

COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

DATE : November 25, 2013

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

FROM : Scott B. Manske, Comptroller

SUBJECT: Fiscal Report 3rd Quarter 2013 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 2013 financial results based on third quarter financial data. The County’s 2013 fiscal year ends on December 31, 2013. 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, 2013 and any updates provided by departments through October 31, 2013, Milwaukee County’s projected 2013 year-end fiscal status is a surplus of \$6.2 million. The projected surplus as of August 31, 2013 was \$6.2 million. The projected surplus assumes that the balance of \$6.6 million remaining in the contingency fund as of October 31 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 \$0.1 million in the Community Business Development Partners, \$0.2 million in Labor Relations, \$0.3 in Economic Development, \$0.17 million in the Treasurer’s Office, \$1.9 million for the DOT – Transit/Paratransit System, \$4.8 million in Department of Family Care (CMO) offset by a \$4.8 million contribution to the Family Care Reserve for a net zero impact, \$0.2 in the Department on Aging and \$4.6 million for the Department of Health and Humans Services.

Non-departmental surpluses include a surplus of \$2.0 million in Fringe Benefits.

These surpluses are offset by projected departmental deficits including: (\$0.1) million for the Clerk of Courts, (\$0.1) million for the Election Commission, (\$0.17) million for the Register of Deeds, (\$2.1) million for the Office of the Sheriff, (\$1.2) million for the House of Correction, (\$0.5) million for DAS – Utilities, (\$1.9) million for the Behavioral Health Division (DHHS-BHD) and (\$1.2) million for the Zoological Department.

Non-departmental deficits include a (\$0.5) million deficit from the Reserve for Delinquent Property Taxes, (\$0.7) million in Earnings on Investments and (\$1.8) million in Sales Tax Revenues.

On July 6, 2013, a fire occurred in the Courthouse basement utility room causing electrical and smoke damage to the Courthouse and the Safety Building. The Department of Administrative Services Risk Management Division and Facilities Management Division are working with the County's insurance provider and coordinating the various improvements. It is anticipated at this point that all costs will be reimbursed by the insurance provider and the fire will not affect the year end position of the County.

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 2013 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 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
Don Tyler, Director, Department of Administrative Services
Josh Fudge, Fiscal and Budget Administrator
Stephen Cady, Fiscal and Budget Analyst, County Board
Department Heads

Milwaukee County			
Projection for 2013 - Based on Activity as of October 31, 2013			
		<i>Prior Report</i>	<i>Current Proj</i>
Dept	Department Name	08/31/13	10/31/13
1040	Community Business Development Partners	137,300	101,700
1140	Human Resources	174,200	74,100
1190	Economic Development	393,500	305,900
1135	Labor Relations	190,000	190,100
2000	Combined Courts	(102,900)	(102,900)
2900	Pre Trial Services	753,700	-
3010	Election Commission	(111,300)	(111,300)
3400	Register of Deeds	(222,400)	(173,000)
3090	Treasurer	-	167,300
4000	Sheriff's Office	(1,217,700)	(2,146,200)
4300	HOC	(806,900)	(1,239,400)
4500	District Attorney	92,800	92,800
4900	Medical Examiner	145,900	78,000
5100	DOT Highway	(14,500)	(97,800)
5500	DAS-Utilities	(475,000)	(475,000)
5600	DOT - Transit/Paratransit System	834,500	1,979,400
6300	Behavioral Health Division	(1,791,400)	(1,994,200)
7900	Department on Aging	-	200,000
7990	Department of Family Care (CMO)	3,097,000	4,800,200
7990	Contribution From/(To) Family Care Reserve	(3,097,000)	(4,800,200)
8000	Department of Health and Human Services	3,913,300	4,609,200
9000	Department of Parks, Recreation and Culture	-	-
9500	Zoological Department	(791,000)	(1,178,200)
	Other Departments not shown above	82,689	285,175
	Departmental Total	1,184,789	565,675
Various	Capital Projects Funding	-	-
1945	Unallocated Contingency Fund	6,640,745	6,640,745
1950	Fringe Benefits	2,000,000	2,000,000
1991	Reserve for Delinquent Property Taxes	(500,000)	(500,000)
1992	Earnings on Investments	(711,411)	(711,411)
1993	State Shared Revenue	-	-
1996	Sales Tax Revenue	(2,400,000)	(1,800,000)
9960	Debt Service Fund/Froedtert Lease Payment	-	-
	Non-Departmental Total	5,029,334	5,629,334
Projected County Surplus (Deficit)		\$ 6,214,123	\$ 6,195,009

