



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE : August 29, 2014  
TO : Supervisor Marina Dimitrijevic, Chairwoman, County Board of Supervisors  
FROM : Scott B. Manske, Comptroller  
SUBJECT: 2013 FINAL Fiscal Report for Milwaukee County (**For Information Only**)

**Policy Issue**

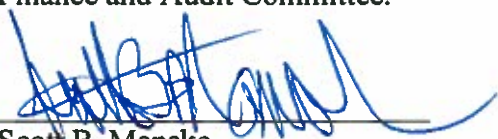
County Ordinance 56.02(2) was modified to reflect changes adopted under 2011 Wisconsin Act 62 which created the Office of the Comptroller and requires a monthly update of the fiscal condition of the County to the County Board. To comply with this ordinance, the Comptroller is providing the County Board with a *final fiscal position* of the County's 2013 year-end.

Based on audited financial results, the County ended 2013 with a surplus of \$21.6 million. Of that amount \$15.6 million was transferred to the debt reserve per the policy adopted on April 24, 2014 in County Board File No. 14-288. The remaining \$5.0 million will be used toward the 2015 Adopted Budget. At the end of 2012, \$5.0 million of the 2012 year end surplus was used to offset budget appropriations for the 2014 Adopted Budget. The \$5.0 million contribution for 2013 to the surplus reserve, will not create any variance in the tax levy appropriation. A decrease in the surplus applied to the 2015 Adopted Budget as compared to the amount applied to the 2014 Adopted Budget would increase the need for additional tax levy or cuts in appropriations for the 2015 Adopted 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.

  
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Scott B. Manske  
Comptroller

Attachments

cc: Chris Abele, County Executive  
Supervisor Willie Johnson, Jr., Co-Chairman, Finance, Personnel & Audit  
Committee  
Supervisor David Cullen, Co-Chairman, Finance, Personnel & Audit  
Committee  
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  
Department Heads

ATTACHMENT A				
Dept	Department Name	December 2013	Final	Change
1040	Community Business Development Partners	\$ (58,600)	\$ (58,600)	\$ -
1140	Department of Human Resources	(11,800)	(11,800)	-
1190	Economic Development	280,900	280,900	-
1135	Labor Relations	208,700	208,700	-
2000	Combined Courts	(425,600)	(425,600)	-
3090	Treasurer	(110,800)	(110,800)	-
3010	Election Commission	33,400	33,400	-
3400	Register of Deeds	(208,200)	(208,200)	-
3090	Treasurer	1,406,600	1,406,600	-
3700	Comptroller	282,400	282,400	-
4000	Sheriff	(216,900)	(162,500)	54,400
4300	House of Correction	(1,394,000)	(1,394,000)	-
4500	District Attorney	518,700	518,700	-
4900	Medical Examiner	43,300	43,300	-
5100	DOT-Highway	645,900	645,900	-
5500	DAS - Water Utility	(602,400)	(601,900)	-
5600	DOT-Transit/Paratransit System	2,630,200	2,630,200	-
6300	Behavioral Health Division	(1,598,700)	(786,800)	811,900
8000	Department of Health and Human Services	6,428,400	5,724,600	(703,800)
7900	Department on Aging	445,000	445,000	-
7990	Department of Family Care (CMO)	7,861,900	7,861,900	-
7990	Contribution to Family Care Reserve	(7,861,900)	(7,861,900)	-
9000	Department of Parks, Recreation & Culture	178,700	178,700	-
9500	Zoological Department	(1,121,000)	(1,121,000)	-
	Other	1,049,411	678,449	(370,962)
	<b>Departmental Total</b>	<b>\$ 8,403,611</b>	<b>\$ 8,195,649</b>	<b>\$ (208,462)</b>
120	Capital Projects	\$ -	\$ -	\$ -
1945	Unallocated Contingency Fund	1,741,152	1,741,152	-
1950	Fringe Benefits	7,974,600	9,523,827	1,549,227
1991	Reserve for Delinquent Property Taxes	(478,400)	(478,400)	-
1992	Earnings on Investments	(497,011)	(497,011)	-
1993	State Shared Revenue	128,400	128,400	-
1996	Sales Tax Revenue	(1,704,299)	(1,704,299)	-
9960	Debt Service Fund/Froedtert Lease Payment	6,970,237	4,704,794	(2,265,443)
	<b>Non-Departmental</b>	<b>\$ 14,134,679</b>	<b>\$ 13,418,463</b>	<b>\$ (716,216)</b>
	<b>Projected County Surplus (Deficit)</b>	<b>\$ 22,538,290</b>	<b>\$ 21,614,112</b>	<b>\$ (924,678)</b>

