



**COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION**

Office of the Comptroller  
**Scott B. Manske, Comptroller**

**DATE** : December 17, 2014  
**TO** : Supervisor Marina Dimitrijevic, Chairwoman, County Board of Supervisors  
**FROM** : Scott B. Manske, Comptroller  
**SUBJECT:** Fiscal Report 3rd Quarter 2014 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 2014 financial results based on third 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 October 31, 2014 and quarterly reports submitted by departments, Milwaukee County's projected 2014 year-end fiscal status is a surplus of \$10.7 million. The projected surplus assumes that the full unallocated balance in the contingency fund of \$5.6 million is applied to offset departmental and non-departmental deficits. To the extent funds are transferred out of the contingency fund to be used during the year by departments, the projected surplus will decrease.

<b>Period</b>	<b>County Projected Year End Position</b>	<b>Annual Projection</b>	<b>Change from Prior Projection</b>
2 <sup>nd</sup> Quarter 2014	Surplus	\$7.0 million	
August 2014	Surplus	\$11.2 million	\$4.2 million
3 <sup>rd</sup> Quarter 2014	Surplus	\$10.7 million	(\$0.5) million

This report projects a year-end departmental operating surplus in the following departments: \$0.1 million in the Treasurer's Office, \$0.2 million in the House of Correction, \$0.1 million in the District Attorney's Office, \$1.5 million in the Department of Transportation – Transit/Paratransit System, \$0.2 million in the Department of Administrative Services – Facilities Management

Division, \$0.9 million in the Behavioral Health Division and \$3.0 million in the Department of Health and Human Services. Non-departmental surpluses include a surplus in projected savings from fringe benefits of \$7.0 million and \$1.5 million in Sales Tax Revenue.

These surpluses are offset by projected departmental deficits including: DAS-Risk Management of (\$0.3) million, Combined Courts of (\$0.8) million, the Register of Deeds of (\$0.3) million, the Sheriff of (\$6.8) million, DAS-Utilities of (\$0.5) million and the Zoo of (\$0.4) million. Non-departmental deficits include a deficit of (\$0.7) million in Interest Income and a deficit of (\$0.2) million in Potawatomi Revenue.

The Department of Family Care (MCDFC) is projecting a deficit of (\$2.3) million in 2014 which will be fully offset by a contribution from its reserve of \$2.3 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 amounts in excess of \$100,000 by any department.
- Attachment B: provides narrative explanations of any significant variance and any 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 Theo Lipscomb, Sr., Co-Chairman, Finance, Personnel and Audit Com  
Finance, Personnel and Audit 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

<b>Milwaukee County</b>		
<b>Projection for 2014 - Based on Activity as of September 30, 2014</b>		
<b>Dept</b>	<b>Department Name</b>	<b>Current Proj 09/30/14</b>
1040	Community Business Development Partners	(99,900)
1140	Human Resources	89,900
1170	DAS Risk Management	(296,600)
2000	Combined Courts	(800,600)
3400	Register of Deeds	(323,600)
3090	Treasurer	105,000
3700	Office of the Comptroller	93,200
4000	Sheriff's Office	(6,818,300)
4300	HOC	155,000
4500	District Attorney	118,200
4900	Medical Examiner	(43,800)
5300	DOT Fleet	-
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	1,487,600
5700	DAS- Facilities	196,800
6300	Behavioral Health Division	982,300
7900	Department on Aging	-
7990	Department of Family Care (CMO)	(2,268,400)
7990	Anticipated Contribution From Family Care Reserve	2,268,400
7990	Unanticipated Contribution From/(To) Family Care Reserve	-
8000	Department of Health and Human Services	3,032,100
9000	Department of Parks, Recreation and Culture	-
9500	Zoological Department	(386,900)
	Other Departments not shown above	(57,372)
	<b>Departmental Total</b>	<b>(2,566,972)</b>
Various	Capital Projects Funding	-
1937	Potawatomi	(200,000)
1945	Unallocated Contingency Fund	5,671,193
1950	Fringe Benefits	7,000,000
1991	Reserve for Delinquent Property Taxes	-
1992	Earnings on Investments	(711,411)
1993	State Shared Revenue	-
1996	Sales Tax Revenue	1,500,000
9960	Debt Service Fund/Froedtert Lease Payment	-
	<b>Non-Departmental Total</b>	<b>13,259,782</b>
<b>Projected County Surplus (Deficit)</b>		<b>\$ 10,692,810</b>

