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 <u>surplus</u> 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

	on for 2013 - Based on Activity as of Octobe		
		Prior Report	Current Proj
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)	(111,30
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)	(1,239,40
4500	District Attorney	92,800	92,800
4900	Medical Examiner	145,900	78,00
5100	DOT Highway	(14,500)	(97,80
5500	DAS-Utilities	(475,000)	(475,00
5600	DOT - Transit/Paratransit System	834,500	1,979,40
6300	Behavioral Health Division	(1,791,400)	(1,994,20
7900	Department on Aging	-	200,00
7990	Department of Family Care (CMO)	3,097,000	4,800,20
7990	Contribution From/(To) Family Care Reserve	(3,097,000)	(4,800,20
8000	Department of Health and Human Services	3,913,300	4,609,20
9000	Department of Parks, Recreation and Culture	-	
9500	Zoological Department	(791,000)	(1,178,20
	Other Departments not shown above	82,689	285,17
	Departmental Total	1,184,789	565,67
loriouo	Capital Projects Funding		
1945	Unallocated Contingency Fund	6,640,745	6,640,74
1950 1991	Fringe Benefits Reserve for Delinguent Property Taxes	2,000,000	2,000,00
		(500,000)	(500,00
1992	Earnings on Investments State Shared Revenue	(711,411)	(711,41
1993		-	(4,000,00
1996	Sales Tax Revenue	(2,400,000)	(1,800,00
9960	Debt Service Fund/Froedtert Lease Payment		
	Non-Departmental Total	5,029,334	5,629,33
	ed County Surplus (Deficit)	\$ 6,214,123	\$ 6,195,00

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

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

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

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

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

(\$0.1 million deficit)

(\$0.1 million deficit)

\$0.2 million surplus

\$0.2 million surplus

Attachment B

Org Unit 3400 – Register of Deeds

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

Area

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.

Reason

Expenditures

Bailiffs

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

Attachment B

	Courthouse B	uilding	Courthouse Fire	(\$300,000)	
	Security				
	DSA contract agree	ment	Unbudgeted increases	(\$183,934)	
Ther	e are additional areas	s within	the Sheriff that are projecting personal	services deficits d	lue
	1:00 1 1			1 01 .00 1	1

5 additional FTEs

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.

(\$.2 million deficit)

(\$2.1 million deficit)

Deficit Amount

(\$633,632)

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 \$1.9 million 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

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**

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

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

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

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

Subsequent to the 2nd guarter 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.

\$6.6 million surplus

(\$0.7 million deficit)

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Attachment B

(\$1.2 million deficit)

\$2.0 million surplus

(\$0.5 million deficit)

(\$1.8 million deficit)

			Milwaukee County	e County				
		Annual	Annual Fiscal Report of Surplus/Deficit as of October 31, 2013	urplus/Deficit as	of October 31, 2	013	-	
		2013	2013		2013	2013		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
	I anticlative Eventive 9 Staff	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
1000		1,582	2.00	1,582	6,661,337	6,677,337	16,000	17,582
County Executive	utive							
1011		•			1,314,994	1,326,286	11,292	11,292
1040	1040 Community Business Development Partners	258,236	258,236	x :	1,096,072	1,197,783	101,711	101,711
1110	1021 Veterans Service	13,000	13,000		318,147	318,147 15,514	- 204	- 204
1120	Personnel Review Board			120	260.779	253.210	(2.569)	(7.569)
1130	Corporation Counsel	120,000	120,000	r	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
ept of Adm	Dept of Administrative Services							
1019		163,000	154,500	8,500	1,067,633	1,050,981	(16,652)	(8,152)
1135		•	-	-	294,400	484,537	190,137	190,137
1150	_	•	8,345,206	(8,345,206)		8,352,097	8,352,097	6,891
1151		•	ic i	r; 3	1,217,512	1,312,498	94,986	94,986
1152 1160	Procurement Information Management Services	16310 407	16 310 407	•	18,355,604	1,050,880		
1190		2,908,580	2.908.580	i a	3.700.000	4.005.915	305.915	305.915
3010	1	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	492,498	475,325	17,173	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				10001000000000000000000000000000000000			
2000	Combined Court Related Operations	9,057,921	9,581,5/8	(523,657)	38,/51,461	39,172,217	420,/56	(102,901)
0000	Courte - Pre-Trial Services	601.064	598 101	2003	5 508 583	5 505 642	(1) 041)	66
	Total Courts and Judiciary	28.752,734	29,425,383	(672,649)	64,903,303	65,455,566	552,263	(120,386)
	Public Safety							
4900	Medical Examiner	1,895,968	1,846,235	49,733	4,717,738	4,746,003	28,265	77,998
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	6,319,6/3	(497,435)	17,832,267	18,422,542	590,2/5	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	•	•	•	÷	6,640,745	6,640,745	6,640,745
1950	Fringe Benefits	18,878,944	16,976,607	1,902,337	16,976,607	17,074,270	97,663	2,000,000
1991	Property Taxes	278,821,196	279,321,196	(500,000)		e.		(500,000)
1992	Interest Income	1,000,000	1,711,411	(711,411)			4	(711,411)
1993	State Shared Revenue	30,990,382	30,990,382	C		ĸ		8
1996	Sales Taxes	58,989,514	60,789,514	(1,800,000)			•	(1,800,000)
	Other Non-Departmental	21,200,001	Z1,200,001	r:	700,012,2	700'017'7		
1900'S	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

