

**COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION**

DATE : November 26, 2012

TO : Supervisor Marina Dimitrijevic, Chairwoman, County Board of Supervisors

FROM : Scott B. Manske, Comptroller

SUBJECT: Fiscal Report 3rd Quarter 2012 for Milwaukee County

**Policy Issue**

County Ordinance 56.02(2) requires the Comptroller to “report, on a quarterly basis or in a manner determined to be most useful and effective, on the financial condition of the county, which report shall identify all major variances from the adopted budget on a department-by-department basis.” To comply with this ordinance, the Comptroller provides a projection of year-end financial results on a quarterly basis to the County Board and County Executive. This fiscal report is a projection of 2012 financial results based on third quarter financial data. The County’s 2012 fiscal year ends on December 31, 2012. 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 September 30, 2012, Milwaukee County’s projected 2012 year-end fiscal status is a surplus of \$ 8.7 million. The projected surplus as of the 2<sup>nd</sup> quarter of 2012 was \$5.6 million. The projected surplus assumes that the balance of \$1.0 million remaining in the contingency fund as of November 26, 2012 is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year for departmental funding, the projected surplus will decrease.

This report projects year-end departmental operating surpluses of \$4.9 million in DOT - Transit, \$1.7 million in the Department of Health and Human Services (DHHS) and \$0.3 million in Register of Deeds.

Non-departmental surpluses include: a surplus in projected savings from fringe benefits of \$3.8 million, and sales tax revenue of \$0.6 million. Non-departmental deficits include a (\$1.0) million deficit from the Debt Service Fund due to an anticipated shortfall in the annual Froedtert Lease payment, net of land sale revenue from the Federal government, dedicated to debt service costs.

These surpluses are offset by projected departmental deficits including: Behavioral Health Division (DHHS-BHD) of (\$0.8) million, Sheriff of (\$2.7) million, (\$ 1.2 million) in Department of Family Care (CMO) offset by a \$ 1.2 million contribution from the Family Care Reserve for a net zero impact, and Parks of (\$0.2) million.

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits in excess of \$100,000 by department.
- Attachment B: provides narrative explanations of the amounts reported in Attachment A.
- Attachment C: provides the projected surplus or deficit for 2012 by agency.

### **2012 Pension Contribution**

The 2012 Budget includes an appropriation of \$27.4 million for contributions toward the County's Employee Retirement System (ERS) plan. Based upon the most recent actuarial report for ERS, the County is only required to contribute \$24.9 million to the pension plan in 2012. The required contribution is \$2.5 million less than the amount budgeted. The County Board and County Executive approved the original appropriation to ERS. Therefore, the County Board must approve any change to the pension contribution from the amount included in the budget. The attached projected surplus does not include any savings from a reduced pension contribution for 2012 pending board action

### **Pending Litigation or Potential Payouts:**

The County has various litigation issues that are pending that are at different stages of the legal process. No provision has been made for any of these legal issues against the projected surplus for 2012 since these items are still being litigated.

The County and AFSCME DC-48 are seeking to settle the furlough days that were taken by certain members of this union in 2011. The County Board will be considering this issue during the December 2012 committee cycle. The estimated cost for the settlement would be \$1.18 million.

### **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.

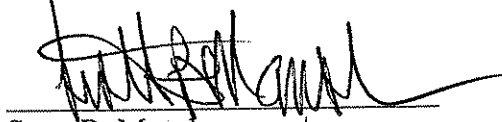
The Comptroller reviews the reports submitted by departments. During the review, questions may arise regarding departmental projections. Discussions will then occur with department personnel on the expected annual results. In rare instances, when the Comptroller projections differ from departmental financial 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 and Audit Committee.



Scott B. Manske  
Comptroller

### **Attachments**

cc: Chris Abele, County Executive  
Supervisor Willie Johnson, Jr., Co-Chairman, Finance, Audit and Personnel Committee  
Supervisor David Cullen, Co-Chairman, Finance, Audit and Personnel Committee  
Finance, Audit and Personnel Committee  
Patrick Farley, Director, Department of Administrative Services  
Craig Kammholz, Fiscal and Budget Administrator  
Stephen Cady, Fiscal and Budget Analyst, County Board  
Department Heads