## **Description of Significant Surplus and Deficit Projections for 2014:**

### **Departmental Surpluses and Deficits:**

#### **Community Business Development Partners (Org 1040) *(\$0.1 million deficit)***

Community Business Development Partners is projecting an overall deficit of \$100,000 due to a projected revenue deficit of \$170,000 related to reimbursement revenue for work on capital projects that will not be realized. Partially offsetting this deficit is a projected expenditure surplus of \$70,000 in personnel services.

#### **DAS – Risk Management (Org 1170) *(\$0.3 million deficit)***

The Risk Management division is projecting a revenue deficit of \$0.3 million due to the inability to realize a budgeted contribution from the Risk Reserve of \$0.3 million. Based upon the latest actuary report, the Risk Reserve currently has no excess funds and the department is therefore unable to receive a contribution from the reserve.

The DAS – Risk Management Division received an allocation from the Contingency Fund in the amount of \$2.0 million in September of 2014 due to a projected expenditure deficit of approximately (\$2.4) million in Worker's Compensation claims for 2014. The deficit in workers compensation is due to a continuing high level of claims and the associated claim costs, and a delay in outsourcing that was anticipated in the 2014 budget. In 2013, \$5.0 million was spent on Worker's Compensation claims with an adopted 2013 budget of \$4.1 million and the division is on pace to spend approximately \$5.7 million in 2014 with an adopted budget of \$3.3 million.

#### **Combined Court Related Operations (Org 2000) *(\$0.8 million deficit)***

The Courts are currently projecting an overall revenue deficit of (\$0.45) million due to a projected revenue deficit of (\$0.1) million in interest on investments, (\$0.05) million in State Reimbursement, (\$0.3) million in other revenues such as special dispensation fees, general action large claims and summons for small claims.

The Courts are currently projecting an overall expenditure deficit of (\$0.35) million due to a projected deficit of (\$0.8) million in Adversary Counsel Fees which is partially offset by a personal services projected surplus of \$0.3 million and \$0.15 million in other services such as Guardian ad Litem fees, Juror Fees and Psychiatrist Fees.

#### **Treasurer's Office (Org 3090) *\$0.1 million surplus***

The Treasurer's Office is projecting a revenue surplus of \$0.04 million primarily due to a surplus in miscellaneous revenue of \$0.03 million. In addition, the Office is projecting an expenditure surplus of \$0.06 million due to a credit from Bank earned interest of \$0.1 million which is partially offset by a projected deficit of (\$0.04) million in Bank Service Fees.

**Register of Deeds (Org 3400)**

**(\$0.3 million deficit)**

The Register of Deeds is projecting a revenue deficit of \$0.3 million due to a drop in general recordings fees. The Register of Deeds is reporting a drop of 28% in Recording Fees from the second quarter of 2013 to the second quarter of 2014.

**Office of the Sheriff Projection (Org 4000)**

**(\$6.8 million deficit)**

The Sheriff's Department is projecting a 2014 deficit of (\$6.8) million due to a revenue deficit of (\$2.6) million and an expenditure deficit of (\$4.2) million. The variances are due to surpluses and deficits in a variety of revenue and expenditure categories as discussed below.