Description of Significant Surplus and Deficit Projections for 2013:

Departmental Surpluses and Deficits:

Org Unit 1040- Community Development Business Partners *\$0.1 million surplus*

The Office of Community Development Business Partners is projecting a surplus of \$101,700 for 2013. The surplus is primarily in salaries due to the vacant Director's position which is currently being filled on a part time basis via a professional services contract.

Org Unit 1135 - Labor Relations *\$0.2 million surplus*

The Department of Labor Relations is projecting a surplus of \$190,000 for 2013. The surplus is partially the result of holding one position of Labor Relations Specialist 3 vacant and the transfer of department personnel to the Department of Human Resources during the year based on Wisconsin Act 14.

Org Unit 1190 – DAS Economic Development Division *\$0.3 million surplus*

The Economic Development division is projecting a surplus of \$305,900 primarily due to staffing vacancies at the beginning of 2013.

Org Unit 2000 - Combined Court Related Operations *(\$0.1 million deficit)*

The Combined Courts is projecting a revenue deficit of \$523,657 partially offset by a projected expenditure surplus of \$420,756 for an overall projected deficit of \$102,900.

The projected revenue deficit includes a deficit in fees, fines and forfeitures including bail fees of \$139,000. Courts also have a projected revenue deficit of \$170,000 in interest income. A variety of revenue accounts comprise the remaining deficit.

Offsetting these revenue deficits is an expenditure surplus of **\$465,731**, including contractual services surpluses of \$294,000 partially related to guardian ad litem fees. The remaining surplus is related to abatements for charges to Child Support Enforcement.

Org Unit 3010 Election Commission *(\$0.1 million deficit)*

The Election Commission is projecting an expenditure deficit of \$111,000 due to the supplies needed for two special elections for Assembly seats in 2013.

Org Unit 3090 – Treasurer *\$0.2 million surplus*

The Treasurer is projecting a revenue surplus of \$53,000 in service fee charges and undistributed revenue. In addition, the Treasurer is projecting an expenditure surplus of \$114,000 in contractual services mainly due to a credit for earned interest from banks.

Org Unit 3400 – Register of Deeds

(\$2 million deficit)

The Register of Deeds is projecting a revenue deficit of \$196,000 in real estate transfer and recording fees which are partially offset by an expenditure surplus of \$23,000 primarily in services.

Org Unit 4000 - Office of the Sheriff

(\$2.1 million deficit)

The Sheriff’s Department is projecting a 2013 deficit of \$2.1 million due to a revenue deficit of \$1,172,400 and an expenditure deficit of \$973,700. The variances are due to surpluses and deficits in a variety of revenue and expenditure categories discussed in more detail below.

Expenditures

A Personal Services deficit of \$1,000,000 is projected in the following areas:

Area	Reason	Deficit Amount
Bailiffs	5 additional FTEs	(\$633,632)
Courthouse Building Security	Courthouse Fire	(\$300,000)
DSA contract agreement	Unbudgeted increases	(\$183,934)

There are additional areas within the Sheriff that are projecting personal services deficits due to the difference between budgeted and actual staffing levels. However, the Sheriff also has personal service savings offsetting these deficits to arrive at the \$1.0 million deficit.

The Sheriff is projecting a surplus of \$172,000 in contractual services and a surplus of \$500,000 in commodities. The contractual services deficit consists of \$147,000 in inmate transportation and \$80,000 computer software, offset by equipment rental and professional service contract savings. The inmate transportation deficit is due to the extension of the current contract at an increased rate in October 2013. The commodities surplus consists of \$250,000 in law enforcement supplies and \$118,000 in office supplies.

