

**COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION**

DATE : August 30, 2013

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

FROM : Scott B. Manske, Comptroller

SUBJECT: Fiscal Report 2nd 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 June 30, 2013 and any updates provided by departments through July 31, 2013, Milwaukee County's projected 2013 year-end fiscal status is a surplus of \$6.0 million. The projected surplus as of May 31, 2013 was \$4.3 million. The projected surplus assumes that the balance of \$4.0 million remaining in the contingency fund as of August 30, 2013 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.

The projected surplus of \$6.0 million could be reduced by \$3.5 million due to two proposed actions. The Committee should consider the impact that these proposed actions would have on the 2013 projected surplus. The DOT has a proposal before the Finance, Personnel and Audit Committee for consideration during its September cycle to transfer excess land sale revenue of \$2.8 million in 2013 to the Debt Service Reserve. In addition, Pre Trial Services has two pending Appropriation Transfer Requests which are intended to be presented to the Finance, Personnel and Audit Committee in October: transfer of \$129,965 to the House of Correction for the Day Reporting Center and \$585,175 to IMSD for the creation of a Case Management System. These two fund transfers for Pre Trial Services would eliminate their 2013 projected surplus of \$735,400.

This report projects year-end departmental operating surpluses of \$0.3 million in the County Board, \$0.2 million in Labor Relations, \$0.7 million in Pretrial Services, \$0.15 million for the

Medical Examiner's Office, \$0.8 million for the DOT – Transit/Paratransit System, \$2.9 million in Department of Family Care (CMO) offset by a \$2.9 million contribution to the Family Care Reserve for a net zero impact, \$3.2 million for DAS – Economic Development (includes land sale revenue) and \$3.7 million for the Department of Health and Humans Services.

Non-departmental surpluses include a surplus of \$2.0 million in the Capital Improvements Budget for the Electronic Medical Records project for the HOC which was cash financed.

These surpluses are offset by projected departmental deficits including: (\$0.2) million for the Clerk of Courts, (\$0.14) million for the Register of Deeds, (\$1.2) million for the Office of the Sheriff, (\$2.5) million for the House of Correction, (\$0.5) million for DAS – Utilities, (\$1.4) million for the Behavioral Health Division (DHHS-BHD) and (\$0.6) million for the Zoological Department.

Non-departmental deficits include a (\$0.5) million deficit from the Reserve for Delinquent Property Taxes and (\$2.4) 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

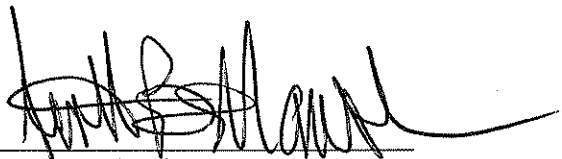
differ from departmental financial results, the County-wide report will reflect the Comptroller projection, which will be noted in this report.

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.

A handwritten signature in black ink, appearing to read 'Scott B. Manske', written over a horizontal line.

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, Interim Fiscal and Budget Administrator  
Stephen Cady, Fiscal and Budget Analyst, County Board  
Department Heads

Milwaukee County			
Projection for 2013 - Based on Activity as of June 30, 2013			
		Prior Report	Current Proj
Dept	Department Name	05/31/13	06/30/13
1135	Labor Relations	103,000	190,100
1190	DAS - Economic Development	-	3,193,500
2000	Combined Courts	(271,300)	(188,000)
2900	Pre Trial Services	153,300	735,400
3400	Register of Deeds	101,000	(143,300)
4000	Sheriff's Office	(1,395,800)	(1,246,400)
4300	House of Correction	(3,891,000)	(2,497,600)
4900	Medical Examiner	136,400	153,100
5100	DOT Highway	(130,600)	(52,800)
5500	DAS Utilities	-	(470,000)
5600	DOT - Transit/Paratransit System	74,800	834,500
6300	Behavioral Health Division	(195,800)	(1,400,000)
7900	Department on Aging	-	-
7990	Department of Family Care (CMO)	546,200	2,946,400
7990	Contribution From/(To) Family Care Reserve	(546,200)	(2,946,400)
8000	Department of Health and Human Services	342,000	3,770,400
9000	Department of Parks, Recreation and Culture	-	-
9500	Zoological Department	(535,300)	(632,700)
	Other Departments not shown above	580,891	565,514
	<b>Departmental Total</b>	<b>(4,928,409)</b>	<b>2,811,714</b>
	Capital Projects Funding	2,000,000	2,000,000
1945	Unallocated Contingency Fund	4,660,829	4,003,329
1950	Fringe Benefits	3,000,000	-
1991	Reserve for Delinquent Property Taxes	(500,000)	(500,000)
1993	State Shared Revenue	-	-
1996	Sales Tax Revenue	-	(2,400,000)
9960	Debt Service Fund/Froedtert Lease Payment	-	-
1900	Other Non-Departmentals	-	-
	<b>Non-Departmental Total</b>	<b>9,160,829</b>	<b>3,103,329</b>
	<b>Projected County Surplus (Deficit)</b>	<b>\$ 4,232,420</b>	<b>\$ 5,915,043</b>

