Funding | - |
| 1945 | Unallocated Contingency Fund | 4,116,098 |
| 1950 | Fringe Benefits | 3,300,000 |
| 1991 | Reserve for Delinquent Property Taxes | - |
| 1992 | Earnings on Investments | (711,411) |
| 1993 | State Shared Revenue | - |
| 1996 | Sales Tax Revenue | - |
| 9960 | Debt Service Fund/Froedtert Lease Payment | - |
| | Non-Departmental Total | 6,704,687 |
| | Projected County Surplus (Deficit) | \$ 3,467,713 |

Description of Significant Surplus and Deficit Projections for 2014:

Departmental Surpluses and Deficits:

Combined Court Related Operations (Org 2000) *(\$0.16 million deficit)*

The Combined Courts is projecting a revenue deficit of \$148,825 and a projected deficit of \$9,267 in expenditures in the Combined Court Operations Budget. The majority of the projected revenue deficit is based upon actual investment earnings for 2013 as well as current interest rates resulting in anticipated total revenue of \$27,000 which results in a deficit of \$108,000.

Register of Deeds (Org 3400) *(\$0.4 million deficit)*

The Register of Deeds is projecting a revenue deficit of \$400,958 due to a drop in general recordings fees. The Register of Deeds is reporting a drop of 32% in Recording Fees from the first quarter of 2013 to 2014.

Office of the Sheriff (Org 4000) *(\$3.8 million deficit)*

The Sheriff's Department is projecting a 2014 deficit of \$3.8 million due to a revenue deficit of \$0.8 million and an expenditure deficit of \$2.9 million. The variances are due to surpluses and deficits in a variety of revenue and expenditure categories.

A Personal Services deficit of \$2.9 million is projected as detailed below:

- The 2014 Adopted Budget unfunded sworn positions in the Sheriff Office. During the first quarter of 2014, the Sheriff averaged 21 positions filled over the number budgeted for 2014. If this level continues throughout all of 2014, this will result in a deficit of \$1.2 million.
- A deficit of \$1.0 million is expected in overtime due to the staffing level required by the Sheriff for the Tactical Enforcement Unit and for Bailiffs versus the staffing levels provided in the 2014 Adopted Budget.
- A deficit of \$0.6 million in overtime is projected by the Sheriff due to providing unbudgeted supplemental Courthouse Complex Security and providing unbudgeted security related to the Courthouse Fire.

The Sheriff is predicting a revenue deficit of \$0.8 million due to the following variances:

- Traffic Citation Revenue – projected deficit of \$0.8 million is primarily due to the end of various speed enforcement grants and the beginning of heavy highway construction.
- US Marshal (USM) Inmate Revenue – projected deficit of \$0.2 million is due to the 2014 Adopted Budget anticipating the housing of an average of 15 inmates per day for the USM. The Sheriff's Office has been averaging only 7 inmates per day.

- County Trunk Maintenance – projected deficit of \$0.16 million is due to actual revenue from the State of Wisconsin being less than budget.
- Sheriff Sales – projected deficit of \$0.1 million based upon the actual revenue from Sheriff's Sales in 2013.
- Telephone Commission and Commissary – projected surplus of \$0.5 million due to the increased population anticipated at the CJF for 2014.

House of Correction (HOC) (Org 4300)

(\$1.0 million deficit)

The HOC is projecting an expenditure deficit of \$1.4 million which is partially offset by a revenue surplus of \$0.4 million.

Expenditures

The HOC is projecting an expenditure deficit of \$1.4 million primarily due to a projected deficit of \$1.9 million in overtime expenditures. The HOC indicates that they are working aggressively to fill positions and reduce the use of overtime.

Partially offsetting the overtime deficit is a projected salary surplus of \$0.4 million overall for the department. As HOC medical personnel vacate their positions, their duties are assumed by staff under the contract with Armor. The HOC is currently projecting to have sufficient funds available for the contract with Armor to provide medical services for 2014. However, the Office of the Comptroller will continue to monitor the contract amounts to ensure that the surplus in medical salary funds are not needed to provide for increased contract costs to Armor.