<b>Milwaukee County</b>			
<b>Projection for 2012 - Based on Activity as of September 30, 2012</b>			
<b>Dept</b>	<b>Department Name</b>	<b>30-Sep-12</b>	<b>30-Jun-12</b>
1150	DAS - Risk Management	\$ 115,000	\$ -
1160	Information Management Services Division	-	-
1140	Department of Human Resources	336,400	-
2000	Combined Courts	29,500	159,900
3090	County Treasurer	582,800	-
3400	Register of Deeds	330,200	424,400
4000	Sheriff's Office	(2,546,900)	(1,622,600)
4500	District Attorney	(189,100)	(255,000)
4900	Medical Examiner	64,300	60,000
5300	DOT - Fleet Services	(245,700)	(76,900)
5600	DOT - Transit/Paratransit System	4,926,400	2,935,700
5800	DOT - Administration	146,800	-
6300	Behavioral Health Division	(789,800)	(1,709,100)
7900	Department on Aging	500,000	-
7990	Department of Family Care (CMO)	(1,200,800)	(1,385,200)
7990	Contribution From Family Care Reserve	1,200,800	1,385,200
8000	Department of Health and Human Services	1,671,400	1,289,600
9000	Department of Parks, Recreation and Culture	(236,869)	(475,289)
9500	Zoological Department	(259,200)	-
	Other	58,279	650,483
	<b>Departmental Total</b>	<b>4,493,510</b>	<b>1,382,994</b>
	Capital Projects Funding	-	-
1945	Unallocated Contingency Fund	988,885	989,000
1950	Fringe Benefits	3,803,898	3,803,898
1991	Reserve for Delinquent Property Taxes	-	-
1993	State Shared Revenue	(195,000)	(195,000)
1996	Sales Tax Revenue	600,000	600,000
9960	Debt Service Fund/Froedtert Lease Payment	(1,000,000)	(1,000,000)
	<b>Non-Departmental Total</b>	<b>4,197,783</b>	<b>4,197,898</b>
	<b>Projected County Surplus (Deficit)</b>	<b>\$ 8,691,293</b>	<b>\$ 5,580,892</b>

### **Description of Significant Surplus and Deficit Projections for 2012:**

Note: The County had an additional vacancy and turnover allowance in a non-departmental budget of \$1,785,000 that was assigned but not allocated to departments. Departments were required to include in their projections this reduction to salary appropriations for the 2012 budgeted projections. A fund transfer will have to be made in the next month to align the budget with the projections that were made by departments.

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

##### **Combined Court Related Operations (Org 2000) *\$0.1 million surplus***

The Combined Courts is projecting a surplus of \$30,000 for 2012. This includes surplus in expenditures of \$ 946,000 offset by a deficit in revenues of \$917,000. The surplus in expenditures is in contractual services and personal services. The deficit in revenues is in bail forfeitures of \$522,000, state and federal revenue of \$94,000, other revenues of \$252,000 and interest income of \$41,000.

The deficit in bail forfeitures is due to fewer individuals being put on bail resulting in lower forfeiture revenue. The Courts indicate the reason for the reduction in bails is the success of the Alternatives to Incarceration Program. The deficit in Other Revenues includes large claim losses and legal fee recoveries.

##### **County Treasurer (Org 3090) *\$0.6 million surplus***

The County Treasurer is projecting a \$583,000 surplus. The surplus includes \$400,000 of additional interest on delinquent property taxes, and savings in personnel costs.

##### **Register of Deeds (Org 3400) *\$0.3 million surplus***

The Register of Deeds is projecting a surplus of \$330,000 due to increased revenue from transfer fees and document recording fees due to an increase in sales and recordings in 2012. Real estate transfer fee revenue is up 26% for the first nine months of the year over the same period in 2011. Recording fees are up 17% for the first nine months of the year over the same period for 2011.

##### **Sheriff's Department (Org 4000) *(2.7 million) deficit***

The Sheriff's Department is projecting a 2012 deficit of \$ 2.7 million due to a revenue deficit of \$2.5 million and an expenditure deficit of \$0.2 million. The variances are due to surpluses and deficits in a variety of revenue and expenditure categories.

The 2012 Adopted Budget for the Sheriff anticipated a July 1, 2012 takeover of the inmate medical program by DHHS. This takeover did not occur and a fund transfer was approved in October of 2012 restoring expenditure authority to salaries, benefits, contractual services and commodities, offset by decreasing expenditure authority in internal service charges. Prior quarterly reports for the Sheriff noted the impact on expenditures of the pending fund transfer. Now that the transfer has processed, the quarterly report no longer needs to be adjusted.