Annual Head				Milwauke	e County				
2013 2013 <th< th=""><th></th><th></th><th>Annual</th><th>Fiscal Report of S</th><th>urplus/Deficit as</th><th>of October 31, 2</th><th>013</th><th></th><th></th></th<>			Annual	Fiscal Report of S	urplus/Deficit as	of October 31, 2	013		
Figuetti 2013 2013 2013 2013 2013 2013 Report Resources Reconces R									
Interface Encontent Encontent <t< th=""><th></th><th></th><th>2013</th><th>2013</th><th></th><th>2013</th><th>2013</th><th></th><th></th></t<>			2013	2013		2013	2013		
F Report Ammanda <			Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
2013 2013 <th< td=""><td></td><td>October 31. 2013 Fiscal Report</td><td>CONTRACT</td><td>COMIDADY</td><td>Adiance</td><td></td><td></td><td>Aditation</td><td>Attachment C</td></th<>		October 31. 2013 Fiscal Report	CONTRACT	COMIDADY	Adiance			Aditation	Attachment C
Evolution Evolution <t< td=""><td></td><td></td><td>2013</td><td>2013</td><td></td><td>2013</td><td>2013</td><td></td><td></td></t<>			2013	2013		2013	2013		
Remoting			Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
Dottmat 64-30.2 (0) 66-66.2 (5.223.94) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 64-30.2 (6) 69-66.2 (6) 70			Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
(a) (a) <td></td> <td>Public Works & Development</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Public Works & Development							
meet 108.05 /1 10.847/30 10.440 /1 2008.031 20.804.74 0 R.Synteen 10.847/200 10.847/200 10.847/200 10.847/200 20.806.473 10.827.473 0 R.Synteen 2564.327 10.112.561 10.847/200 10.847/200 20.806.473 11.224.830 11.826.473 6 Setting 250.03 753 20.023 753 20.023 753 20.028 773 27.840.200 27.040.000 7.010.12 Setting 117/266.61 117.256.810 117.256.810 118.856.743 6 7.856.760 7.200.000	5040	DOT - Airport Division	84,242,260	89,466,202	(5,223,942)	84,242,260	89,466,258	5,223,998	56
NIL 0.044.21V 10.122,510 (13.04) 9.766 13.823.473 0.6 System 223.323 239.100 (45.347) 9.751 10.825.473 10.825.473 0.6 Sevent 223.323 239.100 (45.347) 27.543.30 27.930.200 29.368.000 14.02.19 140.219 Newtopment 23.321.477 24.172.060 (41.420.30) 259.9773 27.368.200 17.02.36 17.02.00 Newtopment 24.312.060 (17.126.61) (14.30.30) 259.9773 27.368.200 17.02.36 1 Newtopment 24.317.155 254.17.260 (14.420.30) 259.9773 26.36.900 1<	5100	DOT - Highway Maintenance	18,836,911	19,881,715	(1,044,804)	20,093,988	21,040,980	946,992	(97,812)
0. System 0. Solid 0. (61.0. Set) 11.2.3.4.13 11.0.2.4.13 14.0.2.19 0. 0. Solid 3. Solid	5300	DOT - Fleet Management	10,844,214	10,857,260	(13,046)	9,708,631	9,681,474	(27,157)	(40,203)
(1) (2) <td>5600</td> <td>DOT - Transit/Paratransit System</td> <td>96,504,327</td> <td>101,122,581</td> <td>(4,618,254)</td> <td>112,254,838</td> <td>118,852,473</td> <td>6,597,635</td> <td>1,979,381</td>	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
3641.322 4116.322 (47500) 4.300.066 4.200.666 2.03.66.000 4.300.60 Novelopment 243.21.672 2.80.63.756 2.80.66.75 2.80.66.75 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.66.000 4.30.66 2.30.76 1.40.66 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.76 1.40.77 1.40.77 1.40.77 1.40.77 1.40.77 1.40.77 1.40.77 1.40.77 1.40.77	5800	DOT - Admin Div	223,833	269,180	(45,347)	9,781	140,219	130,438	85,091
