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 <u>surplus of \$6.0 million</u>. 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.

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

² rojecti	ion for 2013 - Based on Activity as of June 30			
		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	induserant per la insue test formancia i septembrillo tilo integri (special per sistempo) si special per la s	(470,000	
5600	DOT - Transit/Paratransit System	74,800	834,500	
6300	Behavioral Health Division	(195,800)	(1,400,000	
7900	Department on Aging	- Contraction of the Contraction	en tende et en de de la constitució de la desentación de la decensión de la decensión de la decensión de la de Tende de la decensión de la de	
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		profestional in American Incidential Control of Control	
9500	Zoological Department	(535,300)	(632,700	
ANTONICO CARANTINI (INDINICANI	Other Departments not shown above	580,891	565,514	
	Departmental Total	(4,928,409)	2,811,714	
last word of the control of the cont			er e	
4015	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	end and dend of the lateral destable to the state of the	
1991	Reserve for Delinquent Property Taxes	(500,000)	(500,000	
1993	State Shared Revenue		en transminativa prijavjen je vjerijeni je a nastina ti natistička sa nakadilovih čina sloba. Pod	
1996	Sales Tax Revenue		(2,400,000	
9960	Debt Service Fund/Froedtert Lease Payment		and the state of t	
1900	Other Non-Departmentals		-	
	Non-Departmental Total	9,160,829	3,103,329	
Proiect	i i i i i i i i i i i i i i i i i i i	\$ 4,232,420	\$ 5,915,043	

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	(\$299,000)
	MPD results in 6 additional FTEs	
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 Org Unit 7990 - Department of Family Care Reserve \$2.9 million surplus (\$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.

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		2013	2013	REVENUES	2013	2013	Expense	TAX LEVY
g mg-g-voog vog vog v starmen sy g		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	<u>Variance</u>	Expenditures	Expenditures	Variance	(Deficit)
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1000	County Board	1,500		1,000	1,197,783	1,197,783	(J00,000	201,000
1040	Disadv Bus Development	258,236	258,236	-	1,191,100	1,197,703		
	County Executive		ne rémentés nécés nacional sa naciona nacionament	re-recent process of a state of the state of			00.000	00 000
1011	General Office		······································		1,305,897	1,326,286	20,389	20,389
1021	Veterans Service	13,000	13,000		318,147	318,147	# (2003) 13 1000 (2010)	
1110	Civil Service Commission	-			15,514	15,514	-	***************************************
1120	Personnel Review Board	w www.commonwealarenearmeannearmeannearmeannearmeannearmeannearmeannearmeannearmeannearmeannearmeannearmeannearm	and	_	253,210	253,210		man en promoco e quanto, comunitad establista (MTSC MTS)
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		2,1770,1771,1771,1701,1701,17000,1700,17		***************************************			
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	ger or spoorhope representat sampenor sakudinoon aakushida sami	Ma 	=	1,287,498	1,312,498	25,000	25,000
1152	Procurement	The state of the s	_		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
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3010	Election Commission	70,750	70,750	maja para da sa yang and anaman a	664,068	675,952	11,884	11,884
3090	County Treasurer	3,405,250	3,405,250	ana, manazara ana karara marara ana ana ana ana	1,469,159	1,469,159	-	difference emperature en exemplar por planta e propriata de la mandal de la companya del la companya de la comp