Personal Services and Fringe Benefits are expected to deficit by \$0.6 million. The adopted 2012 budget included many changes to the staffing and related budget for the department. In addition, the Deputy Sheriff's Association entered into a new contract agreement with the County near the end of 2011, which also had an impact on the costs and the adopted budget for 2012. The Sheriff's office is continuing to try to implement certain of the 2012 personnel budget actions, but has indicated in its report to the Comptroller that several of these actions cannot be completed due to concerns with public safety and the Christensen Consent Decree, which is related to inmates and detention services.

The Sheriff provided a detailed explanation of each 2012 budget action related to personnel services and their department's progress on implementing the budget, or reasons that the action cannot be implemented. The fiscal impact of actions will result in a deficit in salaries for continuing positions, higher overtime to fill staffing needs, and higher unemployment costs due to layoffs of positions.

Contractual services are expected to surplus by \$730,000. This includes a \$125,000 surplus in detention meal services due to fewer average inmates than projected, and a surplus of \$ 700,000 in electronic surveillance costs due to a decision to limit the program. A deficit will occur in electronic surveillance revenue of \$ 457,000 since inmates are being taken off the program, which will offset this service savings. In addition, detention officers will no longer be needed to monitor the surveillance program, which will reduce overtime costs.

Internal service charges and abatements will have a deficit of \$1.3 million for 2012. There is an abatement deficit for Airport Security services due to a reduction in costs of \$700,000.

Revenues of the Sheriff's Office will be in deficit for 2012 due to reduced State, Federal and other governmental reimbursement of \$800,000. The largest deficit is Federal inmate revenue of \$608,000. The 2012 budget estimated that 50 federal prisoners would be housed at the correctional facility, however only 30 on average will be housed by the County.

Another new initiative was for the charging of bomb and SWAT services to outside communities, instead of the tax levy for \$186,000. According to the Sheriff, this new policy has not been implemented, as it awaits further direction from the Board and County Executive.

Concession revenue will also deficit for the year by \$352,000 based on a reduction in the number of inmates, and a poor economy. The Sheriff's office has reduced the number of staff handling this area to due to the reduction in sales. Other revenue will also deficit for the year by \$1,226,000, which includes a \$457,000 deficit in electronic surveillance, as discussed above.

**District Attorney (Org 4500)**

***(\$0.2 million) deficit***

The District Attorney is projecting a deficit of \$ 189,000 for 2012. This is primarily due to a deficit in state revenue of \$ 153,000 due to a reduction in the reimbursement rate for the victim/witness program from 51% to approximately 46%. Federal grants will further show a reduction in revenue due to a reduction in expenditures.

The department is showing a surplus in personnel services and contractual services. In the beginning of the year, the department did not believe it could meet its vacancy and turnover budget. However, recent reductions in staff will allow the department to hold 4.5 FTE vacancies, and meet its personnel service budget.

**DOT – Airport (Org 5040)**

***(\$ 0.2 million) deficit***

General Mitchell Airport has seen a drop of 20% in passengers and of 20% in landing weight in a comparison of the eight-month period of 2012 with 2011. The drop in passengers and landings is due to the reduction by Frontier Airlines from 80 flights per day to only 7 per day. This loss in air traffic is projected to result in a loss in parking fees and landing fees for 2012 of \$5.3 million. To offset these losses the airport has increased its landing fees and terminal space fees to signatory airlines beginning in June 2012. The airport is also holding expenditures to save approximately \$ 2.3 million in contractual services and \$ 1.0 million in personnel services.

**DAS - Utilities (Org 5500)**

***(\$ 0.9 million) deficit***

DAS Utilities is projecting a deficit in revenue of \$919,000. This deficit is the result of a change in billing for fire protection service on the County Grounds. The County is under contract to pay the City of Wauwatosa for the majority of fire services for their station on the County Grounds. The County did not have agreements with County grounds members to share in these costs. The County is now billing these costs through utility rates. Several members are currently evaluating if they will pay these fees. If the fees are not paid, the County could have a deficit for this revenue.

**General DOT - Transit/ Paratransit System (Org 5600)**

***\$4.9 million surplus***

The Transit/Paratransit System reported a projected surplus of \$ 4.9 million for 2012. This includes a surplus of \$ 0.2 million in Transit operations, and a surplus in Paratransit operations of \$ 4.7 million. For Transit operations, there is projected to be a slight deficit in passenger revenue, a surplus in fixed route expenses of \$2.4 million, and a deficit in depreciation and asset write-off of \$2.3 million. The number of passengers is expected to be up over last year by less than 1%, however there is a loss in revenue due to a change in the mix of paying passengers.