## **Description of Significant Surplus and Deficit Projections for 2013:**

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

#### **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. A fund transfer may have to be processed to transfer savings to Human Resources to cover labor relations costs in that department which were incurred subsequent to the transfer.

#### **Org Unit 1190 – DAS Economic Development Division**

***\$3.1 million surplus***

The Economic Development division is projecting a surplus in Land Sales primarily due to payments by the State of Wisconsin for the Zoo Interchange reconstruction. It should be noted that the DOT is requesting that surplus land sales of \$2.8 million be transferred to the Debt Service Reserve in 2013 which would reduce this division's surplus to \$300,000.

#### **Org Unit 2000 - Combined Court Related Operations**

***(\$0.19 million deficit)***

The Combined Courts is projecting a revenue deficit of \$512,309 partially offset by a projected expenditure surplus of \$324,347.

The projected revenue deficit includes a deficit in fees, fines and forfeitures including bails of \$137,000. Courts also have a projected revenue deficit of \$170,000 in interest income. State reimbursement and grant revenue is currently projected to deficit by \$150,000.

Offsetting these revenue deficits is an expenditure surplus of \$324,347, including contractual services partially related to guardian ad litem fees.

#### **Org Unit 2900 – Pretrial Services**

***\$0.7 million surplus***

The Pretrial Services Division is projecting a surplus of \$735,400 for 2013. The Pre Trial Services budget operated by Courts is projecting an expenditure surplus of \$54,831 in Personnel Services, \$601,746 in professional services and \$91,900 in Purchase of Service contracts.

The projected surplus of \$735,400 in Pre Trial Services may be reduced by the following two pending Appropriation Transfer Requests intended to be presented to the Finance, Personnel and Audit Committee in October: transfer of \$129,965 to the House of Correction for the Day Reporting Center and \$585,175 to IMSD for the creation of a Case Management System.

#### **Org Unit 3400 – Register of Deeds**

***(\$.14 million deficit)***

The Register of Deeds is projecting a revenue deficit of \$200,000 in real estate transfer fees which is partially offset by other revenue surpluses of \$35,000 and an expenditure surplus of \$22,225 in services.

**Org Unit 4000 - Office of the Sheriff**

***(\$1.2 million deficit)***

The Sheriff's Department is projecting a 2013 deficit of \$1.2 million due to a revenue deficit of \$730,345 and an expenditure deficit of \$516,035. The variances are due to surpluses and deficits in a variety of revenue and expenditure categories.

Expenditures

A Personal Services deficit of \$800,000 is projected in the following areas due to higher staffing levels than budget:

Area	Reason	Deficit Amount
Bailiffs	5 additional FTEs	(\$319,000)
Civil/Criminal Process	6 additional FTEs	(\$381,000)
Gen Investigations	5 additional FTEs	(\$312,000)
Deputy Sheriff Captains	4 additional FTEs	(\$321,000)
Communications/Dispatch	Delay in Transfer of 911 Calls to MPD results in 6 additional FTEs	(\$299,000)
Courthouse Building Security	Unbudgeted supplemental building security provided at screening stations	(\$171,000)
Offset to above deficits		
Vacant Support and Correction Office Positions		\$1,000,000

The Sheriff is projecting a surplus of \$400,000 in commodities consisting of \$300,000 in law enforcement supplies and \$100,000 in office supplies.

The Sheriff is projecting a deficit of \$500,000 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 \$381,734 in traffic citation revenue based upon 2012 actual traffic citation revenue.

The largest revenue deficit is Federal inmate revenue of \$690,138. The 2013 budget estimated that 35 federal prisoners would be housed at the correctional facility, however only 11.6 on average have been housed during the first quarter of 2013.