3270	County Clerk	475,325	475.325	nagago an	820,609	820,609	Same year on a same at a s	***************************************
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
	Onice of the complicate					.,	1	
Commenced Commenced Engineering	Total Legislative, Executive	42.021.321	38,963,090	3,058,231	64,019,167	64,669,675	650,508	3,708,739
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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
Z S O U	, and group on a contract of the contract of t	28,519,407	29,179,958	(660,551)	64,409,132	65,589,453	1,180,321	519,770
	Total Courts and Judiciary	40,019,40/	29,1/9,908	(000,001)	U+,+U3,102		1,100,021	January Control of the Control

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tracting territorists fro textions	Line de la company de la compa	2013	2013	REVENUES	2013	2013	Expense	TAX LEVY
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
amoramanana.		Revenues	Revenues	<u>Variance</u>	Expenditures	Expenditures	<u>Variance</u>	(Deficit)
inneaneg Syanagas	Public Safety	enter en					e er eneman (200) and Camar (and an and an an and an an artists of the an)
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
fielen er er len refin see	Total Public Safety	26,821,154	28,180,949	(1,359,795)	172,352,859	170,176,116	(2,176,743)	(3,536,538
gananasan kasasayan	Non-Departmental's	ту стоя полина ранироса такарына навалы бай.	Editions also articles to term for tyrter as decognism consist ray too	popularing popularitan sa manya manya manya manya sa	Ny distrikto Adriksjon (ya katifoni ji kawa maifan Amihannina kanismona wasa	neuer sensemmen bestämmt vangemesser legenmen bis figsten fynomistiges fan fyr	edes Spiller van militare person tryps op van inska van se	ga ka 1945. Pa ka
1933	Land Sales	- Comment of the control of the cont	teratotini sa ortina orti di tili tira una necesar turates tonos con con con	-	CP CP CP 45 45 464 4 4 4 4 4 4 4 6 6 6 4 4 4 C C C C C	natina kinatisisione kile lisosatio kontilinha kinatinnatio tinside kinatinsi sonatinassinassinsi m Mil	ege pour just par justiment and more (Andrews Control to Market and an	THE PERSON COLOR COLOR NO. AND ADDRESS OF CONTRACTOR OF THE
1937	Potowatami Revenue	4,026,477	4,026,477		atantis ja menta kinden jää siitunen konsuustane militusta sää jäliseksi ja jälistä. On		and manuscrops and a second contraction of the second contraction of t	200 ka Marika Marika Karani Sarat da Manada a manda da Angara ya Marika Marika Marika Marika Marika Marika Mar
1945	Contingency	e de la compositiva que de estada de est 	-	-	-	4,003,329	4,003,329	4,003,329
1950	Fringe Benefits	16,976,607	16,976,607	***************************************	17,074,270	17,074,270	10-11-10-20-21-10-10-10-10-10-10-10-10-10-10-10-10-10	otor times to America tradecado dos Efectadas per tar tor from
1972	Wage and Benefit Modifications	la en de consecue de el regular escribiro comple e describações com progresses reguns que en 	penentalismiscommunicimen reconscocymics s	Miles Antholis of American destanglish or a remissal and a chance and a money gr	rnomenement of macoust international landates amount of a	พยาสาขางการการการการการการการการการการการการการก	en de articular de articular de la decembra de articular de articular de articular de articular de articular d 	
1991	Property Taxes	278,821,196	279,321,196	(500,000)	· · · · · · · · · · · · · · · · · · ·	-		(500,000
1992	Interest Income	1,711,411	1,711,411		-			turium persentatura persentari menerana men
1993	State Shared Revenue	30,990,382	30,990,382			_	**************************************	erri erri estabatistim quanamentenpaparia.
