

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

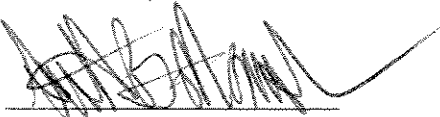
DATE : September 6, 2011
TO : Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors
FROM : Scott B. Manske, Controller
SUBJECT: **2010 Final Fiscal Report**

As requested by the Finance and Audit Committee, the Department of Administrative Services (DAS) is providing *a final fiscal position* of the County's 2010 year-end. In an updated report submitted to the Committee in July 2011, DAS provided a projection of County's year-end as a break-even. This estimate was based upon financial information from December 2010, adjusted for known changes through a majority of the audit.

Based upon a review of the County's financial status to-date, we are currently estimating a minor surplus of \$8,180 for 2010. Any surplus will be placed into a reserve and will be used to offset the budget requests for 2012. The 2009 surplus reported to the County Board was \$4,144,000. The 2009 surplus was used to offset budget appropriations for 2011. A decrease in the surplus between years will increase the need for additional funding or cuts in appropriations for the 2012 budget.

Attachment A provides the surplus (deficit) of major departments compared to the previous projection provided to the County Board. Attachment B provides a final surplus/(deficit) report by department.

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



Scott B. Manske
Controller
Attachments

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

Attachment A – Report of Major Surplus and Deficits for 2010

Milwaukee County

Final Results for 2010

Dept	Department Name	Sept 30, 2010	Change	Dec 31, 2010
		Updated		Prelim
✓ 1150	DAS - Risk Management	\$ (37,300)	(885,600)	\$ (922,900)
✓ 1160	Information Management Services Division	263,900	(338,200)	(74,300)
✓ 1188	DAS - Employee Benefits	94,900	(105,000)	(10,100)
2000	Combined Courts	(991,000)	533,400	(457,600)
✓ 2430	Child Support Enforcement	300,900	372,200	673,100
✓ 3400	Register of Deeds	(316,300)	310,700	(5,600)
✓ 4000	Sheriff's Office	189,000	1,231,300	1,420,300
✓ 4900	Medical Examiner	(277,600)	(7,700)	(285,300)
✓ 5300	DTPW - Fleet Services	600	83,100	83,700
✓ 5600	DTPW - Transit/Paratransit System	262,500	499,700	762,200
✓ 5800	DTPW - Administration	227,800	459,300	687,100
✓ 6300	Behavioral Health Division	(2,617,200)	(993,100)	(3,610,300)
✓ 7900	Department on Aging	577,000	466,100	1,043,100
✓ 7990	Department of Family Care (CMO)	2,092,600	2,822,600	4,915,200
✓ 7990	Contribution to Family Care Reserve	(2,092,600)	(2,822,600)	(4,915,200)
✓ 8000	Department of Health and Human Services	4,804,600	331,900	5,136,500
✓ 9000	Department of Parks, Recreation and Culture	(350,000)	1,407,509	1,057,509
	O'Donnell Parking Lost Revenue	(1,000,000)	-	(1,000,000)
9500	Zoological Department	(1,445,900)	11,900	(1,434,000)
	Other	99,658	877,079	976,737
	Departmental Total	(214,442)	4,254,588	4,040,146
	Capital Projects Funding	(598,000)	2,372,978	1,774,978 ^{*(2)}
✓ 1933	Land Sales	-	-	(100,001)
✓ 1945	Unallocated Contingency Fund	7,370,090	-	7,370,090
✓ 1950	Fringe Benefits	3,000,000	(3,290,473)	(290,473)
✓ 1972	Wage and Benefit Modifications	(7,192,000)	692,000	(6,500,000) ^{*(1)}
✓ 1991	Reserve for Delinquent Property Taxes	-	(291,042)	(291,042)
✓ 1993	State Shared Revenue	(1,101,300)	181,000	(920,300)
✓ 1996	Sales Tax Revenue	(4,000,000)	(247,937)	(4,247,937)
✓ 9960	Debt Service Fund	742,000	(475,086)	266,914
	Non-Departmental Total	(1,779,210)	(1,058,560)	(2,937,771)
	Net Change to Debt Service Reserve	-	(1,094,195)	(1,094,195)
	Projected County Surplus (Deficit)	\$ (1,993,652)	\$ 2,101,833	\$ 8,180

(1) This amount is only related to the estimated fringe benefit savings budgeted for in Org 1972. It does not include savings related to wages and overtime.

(2) Amount of surplus generated from lapsing capital projects was transferred into Debt Service Reserve.