Partially offsetting these revenue deficits is an anticipated revenue surplus of \$267,817 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)**  
**Agency 120 - Capital Projects (Fund 1850)**

***(\$2.5 million deficit)***  
***\$2.0 million surplus***

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 a monthly cost of \$747,317 and 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. We are currently estimating a deficit for 2013 of \$2.0 million for the Inmate Medical Unit for 2013.

Personnel services are currently projected to deficit by \$657,265 due to higher overtime costs than budgeted. As the department continues to hire budgeted correction officer positions, the overtime deficit should decrease.

The House of Correction is currently projecting a revenue deficit of \$700,000 in State reimbursement revenue which reflects funds received from the State Department of Corrections for housing state inmates. Year to date payments total \$480,000 for the HOC for 2013.

The 2013 Adopted Capital Improvements Budget included a cash funded project of \$2.0 million for an Electronic Medical Records project. Armor has an electronic medical records system that they use, which will be used by their team providing inmate health services to the County. This eliminates the need to purchase a new medical records system. The savings from the non-implementation of this project offsets the majority of the projected deficit in Inmate Medical Unit. A fund transfer is being proposed to move the funds out of the Capital Project to offset the deficit in the inmate medical unit.

**Org Unit 4900 - Medical Examiner**

***\$0.15 million surplus***

The Medical Examiner is projecting a revenue surplus of \$22,765 mainly due to a service fee surplus. In addition, the department is projecting an expenditure surplus of \$130,299 from a variety of areas including \$34,458 in salaries and \$30,000 in medical service fees.

**Org Unit 5500 - DAS Water Utility**

***(\$.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.

**Org Unit 5600 - DTPW - Transit/Paratransit System**

***\$0.8 million surplus***

The Transit/Paratransit System reported a projected surplus of \$834,537 for 2013. A revenue deficit of (\$1.9) million in transit system fixed route passenger revenue is projected due to ridership declines in all revenue categories. Other fixed route revenue is estimated to surplus by \$0.8 million due to traffic mitigation contracts with the State of Wisconsin DOT. Transit Plus

program revenue is estimated to deficit by (\$0.1) million due to ridership being 19% below budget. A revenue deficit of \$1.5 million results from the transfer to future years of Federal Section 5307 funds for capitalized vehicle maintenance.

Transit plus expenses are projected to surplus by \$2.6 million due to fewer trips being taken by clients. Fixed route expenditures are expected to surplus by \$0.9 million.

**Org Unit 6300 - DHHS - Behavioral Health Division (BHD) *(\$1.4 million deficit)***

BHD is projecting a deficit of (\$1.4) million for 2013, which consists of a revenue deficit of (\$3.9) million partially offset by an expenditure surplus of \$2.5 million.

A revenue deficit of (\$4.9) million is projected in health care revenues. This is due in part to a delay in the request for a State Medicaid Plan Amendment and lower inpatient census which results in a projected deficit of (\$1.65) million. The Medicaid change allows BHD to submit unreimbursed inpatient costs to Medicaid for reimbursement. BHD has submitted the required documentation and is awaiting approval. It is anticipated revenue will be received in late 2013 or early 2014 and accrued back to 2013 and will account for claims going back to July 1, 2013. The 2013 Budget was based upon a full year of reimbursements and higher inpatient census.

Separately, revenue from the Medicaid Pay-for-Performance program is projected to deficit by (\$176,000). BHD is also projecting a (\$100,000) deficit from a bed hold rate at the Rehab Central and Hilltop due to downsizing and a resulting occupancy rate below 94%. The revenue payment required an occupancy rate of at least 94%. A deficit of (\$0.9) million is projecting in patient revenue in the KIDS unit due a drop in census and a delay in billing due to issues with EMR system. An additional deficit of (\$1.1) million is projected due to the State denying BHD to charge Family Care for services for Family Care clients. An additional deficit of (\$1.0) million is in the Crisis Community Services.

The WRAP around program is projecting a revenue surplus of \$500,000 for services outside the capitated rate. Prior year Revenue is projecting to surplus by \$600,000.

Expenditure variances are as follows: \$500,000 for salaries, \$750,000 in pharmacy costs, \$580,000 in surplus for individuals placed in state institutions and \$682,000 in ATR grant reduced service cost.