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	to the state of th	2,059,102	2,059,102	##	
1900'S	Total Non-Departmental	412,053,004	414,953,004	(2,900,000)	19,133,372	23,136,701	4.003.329	1,103,329
name of property of property.		den frankrikens Admiljonski medija fil francis fil fil julijan fil julijan fil julijan fil julijan fil julijan	VVI (18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		er over second and proceed and of the second se	en menser reconstruction de la construction de la c	yn derbenne de en bester de besteken der blyndige, gestek by negenge	
To production the state of the section of the secti		2013	2013		and a constitution of the const		one on the section of	Attachment C
	na aritaninan na minima an an an ara-ara-ara-ara-ara-ara-ara-ara-ara-ara	Projected	Budgeted Net	Revenue	2013	2013	or extraorian sandirecarreniares beauticas, armonos corposa	
-to tilevens to to early	And make the sept of present practice processes in Color to the Color to the Color in the Color of Color of the Color of Color of the C	to to consider the conference the contract of	Annual to the second se	The state of the s	Projected	Budgeted Net	Expense	Surplus
The same of the party of the pa	Public Works & Development	Revenues	Revenues	<u>Variance</u>	Expenditures	Expenditures	<u>Variance</u>	(Deficit)
5040	DOT - Airport Division	86,150,166	89,046,202	/2 PDE 026\	96 450 466	00.046.050	0.000.000	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
5070	Transportation Services Div		09,046,202	(2,896,036)	86,150,166	89,046,258	2,896,092	56
5080	หรือสมาคาสาขางสาขางสาขางสาขางสาขางสาขางสาขางสา	-	***************************************	-		**************************************	-	
5100	Architectural/ Environmental Svc DOT - Highway Maintenance			***************************************				de sheadand nearant near near the area of the process of the second near the s
5300	en agreement op it in proposition for proposition op proposition of the contract of the contra	19,498,830	19,881,715	(382,885)	20,710,887	21,040,980	330,093	(52,792
	DOT - Fleet Management	10,857,260	10,857,260	4 242 242	9,681,474	9,681,474	* * * * * * * * * * * * * * * * * * *	
5600 5800	DOT - Transit/ Paratransit System	99,509,633	101,122,581	(1,612,948)	116,444,988	118,892,473	2,447,485	834,537
and the second second	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	oznacovi roznava uhom urazeni urazen urazen de	(470,000
5700	DAS - Facilities Mngmnt	29,028,735	29,028,735	Careta) haddanda tiyaa baanka aciimahaa a qaanka ahaa aaya maraanga m	29,386,920	29,386,920	his ar Centing tha de normal account of the contract of the co	ag i a transporta de mongro transportante e transportante i pospega e pa propie
	Total Public Works & Devel	248 040 406	254 222 ACE	70 A D A D C A L	200 924 807	273 200 AAA		
	From Lunio MOLE & DEAGN	248,940,196	254,322,065	(5,381,869)	266,824,067	272,588,023	5,763,956	382,087

Pepatrment on Aging	-	······································						į	Attachment C
2013 2013 REVENUES 2013 Expense Expenditures Expendi									WAAAAWAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA
Projected Revenues Revenues Revenue Projected Expenditures Expenditur		anna anna maistrinn airm a tha ann an t-ann ann an t-ann ann ann ann ann ann ann ann ann ann	Annua	il Fiscal Repo	rt of Surplus/D	eficit as of Jun	e 30, 2013	ag tilg tag dag dat til bladag kansanay dag timunda kay t danna Vay t kansali ka	