Revenues

A projected deficit of \$0.5 million results from the assumption by the HOC of the State of Wisconsin state sanctioned inmates. The 2014 Adopted Budget was created with approximately \$1.0 million in revenue from this program in the Office of the Sheriff and \$1.8 million in the HOC. As of January 2014, the HOC assumed the contract with the State of Wisconsin and as such is the only entity receiving revenues from the State for sanctioned inmates. The Department of Administrative Services and the Office of the Comptroller both recommend the processing of an interdepartmental transfer in the final quarter of 2014 to reduce the Sheriff's revenue budget and increase the HOC's revenue budget to align the budget for the contract with the HOC since the HOC is receiving the revenue. The HOC is currently projecting to deficit by \$0.5 million after accounting for the transfer.

The HOC is also projecting a deficit of \$0.5 million due to the non-payment by the City of Milwaukee for municipal holds. Other municipalities' board revenue is projected to deficit by \$0.1 million.

Offsetting these revenue deficits is a projected surplus by the HOC of \$1.2 million in the Huber and electronic monitoring revenue account.

DOT – Fleet Management (Org 5300) *(\$0.35 million deficit)*

The Fleet Management of the Milwaukee County Department of Transportation (MCDOT) is projecting an expenditure deficit of \$350,812 due to increased costs for vehicle repair parts of \$280,812 and services and utilities of \$70,000 due to the inclement weather during the first quarter of 2014.

DAS-Utilities (Org 5500) *(\$0 million deficit)*

DAS Water Utility is projecting a revenue deficit of \$475,000 in Fire Protection payments budgeted to be received from tenants on the County Grounds. The deficit of \$475,000 is for WE Energies and Wisvest's proportional share of fire protection services. The 2014 Adopted Budget for the Contingency Fund included a dedicated amount of \$1.3 million for DAS Utilities due to a concern over the ability of Milwaukee County to collect any fire protection payments in 2014. Since the funding was allocated in the Contingency fund once a transfer is processed to move the funding to DAS Utilities, the deficit here will be eliminated and the Department is therefore shown as breakeven.

DOT- Transit/Paratransit System (Org 5600) *\$2.58 million surplus*

The Transit/Paratransit System reported a projected surplus of \$2.58 million for 2014 due to the actual OPEB valuation amount received from MCTS's outside actuary being less than budgeted.

Org Unit 7990 - Department of Family Care *(\$5.2 million deficit)*
Org Unit 7990 - Department of Family Care Reserve *\$5.2 million contribution*

The Department of Family Care is projecting a year-end deficit of \$5.2 million which results in a contribution from its reserves equal to the deficit for a net zero impact to the County's bottom line. The deficit is due a decrease in MCDFS's capitation rate. In October of 2013, it was reported to the Finance and Audit Committee that the MCDFC was expecting to lose approximately \$4.9 million in 2014 due to MCDFC's capitation rate decrease and that a contribution from the MCDFC reserve would be required in 2014.

Zoological Department (Org 9500) *(\$0.15 million deficit)*

The Zoo is reporting an expenditure surplus of \$73,576 which partially offsets a projected revenue deficit of \$223,276 for 2014. The revenue deficit is primarily in concession revenue and is due to lousy weather during the first quarter of 2014.

Non - Departmental Surpluses and Deficits:

Unallocated Contingency Fund (Org 1945) *\$4.1 million surplus*

The contingency account was appropriated at \$7.7 million in 2014. Of that amount, \$3.3 million was specifically allocated in the 2014 Adopted Budget and is therefore unavailable to

be counted toward the 2014 year end surplus at this time. The unallocated contingency fund was budgeted at \$4.3 million and currently has an available balance of \$4.1 million which for purposes of this report, is being utilized to offset deficits projected by various departments in order to arrive at a net surplus for the County of \$3.5 million.

Fringe Benefits (*Org 1950*)

\$3.3 million surplus

Based on analysis performed by the County's Comptroller, fringe benefit costs are currently projected to surplus for 2014.

Interest on Investments (*Org 1992*)

(\$0.7 million deficit)

Interest income on County Investments are currently projected to deficit by \$0.7 million for 2014. In 2013, the County has a total deficit of \$0.5 million in interest on investments.