The Sheriff is projecting a deficit of \$500,000 in abatements including \$750,000 as a result of a decreased abatement to the Airport due to fringe benefit costs being lower than budget. Comptroller Office Note: This deficit will be monitored during the year, since overall fringe costs for Milwaukee County are projected to breakeven.

Revenues

The Sheriff is projecting a revenue deficit of \$861,500 in traffic citation revenue based upon revenue received from the Clerk of Courts year to date.

Federal inmate revenue is projected to deficit \$721,062. The 2013 budget estimated that 35 federal prisoners would be housed per day at the correctional facility, however only 9 inmates per day were housed as of September 2013.

Org Unit 4000 - Office of the Sheriff (continued)

General Transportation Aids are projected to deficit by \$161,745 due to actuals being less than budgeted for the Office of the Sheriff.

Partially offsetting these revenue deficits is an anticipated revenue surplus of \$321,773 in inmate telephone commission in 2013. In 2012, the Sheriff's Office had a surplus of \$239,000 in telephone commissions, due to a new contract executed in February 2012.

Org Unit 4300 - House of Correction (HOC)

(\$1.2 million deficit)

The House of Correction is projecting a deficit of \$1.2 million, which includes deficits in the inmate medical unit of \$1.3 million, and personnel services of \$1.5 million. This will be offset by surpluses in inmate drugs of \$0.6 million, services of \$0.6 million, and revenues \$0.4 million.

In May of 2013, the County was ordered by Judge Brash to enter into a contract with Armor Correctional Health Services Inc. to provide health care services to inmates of the Milwaukee County Jail and House of Correction. The County signed a contract with Armor on May 10, 2013 with an annual cost of \$9,092,361. The contract provides for Armor staffing of 45.3 FTEs with the remaining positions being County employees. However, whenever a vacancy occurs within the County staff the person will be replaced with Armor personnel. In comparing the cost of the Armor contract to the budgeted personnel and contractual service costs for inmate medical services, the Armor contract will exceed budget. It is currently estimated that a deficit for 2013 of \$1.3 million for the Inmate Medical Unit for 2013 will be incurred. This is in addition to the \$2.0 million that was transferred from the Electronic Medical Records Capital project earlier in 2013.

Personnel services are currently projected to deficit by \$1,500,000 due to higher overtime costs than budgeted. Note: The Office of the Comptroller is projecting approximately \$500,000 less in personnel services costs than the HOC. The above figures are the Comptroller's estimates for salaries.

Additional expenditure surpluses are projected in Drugs of \$600,000, \$400,000 in Building and Repairs and \$282,000 in equipment rental for the Electronic Monitoring Unit.

The House of Correction is currently projecting a revenue surplus of \$400,000 mainly due to increased housing of state inmates and increased telephone commission revenue.

Org Unit 5500 - DAS Water Utility

(\$0.5 million deficit)

DAS Water Utility is projecting a revenue deficit of \$470,000 in Fire Protection payments budgeted to be received from tenants on the County Grounds. The budget for fire protection services is \$1.3 million. It is anticipated that only \$830,000 will be received in 2013. The deficit of \$470,000 is for WE Energies proportional share of fire protection services.

Comptroller Note: The private geographical members on the County grounds have not made Fire Protection payments for the billings made in the current year, except for Children's Hospital, based on a separate agreement with them.

Org Unit 5600 - DTPW - Transit/Paratransit System

\$1.9 million surplus

For 2013, fixed route transit services are projecting a surplus of \$3.1 million, and Paratransit services are projecting a surplus of \$3.1 million. This overall surplus of \$6.2 million will be offset by the deferral of \$4.3 million of Federal revenues (discussed below) which will result in a net surplus of \$1.9million for Transit/ Paratransit System for 2013.

The Transit/Paratransit System reported a projected surplus of \$6.2 million for 2013. Based on this surplus, two Federal revenues will be deferred until 2014 of \$4.3 million. The revenue deferrals included \$2.8 million in CMAQ funding which will be deferred for express services in 2014, and \$1.5 million in Federal Section 5307 Capitalized Maintenance funds will be deferred into a future year.