32028,735 22028,735 22028,735 22028,735 23204,672 23324,672 234,742,065 (14,420,339) 258,977,34 272,846,260 73 Abevelopment 243,321,672 254,731 (13,066,07) 168,076 7.1 Abevelopment 243,321,672 254,731 (14,020) 168,676 7.1 Abevelopment 243,321,672 26,014,301 (16,06,07) 168,076 17.2 Abevelopment 17,7265,112 71,716 26,043,400 (16,69,02) 86,146,510 91,02,714 Bereform 67,166,566 492,014,37 (16,69,027) 85,146,510 91,02,714 61 Bereform 17,665,546 71,668,246 71,6696 74,766,566 71,756 91,02,714 Abevelopment 17,663,541 20,317,417 (16,60,376) 51,45,635 71,4 Abevelopment 17,663,564 20,317,417 (16,60,376) 54,435,635 71,4 Abevelopment 17,663,666 21,665,730 21,4105 21,426,566 72,465,666 72,465,666	5500	DAS - Utility	3,641,392	4,116,392	(475,000)	4,280,956	4,280,956		(475,000)
bowelopment 243.31,672 244,74.2,065 (11,420,393) 259,677,374 272,849,260 (1 ast 117756,641 121,667,731 (3,000,047) 166,7047 166,707 1 ast 117756,6412 171,0415 224,337 18,500,066 18,66,662 1 ast 17756,6412 171,0415 224,3367 31,656,506 316,6522 1 ast 171266,312 171,0513 166,773 (3,000,047) 166,774 27,266,596 1 ast 171266,312 17,050 264,470 (1,260,292 54,4726,566 264,692 1 ast 17686,246 17,686,246 42,766,566 264,692 1 ast 1768,246 2,317,470 (2,264,392) 54,176,306 54,92,642 1 ast 1768,246 2,14,350 2,14,350 2,14,350 2,14,350 2,14,350 1 ast 1768,546 2,14,450 2,665,5406 7,5430,250 7,5430,250 7,5430,250 1,430,241 <t< td=""><td>5700</td><td>DAS - Facilities Mngmnt</td><td>29,028,735</td><td>29,028,735</td><td>а</td><td>29,386,920</td><td>29,386,920</td><td></td><td></td></t<>	5700	DAS - Facilities Mngmnt	29,028,735	29,028,735	а	29,386,920	29,386,920		
alia 117/56/64 121/667/73 (3,00.6)/47) 166.704,133 168.704,133 168.661.007 1 and 117/56/664 121/667/734 (3,00.6)/47) 166.704,133 168.666 16,615.073 1 are (CMO) 288.377,128 286.17,136 (3,00.6)/47) (1,656.966 216,157.704 6 are (CMO) 288.377,128 286.140,301 (1,556.962) 65,140,510 91,617.704 6 are (CMO) 288.17,128 280.44,30 (1,556.962) 65,140,510 91,617.704 6 are (CMO) 67.166,074 (1,566.924) (1,556.962) 25,147.66 21,615.704 6 devices 17663,964 70.417.70 (2,640.378) 57,477.66.965 7 0 devices 17766,965 144.30 (2,653.506) 23.962.330 25,477.96 6 7 6 devices 35.496,562 244.03.78 (2,640.378) 57.477.66.965 7 0 devices 35.496,562 34.17.470 2.40.241.579		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
and 117756.064 121667.731 (3.00.047) 186.704,133 186.80.607 18,861.607 1 nere(Mot) 288.3175 25.81.14615 25.81.14615 25.81.16653 11.65.56.369 11.65.77.36 11.65		Health & Human Services							
Introduction Introduction<	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)
acc 286.317.12 286.317.12 286.317.12 286.317.12 286.317.12 286.317.12 286.105.632 1 encloses 97.188.438 66.0.6.4.30 (1.58.9.962) 85.145.510 91.612.704 6. Services 490.561.069 493.201.437 (2.640.378) 57.47.56.966 45.776.566 45.776.566 6. Alture 17.688.248 17.688.248 717.68.248 2.640.379 57.47.56.966 42.776.566 7.0 Alture 17.688.248 17.688.248 2.03.17.470 (2.65.3.506) 2.81.65.632 7.1 Marc 17.688.248 2.03.17.470 2.85.015 7.1 2.85.015 7.1 Marc 144.350 7.143.56 2.85.015 7.43.05 2.85.165 7.1 Marc 33.275.614 2.85.015 7.43.05 2.85.165 7.1 Marc 35.465 3.81.60.167 2.85.015 7.430.52 7.40.21 7.40.21 Marc 33.275.614 33.275.614 3.85.016 7.430.52 7.40.	7900	Department on Aging	17,295,812	17,071,415	224,397	18,580,696	18,556,299	(24,397)	200,000