The Sheriff is currently projecting the following year end variances from budget:

Item	As of 3rd Quarter
<b>REVENUE</b>	
County Forfeitures Revenue	(\$1,275,000)
Parking Revenue	(\$102,000)
USM Inmate Housing Revenue	(\$166,000)
Expressway Patrol Grant Revenue	\$260,000
County Trunk Maintenance	(\$164,000)
DOC Sanction Inmates	(\$1,000,000)
Sheriff Sales Revenue	(\$265,000)
Other Revenue	\$112,000
<b>REVENUE TOTAL</b>	<b>(\$2,600,000)</b>
<b>EXPENDITURES</b>	
Personnel Services including Overtime	(\$4,223,000)
Maintenance Agreements	(\$498,639)
Various Contractual Services & Commodities	\$498,639
<b>EXPENDITURE TOTAL</b>	<b>(\$4,223,000)</b>

The Sheriff is predicting a revenue deficit of (\$2.6) million due to the following variances:

- The 2014 Adopted budget includes traffic citation revenue of \$2.18 million while the 2013 actual was \$1.37 million which was less than in prior years. The primary reason for decrease in 2013 actuals appears to be the end of various speed enforcement grants and freeway construction. Traffic citation revenue for 2014 is tracking less than 2013 which results in a projected year end collection of \$0.9 million and an anticipated deficit of (\$1.2) million.
- The 2014 Adopted Budget was created with combined budgeted revenue of \$2.8 million from housing Wisconsin Department of Corrections (DOC) sanction inmates with approximately \$1.0 million in revenue in the Office of the Sheriff and \$1.8 million in the HOC. The HOC is housing all DOC sanction inmates in 2014 and receiving the revenue

which results in the Sheriff projecting a revenue deficit of (\$1.0) million in DOC sanction inmate revenue.

- Parking Citation revenue is projected to deficit by (\$0.1) million due to a combination of vacant parking checker positions in the Sheriff's Office and an increase in the number of citations issued by Park's Department employees.
- The 2014 Adopted Budget anticipated housing an average of 15 US Marshal inmates per day. The actual average has been closer to 9 inmates per day which results in a projected deficit of (\$0.16) million.
- Actual Expressway Patrol grant reimbursement for overtime patrols during construction of the Zoo interchange and the Hoan Bridge is estimated to be \$0.26 million higher than budgeted.
- Revenue received from the State of Wisconsin for County Trunk Maintenance is anticipated to deficit by (\$0.16) million. This revenue is allocated between the DOT-Highway Maintenance Division, the Sheriff's Office and the Park's Department.
- Due to a continuing decline in the number of properties scheduled for sale each week, Sheriff Sales revenue's projected deficit is (\$0.26) million.
- Telephone commission revenue from inmates at the CJF was previously projected to surplus by \$0.2 million and is now projected to breakeven due to current year payments.

#### Sheriff Expenditures

A Personal Services deficit of (\$4.2) million is projected as detailed below:

- A salary deficit of (\$0.5) million is projected due to the recently ratified 2014 union contract with the Deputy Sheriff Association.
- The 2014 Adopted Budget unfunded sworn positions in the Sheriff Office. During the first half of 2014, many of those positions remained filled over the number budgeted for 2014. If this level continues throughout all of 2014, this will result in a deficit of (\$1.0) million.
- A deficit of (\$2.05) million is expected in overtime due to the staffing level required by the Sheriff for the Tactical Enforcement Unit, Civil Process Unit and for Bailiffs versus the staffing levels provided in the 2014 Adopted Budget.
- A deficit of (\$0.65) 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.

In addition, the Sheriff is projecting an expenditure deficit of (\$0.49) million due to the 2014 Adopted Budget not providing funding for maintenance agreements for various computer systems. These costs are offset by a projected surplus of \$0.49 million in various contractual services.

**House of Correction (HOC) (Org 4300)**

***\$0.15 million surplus***

The HOC is currently projecting a surplus of \$0.15 million for 2014 based upon a projected revenue surplus of \$0.68 million and an expenditure deficit of (\$0.53) million.

The revenue surplus is derived from the following projections:

- The 2014 Adopted Budget was created with approximately \$1.0 million in revenue in the Office of the Sheriff and \$1.8 million in the HOC, or combined budgeted revenue of \$2.8 million from housing Wisconsin Department of Corrections (DOC) sanction inmates. The HOC is housing all DOC sanction inmates in 2014 and receiving the revenue which results in the HOC projecting a revenue surplus of \$0.6 million in DOC sanction inmate revenue.
- A projected deficit of (\$0.25) million in telephone revenue which is fully offset by slight revenue surpluses in a variety of accounts including Other Service Fee Charges, Concession revenue and Miscellaneous revenue.