Milwaukee County									Attachment B
Annual Fiscal Report of Surplus/Deficit as of December 31, 2013									
	2013	2013			2013	2013			
	Actual	Budgeted Net	Revenue	%	Actual	Budgeted Net	Expense	Surplus	
	Revenues	Revenues	Variance	Variance	Expenditures	Expenditures	Variance	(Deficit)	
<b>Legislative, Executive &amp; Staff</b>									
1000	County Board	1,582	-	1,582	N/A	5,871,444	6,223,736	352,292	353,874
<b>County Executive</b>									
1011	General Office	-	-	-	N/A	1,363,954	1,385,708	21,754	21,754
1040	Community Business Development Partners	118,715	258,236	(139,521)	-54%	1,065,498	1,146,463	80,965	(58,556)
1021	Veterans Service	13,000	13,000	-	0%	275,701	305,253	29,552	29,552
1110	Civil Service Commission	-	-	-	N/A	15,522	15,470	(52)	(52)
1120	Personnel Review Board	117	-	117	N/A	234,527	246,019	11,492	11,609
1130	Corporation Counsel	198,356	120,000	78,356	65%	1,623,619	1,696,978	73,359	151,714
1140	Human Resources	1,296,191	1,483,690	(187,499)	-13%	6,190,158	6,365,844	175,686	(11,813)
<b>Dept of Administrative Services</b>									
1019	Persons with Disabilities	176,710	154,500	22,210	14%	1,060,470	1,037,258	(23,212)	(1,002)
1135	Labor Relations	-	-	-	N/A	218,200	426,900	208,700	208,700
1150	Risk Management	8,232,239	8,345,206	(112,967)	-1%	13,483,965	8,343,350	(5,140,615)	(5,253,582)
1151	Fiscal Affairs Division	353	-	353	N/A	1,003,444	1,218,221	214,777	215,130
1152	Procurement	-	-	-	N/A	917,097	965,421	48,324	48,324
1160	Information Management Services	15,367,439	16,310,407	(942,968)	-6%	17,370,369	18,940,232	1,569,863	626,895
1190	Economic Development	2,653,624	2,908,580	(254,956)	-9%	3,403,920	3,939,740	535,820	280,864
3010	Election Commission	70,406	70,750	(344)	0%	790,289	824,013	33,724	33,380
3090	County Treasurer	4,359,430	3,405,250	954,180	28%	1,001,665	1,454,102	452,437	1,406,617
3270	County Clerk	482,186	475,325	6,861	1%	893,793	897,067	3,274	10,135
3400	Register of Deeds	5,108,079	5,401,536	(293,457)	-5%	4,435,391	4,520,677	85,286	(208,171)
3700	Office of the Comptroller	81,532	74,700	6,832	9%	5,357,803	5,633,329	275,526	282,358