The Paratransit surplus of \$4.7 million is due to a reduction in the number of trips for Paratransit clients and the resulting reduction in costs and related revenues. The projected number of Paratransit trips will be reduced by 40% from the budgeted estimates, therefore reducing costs by \$9.9 million. The reduced projection of trips will also reduce reimbursement revenue from managed care programs and clients by \$5.2 million.

The surplus in fixed route expenditures includes a surplus in the actuarial estimate of Other Post Employment Benefit (OPEB) costs for Transit of \$1.7 million. The surplus in OPEB costs is based on an updated actuarial report that was received in recent months. The updated OPEB report includes updated contributions, rates of return, and employee benefits, which has reduced the OPEB contribution requirements for 2012.

**DHHS – Behavioral Health Division (BHD) (Org 6300) (\$0.8 million deficit)**

BHD is projecting a deficit of \$0.8 million for 2012, which consists of a revenue surplus of \$0.6 million and an expenditure deficit of \$1.4 million.

The revenue surplus is projected to occur in patient revenues of \$715,000, WIMCR revenue of \$377,000 and WRAP revenue of \$518,000, offset by deficits in State and federal revenue of \$430,000 and other revenue of \$586,000. Patient revenues have seen a significant improvement from first quarter projections, due to improvements in the census. The first quarter report had predicted a deficit of \$2.3 million in patient revenues. The revenue deficit in State and Federal revenues will be completely offset by a reduction in costs, which have been included in this projection. The net deficit in expenditures consists mostly of a personal services deficit of \$1,100,000, a deficit in commodities of \$786,000 and a deficit in skilled trades cross-charges of \$340,000, offset by a surplus in other charges of \$788,000 and capital outlay of \$143,000. The personnel services deficit is primarily due to a reduction in budgeted salary costs for a centralized Vacancy and Turnover allocation that was included in departmental projections. The deficit in commodities is related to pharmacy services, and the final payment due for 2011 of \$567,000.

**Department of Family Care (CMO) (Org 7990) (\$1.2 million deficit)  
Offset by Contribution from Reserve for \$1.2 million**

The Department is projecting a deficit of \$1.2 million in net operations for the year. This deficit would be covered by reserves. The department's deficit cannot be used to reduce the County's projected surplus. The projected deficit would instead be offset by reserves of the Department of Family Care. The deficit of \$1.2 million will be offset by a \$1.2 million contribution from the Family Care Reserves of \$24.3 million.

As indicated above, the department is projecting a net deficit in operations, before a contribution from reserves of \$1.2 million. The deficit consists of a revenue deficit of \$9.0 million and an expenditure surplus of \$7.8 million. The revenue deficit is primarily in health care, due to lower than anticipated enrollment and a decreased capitation rate. This is offset by a surplus in expenditures. The decreased expenditures are projected in Other Expenditures for care management services of \$5.6 million, which is directly related to the lower enrollment. Due to the uncertainty regarding new enrollment, certain departmental costs have been placed on hold to provide additional budgetary savings including personnel services of \$550,000, contractual services of \$895,000 and capital outlay of \$639,000.

**Department of Health and Human Services (Org 8000) \$1.7 million surplus**

DHHS is projecting a surplus of \$1.7 million for 2012 due to a revenue surplus of \$1.2 million and an expenditure surplus of \$506,000. The projected revenue surplus consists of \$348,000 from Youth Aids due to a reduction in the number of juveniles placed in State institutions, and \$1.4 million in prior year revenue from Children's Long Term Support and Disability Resource Center. Due to a delay in the reconciliation by the State and County in certain programs, the 2011 prior year revenue was not recognized until 2012. These revenues surpluses are offset by a revenue loss of \$455,000 in Economic Support revenue from the State. The expenditure surplus is in various accounts.



**Parks Division (Org 9000)**

***(\$0.2 million) deficit***

The Parks Division deficit consists of a revenue deficit of \$1,151,000 and an expenditure surplus of \$914,000. Collected revenue is up \$2.2 million over the same period last year, however, the division does not believe it will be able to achieve the revenue budget of \$19.2 million, based on historical revenue collections for the Parks.