envices 67,183,430 66,043,430 (1,650,962) 65,143,510 91,612,704 6. Services 490,561,059 493,201,437 (2,640,379) 574,756,965 584,862,643 10, Jutc 17,668,248 17,668,248 20,317,470 (2,653,506) 23,367,656 11, Jutc 17,668,248 20,317,470 (2,653,506) 23,476,656 11, Jutc 17,668,248 20,317,470 (2,653,506) 23,962,530 23,47,665 11, Jut 144,350 144,350 144,350 144,350 36,456,563 34,244,700 14,360 14,360 14,35 14,35 14,35	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
Services 490.561,059 493,201,437 (2.640,378) 574,726,995 584,892,642 10 direa 17683,248 17,683,248 17,683,248 17,683,248 42,746,565 1 m 17683,043 20,317,470 (2.653,506) 23,276,656 42,746,565 1 m 144,350 20,317,470 (2.653,506) 75,430,520 36,467,685 1 m 144,350 144,350 144,350 75,430,520 76,905,825 1 m 35,496,562 38,150,068 (2,653,506) 75,430,520 76,905,825 1 Motest 35,496,562 38,150,068 (2,653,506) 75,430,520 30,214,366 1 Motest 255,015,719 255,015,719 255,015,719 75,430,520 30,242,470 30,242,470 Motest 255,015,719 255,015,718 74,302,520 30,242,470 30,242,470 30,242,470 30,242,470 30,242,470 30,242,470 30,422,4720 30,422,4720 30,422,4720 31,423,4720 31,424,710	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
Services 490.561,059 493.2014,377 (2.640.378) 574,726,595 584,882,642 10. Mire: 17.668,246 2.0.317,470 (2.653.506) 22.982,380 25,467,685 1. m 17.668,346 2.0.317,470 (2.653.506) 22.982,380 25,467,685 1. m 1141,350 144,350 144,350 144,350 25,467,685 1. n 1141,350 144,350 144,350 32,167,719 25,496,592 36,167,394 1. n 255,015,719 255,015,719 255,305 75,430,520 76,905,325 1. n 255,015,719 255,015,719 255,405 75,430,520 76,905,325 1. n 255,015,719 255,015,719 255,405 75,430,520 76,905,325 1. n 255,015,719 255,417 255,405 75,430,520 76,905,325 1. n 255,015,719 255,015,719 255,405 75,430,520 76,905,327 1. n 25									
Intrast 17.663.944 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 17.668.246 25.467.656 25.467.656 25.467.656 25.467.656 25.467.657 25.467.657 75.480.566 1.1 n & Cutture 35.496.562 38,150.068 (2.653.566) 75.430.520 76.905.825 1. n & Cutture 35.496.562 38,150.068 (2.653.566) 75.430.520 76.905.825 1. n & Cutture 35.496.562 38,150.668 (2.653.566) 75.430.520 76.905.825 1. n & Cutture 35.496.562 38,150.068 (2.653.506) 75.430.520 76.905.825 1. n & Cutture 35.247.50 35.4720 76.905.874 367.667.874 367.667.874 1.480.246 n & Cutture 35.257.587 332.725.874 332.725.876 74.302 74.82			490,561,059	493,201,437	(2,640,378)	574,726,995	584,982,642	10,255,647	7,615,269
17.688.248 17.688.248 17.688.248 17.688.248 17.686.666 42.746.566 42.746.566 42.746.566 47.746.566 47.746.566 47.746.566 47.746.566 47.746.566 47.746.566 47.746.566 47.746.566 75.476.566 75.476.566 75.476.565 71.653.560 75.476.565 75.476.565 75.476.565 71.1330 8.211.330 nh 114.350 35.406.562 38.150.068 (2.653.506) 75.430.520 75.405.825 1. nh 235.015,719 255.015,719 255.015,719 26.65.305 75.430.520 75.430.520 75.430.520 75.430.526 74.05.66 1. nh 235.015,719 255.015,719 255.015,719 26.65.305 75.430.520 76.965.825 1. nh 235.255.87 332.725.874 332.725.874 332.725.874 367.667.873 367.667.873 1.430.24.720 nh 233.725.874 332.725.874 332.725.874 357.667.875 367.667.825 1.430.24.720 nh 233.725.874 332.725.874 332.725.8		Parks. Recreation & Culture							