Attachment C

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of March 31, 2014

| | 2014 | | 2014 | | 2014 | | 2014 | | Expense Variance | % Variance | Surplus (Deficit) |
|---|--------------------|-----------------------|--------------------|------------|------------------------|---------------------------|--------------------|------------|--------------------|------------|-------------------|
| | Projected Revenues | Budgeted Net Revenues | Revenue Variance | % Variance | Projected Expenditures | Budgeted Net Expenditures | | | | | |
| Legislative, Executive & Staff | | | | | | | | | | | |
| 1000 County Board | - | - | - | N/A | 4,108,921 | 4,108,921 | - | 0% | - | - | - |
| County Executive | | | | | | | | | | | |
| 1011 General Office | - | - | - | N/A | 1,448,068 | 1,448,068 | - | 0% | - | - | - |
| 1040 Community Business Development Partners | 23,320 | 181,362 | (158,072) | -87% | 1,110,148 | 1,170,914 | 60,766 | 5% | (97,308) | - | (97,308) |
| 1021 Veterans Service | - | 13,000 | (13,000) | -100% | 330,834 | 330,834 | - | 0% | - | - | (13,000) |
| 1020 County Executive - Governmental Affairs | - | - | - | N/A | 377,767 | 377,767 | - | 0% | - | - | - |
| 1110 Civil Service Commission | - | - | - | N/A | 15,299 | 16,000 | 701 | 4% | 701 | - | 701 |
| 1120 Personnel Review Board | - | - | - | N/A | 278,127 | 278,127 | - | 0% | - | - | - |
| 1130 Corporation Counsel | 150,000 | 150,000 | - | 0% | 1,764,425 | 1,764,425 | - | 0% | - | - | - |
| 1140 Human Resources | 1,426,862 | 1,427,062 | (200) | 0% | 6,645,650 | 6,645,650 | - | 0% | - | - | (200) |
| Dept of Administrative Services | | | | | | | | | | | |
| 1019 Persons with Disabilities | 180,500 | 180,500 | - | 0% | 1,156,483 | 1,192,735 | 36,252 | 3% | 36,252 | - | 36,252 |
| 103 Governmental Relations | - | - | - | N/A | 377,767 | 377,767 | - | 0% | - | - | - |
| 1135 Labor Relations | - | - | - | N/A | - | - | - | N/A | - | - | - |
| 1150 Risk Management | 7,362,704 | 7,362,704 | - | 0% | 7,588,177 | 7,618,648 | 30,471 | 0% | 30,471 | - | 30,471 |
| 1151 Fiscal Affairs Division | 4,375 | - | 4,375 | N/A | 1,499,031 | 1,499,031 | - | 0% | 4,375 | - | 4,375 |
| 1152 Procurement | - | - | - | N/A | 1,015,608 | 1,015,608 | - | 0% | - | - | - |
| 1160 Information Management Services | 15,128,798 | 15,589,990 | (441,192) | -3% | 18,280,979 | 18,702,171 | 441,192 | 3% | - | - | - |
| 1190 Economic Development | 2,230,873 | 2,230,873 | - | 0% | 2,736,767 | 2,736,767 | - | 0% | - | - | - |
| 3010 Election Commission | 52,800 | 52,800 | - | 0% | 990,280 | 990,280 | - | 0% | - | - | - |
| 3090 County Treasurer | 3,405,000 | 3,405,000 | - | 0% | 1,805,436 | 1,805,436 | - | 0% | - | - | - |
| 3270 County Clerk | 474,295 | 474,295 | - | 0% | 1,279,103 | 1,279,398 | 295 | 0% | 295 | - | 295 |