The surplus in fixed route transit operations is \$3.1 million. Fixed route expenditures are expected to surplus by \$3.7 million primarily due to estimated savings from the 2012 self-insured medical plan recognized in 2013. Other fixed route revenue is estimated to surplus by \$1.0 million due to traffic mitigation contracts with the State of Wisconsin DOT and other revenue. Offsetting these surpluses is a revenue deficit of (\$1.6) million in transit system fixed route passenger revenue due to ridership declines in all revenue categories.

The surplus in Paratransit surpluses is also expected to be \$3.1 million. Transit plus expenses are projected to surplus by \$3.6 million due to fewer trips being taken by clients. This decline in ridership is a continuation of a decline seen in the prior year. Transit Plus program revenue is estimated to deficit by (\$0.6) million due to the ridership decline being 22% below budget.

Org Unit 6300 - DHHS - Behavioral Health Division (BHD)

(\$2.0 million deficit)

BHD is projecting a deficit of (\$2.0) million for 2013, which consists of a revenue deficit of (\$3.9) million partially offset by an expenditure surplus of \$1.9 million.

A revenue deficit of (\$4.1) million is projected in health care revenues. This is in part due to delays in getting the Medicaid State Plan Amendment through the necessary levels of State approval to receive enhanced inpatient Medicaid reimbursement, which results in a deficit of (\$2.65) million. The request was submitted by the State to the Federal Government in September 2013 and BHD is awaiting approval. BHD expects to receive a partial payment of approximately \$430,000 around June of 2014 for the last quarter of 2013. A full annual payment is not expected until 2015. The 2013 budget was based upon a full year of reimbursement. Separately, a revenue deficit of (\$1.1) million is projected in patient revenue as a result of the State denying BHD to charge Family Care for services to Family Care Clients. An additional deficit of (\$1.0) million is related to Crisis Community Services. These items are offset by higher than expected WIMCR reimbursement of \$500,000 and other federal reimbursement of \$100,000.

The WRAP around program is projecting a revenue surplus of \$265,000 for services outside the capitated rate.

Org Unit 6300 - DHHS - Behavioral Health Division (BHD) (Continued)

Expenditure surpluses are as follows: \$900,000 for salaries, \$750,000 in pharmacy costs, \$514,000 for individuals placed in state institutions, \$581,000 in the Emergency Medical Services area, and \$125,000 in non-incurred GAMP Medical expenses.

Offsetting these surpluses are the following projected deficits: \$200,000 in charges from DAS-Facilities to BHD due to capital improvements related to the corrective action plan, \$393,000 in for various initiatives not included in the budget and \$580,000 to the WRAP reserve. The WRAP reserve was created in the prior year to set aside Federal funds that were not spent for the WRAP program. These funds are placed into a trust that are held to offset costs in a future year.

Org Unit 7900 - Department on Aging *\$0.2 million surplus*

The Department on Aging is projecting a year-end surplus of \$0.2 million in Federal revenue due to the under accrual of December 2012 federal revenue that was realized in 2013 versus 2012.

Org Unit 7990 - Department of Family Care *\$4.8 million surplus*
Org Unit 7990 - Department of Family Care Reserve *(\$4.8 million contribution)*

The Department of Family Care is projecting a year-end surplus of \$4.8 million which results in a contribution to its reserves equal to the surplus for a net zero impact to the County's bottom line. The surplus is projected as a result of a small increase in the capitation rate and intensive management of service utilization.

Org Unit 8000 - Department of Health and Human Services (DHHS) *\$4.6 million surplus*

DHHS is projecting a surplus of \$4.6 million for 2013, which consists of a revenue deficit of (\$1.8) million offset by an expenditure surplus of \$6.4 million.

DHHS is projecting a revenue surplus in Youth Aids revenue of \$3.5 million. The State's Community Youth and Family Aids Program (Youth Aids) provides each county with an annual allocation of State and Federal funds from which a County may pay for juvenile delinquency related services including incarceration in the State secure Juvenile Correctional Institution (JCI) located in Marathon County, and alternatives to incarceration such as local out of home placements and community based services. The 2013 Adopted Budget included estimated revenues of \$15.4 million in Youth Aids. This revenue budget included an offset for JCI and CCI (Child Caring Institution) costs based on a census of 165.1. DHHS is now projecting to receive \$18.9 million for 2013 partly due to a smaller cost offset for JCI and CCI census. The census is expected to be 149.3 or a decrease of 15.8 from budget. The annual cost per child is approximately \$110,000.