The expenditure deficit is derived from the following projections:

The HOC is currently projecting a salary surplus of \$1.3 million and an overtime deficit of (\$2.2) million for a net deficit of (\$0.9) million in these personnel services accounts. In addition, the HOC is projecting a surplus of \$0.3 million in its services due to surpluses in the repair and maintenance of buildings and in professional services.

**District Attorney (Org 4500)**

***\$0.12 million surplus***

The District Attorney is projecting a revenue surplus of \$0.12 million primarily due to the State of Wisconsin Victim/Witness revenue for the July – December 2013 reporting period exceeding the year end accrual.

**DAS-Utilities (Org 5500)**

***(\$0.0 million deficit)***

DAS Water Utility is projecting a revenue deficit of (\$0.5) million in Fire Protection payments budgeted to be received from tenants on the County Grounds. The deficit is for WE Energies and Wisvest's proportional share of fire protection services. These two utilities pay a fire protection fee to the City of Wauwatosa, and as such cannot also be charged by the County. 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 Division is therefore shown as breakeven.

**DOT- Transit/Paratransit System (Org 5600) *\$1.4 million surplus***

The Transit/Paratransit System reported a projected revenue deficit of (\$0.9) million due to a projected deficit of (\$4.3) million in Transit System fixed route passenger revenue, a projected surplus of \$0.75 million in revenue from transit mitigation contracts with the state, a projected surplus of \$1.9 million in federal revenue due to carryovers of unused CMAQ funds from 2013 and a projected surplus of \$0.76 million in Paratransit revenue due to increased collections from Managed Care Organizations.

An expenditure surplus of \$2.3 million is projected mainly due to the actual OPEB (Other Post Employment Benefit for post-retirement health costs) contribution being less than budgeted based on the latest valuation from MCTS's outside actuary.

**Org Unit 5700 – DAS – Facilities Management *\$0.2 million surplus***

The DAS – Facilities Management is projecting a revenue deficit of (\$0.6) million primarily due to staff work on non-reimbursed projects such as the Zoo Interchange instead of county capital projects. Offsetting this projected deficit is a projected expenditure surplus of \$0.8 million due primarily to vacant positions not being filled pending the completion of the Job Evaluation Questionnaire process by the Department of Human Resources.

**Org Unit 7990 - Department of Family Care (CMO) *(\$2.3 million deficit)*  
Org Unit 7990 - Department of Family Care Reserve *\$2.3 million contribution***

The Milwaukee County Department of Family Care (MCDFC) is projecting a year-end deficit of (\$2.3) million. This loss in operations will require a contribution from MCDFC's 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, set by the State of Wisconsin. In October of 2013, it was reported to the Finance, Personnel and Audit and Personnel Committee that the MCDFC was expecting to lose approximately \$4.9 million in 2014 due to the capitation rate decrease and that a contribution from the MCDFC reserve would be required in 2014. The lower deficit is due to an increase in enrollment and better utilization of services, meaning the enrollee per member per month cost is coming in lower than anticipated.

Any deficit in Family Care is offset by a contribution from its reserve and has no impact on the tax levy. When the department has a surplus, that surplus is transferred to the reserve at year end resulting in no impact on the tax levy.

**Behavioral Health Division (BHD) (Org 6300) *\$1.0 million surplus***

BHD Mental Health Medical Services is projecting an overall surplus of \$1.0 million which is comprised of a revenue deficit of (\$4.6) million offset by an expenditure surplus of \$5.6 million.

### Hilltop

The 2014 Adopted Budget anticipated the complete closure of the Hilltop facility by November 2014 and the gradual placement of patients throughout 2014. This resulted in the reduction in the average daily census from 56 in the 2013 Adopted Budget to 28 in the 2014 Adopted Budget. BHD has encountered a delay in the placement of patients which results in a projected deficit in expenditures of (\$0.9) million. Partially offsetting this increase in expenditures is an increase in revenue of \$0.2 million for a projected deficit for Hilltop of (\$0.7) million.