Projected Revenues Revenue Projected Revenue Revenue Revenue Revenue Revenues Revenues Revenues Revenues Expenditures Expenditures Expenditures Expenditures Variance Expenditures Expenditures Variance Expenditures Expenditures Expenditures Variance Expenditures Expenditures Expenditures Variance Expenditures		and the state of t	sere quatri qualqua qua mana ancist qu				erani, inciniminati malahamili malamili malamili malamili malamili malamili malamili malamili malamili malamili		was a sure a way a sure and a sure a
	ACTUAL CONTRACTOR	WANTERWAY MERICAN STANKE AND	n763//,43334/stre63634/pelmbrusinanstrumetrumerr		formanian management of the contract of the co	e rere e constante antique et manie et maniement de la constante de la constan	agramme deministrative freelige of particular to be considered and according to a six	Çanını manaziri, yaşınını çılaşını enterinte elemente ele	TAX LEVY
Heafth & Human Services			and a construction of a series recovered by the			en anna communicación de la communicación de la communicación de la communicación de la companya	e becoming the common energy and a become common or	Consideration of the construction of the construction of the construction	Surplus (Deficit)
Behavioral Heelth Division 109,936,131 113,921,131 (3,985,000) 179,332,293 181,917,293 2,686.0 Department of Aging 17,071,415 17,071,415 17,071,415 16,596,299 16,595,299 Provided Heelth Division 283,034,631 285,413,861 (2,379,230) 280,670,342 286,195,632 5,325,5 Bo00 Department of Human Services 72,617,555 69,648,430 2,969,125 91,241,080 92,042,380 801,2 Total Health & Human Services 72,617,555 69,648,437 (3,395,105) 669,999,706 678,711,584 8,711,81 Total Health & Human Services 72,817,555 69,648,437 (3,395,105) 669,999,706 678,711,584 8,711,81 Total Health & Human Services 71,388,248 17,688,248 (300,000) 42,446,596 42,746,596 300,000 Department of Parks 17,388,248 17,688,248 (300,000) 42,446,596 42,746,596 300,000 Department of Parks 17,388,248 17,688,248 (300,000) 42,446,596 42,746,596 300,000 Sound Department of Parks 17,388,248 17,688,248 (300,000) 42,446,596 42,746,596 300,000 Department of Parks 18,871,786 20,317,470 (1,445,684) 24,654,750 25,647,695 812,9 Sound Department of Parks 18,871,786 20,317,470 (1,445,684) 24,654,750 25,647,695 812,9 Sound Department of Parks 144,350	necessorens pers	wammone, comencensia neurosensensensensensensensensensensensia	Kevenues	Kevenues	<u>valiance</u>	Expeliditares	CAPERIORNIES	Valiance	<u>IDEIRI</u>
Park	Н	lealth & Human Services		9 24 25 25 25 25 25 25 25	.,,,,,,,		\$1.101000000000000000000000000000000000	2021 1 2 2 2 2 1 2 2 2 2 2 2 2 2 2 2 2 2	, , 1-ma , 1-q , 1-ma , 1-ma , 1-q , 1-q , 1-ma , 1-ma
Paper	300 B	3ehavioral Health Division	109,936,131	113,921,131	(3,985,000)	179,332,293	181,917,293	2,585,000	(1,400,000)
Book Department of Human Services 72,617,555 69,648,430 2,969,125 91,241,080 92,042,360 801,2	'900 D	Department on Aging	17,071,415	17,071,415	- 1	18,556,299	18,556,299		
Total Health & Human Servi 482,659,732 486,054,837 (3,395,105) 569,999,706 578,711,584 8,711,817	'990 D	Department of Family Care (CMO)	283,034,631	285,413,861	(2,379,230)	280,870,034	286,195,632	5,325,598	2,946,368
Parks Recreation & Culture	1000 D	Department of Human Services	72,617,555	69,648,430	2,969,125	91,241,080	92,042,360	801,280	3,770,405
Parks, Recreation & Culture	T	Fotal Health & Human Servi	482,659,732	486,054,837	(3,395,105)	569,999,706	578,711,584	8,711,878	5,316,773
9000 Department of Parks 17,388,248 17,688,248 (300,000) 42,446,596 42,746,596 300,0 9500 Zoological Department 18,871,786 20,317,470 (1,445,684) 24,654,750 25,467,685 812,9 9700 Milwaukee Public Museum - 3,502,376 3,502,376 9910 University Extension 144,350 144,350 - 480,214 480,214 Total Parks, Recreation & C 36,404,384 38,150,068 (1,745,684) 71,083,936 72,196,871 1,112,93 9950 Ran Promissory Note Repay - - - - - Debt Retirement and Interest 153,904,380 252,661,242 (98,756,862) 205,467,858 304,224,720 98,756,86 Adj for Budget of Propr. Finds -	′100 J	John L. Doyne Transition						- Company	-