Prior year revenue is anticipated to surplus by \$2.2 million for Income Maintenance Shared Services, Disabilities Services and Child Care Recovery.

The Housing Division is projecting a (\$7.6) deficit in HUD program revenue due to the Federal Sequester. These revenues are offset by an expenditure surplus in Housing of \$6.6 million. Federal revenue for the Resource Center is projected to surplus by \$1.5 million partially offsetting projected deficit of (\$1.9) million in State funding.

Org Unit 8000 - Department of Health and Human Services (DHHS) continued

Personnel services are projected to surplus by \$0.5 million, commodities by \$0.1 million and capital outlay by \$0.2 million. Offsetting these surplus expenditures is a deficit in purchase services of (\$0.8) million for costs associated with additional grant revenues.

Funding of \$0.5 million from surplus expenditures is provided to assist in signing up clients under the Affordable Healthcare Act per County Board action.

Org Unit 9500 – Zoological Department *(\$1.2 million deficit)*

The Zoo Department is projecting a deficit of (\$1.18) million for 2013 and is under its projected attendance goals for 2013 as of the third quarter due to poor weather conditions. In addition, the multiple construction projects for the Zoo Interchange are having an impact on attendance.

Non - Departmental Surpluses and Deficits:

Org Unit 1945 - Unallocated Contingency Fund *\$6.6 million surplus*

The unallocated contingency account was appropriated at \$4.1 million. The current balance is \$6.6. The unallocated contingency fund, 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 for 2013.

Org Unit 1950 - Fringe Benefits *\$2.0 million surplus*

Based on analysis performed by the County's Comptroller, fringe benefit costs are currently projected to surplus by \$2.0 million for 2013. The County's actuary is projecting a surplus of at least \$3.0 million for 2013.

Org Unit 1991 - Delinquent Property Taxes *(\$0.5 million deficit)*

Based on delinquent property receipts for the first four months of the year, which lag behind prior year payments, the County is projected to increase its reserves for delinquent property taxes by \$500,000. Receipts in the remaining months of 2013 may offset this deficit.

Org Unit 1992 – Earnings on Investments *(\$0.7 million deficit)*

Based upon data from the Office of the Comptroller and the Treasurer's Office, earnings on investments are projected to deficit by (\$0.7) million in 2013. The 2013 Adopted Budget anticipated \$1.7 million in earnings.

Org Unit 1996 – Sales Tax Revenue *(\$1.8 million deficit)*

Subsequent to the 2nd quarter projection, the County has received additional distributions from Wisconsin Department of Revenue (DOR). Based on the first eight distributions received, the 2013 collections are still relatively flat (+1.01%) compared to 2012. However, this is an improvement compared to the 2nd quarter projection (-0.52%). Based on the distributions received year to date and extrapolating based on previous years' performances, the Comptroller's Office is projecting a deficit of \$1.8 million for 2013 or a 1.01% growth compared to 2012.