<b>Total Legislative, Executive &amp; Staff</b>		<b>38,159,958</b>	<b>39,021,180</b>	<b>(861,222)</b>	<b>-2%</b>	<b>66,576,828</b>	<b>65,585,781</b>	<b>(991,047)</b>	<b>(1,852,270)</b>
<b>Courts and Judiciary</b>									
2000	Combined Court Related Operations	8,864,338	9,582,428	(718,090)	-7%	38,392,595	38,685,113	292,518	(425,572)
2430	Dept. of Child Support Enforcement	17,997,265	19,233,032	(1,235,767)	-6%	19,315,411	20,350,816	1,035,405	(200,361)
2900	Courts - Pre-Trial Services	602,143	946,250	(344,107)	-36%	4,657,189	4,890,450	233,261	(110,847)
<b>Total Courts and Judiciary</b>		<b>27,463,746</b>	<b>29,761,710</b>	<b>(2,297,964)</b>	<b>-8%</b>	<b>62,365,195</b>	<b>63,926,379</b>	<b>1,561,184</b>	<b>(736,789)</b>
<b>Public Safety</b>									
4900	Medical Examiner	1,751,078	1,846,235	(95,157)	-5%	4,537,525	4,675,993	138,468	43,310
4000	Sheriff	11,989,361	13,305,829	(1,316,468)	-10%	83,899,526	85,053,512	1,153,986	(162,482)
4300	House of Correction	6,865,468	6,717,925	147,543	2%	64,153,513	62,612,010	(1,541,503)	(1,393,960)
4500	District Attorney	5,955,279	6,319,673	(364,394)	-6%	17,302,458	18,185,592	883,134	518,740
<b>Total Public Safety</b>		<b>26,561,185</b>	<b>28,189,662</b>	<b>(1,628,477)</b>	<b>-6%</b>	<b>169,893,022</b>	<b>170,527,107</b>	<b>634,085</b>	<b>(994,392)</b>
<b>Non-Departmentals</b>									
1945	Contingency	2,837,416	2,837,416	-	0%	-	1,741,152	1,741,152	1,741,152
1950	Fringe Benefits	17,607,931	16,976,607	631,324	4%	16,178,950	25,071,453	8,892,503	9,523,827
1991	Property Taxes	278,842,796	279,321,196	(478,400)	0%	-	-	-	(478,400)
1992	Interest Income	1,214,400	1,711,411	(497,011)	-29%	-	-	-	(497,011)
1993	State Shared Revenue	31,118,751	30,990,382	128,369	0%	-	-	-	128,369
1996	Sales Taxes	60,086,228	61,790,527	(1,704,299)	-3%	-	-	-	(1,704,299)
	Other Non-Departmental	16,868,177	21,035,367	(4,167,190)	-20%	424,273	2,285,552	1,861,279	(2,305,911)
<b>1900'S Total Non-Departmental</b>		<b>408,575,699</b>	<b>414,662,906</b>	<b>(6,087,207)</b>	<b>-1%</b>	<b>16,803,223</b>	<b>29,098,157</b>	<b>12,494,934</b>	<b>6,407,727</b>