9000 Department of Parks 17,388,248 17,688,248 (300,000) 42,446,596 42,746,596 300,0 9500 Zoological Department 18,871,786 20,317,470 (1,445,684) 24,654,750 25,467,685 812,9 9700 Milwaukee Public Museum - 3,502,376 3,502,376 9910 University Extension 144,350 144,350 - 480,214 480,214 Total Parks, Recreation & C 36,404,384 38,150,068 (1,745,684) 71,083,936 72,196,871 1,112,93 9950 Ran Promissory Note Repay - - - - - Debt Retirement and Interest 153,904,380 252,661,242 (98,756,862) 205,467,858 304,224,720 98,756,864 Adj for Budget of Propr. Finds -	B	Andrew Promotion 2 Cultum		o del 2000 en 1900 de seguido del seu seguido consectio del secus subsequentes de seguido de seguid	AND SECTION AND SE		- 175 - 1682 of the same Vachad was a see we will institute also	and any analysis would be to the state of th	
9500 Zoological Department 18,871,786 20,317,470 (1,445,684) 24,654,750 25,467,685 812,59700 Milwaukee Public Museum 3,502,376 3,502,376 3,902,376 9910 University Extension 144,350 144,350 144,350		00, happy notes (10 happy note (40, 40 happy notes 40, 40 happy notes 14, 40 happy notes 14, 16 happy notes 16, 16 happy notes	17 388 248	17 699 249	(300 000)	42 446 596	42 746 596	300,000	
9700 Milwaukee Public Museum	namana	is and respect to the state of the product of the state of the	agramma processor, transcrimente e considerante de la considerante e considerante e considerante e considerant	annen ar ann an	proming a marie and a marie an	ann kan ann ann ann ag kan ag kan an kan an ag kai pan at a, i ang an i g	:xxx	812,935	(632,749
9910 University Extension 144,350 144,350 - 480,214 480,214 480,214			10,071,700	20,011,770				# #	
Total Parks, Recreation & C 36,404,384 38,150,058 (1,745,684) 71,083,936 72,196,871 1,112,93 9950 Ran Promissory Note Repay			144 350	144 350					e la comunicación de provincia formación de consumiración de consumiración de consumiración de consumiración de
September Sept	310	Allia Clorida Production production of the contract of the con	144,000	Non-transfer of the state of th		700,2 17	and a second		
Debt Retirement and Interes 153,904,380 252,661,242 (98,756,862) 205,467,858 304,224,720 98,756,862 9960 Debt Retirement and Interes 153,904,380 252,661,242 (98,756,862) 205,467,858 304,224,720 98,756,862 1200-1899 Capital Improvements 313,204,300 313,204,300 - 347,906,301 349,906,301 2,000,000 1200-1899 Capital Improvements 409 954,602 (954,193) - 959,321 959,321 959,332 1,000,000 1	Т	ſotal Parks, Recreation & C	36,404,384	38,150,068	(1,745,684)	71,083,936	72,196,871	1,112,935	(632,749
Adj for Budget of Propr. Finds	9950 R	Ran Promissory Note Repay	*	~	-	-		-	_
9960 Debt Retirement and Interes 153,904,380 252,661,242 (98,756,862) 205,467,858 304,224,720 98,756,862 200,000 200	D	Debt Retirement and Interes	153,904,380	252,661,242	(98,756,862)	205,467,858	304,224,720	98,756,862	<u></u>
200-1899 Capital Improvements 313,204,300 313,204,300 - 347,906,301 349,906,301 2,000,000	ΑΑ	ldj for Budget of Propr. Fnds	S			***************************************	e control o entito i rentanto est branchero mende est amendamente.	Section of the sectio	
Expendable Trusts FUND 3 Zoo Trust Funds 409 954,602 (954,193) - 959,321 959,3	960 D	Debt Retirement and Interes	153,904,380	252,661,242	(98,756,862)	205,467,858	304,224,720	98,756,862	
Expendable Trusts FUND 3 Zoo Trust Funds A09 954,602 (954,193) - 959,321 959,3	0.4000 6		242 204 200	242 204 200		247 006 204	240 006 201	2 000 000	2,000,000