Induction 17,663,664 20,317,470 (2,653,506) 23,982,380 25,467,665 1, Induction 14,4350 14,1350 14,1350 8,211,330 8,211,411 8,211,412 <td>9000</td> <td>Department of Parks</td> <td>17,688,248</td> <td>17,688,248</td> <td>a</td> <td>42,746,596</td> <td>42,746,596</td> <td></td> <td></td>	9000	Department of Parks	17,688,248	17,688,248	a	42,746,596	42,746,596		
mm e e 8.211.330 8.211.330 8.211.330 mt 114.350 114.350 144.350 8.211.330 8.211.330 8.211.330 Actutue 35.466,562 38.150.068 75.430,520 75.430,520 8.211.330 Actutue 35.366,562 38.150.068 (2.653,506) 75.430,520 76,905,872 Actutue 255.015,719 255.015,719 255.015,719 255.015,719 304,224,720 76,905,873 Actutue 2332,755,874 332,725,874 332,725,874 332,725,874 304,224,720 74,720 Actutue 2332,725,874 332,725,874 332,725,874 332,725,874 304,224,720 74,720 Actual 232,725,874 332,725,874 332,725,874 332,725,874 367,667,874 367,667,874 Actual 232,725,874 332,725,874 332,725,874 367,667,874 367,667,874 Actual 232,670 24,4105 144,105 144,105 1,483 1,483 Actual 24,174 25,300	9500	Zoological Department	17,663,964	20,317,470	(2,653,506)	23,992,380	25,467,685	1,475,305	(1,178,201)
144,350 144,350 144,350 144,350 144,350 1480,214 480,214 480,214 480,214 1480,414 n & Cutture 35,496,562 38,150,063 38,150,063 75,430,520 76,906,825 1 n & Cutture 255,015,719 255,015,719 255,015,719 304,224,720 76,906,825 1 terest 255,015,719 255,015,719 255,015,719 304,224,720 304,224,720 1 terest 255,015,719 255,015,719 354,751 304,224,720 304,224,720 1 terest 255,015,719 255,015 94,7076 304,224,720 304,224,720 1 terest 322,725,874 332,725,874 332,725,874 334,721 304,224,720 1 1 terest 1,144,105 144,105 144,105 1,483 1,483 1,483 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9700	Milwaukee Public Museum		0	a	8,211,330	8,211,330		
A Culture 33.496,562 38,150,068 (2,653,506) 75,430,520 76,905,825 1 Interest 255,015,719 255,015,719 255,015,719 255,015,719 304,224,720 304,224,720 Interest 232,725,874 332,725,874 332,725,874 304,224,720 304,224,720 Inture 332,725,874 332,725,874 332,725,874 304,224,720 304,224,720 Inture 332,725,874 332,725,874 332,725,874 304,224,720 304,224,720 Inture 332,725,874 332,725,874 332,725,874 367,667,874 304,224,720 Inture 1,743 144,105 144,105 144,105 1,483 1,483 Inture 1,104 25,000 25,000 25,000 25,000 25,000 25,000 Inture 1,104 25,000 1,41,105 1,41,105 1,413 1,463 1,463 Inture 1,104 25,000 25,000 25,000 25,000 25,000 26,000 26,000 26,000 <	9910	University Extension	144,350	144,350	E	480,214	480,214		
In a cuture Jordan, Jord Act Jord In a cuture In a cuture <thin a="" cuture<="" th=""> <thin a="" cuture<="" th=""> <</thin></thin>		Total Darks Darmation 0 Addition	25 406 567	30 450 050	13 663 EDEN	75 420 520	76 006 075	4 476 306	1C 02F FI