December 31, 2013 Fiscal Report						Attachment B			
	2013	2013			2013	2013			
	Projected	Budgeted Net	Revenue	%	Projected	Budgeted Net	Expense	Surplus	
	Revenues	Revenues	Variance	Variance	Expenditures	Expenditures	Variance	(Deficit)	
<b>Public Works &amp; Development</b>									
5040	DOT - Airport Division	81,705,915	87,808,049	(6,102,134)	-7%	84,000,432	90,102,567	6,102,135	0
5100	DOT - Highway Maintenance	19,453,021	19,868,443	(415,422)	-2%	19,973,360	21,034,655	1,061,295	645,873
5300	DOT - Fleet Management	10,748,412	10,805,232	(56,820)	-1%	9,850,964	9,688,847	(162,117)	(218,938)
5600	DOT - Transit/Paratransit System	93,388,770	100,757,113	(7,368,343)	-7%	108,853,880	118,852,473	9,998,593	2,630,250
5800	DOT - Admin Div	227,548	269,180	(41,632)	-15%	(10,724)	89,073	99,797	58,165
5500	DAS - Utility	2,865,560	4,116,392	(1,250,832)	-30%	3,632,063	4,280,956	648,893	(601,939)
5700	DAS - Facilities Mngmt	28,308,882	29,207,017	(898,135)	-3%	28,364,000	29,120,460	756,460	(141,675)
	<b>Total Public Works &amp; Development</b>	<b>238,698,108</b>	<b>252,831,426</b>	<b>(16,133,318)</b>	<b>-6%</b>	<b>254,663,976</b>	<b>273,169,031</b>	<b>18,505,055</b>	<b>2,371,737</b>
<b>Health &amp; Human Services</b>									
7900	Department on Aging	17,362,021	17,146,075	215,946	1%	18,238,728	18,467,750	229,022	444,968
7990	Department of Family Care (CMO)	291,298,586	285,413,861	5,884,725	2%	283,715,351	285,692,509	1,977,158	7,861,883
6300	Behavioral Health Division	119,093,256	121,667,731	(2,574,475)	-2%	185,393,616	187,181,303	1,787,687	(786,788)
8000	Department of Human Services	67,930,564	64,075,924	3,854,640	6%	83,601,302	85,471,239	1,869,937	5,724,576
	<b>Total Health &amp; Human Services</b>	<b>495,684,427</b>	<b>488,303,591</b>	<b>7,380,836</b>	<b>2%</b>	<b>570,948,997</b>	<b>576,812,801</b>	<b>5,863,804</b>	<b>13,244,840</b>
<b>Parks, Recreation &amp; Culture</b>									
9000	Department of Parks	17,800,802	17,688,248	112,554	1%	41,752,093	41,818,228	66,133	178,687
9500	Zoological Department	17,617,439	20,317,470	(2,700,031)	-13%	23,682,505	25,261,564	1,579,059	(1,120,972)
9700	Milwaukee Public Museum	-	-	-	N/A	5,861,853	5,861,853	-	-
9910	University Extension	110,600	144,350	(33,750)	-23%	446,054	482,462	36,408	2,659
	<b>Total Parks, Recreation &amp; Culture</b>	<b>35,528,841</b>	<b>38,150,068</b>	<b>(2,621,227)</b>	<b>-7%</b>	<b>71,742,505</b>	<b>73,424,105</b>	<b>1,681,600</b>	<b>(939,827)</b>
9960	Debt Retirement and Interest	253,681,622	255,269,219	(1,587,597)	-1%	297,932,329	304,224,720	6,292,391	4,704,794
1200-1899	Capital Improvements	169,845,542	187,354,523	(17,508,980)	-9%	237,411,474	259,769,844	22,358,370	4,849,390
<b>Expendable Trusts</b>									
FUND 3	Zoo Trust Funds	733,726	954,602	(220,876)	-23%	716,066	959,321	243,255	22,379
FUND 5	Parks Trust Funds	508,277	250,000	258,277	103%	344,373	251,483	(92,890)	165,388
FUND 6	Office on Handicapped Trust Fund	551	25,000	(24,449)	-98%	9,000	25,000	16,000	(8,449)
FUND 8	Airport PFC	13,628,889	-	13,628,889	N/A	16,523,368	-	(16,523,368)	(2,894,479)
FUND 9	DAS - Trust	25,308	-	25,308	N/A	148,698	149,000	302	25,609
FUND 11	Fleet Facilities Reserve Trust	-	-	-	N/A	77,860	-	(77,860)	(77,860)
	<b>Total Expendable Trusts</b>	<b>14,929,154</b>	<b>1,264,702</b>	<b>13,664,452</b>	<b>1000%</b>	<b>18,723,668</b>	<b>1,419,904</b>	<b>(17,303,764)</b>	<b>(3,639,312)</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,707,128,282</b>	<b>1,734,808,987</b>	<b>(27,680,705)</b>	<b>-2%</b>	<b>1,766,861,218</b>	<b>1,817,957,829</b>	<b>51,096,612</b>	<b>23,415,907</b>
	Addback/ (Deduct) the following:								
	Reserves Expendable Trusts								3,639,312
	Contribution to Family Care Reserves								(7,861,883)
	Change in Other Reserves								2,420,777
	<b>Total Projected Surplus (Deficit)</b>								<b>21,614,113</b>