| 3400 Register of Deeds | 4,575,985 | 4,976,470 | (400,805) | -8% | 4,204,118 | 4,203,964 | (154) | 0% | (400,959) | - | (400,959) |
| 3700 Office of the Comptroller | 74,700 | 174,700 | (100,000) | -57% | 6,987,342 | 7,180,605 | 193,243 | 3% | 93,243 | - | 93,243 |
| Total Legislative, Executive & Staff | 35,079,892 | 36,188,586 | (1,108,894) | -3% | 61,984,350 | 62,747,116 | 762,766 | 0 | (346,128) | | |
| Courts and Judiciary | | | | | | | | | | | |
| 2000 Combined Court Related Operations | 11,452,048 | 11,800,871 | (148,825) | -1% | 41,823,509 | 41,814,242 | (9,267) | 0% | (158,092) | - | (158,092) |
| 2430 Dept. of Child Support Enforcement | 17,227,418 | 17,252,989 | (25,571) | 0% | 18,741,101 | 18,779,844 | 38,743 | 0% | 13,172 | - | 13,172 |
| 2900 Courts - Pre-Trial Services | 542,378 | 542,378 | - | 0% | 4,602,484 | 4,602,484 | - | 0% | - | - | - |
| Total Courts and Judiciary | 29,221,844 | 29,396,238 | (174,398) | -1% | 65,167,094 | 65,196,570 | 29,476 | 0% | (144,920) | | |
| Public Safety | | | | | | | | | | | |
| 4900 Medical Examiner | 2,022,257 | 2,058,468 | (36,211) | -2% | 4,869,864 | 4,835,098 | (34,766) | -1% | (70,979) | - | (70,979) |
| 4000 Sheriff | 11,220,876 | 12,055,921 | (836,045) | -7% | 82,029,757 | 79,037,067 | (2,992,690) | -4% | (3,827,715) | - | (3,827,715) |
| 4300 House of Correction | 5,638,323 | 5,237,358 | 400,965 | 8% | 65,906,347 | 64,518,773 | (1,387,574) | -2% | (968,609) | - | (968,609) |
| 4500 District Attorney | 6,218,505 | 6,104,905 | 113,600 | 2% | 18,445,351 | 18,385,483 | (59,868) | 0% | 53,712 | - | 53,712 |
| Total Public Safety | 25,099,961 | 25,456,652 | (356,691) | -1% | 171,251,319 | 166,776,419 | (4,474,900) | -3% | (4,831,591) | | |
| Non-Departmental's | | | | | | | | | | | |
| 1933 Land Sales | - | - | - | N/A | - | - | - | N/A | - | - | - |
| 1937 Potawatomi Revenue | 4,026,477 | 4,026,477 | - | 0% | - | - | - | N/A | - | - | - |
| 1945 Contingency | 3,750,000 | 3,750,000 | - | 0% | 7,151,118 | 11,267,216 | 4,116,098 | 37% | 4,116,098 | - | 4,116,098 |
| 1950 Fringe Benefits | 18,346,142 | 18,346,142 | - | 0% | 15,138,644 | 18,438,644 | 3,300,000 | 18% | 3,300,000 | - | 3,300,000 |
| 1972 Wage and Benefit Modifications | - | - | - | N/A | - | - | - | N/A | - | - | - |
| 1991 Property Taxes | - | - | - | N/A | - | - | - | N/A | - | - | - |
| 1992 Interest Income | 1,000,000 | 1,711,411 | (711,411) | -42% | - | - | - | N/A | - | - | (711,411) |
| 1993 State Shared Revenue | 31,080,305 | 31,080,305 | - | 0% | - | - | - | N/A | - | - | - |
| 1998 Sales Taxes | 57,055,255 | 57,055,255 | - | 0% | - | - | - | N/A | - | - | - |
| Other Non-Departmental | 16,713,320 | 16,713,320 | - | 0% | (3,005,834) | (3,005,834) | - | 0% | - | - | - |
| 1900'S Total Non-Departmental | 127,945,022 | 128,656,433 | (711,411) | -1% | 19,283,928 | 26,700,026 | 7,416,098 | 28% | 6,764,697 | | |