**Non - Departmental Surpluses and Deficits:**

**Unallocated Contingency Fund (Org 1945)**

***\$1.0 million surplus***

The unallocated contingency account was appropriated at \$1.5 million. A fund transfer was done in June and July to use \$561,000 for a payment to a third party and for 2012 election costs. The unallocated contingency fund, for purposes of this report, is being utilized to increase the projected surplus for the County.

**Fringe Benefits (Org 1950)**

***\$3.8 million surplus***

Based on analysis performed by the County's Comptroller, fringe benefit costs are currently projected to surplus for 2012. Medical and drug costs are expected to surplus by \$3.0 million for 2012. The County has hired a new actuary to help evaluate fringe benefit costs for 2012 and future budget years. The Comptroller and the Department of Administrative Services will work with the actuary to help monitor and provide any update to the projections for 2012. The actuary believes that the projected health savings will be a breakeven or \$3.8 million less than the Comptroller's projection.

**Sales Taxes (Org 1996)**

***\$0.6 million surplus***

The Comptroller is projecting a surplus of \$0.6 million in sales tax revenue for 2012. To date, the County has received the January thru August (October receipt) payments for sales tax. These payments are higher than the anticipated revenues for this period. The Comptroller will continue to monitor sales tax revenue for 2012.

**Debt Service Fund / Froedtert Lease Payment (Org 9960)**

***(\$1.0 million) deficit***

Due to a sale in the Park East to Milwaukee School of Engineering, the Federal sales revenue is allocated to the County to offset the cost of demolishing the annex parking structure. The Federal sale revenue is allocated to Debt Service, as an offset against bond costs for the demolition. The federal sale revenue for the Park East MSOE property was an unanticipated surplus of \$1.0 million. Offsetting this surplus is revenue budgeted for the Froedtert Hospital Lease related to the former Doyne Hospital which is also budgeted in Org 9960. The revenue was budgeted at \$6.3 million, and is anticipated to be only \$4.3 million for 2012, or a deficit of \$2.0 million.