FUND 3 Zoo Trust Funds 409 954,602 (954,193) - 959,321 959,3	J-1093 C	Apital improvenents	313,204,300	313,204,300	Zanajniga ay iya maqiya gara malay tariri maasa mirin aa m	341,300,301	343,300,30?	£,000,000	E , 000 , 00
FUND 4	E	Expendable Trusts	\$5.50m 5.50m \$5.50m	######################################	and the state of t	en la società milita messane conservizzane en susse la	alita il 1964 di tali con contanti acconti tali colo con l'ecolo con propi di con il sel terita il se	Georgeone pour programme en grande de programme de la responsable de la responsable de la responsable de la re Estable de la responsable d	lante i innoversioni est interest ti i tarta abserca ase
FUND 5 Parks Trust Funds 6,000 - 6,000 1,483 1,483 FUND 6 Office on Handicapped Trust Fi - 25,000 (25,000) - 25,000 25,000 FUND 7 Behaviorial Health Complex Tru - 35,100 (35,100) - 35,100 35,1 FUND 8 Airport PFC - - - - 1,519,276 - (1,519,2 FUND 9 DAS - Trust -	JND 3	Zoo Trust Funds	409	954,602	(954,193)	-	959,321	959,321	5,128
FUND 6 Office on Handicapped Trust F(JND 4	IMSD Expendable Trust	**		-	-	**		_
FUND 7 Behaviorial Health Complex Tru	JND 5	Parks Trust Funds	6,000	-	6,000	1,483	1,483	-	6,000
FUND 8 Airport PFC 1,519,276 - (1,519,276 FUND 9 DAS - Trust	JND 6	Office on Handicapped Trust Fi		25,000	(25,000)	-	25,000	25,000	
FUND 9 DAS - Trust	JND 7	Behaviorial Health Complex Tru	_	35,100	(35,100)	en 1	35,100	35,100	e enumation (mantenamen)
FUND 10 DAS – Trust – – – – – – – – – – – – – – – – – – –	B GNU	Airport PFC			<u> </u>	1,519,276		(1,519,276)	(1,519,276
FUND 11 Fleet Facilities Reserve Trust	JND 9	DAS - Trust	Per		_	enter de la company de la comp			***************************************
Total Expendable Trusts 6,409 1,014,702 (1,008,293) 1,520,759 1,020,904 (499,80	**************************************	naananaa ka ka maran ka a a a a a a a a a a a a a a a a a	Merch (5) 1/3 1/2 1/2 1/3 1/3 1/2 (5/16) 1/4/10 (1/16) 1/4/10 (1/16) 1/4/10 (1/16) 1/4/10 (1/16) 1/4/10 (1/16)		_		***	-	
	venemmenteristicom	territario de Verticio de reterio de Antionio (Antionio de Antionio) de Mario de Contrata de Contrata de Contra	n	ancienta incressivancia incressivancia de la companione d		andrones in the constitution of the state of	ba Constitutional de autorie de lombar de la constitute de la constitute de la constitute de la constitute de la c		
Projected Surflue (Deficit) 1 744 534 287 1 856 684 215 1442 140 029) 1 792 747 157 1 002 220 249 140 682 41	······································	Total Expendable Trusts	6,409	1,014,702	(1,008,293)	1,520,759	1,020,904	(499,855)	(1,508,148)
r iujavieu Guiptus (Detivity : 1,744,004,601 : 1,000,004,613 (116,143,360) 1,106,111,101 1,306,640) 113,300,13	P	Projected Surplus (Deficit)	1,744,534,287	1,856,684,215	(112,149,928)	1,782,717,157	1,902,220,348	119,503,191	7,353,263
Reserves Expendable Trusts	R	Reserves Expendable Trusts	, 1795, and the same of same o	<u></u>	1 may 11 - 5 may 1 may 12 may				1,508,148
Transfer from (to) Debt Svc Reserve	Т	Fransfer from (to) Debt Svc F	Reserve	Appropriate and appropriate an					
Contribution to Family Care Reserves	C	Contribution to Family Care R	Reserves	A NEW YORK THE WAS BOOK WAS AN ABOUT TO A THE WAS A STATE OF THE WAS A			n (je n jed nijek nij saman nijek i ila sid nid mani i dinik jed sid mani i Nije n jed nijek i dinima nijek i ila sid nid mani i dinik jed sid mani i nijek i dinima nijek ila sama i nijek	Total and the self of the set of the self	(2,946,368
Total Projected Surplus (Deficit)	T	Fotal Projected Surplus (Def	ficit)			harassas aras aras dan sasa san aras arabbas	a arresta de la calegra de la compansión d	E	5,915,043

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