**Org Unit 7990 - Department of Family Care *\$2.9 million surplus***  
**Org Unit 7990 - Department of Family Care Reserve *(\$2.9 million contribution)***

The Department of Family Care is projected a year-end surplus of \$2.9 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) *\$3.7 million surplus***

DHHS is projecting a revenue surplus of \$2.9 million due in part to increased Youth Aids revenue of \$1.7 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 for a combined JCI and CCI (Child Caring Institution) census of 165.1. DHHS is projecting to receive \$17.9 million for 2013 due to a projected 2013 combined JCI and CCI census of 149.3 or a decrease of 15.8. The annual cost per child is approximately \$110,000.

Prior year revenue is anticipated to surplus by \$1.4 million for Income Maintenance Shared Services, Disabilities Services and Child Care Recovery. The Housing Division is projecting a (\$1.0) deficit in HUD program revenue. Health Care revenues for Disabilities Services prior year case management is projected to surplus by \$272,000. A variety of additional revenue accounts combine for a projected surplus of \$575,000.

Personnel services are projected to surplus by \$350,000 and Purchase of service contracts by \$500,000.

**Org Unit 9500 – Zoological Department** *(\$0.6 million deficit)*

The Zoo Department is projecting a revenue deficit of (\$1,445,684) for 2013 and is 6% under its projected attendance goals for 2013 as of the second quarter due to poor weather conditions for the months of January, February and March and the first half of April. In addition, the multiple construction projects for the Zoo Interchange are having an impact on attendance. Offsetting the revenue deficit are the following expenditure surpluses: \$240,000 in Personal Services, \$400,000 in Contractual Services and \$112,000 in commodities.

**Non - Departmental Surpluses and Deficits:**

**Org Unit 1945 - Unallocated Contingency Fund** *\$4.0 million surplus*

The unallocated contingency account was appropriated at \$4.6 million. The current balance is \$4,003,329. 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** *Breakeven*

Based on analysis performed by the County's Comptroller, fringe benefit costs are currently projected to breakeven for 2013. The County's actuary is projecting a surplus of at least \$3.0 million for 2013. We are currently working with the actuary to determine the reasons for the differences in projections.

**Org Unit 1993 - 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 1996 – Sales Tax Revenue**

***(\$2.4 million deficit)***

Milwaukee County has received six distributions for 2013. Distributions are essentially flat compared to 2012 (-0.52%) year to date. Assuming 2013 has flat growth vs. 2012, the result would be a deficit of \$2.4 million. The 2013 Budget includes growth of approximately 3.8% vs. 2012 actuals.

Milwaukee County								Attachment C
Annual Fiscal Report of Surplus/Deficit as of June 30, 2013								
		2013	2013	REVENUES	2013	2013	Expense	TAX LEVY
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	1,500	-	1,500	6,377,337	6,677,337	300,000	301,500
1040	Disadv Bus Development	258,236	258,236	-	1,197,783	1,197,783	-	-
	County Executive							
1011	General Office	-	-	-	1,305,897	1,326,286	20,389	20,389
1021	Veterans Service	13,000	13,000	-	318,147	318,147	-	-
1110	Civil Service Commission	-	-	-	15,514	15,514	-	-
1120	Personnel Review Board	-	-	-	253,210	253,210	-	-
1130	Corporation Counsel	120,000	120,000	-	1,769,802	1,769,802	-	-
1140	Human Resources	1,483,690	1,483,690	-	6,542,342	6,542,342	-	-
	Dept of Administrative Services							
1019	Persons with Disabilities	163,000	154,500	8,500	1,033,902	1,050,981	17,079	25,579
1188	Employee Benefits	-	-	-	-	-	-	-
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	-	-
1151	Fiscal Affairs Division	-	-	-	1,287,498	1,312,498	25,000	25,000
1152	Procurement	-	-	-	1,050,880	1,050,880	-	-
1160	Information Management Service	16,252,317	16,252,317	-	16,852,997	16,852,997	-	-
1190	Economic Development	6,102,034	2,908,580	3,193,454	4,117,027	4,117,027	-	3,193,454
3010	Election Commission	70,750	70,750	-	664,068	675,952	11,884	11,884
3090	County Treasurer	3,405,250	3,405,250	-	1,469,159	1,469,159	-	-
3270	County Clerk	475,325	475,325	-	820,609	820,609	-	-
3400	Register of Deeds	5,236,082	5,401,536	(165,454)	4,560,620	4,582,813	22,193	(143,261)
3700	Office of the Comptroller	94,931	74,700	20,231	5,735,878	5,799,704	63,826	84,057
	<b>Total Legislative, Executive</b>	<b>42,021,321</b>	<b>38,963,090</b>	<b>3,058,231</b>	<b>64,019,167</b>	<b>64,669,675</b>	<b>650,508</b>	<b>3,708,739</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operatio	9,069,269	9,581,578	(512,309)	38,847,870	39,172,217	324,347	(187,962)
2430	Dept. of Child Support Enforceme	18,867,213	19,000,279	(133,066)	20,426,874	20,532,282	105,408	(27,658)
2900	Courts - Pre-Trial Services	582,925	598,101	(15,176)	5,134,388	5,884,954	750,566	735,390
	<b>Total Courts and Judiciary</b>	<b>28,519,407</b>	<b>29,179,958</b>	<b>(660,551)</b>	<b>64,409,132</b>	<b>65,589,453</b>	<b>1,180,321</b>	<b>519,770</b>