Annual Fiscal Report of Surplus/Deficit as of September 30, 2012										Attachment C
	2012 Projected Revenues	2012 Budgeted Net Revenues	Revenue Variance	% Variance	2012 Projected Expenditures	2012 Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)	
<b>Legislative, Executive &amp; Staff</b>										
1000 County Board	6,165	6,165	-	0%	6,547,782	6,580,881	33,099	1%	33,099	
1001 Department of Audit	-	-	-	N/A	1,340,392	1,340,392	-	0%	-	
1040 Disadv Bus Development	45,000	45,000	-	0%	956,158	956,158	-	0%	-	
County Executive	-	-	-	N/A	1,236,830	1,233,898	(2,932)	0%	(2,932)	
1011 General Office	-	-	-	0%	320,887	320,887	-	0%	-	
1021 Veterans Service	13,000	13,000	-	N/A	13,803	13,821	18	0%	18	
1110 Civil Service Commission	-	-	-	N/A	270,155	270,155	-	0%	-	
1120 Personnel Review Board	155,000	155,000	-	0%	1,738,808	1,738,808	-	0%	-	
1130 Corporation Counsel	1,375,859	1,375,209	650	0%	4,187,837	4,503,564	335,727	7%	336,378	
1140 Human Resources	-	-	-	N/A	882,041	921,157	39,116	4%	39,116	
Dept of Administrative Services	197,200	142,034	55,166	39%	1,062,571	1,018,338	(44,233)	-4%	10,933	
Persons with Disabilities	-	-	-	N/A	395,199	472,680	77,481	16%	77,481	
1135 Labor Relations	-	-	-	0%	8,280,212	8,385,212	115,000	1%	115,000	
1150 Risk Management	8,199,237	8,199,237	-	0%	3,021,035	3,131,452	110,417	4%	81,383	
1151 Fiscal Affairs Division	9,864	38,898	(29,034)	-75%	882,041	921,157	39,116	4%	39,116	
1152 Procurement	-	-	-	N/A	17,259,134	17,333,034	73,900	0%	-	
1160 Information Management Services	16,281,964	16,355,864	(73,900)	0%	4,211,262	4,211,262	-	0%	-	
1190 Economic Development	3,716,706	3,716,706	-	0%	1,563,757	1,563,757	-	0%	-	
3010 Election Commission	80,500	80,500	-	0%	1,391,059	1,547,559	156,500	10%	582,823	
3090 County Treasurer	3,631,573	3,205,250	426,323	13%	787,057	787,057	-	0%	-	
3270 County Clerk	470,500	470,500	-	0%	4,595,889	4,561,707	(34,182)	-1%	330,195	
3400 Register of Deeds	5,084,489	4,720,111	364,378	8%	2,608,693	2,808,693	200,000	7%	199,886	
3700 Office of the Comptroller	38,500	38,514	(14)	0%	63,710,472	63,710,472	1,059,911	2%	1,603,494	
<b>Total Legislative, Executive &amp; Staff</b>	<b>39,305,557</b>	<b>38,561,988</b>	<b>743,569</b>	<b>2%</b>	<b>62,650,561</b>	<b>63,710,472</b>	<b>1,059,911</b>	<b>2%</b>	<b>1,603,494</b>	
<b>Courts and Judiciary</b>										
2000 Combined Court Related Operations	8,721,324	9,638,328	(917,004)	-10%	38,068,398	39,014,853	946,455	2%	29,451	
2430 Dept. of Child Support Enforcement	19,022,144	19,432,309	(410,165)	-2%	20,479,221	20,887,838	408,617	2%	(1,548)	
2900 Courts - Pre-Trial Services	910,785	910,785	-	0%	5,277,073	5,388,012	110,939	2%	110,939	
<b>Total Courts and Judiciary</b>	<b>28,654,253</b>	<b>29,981,422</b>	<b>(1,327,169)</b>	<b>-4%</b>	<b>63,824,692</b>	<b>65,290,703</b>	<b>1,466,010</b>	<b>2%</b>	<b>138,842</b>	
<b>Public Safety</b>										
4900 Medical Examiner	1,804,182	1,953,422	(149,240)	-8%	4,448,302	4,661,807	213,505	5%	64,265	
4000 Sheriff	17,994,712	18,747,359	(752,647)	-4%	143,792,468	141,998,204	(1,794,264)	-1%	(2,546,911)	
4500 District Attorney	6,627,187	7,032,683	(405,496)	-6%	18,394,991	18,611,366	216,375	1%	(189,121)	
<b>Total Public Safety</b>	<b>26,426,081</b>	<b>27,733,464</b>	<b>(1,307,383)</b>	<b>-5%</b>	<b>166,635,761</b>	<b>165,271,377</b>	<b>(1,364,384)</b>	<b>-1%</b>	<b>(2,671,767)</b>	
<b>Non-Departmental's</b>										
1945 Contingency	-	-	-	N/A	-	988,885	988,885	100%	988,885	
1950 Fringe Benefits	17,790,896	19,452,031	(1,661,135)	-9%	13,075,918	18,540,951	5,465,033	29%	3,803,998	
1991 Property Taxes	275,370,837	275,370,837	-	0%	-	-	-	N/A	-	
1993 State Shared Revenue	30,695,224	30,890,224	(195,000)	-1%	-	-	-	N/A	(195,000)	
1996 Sales Taxes	64,600,880	64,000,880	600,000	1%	-	-	-	N/A	600,000	
Other Non-Departmental	15,936,750	15,936,750	0	0%	943,421	836,228	(107,193)	-13%	(107,193)	
<b>1900'S Total Non-Departmental</b>	<b>406,105,998</b>	<b>407,362,133</b>	<b>(1,256,135)</b>	<b>0%</b>	<b>14,019,339</b>	<b>20,366,064</b>	<b>6,346,725</b>	<b>31%</b>	<b>5,090,590</b>	