Iterest 255.015,719 255.015,719 255.015,719 255.015,719 204,224,720 304,224,720 <		I otal Parks, Recreation & Culture	30,490,002	38,150,061	(anc;5ca;2)	15,430,520	C28,506,91	1,47,5,305	(1,1/8,201)
332.725,874 332.725,874 332.725,874 332.725,874 337,667,874 367,667,872 367,667,872 367,667,873 367,667,873 367,667,873 367,667,874 367,667,873 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,874 367,667,875 367,675,874 367,675,876	0966	Debt Retirement and Interest	255,015,719	255,015,719		304,224,720	304,224,720		
Trust Fund 7,526 954,602 (947,076) (947,076) (969,321) (969,321) 11,105 114,105 954,602 (947,076) 1,483 1,483 1,483 11,105 114,105 114,105 114,105 114,83 1,483 1,483 11,105 25,000 (25,000) (25,000) 25,000 25,000 25,000 11,105 114,105 144,105 144,105 1,483 1,483 1,483 11,105 114,105 114,105 114,105 25,003 25,000 26,000 26,000 26,00<	1200-189	9 Capital Improvements	332,725,874	332,725,874		367,667,874	367,667,874		
Zoo Trust Funds 7,526 954,602 (947,076) - 969,321 1483 Parks Trust Funds 144,105 - 144,105 1,483 1,483 1,483 Orflee on Handcapped Trust Funds 144,105 25,000 (25,000) 4,000 25,000 25,000 Arport PFC - - - - 1,433 1,483 Orflee on Handcapped Trust Fund - - 25,000 4,000 25,000 25,000 Arport PFC - - - - - - 1,483 -		Evnandahla Triiste							
Parks Trust Funds 144,105 144,105 1,463 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 26,000 25,000 26,000 26,000 26,000 26,000	FUND	3 Zoo Trust Funds	7 526	954.602	(947.076)	1	959.321	959 321	12 245
Offee on Handicapped Trust Fund 25,000 (25,000) 4,000 25,000 25,000 (5, Argott PEC - <t< td=""><td>FUND</td><td></td><td>144,105</td><td></td><td>144,105</td><td>1.483</td><td>1,483</td><td></td><td>144.105</td></t<>	FUND		144,105		144,105	1.483	1,483		144.105
Arport PFC Arport PFC 6,393,313 9 6,5 DAS - Trust 4,174 7,432 149,000 149,000 DAS - Trust 7,4322 149,000 149,000 149,000 Total Expendable Trusts 15,805 1,014,702 (858,997) 5,473,118 1,169,004 (4,13) Total Expendable Trusts 1,853,309,885 1,014,702 (858,997) 5,473,118 1,169,004 (4,13) Projected Surplus (Deficit) 1,853,309,885 1,882,555,354 (29,245,469) 1,901,627,349 1,936,705,956 35, Addabex tha following: 1,882,555,354 (29,245,469) 1,901,627,349 1,936,705,956 35, Reserves Expendable Trusts 1,882,555,354 (29,245,469) 1,901,627,349 1,936,705,956 35, Contribution for Family Care Reserves 1,882,555,354 (29,245,469) 1,901,627,349 1,936,705,956 35,	FUND			25,000	(25,000)	4,000	25,000	21,000	(4,000)
DAS-Trust 4,174 - 4,174 - 149,000 Flex Facilities Reserve Trust - - - - 149,000 14	FUND		•	a	3	5,393,313		(5,393,313)	(5,393,313)
Fleet Facilities Reserve Trust - - - 74,322 -	FUND		4,174	e	4,174		149,000	149,000	
ts 155,305 1,014,702 (858,387) 5,473,118 1,169,904 (14,702) (14,712) (14,169,904) (15,1713) (14,169,904) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (15,1713) (14,169,904) (FUND 1	_	•	a	à	74,322		(74,322)	(74,322)
icit) 1,853,309,885 1,882,555,354 (29,245,489) 1,901,627,349 1,936,705,956 1,882,555,354 (29,245,489) 1,901,627,349 1,936,705,956 1,101 1,		Total Expendable Trusts	155,805	1,014,702	(858,897)	5,473,118	1,169,904	(4,303,214)	(5, 162, 111)
Trusts Care Reserves		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
									(4,800,240)
							0.		