Annual Fiscal Report of Surplus/Deficit as of December 31, 2010

	2010 Projected Revenues	2010 Budgeted Net Revenues	Revenue Variance	% Variance	2010 Projected Expenditures	2010 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)	
Legislative, Executive & Staff										
1000	County Board	16,792	7,500	9,292	124%	6,419,772	6,758,183	338,411	5%	347,703
1001	Department of Audit	-	-	-	N/A	2,560,474	2,684,870	124,396	5%	124,396
1040	Disadv Bus Development County Executive	220,880	270,000	(49,120)	-18%	1,027,456	1,090,486	63,030	6%	13,910
1011	General Office	5,549	-	5,549	N/A	1,173,483	1,298,086	124,603	10%	130,152
1021	Veterans Service	13,000	13,000	-	0%	300,013	327,010	26,997	8%	26,997
1110	Civil Service Commission	-	-	-	N/A	50,662	53,281	2,619	5%	2,619
1120	Personnel Review Board	36	-	36	N/A	256,534	224,832	(31,702)	-14%	(31,666)
1130	Corporation Counsel Dept of Administrative Services	177,232	175,000	2,232	1%	1,925,956	1,728,305	(197,651)	-11%	(195,419)
1019	Persons with Disabilities	191,069	170,500	20,569	12%	967,561	1,049,627	82,066	8%	102,635
1140	Human Resources	17	6,200	(6,183)	-100%	2,137,473	2,378,423	240,950	10%	234,767
1188	Employee Benefits	1,311,798	1,703,243	(391,445)	-23%	2,122,345	2,503,647	381,302	15%	(10,143)
1135	Labor Relations	800	-	800	N/A	558,267	557,910	(357)	0%	443
1150	Risk Management	7,346,081	7,872,582	(526,501)	-7%	8,295,213	7,898,861	(396,352)	-5%	(922,853)
1151	Fiscal Affairs Division	25,183	76,000	(50,817)	-67%	4,037,260	4,168,053	130,793	3%	79,976
1152	Procurement	-	-	-	N/A	691,932	795,883	103,951	13%	103,951
1160	Information Management Services	15,906,497	17,267,328	(1,360,831)	-8%	16,789,574	18,076,153	1,286,579	7%	(74,252)
1190	Community and Housing Devel	-	-	-	N/A	-	-	-	N/A	-
3010	Election Commission	43,968	40,500	3,468	9%	1,033,741	1,083,605	49,864	5%	53,333
3090	County Treasurer	4,050,303	2,786,624	1,263,679	45%	1,452,248	1,607,741	155,493	10%	1,419,172
3270	County Clerk	448,292	512,350	(64,058)	-13%	831,619	808,939	(22,680)	-3%	(86,738)
3400	Register of Deeds	4,021,096	4,352,500	(331,404)	-8%	4,324,054	4,649,815	325,762	7%	(5,643)
	Total Legislative, Executive & Staff	33,778,594	35,253,327	(1,474,733)	-4%	56,955,637	59,743,710	2,788,073	5%	1,313,339
Courts and Judiciary										
2000	Combined Court Related Operations	11,061,039	11,056,550	4,489	0%	44,804,506	44,342,428	(462,078)	-1%	(457,589)
2430	Dept. of Child Support Enforcement	20,643,366	20,682,161	(38,795)	0%	21,565,538	22,277,418	711,880	3%	673,085
	Total Courts and Judiciary	31,704,406	31,738,711	(34,305)	0%	66,370,045	66,619,846	249,801	0%	215,496
Public Safety										
4900	Medical Examiner	1,100,066	1,434,808	(334,742)	-23%	4,738,155	4,787,561	49,406	1%	(285,336)
4000	Sheriff	20,646,957	22,577,105	(1,930,148)	-9%	153,976,297	157,326,767	3,350,470	2%	1,420,322
4500	District Attorney	7,503,282	8,260,234	(756,952)	-9%	18,939,063	20,037,509	1,098,446	5%	341,494
	Total Public Safety	29,250,305	32,272,147	(3,021,842)	-9%	177,653,515	182,151,837	4,498,322	2%	1,476,481
Non-Departmental's										
1937	Potawatami Revenue	3,758,001	4,058,477	(300,476)	-7%	-	-	-	N/A	(300,476)
1945	Contingency	-	-	-	N/A	-	7,370,090	7,370,090	100%	7,370,090
1950	Fringe Benefits	6,210,982	6,177,700	33,282	1%	1,763,507	1,439,752	(323,755)	-22%	(290,473)
1972	Wage and Benefit Modifications	-	-	-	N/A	6,500,000	-	(6,500,000)	N/A	(6,500,000)
1991	Property Taxes	262,973,698	263,264,740	(291,042)	0%	-	-	-	N/A	(291,042)
1993	State Shared Revenue	36,951,906	37,872,201	(920,295)	-2%	-	-	-	N/A	(920,295)
1996	Sales Taxes	61,114,253	65,362,190	(4,247,937)	-6%	-	-	-	N/A	(4,247,937)
	Other Non-Departmental	16,519,524	20,717,803	(4,198,279)	-20%	(6,654,730)	(3,442,048)	3,212,682	-93%	(985,597)
1900'S	Total Non-Departmental	390,188,156	399,715,045	(9,526,889)	-2%	1,608,777	5,367,794	3,759,017	70%	(5,767,872)