### Community Services

This reporting period marks the first period where the Mental Health Community Services Branch of operations is shown as a part of the Behavioral Health Division instead of as a part of the Department of Health and Human Services. Community Services was budgeted with the Department of Health and Human Services for 2014. In early 2014, the State passed into law a statute, which created separate operating and legislation authority for Mental Health Medical Services and Community Services. Community Services is projected to surplus by \$1.8 million due to a revenue deficit of (\$4.9) million which is primarily due to the WRAP capitation revenue being lower than budgeted due to a lower census. This deficit is offset by a projected expenditure surplus of \$6.7 million due primarily to lower expenses of \$3.9 million in WRAP due to the lower census and a projected savings of \$1.1 million in CARDS provider contracts and a \$1.0 million purchase of service contracts.

### BHD Hospital excluding Hilltop

The BHD Hospital excluding Hilltop is projecting a year end deficit of (\$0.1) million due to a projected revenue surplus of \$0.1 million and offset by a projected expenditure deficit of (\$0.2) million.

The revenue deficit is comprised of projected surpluses of \$1.2 million in Acute Adult Revenues and \$1.1 million in Crisis Revenue. Projected revenue deficits include (\$0.4) million in Central Revenue, (\$1.4) million in the State Plan Amendment and (\$0.4) million in Rent.

The expenditure deficit is comprised of a projected personnel services deficit of (\$0.7) million primarily in the Crisis center and a utilities deficit of (\$0.4) million. These deficits are partially offset by a projected surplus of \$0.5 million due to lower prescription drug costs.

**Department of Health and Human Services (DHHS) (Org 8000) *\$3.0 million surplus***

DHHS is projecting a revenue surplus of \$2.0 million and an expenditure surplus of \$1.0 million for 2014 resulting in an overall surplus of \$3.0 million.

The revenue surplus is projected based upon a surplus of \$2.7 million in Youth Aids revenue due to the offset for costs of youth detentions held by the State showing an average daily population lower than budgeted. Partially offsetting this surplus is a projected deficit of (\$0.7) million in various grants and other revenues.

The expenditure surplus is derived from a contractual services surplus of \$0.3 million, a family support surplus of \$0.4 million and a Supportive Home care and Burial expense surplus of \$0.2 million.

**Zoological Department (Org 9500) *(\$0.4 million deficit)***

The Zoo is reporting an expenditure surplus of \$1.0 million which partially offsets a projected revenue deficit of (\$1.5) million for 2014. The revenue deficit is primarily in admission, gifts, special exhibits, sky glider and concession revenue and is due to inclement weather during the first half of 2014. The expenditure surplus is made up of \$0.2 million in Salaries, \$0.6 million in contractual services including \$0.3 million in membership fees and \$0.2 million in commodities including \$0.15 million in CGS.

**Non - Departmental Surpluses and Deficits:**

**Potawatomi Revenue (Org 1937) *(\$0.2 million deficit)***

The County has received its Potawatomi revenue payment for the period July 1, 2013 to June 30, 2014 by the Potawatomi Bingo Casino per contract. The total revenue received of \$5.3 million is (\$0.2) million less than the 2014 County-wide Budget amount of \$5.5 million.

**Unallocated Contingency Fund (Org 1945) *\$5.6 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. Of that \$3.3 million, \$900,000 has been released and is now available to be applied toward the County's year end position. The unallocated contingency fund was budgeted at \$4.3 million and currently has an available balance of \$4.7 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 \$10.7 million.

<b>Unallocated Contingency Fund</b>	
<b>Prior Report Balance</b>	<b>\$5,472,409</b>
Approved Actions Since Prior Report	
Farm and Fish Hatchery Water Pump	(\$200,000)
Pending Actions Since Prior Report	

Election Commission Referenda Costs	(\$19,216)
November 2014 Fire Insurance Proceeds	\$569,000
Corporation Counsel Estate of Paal Haugen Settlement	(\$210,000)
Treasurer Property Tax Chargeback	(\$841,000)
<b>Current Balance as of September</b>	<b>\$4,771,193</b>
<b>Allocated Contingency Fund</b>	
<b>Prior Report Balance</b>	<b>\$900,000</b>
<b>Actions Since Prior Report</b>	
None	\$0
<b>Current Available Balance as of September</b>	<b>\$900,000</b>

**Fringe Benefits (Org 1950)**

***\$7.0 million surplus***

Based on analysis performed by the Willis Group and the County's Comptroller, fringe benefit costs are currently projected to surplus for 2014 by \$7.0 million. The surpluses are in employee and retiree health care and prescription costs.