Milwaukee County								Attachment C
Annual Fiscal Report of Surplus/Deficit as of June 30, 2013								
		2013	2013	REVENUES	2013	2013	Expense	TAX LEVY
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Public Safety</b>								
4900	Medical Examiner	1,869,000	1,846,235	22,765	4,615,704	4,746,003	130,299	153,064
4000	Sheriff	12,390,882	13,121,227	(730,345)	86,699,901	86,183,866	(516,035)	(1,246,380)
4300	House of Correction	6,549,585	6,893,814	(344,229)	62,977,059	60,823,705	(2,153,354)	(2,497,583)
4500	District Attorney	6,011,687	6,319,673	(307,986)	18,060,195	18,422,542	362,347	54,361
	<b>Total Public Safety</b>	<b>26,821,154</b>	<b>28,180,949</b>	<b>(1,359,795)</b>	<b>172,352,859</b>	<b>170,176,116</b>	<b>(2,176,743)</b>	<b>(3,536,538)</b>
<b>Non-Departmental's</b>								
1933	Land Sales	-	-	-	-	-	-	-
1937	Potawatami Revenue	4,026,477	4,026,477	-	-	-	-	-
1945	Contingency	-	-	-	-	4,003,329	4,003,329	4,003,329
1950	Fringe Benefits	16,976,607	16,976,607	-	17,074,270	17,074,270	-	-
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1991	Property Taxes	278,821,196	279,321,196	(500,000)	-	-	-	(500,000)
1992	Interest Income	1,711,411	1,711,411	-	-	-	-	-
1993	State Shared Revenue	30,990,382	30,990,382	-	-	-	-	-
1996	Sales Taxes	58,389,514	60,789,514	(2,400,000)	-	-	-	(2,400,000)
1900	Other Non-Departmental	21,137,417	21,137,417	-	2,059,102	2,059,102	-	-
1900'S	<b>Total Non-Departmental</b>	<b>412,053,004</b>	<b>414,953,004</b>	<b>(2,900,000)</b>	<b>19,133,372</b>	<b>23,136,701</b>	<b>4,003,329</b>	<b>1,103,329</b>
								Attachment C
		2013	2013	Revenue	2013	2013	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
<b>Public Works &amp; Development</b>								
5040	DOT - Airport Division	86,150,166	89,046,202	(2,896,036)	86,150,166	89,046,258	2,896,092	56
5070	Transportation Services Div	-	-	-	-	-	-	-
5080	Architectural/ Environmental Svc	-	-	-	-	-	-	-
5100	DOT - Highway Maintenance	19,498,830	19,881,715	(382,885)	20,710,887	21,040,980	330,093	(52,792)
5300	DOT - Fleet Management	10,857,260	10,857,260	-	9,681,474	9,681,474	-	-
5600	DOT - Transit/ Paratransit System	99,509,633	101,122,581	(1,612,948)	116,444,988	118,892,473	2,447,485	834,537
5800	DOT - Admin Div	249,180	269,180	(20,000)	49,933	140,219	90,286	70,286
5500	DAS - Utility	3,646,392	4,116,392	(470,000)	4,399,699	4,399,699	-	(470,000)
5700	DAS - Facilities Mngmnt	29,028,735	29,028,735	-	29,386,920	29,386,920	-	-
	<b>Total Public Works &amp; Devel</b>	<b>248,940,196</b>	<b>254,322,065</b>	<b>(5,381,869)</b>	<b>266,824,067</b>	<b>272,588,023</b>	<b>5,763,956</b>	<b>382,087</b>

[illegible]