Milwaukee County										Attachment C
Annual Fiscal Report of Surplus/Deficit as of October 31, 2013										
	2013	2013	2013	2013	2013	2013	2013	2013	2013	
	Projected Revenues	Budgeted Net Revenues	Revenue Variance	Projected Expenditures	Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)			
Legislative, Executive & Staff										
1000 County Board	1,562	-	1,562	6,661,337	6,677,337	16,000	17,562			
County Executive										
1011 General Office	-	-	-	1,314,994	1,326,286	11,292	11,292			
1040 Community Business Development Partners	258,236	258,236	-	1,096,072	1,197,783	101,711	101,711			
1021 Veterans Service	13,000	13,000	-	318,147	318,147	-	-			
1110 Civil Service Commission	-	-	-	15,310	15,514	204	204			
1120 Personnel Review Board	-	-	-	260,779	253,210	(7,569)	(7,569)			
1130 Corporation Counsel	120,000	120,000	-	1,769,802	1,769,802	-	-			
1140 Human Resources	1,242,291	1,483,690	(241,399)	6,226,867	6,542,342	315,475	74,076			
Dept of Administrative Services										
1019 Persons with Disabilities	163,000	154,500	8,500	1,067,633	1,050,981	(16,652)	(8,152)			
1135 Labor Relations	-	-	-	294,400	484,537	190,137	190,137			
1150 Risk Management	-	8,345,206	(8,345,206)	-	8,352,097	8,352,097	6,891			
1151 Fiscal Affairs Division	-	-	-	1,217,512	1,312,468	94,986	94,986			
1152 Procurement	-	-	-	1,050,880	1,050,880	-	-			
1160 Information Management Services	16,310,407	16,310,407	-	18,355,604	18,355,604	-	-			
1190 Economic Development	2,908,580	2,908,580	-	3,700,000	4,005,915	305,915	305,915			
3010 Election Commission	70,500	70,750	(250)	787,020	675,952	(111,068)	(111,318)			
3090 County Treasurer	3,459,093	3,405,250	53,843	1,355,734	1,469,159	113,425	167,268			
3270 County Clerk	482,488	475,325	7,173	787,100	820,609	33,509	50,682			
3400 Register of Deeds	5,205,373	5,401,536	(196,163)	4,559,681	4,582,813	23,132	(173,031)			
3700 Office of the Comptroller	94,931	74,700	20,231	5,728,108	5,799,704	71,596	91,827			
Total Legislative, Executive & Staff	30,339,491	39,021,180	(8,681,689)	56,566,980	66,061,170	9,494,190	812,501			
Courts and Judiciary										
2000 Combined Court Related Operations	9,057,921	9,581,578	(523,657)	38,751,461	39,172,217	420,756	(102,901)			
2430 Dept. of Child Support Enforcement	19,093,749	19,245,704	(151,955)	20,643,259	20,777,707	134,448	(17,507)			
2900 Courts - Pre-Trial Services	601,064	598,101	2,963	5,508,583	5,505,642	(2,941)	22			
Total Courts and Judiciary	28,752,734	29,425,383	(672,649)	64,903,303	65,455,566	552,263	(120,366)			
Public Safety										
4900 Medical Examiner	1,895,968	1,846,235	49,733	4,717,738	4,746,003	28,265	77,988			
4000 Sheriff	11,948,745	13,121,227	(1,172,482)	86,754,235	85,780,532	(973,703)	(2,146,185)			
4300 House of Correction	7,305,115	6,893,814	411,301	64,165,067	62,514,331	(1,650,736)	(1,239,435)			
4500 District Attorney	5,822,238	6,319,673	(497,435)	17,832,267	18,422,542	590,275	92,840			
Total Public Safety	26,972,066	28,180,949	(1,208,883)	173,469,307	171,463,408	(2,005,899)	(3,214,782)			
Non-Departmental's										
1945 Contingency	-	-	-	-	-	-	-			
1950 Fringe Benefits	18,878,944	16,976,607	1,902,337	16,976,607	17,074,270	97,663	6,640,745			
1991 Property Taxes	278,821,196	279,321,186	(500,000)	-	-	-	(500,000)			
1992 Interest Income	1,000,000	1,711,411	(711,411)	-	-	-	(711,411)			
1993 State Shared Revenue	30,990,382	30,990,382	-	-	-	-	-			
1998 Sales Taxes	58,989,514	60,789,514	(1,800,000)	-	-	-	(1,800,000)			
Other Non-Departmental	21,288,867	21,288,867	-	2,210,552	2,210,552	-	-			
1900'S Total Non-Departmental	409,968,903	411,077,977	(1,109,074)	19,187,159	25,925,567	6,738,408	5,629,334			