**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 had a total deficit of (\$0.5) million in interest on investments.

**Sales Tax Revenue (Org 1996)**

***\$1.5 million surplus***

The County has received 8 of its 12 sales tax distributions. Year to date, the 2014 distributions are showing stronger growth than anticipated. The 2014 Budget includes a growth percentage of +1.5% compared to the 2013 actual amount. Based on the collections received so far this year and historical collection information, the Office of the Comptroller is currently projecting a growth percentage of +3.8% or \$1,500,000 more than the 2014 Budget.

Milwaukee County  
Annual Fiscal Report of Surplus/Deficit as of September 30, 2014

	2014 Projected Revenue	2014 Budgeted Net Revenue	Revenue Variance	% Variance	2014 Projected Expenditure	2014 Budgeted Net Expenditure	Expense Variance	% Variance	Surplus (Deficit)
<b>Legislative, Executive &amp; Staff</b>									
1000 County Board	-	-	-	N/A	4,003,343	4,108,921	105,578	3%	105,578
<b>County Executive</b>									
1011 General Office	-	-	-	N/A	1,383,148	1,448,088	64,920	4%	62,920
1040 Community Business Development Partners	12,000	181,392	(169,392)	-93%	1,101,438	1,170,914	69,476	6%	(69,016)
1021 Veterans Service	13,000	13,000	-	0%	330,834	330,834	-	0%	-
1020 County Executive - Governmental Affairs	-	-	-	N/A	282,854	377,767	95,113	25%	95,113
1110 Civil Service Commission	-	-	-	N/A	26,421	36,000	9,579	27%	9,579
1120 Personnel Review Board	92	-	92	N/A	278,341	278,127	1,786	1%	1,878
1130 Corporation Counsel	150,000	150,000	-	0%	1,814,425	1,814,425	-	0%	-
1140 Human Resources	1,047,884	1,427,062	(379,178)	-27%	6,176,580	6,845,650	469,070	7%	89,692
<b>Dept of Administrative Services</b>									
1010 Persons with Disabilities	180,500	180,500	-	0%	1,192,611	1,192,735	124	0%	124
103 Governmental Relations	-	-	-	N/A	282,854	377,767	95,113	25%	95,113
1135 Labor Relations	-	-	-	N/A	-	-	-	N/A	-
1150 Risk Management	6,968,863	7,352,704	(383,841)	-5%	9,619,399	9,619,648	87,249	1%	(296,592)
1151 Fiscal Affairs Division	29,991	30,000	(9)	0%	1,511,848	1,529,031	17,385	1%	17,376
1152 Procurement	-	-	-	N/A	1,015,558	1,015,608	52	0%	52
1160 Information Management Services	15,090,245	15,569,990	(479,745)	-3%	18,222,428	18,702,171	479,745	3%	-
1190 Economic Development	2,246,098	2,246,098	-	0%	3,154,808	3,154,992	388	0%	388
3010 Election Commission	52,800	52,800	-	0%	993,280	993,280	-	0%	-