	2010 Projected Revenues	2010 Budgeted Net Revenues	Revenue Variance	% Variance	2010 Projected Expenditures	2010 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)	
Public Works & Development										
5040	Airport Division	80,114,960	81,342,515	(1,227,555)	-2%	83,757,017	85,016,350	1,259,333	1%	31,778
5070	Transportation Services Div	1,369,825	2,210,992	(841,167)	-38%	2,045,258	2,378,125	332,867	14%	(508,299)
5080	Architectural/ Environmental Svc	6,624,367	6,349,694	274,673	4%	7,604,080	7,692,915	88,835	1%	363,508
5100	Highway Maintenance	16,006,277	17,609,259	(1,602,982)	-9%	17,006,712	18,625,424	1,618,712	9%	15,730
5300	Fleet Management	9,287,516	9,943,691	(656,175)	-7%	7,191,815	7,931,725	739,910	9%	83,735
5500	Utility	2,306,752	2,425,459	(118,707)	-5%	2,245,233	2,471,839	226,606	9%	107,899
5600	Transit/Paratransit System	102,327,644	103,840,759	(1,513,115)	-1%	120,698,326	122,973,685	2,275,359	2%	762,244
5700	Public Works Facilities Mngmnt	27,303,157	29,617,869	(2,314,712)	-8%	23,734,077	25,133,198	1,399,121	6%	(915,591)
5800	Public Works Admin Div	2,492,677	2,276,500	216,177	9%	1,248,300	1,719,177	470,877	27%	687,054
	Total Public Works & Development	247,833,174	255,616,738	(7,783,564)	-3%	265,530,817	273,942,438	8,411,621	3%	628,057
Health & Human Services										
6300	Behavioral Health Division	131,989,961	133,692,696	(1,702,735)	-1%	195,960,476	194,052,862	(1,907,614)	-1%	(3,610,349)
7900	Department on Aging	16,599,830	16,466,864	132,966	1%	17,326,232	18,236,357	910,125	5%	1,043,092
7990	Department of Family Care (CMO)	264,871,004	259,117,326	5,753,678	2%	259,914,993	259,076,474	(838,519)	0%	4,915,159
8000	Department of Human Services	132,698,061	135,421,602	(2,723,541)	-2%	156,798,600	164,658,594	7,859,994	5%	5,136,453
	Total Health & Human Services	546,158,856	544,698,488	1,460,368	0%	630,000,301	636,024,287	6,023,986	1%	7,484,355
Parks, Recreation & Culture										
9000	Department of Parks	16,692,414	19,473,760	(2,781,346)	-14%	40,662,491	43,501,347	2,838,856	7%	57,509
9500	Zoological Department	16,277,847	19,871,768	(3,593,921)	-18%	21,872,357	24,032,249	2,159,892	9%	(1,434,029)
9700	Milwaukee Public Museum	-	-	-	N/A	3,502,376	3,502,376	-	0%	-
9910	University Extension	140,539	147,080	(6,541)	-4%	530,854	539,702	8,848	2%	2,306
	Total Parks, Recreation & Culture	33,110,799	39,492,608	(6,381,809)	-16%	66,568,079	71,575,674	5,007,595	7%	(1,374,213)
9960	Debt Retirement and Interest	9,991,526	9,584,055	407,471	4%	67,602,590	67,462,033	(140,557)	0%	266,914
1200-1899	Capital Improvements	144,457,749	148,679,149	(4,221,400)	-3%	172,012,190	178,008,568	5,996,378	3%	1,774,978
Expendable Trusts										
FUND 3	Zoo Trust Funds	766,283	1,014,945	(248,662)	-25%	710,595	1,019,211	308,616	30%	59,954
FUND 5	Parks Trust Funds	50,607	25,000	25,607	102%	112,020	112,020	0	0%	25,607
FUND 6	Office on Handicapped Trust Fund	1,001	25,000	(23,999)	-96%	3,500	25,000	21,500	86%	(2,499)
FUND 7	Mental Health Complex Trust Funds	748	35,100	(34,352)	-98%	618,899	35,100	(583,799)	-1663%	(618,151)
FUND 8	Airport PFC	13,767,127	-	13,767,127	N/A	9,104,371	-	(9,104,371)	N/A	4,662,756
FUND 11	Fleet Facilities Reserve Trust	-	-	-	N/A	315,586	-	(315,586)	N/A	(315,586)
	Total Expendable Trusts	14,664,370	1,100,045	13,564,325	1233%	10,864,971	1,191,331	(9,673,640)	-812%	3,890,684
	Projected Surplus (Deficit)	1,481,137,934	1,498,150,313	(17,012,379)	-1%	1,515,166,921	1,542,087,518	26,920,597	2%	9,908,218
	Debt Service Reserve									(1,094,195)
	Reserves Expendable Trusts									(3,890,684)
	Contribution to Family Care Reserve									(4,915,159)
	Total Projected Surplus (Deficit)									8,180