September 30, 2012 Fiscal Report		2012			2012			2012			2012			Attachment C		
		Projected Revenues	Budgeted Net Revenues	Revenue Variance	% Variance	Projected Expenditures	Budgeted Net Expenditures	Expense Variance	% Variance	Surplus (Deficit)						
<b>Public Works &amp; Development</b>																
5040	DOT - Airport Division	83,159,521	88,731,239	(5,571,718)	-6%	83,348,601	88,920,319	5,571,718	6%	398,500						
5100	DOT - Highway Maintenance	19,204,517	19,034,517	170,000	1%	19,637,615	19,866,115	228,500	1%	388,500						
5300	DOT - Fleet Management	11,589,286	11,563,086	26,200	0%	9,859,237	9,587,347	(271,890)	-3%	(245,690)						
5600	DOT - Transit/Paratransit System	98,478,677	105,164,880	(6,686,203)	-6%	114,009,239	125,621,868	11,612,629	9%	4,926,426						
5800	DOT - Admin Div	250,000	250,000	-	0%	(38,713)	108,094	146,807	136%	146,807						
5500	DAS - Utility	3,274,261	4,193,330	(919,069)	-22%	4,686,395	4,686,395	-	0%	(919,069)						
5700	DAS - Facilities Mngmnt	28,179,921	28,179,921	-	0%	28,165,026	28,165,026	-	0%	-						
	<b>Total Public Works &amp; Development</b>	<b>244,136,182</b>	<b>257,116,973</b>	<b>(12,980,791)</b>	<b>-5%</b>	<b>259,667,401</b>	<b>276,955,164</b>	<b>17,287,763</b>	<b>6%</b>	<b>4,306,973</b>						
<b>Health &amp; Human Services</b>																
6300	Behavioral Health Division	127,216,386	126,622,504	593,882	0%	193,348,763	191,965,080	(1,383,683)	-1%	(789,801)						
7900	Department on Aging	17,796,756	16,510,150	1,286,606	8%	19,305,270	18,518,664	(786,606)	-4%	500,000						
7990	Department of Family Care (CMO)	275,011,589	284,026,513	(9,014,924)	-3%	276,209,758	284,023,845	7,814,087	3%	(1,200,837)						
8000	Department of Human Services	70,356,061	69,191,311	1,164,750	2%	95,031,429	95,538,101	506,672	1%	1,671,422						
	<b>Total Health &amp; Human Services</b>	<b>490,380,791</b>	<b>496,350,478</b>	<b>(5,969,687)</b>	<b>-1%</b>	<b>583,895,220</b>	<b>590,045,690</b>	<b>6,150,470</b>	<b>1%</b>	<b>180,783</b>						
<b>Parks, Recreation &amp; Culture</b>																
9000	Department of Parks	18,046,450	19,197,559	(1,151,109)	-6%	41,229,368	42,143,608	914,240	2%	(236,869)						
9500	Zoological Department	17,932,798	19,683,056	(1,750,258)	-9%	23,499,967	24,991,002	1,491,035	6%	(259,223)						
9700	Milwaukee Public Museum	-	-	-	N/A	3,502,376	3,502,376	-	0%	-						
9910	University Extension	-	121,080	(121,080)	-100%	-	458,712	458,712	100%	337,632						
	<b>Total Parks, Recreation &amp; Culture</b>	<b>35,979,248</b>	<b>39,001,695</b>	<b>(3,022,447)</b>	<b>-8%</b>	<b>68,231,711</b>	<b>71,095,698</b>	<b>2,863,987</b>	<b>4%</b>	<b>(158,460)</b>						
9960	Debt Retirement and Interest	11,219,792	12,219,792	(1,000,000)	-8%	68,772,393	68,772,393	-	0%	(1,000,000)						
1200-1899	Capital Improvements	250,884,140	250,884,140	-	0%	315,751,074	315,751,074	-	0%	-						
<b>Expendable Trusts</b>																
FUND 3	Zoo Trust Funds	952,424	952,424	-	0%	958,779	958,779	-	0%	-						
FUND 5	Parks Trust Funds	44,051	-	44,051	N/A	200,925	157,632	(43,293)	-27%	758						
FUND 6	Office on Handicapped Trust Fund	25,075	25,000	75	0%	27,184	25,000	(2,184)	-9%	(2,109)						
FUND 7	Behavioral Health Complex Trust Funds	35,100	35,100	-	0%	35,100	35,100	-	0%	-						
FUND 8	Airport PFC	-	-	-	N/A	(300)	-	300	N/A	300						
FUND 11	Fleet Facilities Reserve Trust	1,082,027	1,012,524	69,503	7%	1,221,688	1,176,511	(45,177)	-4%	24,326						
	<b>Total Expendable Trusts</b>	<b>1,534,174,071</b>	<b>1,560,224,609</b>	<b>(26,050,538)</b>	<b>-2%</b>	<b>1,604,669,840</b>	<b>1,638,435,146</b>	<b>33,765,305</b>	<b>2%</b>	<b>7,514,782</b>						
	<b>Projected Surplus (Deficit)</b>															
	Reserves Expendable Trusts															
	Contribution to Family Care Reserves															
	<b>Total Projected Surplus (Deficit)</b>														<b>8,691,293</b>	