3090 County Treasurer	3,445,992	3,405,000	40,992	1%	1,741,384	1,805,438	64,052	4%	105,044
3270 County Clerk	474,295	478,949	(4,654)	-1%	1,279,103	1,282,052	2,949	0%	295
3400 Registrar of Deeds	4,853,279	4,976,470	(123,191)	-9%	4,204,412	4,203,884	(448)	0%	(323,639)
3700 Office of the Comptroller	74,700	174,700	(100,000)	-57%	6,987,362	7,180,805	193,243	3%	93,243
<b>Total Legislative, Executive &amp; Staff</b>	<b>34,439,538</b>	<b>36,236,465</b>	<b>(1,796,926)</b>	<b>-5%</b>	<b>83,611,824</b>	<b>85,264,895</b>	<b>1,753,371</b>	<b>1</b>	<b>(43,554)</b>
<b>Courts and Judiciary</b>									
2000 Combined Court Related Operations	11,151,819	11,601,371	(449,552)	-4%	42,185,102	41,614,242	(350,860)	-1%	(800,812)
2430 Dept of Child Support Enforcement	17,236,180	17,848,914	(612,734)	-2%	18,754,348	19,182,297	427,951	2%	15,197
2900 Courts - Pre-Trial Services	999,226	999,226	-	0%	5,045,449	5,059,332	13,883	0%	13,883
<b>Total Courts and Judiciary</b>	<b>29,387,005</b>	<b>30,249,511</b>	<b>(862,506)</b>	<b>-3%</b>	<b>65,984,897</b>	<b>66,055,871</b>	<b>99,974</b>	<b>0%</b>	<b>(771,532)</b>
<b>Public Safety</b>									
4900 Medical Examiner	2,037,257	2,058,468	(21,211)	-1%	4,857,643	4,835,098	(22,547)	0%	(43,758)
4000 Sheriff	9,592,857	12,187,513	(2,594,656)	-21%	83,382,366	79,158,870	(4,223,687)	-5%	(6,819,343)
4300 House of Correction	6,179,823	5,498,097	681,726	12%	65,045,252	64,518,773	(526,479)	-1%	155,947
4500 District Attorney	6,006,250	6,325,156	(318,905)	-5%	18,168,590	18,605,713	437,123	2%	118,218
<b>Total Public Safety</b>	<b>23,815,987</b>	<b>26,069,333</b>	<b>(2,253,346)</b>	<b>-9%</b>	<b>171,453,861</b>	<b>167,118,261</b>	<b>(4,335,599)</b>	<b>-3%</b>	<b>(6,588,836)</b>
<b>Non-Departmental</b>									
1933 Land Sales	-	-	-	N/A	-	-	-	N/A	-
1937 Polwatani Revenue	3,826,477	4,026,477	(200,000)	-5%	-	-	-	N/A	(200,000)
1945 Contingency	4,117,897	4,117,897	-	0%	3,223,720	6,894,913	5,671,193	84%	5,671,193
1950 Fringe Benefits	18,348,142	18,348,142	-	0%	11,436,644	18,438,644	7,000,000	36%	7,000,000
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	58,565,255	57,055,255	1,500,000	3%	-	-	-	N/A	1,500,000
Other Non-Departmental	12,886,843	12,886,843	-	0%	(2,740,834)	(2,740,834)	-	0%	-
<b>1900'S Total Non-Departmental</b>	<b>129,812,719</b>	<b>129,024,130</b>	<b>888,589</b>	<b>0%</b>	<b>11,921,530</b>	<b>24,592,723</b>	<b>12,671,193</b>	<b>82%</b>	<b>13,289,782</b>