| | 2013 Projected Revenues | 2013 Budgeted Net Revenues | Revenue Variance | % Variance | 2013 Projected Expenditures | 2013 Budgeted Net Expenditures | Expense Variance | % Variance | Surplus (Deficit) |
|--|-------------------------------|----------------------------------|---------------------|---------------|-----------------------------------|--------------------------------------|---------------------|---------------|----------------------|
| Public Works & Development | | | | | | | | | |
| 5040 DOT - Airport Division | 84,197,868 | 84,197,868 | - | 0% | 86,467,617 | 86,467,617 | - | 0% | - |
| 5100 DOT - Highway Maintenance | 19,852,888 | 19,504,884 | 348,004 | 2% | 21,126,197 | 20,775,578 | (350,619) | -2% | (2,615) |
| 5300 DOT - Fleet Management | 10,887,598 | 10,887,598 | - | 0% | 10,345,378 | 9,994,586 | (350,812) | -4% | (350,812) |
| 5800 DOT - Transit/Paratransit System | 140,987,757 | 94,912,757 | 46,075,000 | 49% | 157,416,226 | 113,930,018 | (43,486,208) | -38% | 2,588,792 |
| 5800 DOT - Admin Div | 174,825 | 174,825 | - | 0% | 58,555 | 58,555 | - | 0% | - |
| 5500 DAS - Utility | 4,648,506 | 4,648,506 | - | 0% | 4,930,878 | 4,930,878 | - | 0% | - |
| 5700 DAS - Facilities Mngmt | 30,464,283 | 30,464,283 | - | 0% | 31,351,571 | 31,351,571 | - | 0% | - |
| Total Public Works & Development | 291,213,525 | 244,790,521 | 46,423,004 | 19% | 311,696,422 | 267,506,783 | (44,187,638) | -17% | 2,236,366 |
| Health & Human Services | | | | | | | | | |
| 6300 Behavioral Health Division | 31,209,314 | 31,209,314 | - | 0% | 80,648,746 | 80,648,746 | - | 0% | - |
| 7900 Department on Aging | 17,079,872 | 17,079,872 | - | 0% | 18,377,524 | 18,377,524 | - | 0% | - |
| 7990 Department of Family Care (DMC) | 285,431,159 | 284,211,854 | 1,219,305 | 0% | 290,722,172 | 284,232,644 | (6,489,528) | -2% | (5,270,223) |
| 8000 Department of Human Services | 153,709,153 | 153,709,153 | - | 0% | 193,719,931 | 193,719,931 | - | 0% | - |
| Total Health & Human Services | 487,429,298 | 486,209,993 | 1,219,305 | 0% | 663,468,373 | 676,978,845 | (6,489,528) | -1% | (5,270,223) |
| Parks, Recreation & Culture | | | | | | | | | |
| 9000 Department of Parks | 18,056,011 | 18,056,011 | - | 0% | 43,779,571 | 43,779,571 | - | 0% | - |
| 9500 Zoological Department | 19,603,096 | 19,826,372 | (223,276) | -1% | 25,454,297 | 25,527,873 | 73,576 | 0% | (149,700) |
| 9700 Milwaukee Public Museum | - | - | - | N/A | 3,500,000 | 3,500,000 | - | 0% | - |
| 9910 University Extension | 121,680 | 121,680 | - | 0% | 508,426 | 508,426 | - | 0% | - |
| Total Parks, Recreation & Culture | 37,780,787 | 38,004,063 | (223,276) | -1% | 73,242,294 | 73,315,870 | 73,576 | 0% | (149,700) |
| 9960 Debt Retirement and Interest | 21,604,392 | 21,604,392 | - | 0% | 63,793,941 | 63,793,941 | - | 0% | - |
| 1200-1899 Capital Improvements | 145,038,608 | 145,038,608 | - | 0% | 227,204,227 | 227,204,227 | - | 0% | - |
| Expendable Trusts | | | | | | | | | |
| FUND 3 Zoo Trust Funds | - | 969,557 | (969,557) | -100% | - | 968,968 | 968,968 | 100% | 9,411 |
| FUND 4 IMSD Expendable Trust | - | - | - | N/A | - | - | - | N/A | - |
| FUND 5 Parks Trust Funds | - | - | - | N/A | (127,390) | - | 127,390 | N/A | 127,390 |
| FUND 6 Office on Handicapped Trust Fund | - | 25,000 | (25,000) | -100% | - | 25,000 | 25,000 | 100% | - |
| FUND 7 Behavioral Health Complex Trust Funds | - | 35,100 | (35,100) | -100% | - | 35,948 | 35,948 | 100% | 748 |
| FUND 8 Airport PFC | - | - | - | N/A | - | - | - | N/A | - |
| FUND 9 DAS - Trust | - | - | - | N/A | - | - | - | N/A | - |
| FUND 10 DAS - Trust | - | - | - | N/A | - | - | - | N/A | - |
| FUND 11 Fleet Facilities Reserve Trust | - | - | - | N/A | - | - | - | N/A | - |
| Total Expendable Trusts | - | 1,019,657 | (1,019,657) | -100% | (127,390) | 1,029,816 | 1,157,206 | 112% | 137,649 |
| Projected Surplus (Deficit) | 1,200,413,127 | 1,156,385,143 | 44,047,984 | 4% | 1,676,964,559 | 1,531,251,613 | (45,712,946) | -3% | (1,664,982) |
| Addback the following: | | | | | | | | | |
| Reserves Expendable Trusts | | | | | | | | | (137,649) |
| Contribution to Family Care Reserves | | | | | | | | | 5,270,223 |
| Total Projected Surplus (Deficit) | | | | | | | | | 3,467,713 |