Milwaukee County										Attachment C			
Annual Fiscal Report of Surplus/Deficit as of October 31, 2013										Attachment C			
	2013 Projected Revenues	2013 Budgeted Net Revenues	Revenue Variance	2013 Projected Expenditures	2013 Budgeted Net Expenditures	Expense Variance	2013 Projected Revenues	2013 Budgeted Net Revenues	Revenue Variance	2013 Projected Expenditures	2013 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
October 31, 2013 Fiscal Report													
	2013 Projected Revenues	2013 Budgeted Net Revenues	Revenue Variance	2013 Projected Expenditures	2013 Budgeted Net Expenditures	Expense Variance							
Public Works & Development													
5040 DOT - Airport Division	84,242,260	89,466,202	(5,223,942)	84,242,260	89,466,258	5,223,998							56
5100 DOT - Highway Maintenance	18,836,911	19,881,715	(1,044,804)	20,089,988	21,040,980	946,992							(97,812)
5300 DOT - Fleet Management	10,844,214	10,857,260	(13,046)	9,708,631	9,681,474	(27,157)							(40,203)
5600 DOT - Transit/Paratransit System	96,504,327	101,122,581	(4,618,254)	112,254,838	118,852,473	6,597,635							1,979,381
5800 DOT - Admin Div	223,833	269,180	(45,347)	97,811	140,219	130,438							85,091
5500 DAS - Utility	3,641,392	4,116,392	(475,000)	4,280,956	4,280,956	-							(475,000)
5700 DAS - Facilities Mngmnt	29,028,735	29,028,735	-	29,386,920	29,386,920	-							-
Total Public Works & Development	243,321,672	254,742,065	(11,420,393)	259,977,374	272,849,280	12,871,906							1,451,513
Health & Human Services													
6300 Behavioral Health Division	117,759,684	121,667,731	(3,908,047)	186,704,133	188,618,007	1,913,874							(1,994,173)
7900 Department on Aging	17,295,812	17,071,415	224,397	18,590,696	18,556,299	(24,397)							200,000
7990 Department of Family Care (CMO)	288,317,125	285,413,861	2,903,264	284,298,656	286,195,632	1,896,976							4,800,240
8000 Department of Human Services	67,188,438	69,048,430	(1,859,992)	85,143,510	91,612,704	6,469,194							4,609,202
Total Health & Human Services	490,561,059	493,201,437	(2,640,378)	574,726,995	584,982,642	10,255,647							7,615,289
Parks, Recreation, & Culture													
9000 Department of Parks	17,688,248	17,688,248	-	42,746,598	42,746,596	-							-
9500 Zoological Department	17,663,964	20,317,470	(2,653,506)	23,992,380	25,467,685	1,475,305							(1,178,201)
9700 Milwaukee Public Museum	-	-	-	8,211,330	8,211,330	-							-
9910 University Extension	144,350	144,350	-	480,214	480,214	-							-
Total Parks, Recreation & Culture	35,496,562	38,150,068	(2,653,506)	75,430,520	76,905,825	1,475,305							(1,178,201)
9990 Debt Retirement and Interest	255,015,719	255,015,719	-	304,224,720	304,224,720	-							-
1200-1889 Capital Improvements	332,725,874	332,725,874	-	367,667,874	367,667,874	-							-
Expendable Trusts													
FUND 3 Zoo Trust Funds	7,526	954,602	(947,076)	-	959,321	959,321							12,245
FUND 5 Parks Trust Funds	144,105	-	144,105	1,483	1,483	-							144,105
FUND 6 Office on Handicapped Trust Fund	-	25,000	(25,000)	4,000	25,000	21,000							(4,000)
FUND 8 Airport PFC	-	-	-	5,393,313	-	(5,393,313)							(5,393,313)
FUND 9 DAS - Trust	4,174	-	4,174	-	149,000	149,000							153,174
FUND 11 Fleet Facilities Reserve Trust	-	-	-	74,322	-	(74,322)							(74,322)
Total Expendable Trusts	155,805	1,014,702	(858,897)	5,473,118	1,169,904	(4,303,214)							(5,162,111)
Projected Surplus (Deficit)	1,853,309,885	1,882,555,354	(29,245,469)	1,901,627,349	1,936,705,956	35,078,607							5,833,138
Addback the following:													
Reserves Expendable Trusts													5,162,111
Contribution to Family Care Reserves													(4,800,240)
Total Projected Surplus (Deficit)													6,195,009