	2013 Projected Revenue	2013 Budgeted Net Revenue	Revenue Variance	% Variance	2013 Projected Expenditures	2013 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)
<b>Public Works &amp; Development</b>									
5040	85,831,307	85,951,307	(120,000)	0%	85,831,308	85,951,308	120,000	0%	-
5100	20,591,341	20,630,406	(39,065)	0%	21,855,088	21,694,153	39,065	0%	-
5300	10,924,826	10,938,828	(15,000)	0%	10,394,588	10,399,588	15,000	0%	-
5600	98,362,708	95,995,181	2,967,527	3%	118,856,871	117,448,974	(1,209,897)	-1%	1,487,830
5800	181,595	174,825	6,770	4%	85,325	50,555	(6,770)	-12%	-
5500	4,173,508	4,848,508	(475,000)	-10%	4,930,878	4,930,878	-	0%	(475,000)
5700	30,067,593	30,860,745	(803,152)	-2%	32,134,561	32,934,561	800,000	2%	198,848
<b>Total Public Works &amp; Development</b>	<b>250,122,878</b>	<b>248,870,598</b>	<b>1,452,280</b>	<b>1%</b>	<b>273,858,597</b>	<b>273,818,598</b>	<b>(242,802)</b>	<b>0%</b>	<b>1,209,478</b>
<b>Health &amp; Human Services</b>									
6300	119,793,644	124,381,941	(4,588,297)	-4%	179,214,838	184,785,420	5,570,584	3%	982,287
7900	17,178,023	17,343,797	(165,774)	-1%	18,475,878	18,841,850	165,774	1%	-
7990	284,196,854	289,848,004	(5,651,150)	-2%	288,988,933	290,371,917	3,382,984	1%	(2,268,386)
8000	79,827,272	88,875,447	(2,051,825)	-3%	97,121,814	98,102,977	980,263	1%	3,032,088
<b>Total Health &amp; Human Services</b>	<b>492,095,893</b>	<b>500,449,189</b>	<b>(8,353,296)</b>	<b>-2%</b>	<b>581,801,459</b>	<b>591,981,084</b>	<b>10,999,898</b>	<b>2%</b>	<b>1,746,099</b>
<b>Parks, Recreation &amp; Culture</b>									
9000	17,848,817	18,148,817	(300,000)	-2%	44,119,283	44,419,283	300,000	1%	-
9500	18,375,475	19,834,892	(1,459,417)	-7%	24,483,879	25,538,393	1,072,514	4%	(388,903)
9700	-	-	-	N/A	3,500,000	3,500,000	-	0%	-
9910	121,880	124,388	(2,708)	-2%	508,428	511,132	2,706	1%	-
<b>Total Parks, Recreation &amp; Culture</b>	<b>36,345,772</b>	<b>38,107,995</b>	<b>(1,762,123)</b>	<b>-5%</b>	<b>72,591,588</b>	<b>73,968,808</b>	<b>1,375,220</b>	<b>2%</b>	<b>(388,903)</b>
9950	-	-	-	N/A	-	-	-	N/A	-
9980	24,804,392	24,804,392	-	0%	83,793,841	83,793,841	-	0%	-
<b>1200-1899 Capital Improvements</b>	<b>284,230,804</b>	<b>284,230,804</b>	<b>-</b>	<b>0%</b>	<b>318,344,810</b>	<b>318,344,810</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>Expendable Trusts</b>									
FUND 3	7,823	959,557	(951,734)	-99%	-	968,968	968,968	100%	17,234
FUND 4	-	-	-	N/A	-	-	-	N/A	-
FUND 5	57,205	-	57,205	N/A	214,403	173,517	(40,886)	-24%	18,319
FUND 6	338	25,000	(24,664)	-99%	1,800	25,000	23,200	93%	(1,484)
FUND 7	-	35,100	(35,100)	-100%	-	35,848	35,848	100%	748
FUND 8	-	-	-	N/A	1,487,120	-	(1,487,120)	N/A	(1,487,120)
FUND 9	19,183	-	19,183	N/A	-	-	-	N/A	19,183
FUND 10	-	-	-	N/A	-	-	-	N/A	-
FUND 11	-	-	-	N/A	51,180	-	(51,180)	N/A	(51,180)
<b>Total Expendable Trusts</b>	<b>84,547</b>	<b>1,019,887</b>	<b>(935,110)</b>	<b>-92%</b>	<b>1,784,483</b>	<b>1,293,333</b>	<b>(591,150)</b>	<b>-46%</b>	<b>(1,486,280)</b>
<b>Projected Surplus (Deficit)</b>	<b>1,284,738,834</b>	<b>1,298,861,872</b>	<b>(13,922,838)</b>	<b>-1%</b>	<b>1,822,985,979</b>	<b>1,843,857,001</b>	<b>20,861,022</b>	<b>1%</b>	<b>6,938,184</b>
<b>Addback the following:</b>									
<b>Reserve Expendable Trusts</b>									<b>1,486,280</b>
<b>Contribution to Family Care Reserves</b>									<b>2,268,386</b>
<b>Total Projected Surplus (Deficit)</b>									<b>10,692,810</b>