

**COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION**

DATE : July 13, 2011  
TO : Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors  
FROM : Scott B. Manske, Controller  
SUBJECT: **Update of 2010 Fiscal Status**

As requested by the Finance and Audit Committee, the Department of Administrative Services (DAS) is providing *a final estimate* of the County's 2010 year-end fiscal position. In an updated report submitted to the Committee in February 2011, DAS provided a projection of County's year-end deficit which was approximately a (\$2.0) million deficit. This estimate was based upon financial information from September 2010, adjusted for known changes through year-end.

Based upon a review of the County's financial status to-date, we are currently estimating a breakeven 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.

Various changes have occurred to financial numbers that were previously reported to the County Board. Attachment A provides the surplus (deficit) projection of major departments compared to the previous projection provided to the County Board.

This is a final estimate but should not be considered to be the final results for 2010. We are at the last stage of the audit process, so the number should not see any significant variances.

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

**Milwaukee County**  
**Projection for 2010 - Based on Activity as of December 31, 2010**

Dept	Department Name	Sept 30, 2010		Dec 31, 2010
		Updated	Change	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
	<b>Departmental Total</b>	<b>(214,442)</b>	<b>4,254,588</b>	<b>4,040,146</b>
	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
	<b>Non-Departmental Total</b>	<b>(1,779,210)</b>	<b>(1,058,560)</b>	<b>(2,937,771)</b>
	Net Change to Debt Service Reserve	-	(1,094,195)	(1,094,195)
	<b>Projected County Surplus (Deficit)</b>	<b>\$ (1,993,652)</b>	<b>\$ 2,101,833</b>	<b>\$ 8,180</b>

(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.