



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller
Scott B. Manske, Comptroller

DATE : August 29, 2016
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT: Fiscal Report 2nd Quarter 2016 for Milwaukee County (**For Information Only**)

Policy Issue

County Ordinance 56.02(2) was modified to reflect changes adopted under 2011 Wisconsin Act 62 which created the Office of the Comptroller and requires a monthly update of the fiscal condition of the County to the County Board.

This fiscal report is a projection of 2016 financial results based on second quarter financial data. The County's 2016 fiscal year ends on December 31, 2016. 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, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is breakeven.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
May 2016	Deficit	(\$3.5) million	
June 2016 (Current Period)	Breakeven	\$0.0 million	\$3.5 million

The breakeven status assumes that the full unallocated balance in the contingency fund of \$3.2 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year for deficit reduction, the projected surplus will decrease.

This report projects a year-end departmental operating deficit for the DAS of (\$0.2) million, DAS- IMSD of (\$0.1) million, the Office of the Sheriff of (\$5.0) million, DOT-

Transit of (\$2.0) million, the DAS-Water Utility of (\$1.1) million and the Parks Department of (\$0.3) million. This report projects a year-end departmental operating surplus for the Office of the Comptroller of \$0.2 million, Combined Courts of \$0.2 million, Courts-Pre-Trial Service of \$0.3 million, the Behavioral Health Division (BHD) of \$3.7 million. The surplus for BHD will result in a contribution to the BHD of an equal amount for a net zero impact to the County.

In addition to the departmental surpluses and deficits projected above, the Office of the Comptroller is projecting a surplus of \$1.9 million from 1972 Wage and Benefit Modification accounts and an overall Countywide salary surplus of \$2.9 million.

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits for any other department in amounts in excess of \$100,000.
- Attachment B: provides narrative explanations of the amounts in excess of \$100,000 as reported in Attachment A.
- Attachment C: provides the projected surplus or deficit for 2015 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.

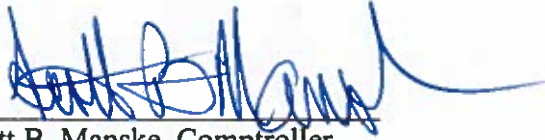
The Comptroller reviews the reports submitted by departments. During the review, questions may arise regarding departmental projections. Discussions will then occur with department personnel on the expected annual results. In rare instances, when the Comptroller projections differ from departmental financial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



Scott B. Manske, Comptroller

Attachments

cc: Chris Abele, County Executive
Supervisor Peggy A. West, Chairwoman, Finance, Personnel and Audit Committee
Finance, Audit and Personnel Committee
Teig Whaley-Smith, Director, Department of Administrative Services
Janelle Jensen, Committee Clerk, County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Org	Name	May 31, 2016 Projection	June 30, 2016 Projection	Variance
1150	DAS	\$95,300	(\$190,900)	(\$286,200)
1160	DAS – IMSD	\$39,000	(\$134,700)	(\$173,800)
2000	Combined Courts	\$259,600	\$174,700	(\$83,900)
2900	Courts – Pre-Trial Services	\$270,900	\$271,000	\$100
3700	Office of the Comptroller	\$90,200	\$158,400	\$68,200
4000	Sheriff	(\$4,120,500)	(\$5,020,600)	(\$900,100)
5500	DAS-Utility	(\$1,194,800)	(\$1,089,000)	\$105,800
5600	DOT – Transit	(\$2,060,000)	(\$2,060,000)	\$0
6300	Behavioral Health Division	\$0	\$3,727,300	\$3,727,300
6300	Behavioral Health Division Reserve	\$0	(\$3,727,300)	(\$3,727,300)
9000	Parks Department	(\$270,000)	(\$314,300)	(\$44,800)
1945	Unallocated Contingency Fund	\$3,154,871	\$3,154,871	\$0
1972	Wage and Benefit Modifications	\$0	\$1,972,000	\$1,972,000
CW	County Wide Salary Surplus	\$0	\$2,898,600	\$2,898,600
Other	Other	\$437,375	\$179,017	(\$257,902)
	TOTAL	(\$3,298,054)	\$0	\$3,298,054

Unallocated Contingency Fund	
2016 May 31, 2016 Balance	\$3,154,871
Approved Actions	
None	
Current Available Balance	\$3,154,871

Allocated Contingency Fund	
2016 Adopted Balance	\$300,000
Office of African American Affairs	(\$300,000)
Current Balance	\$0

Description of Significant Surplus and Deficit Projections for 2016:

Departmental Surpluses and Deficits:

DAS (Agency 115) (\$0.2 million deficit)

DAS is projecting a revenue deficit of (\$0.7) million due to the vacating of tenants at the CATC campus. Wauwatosa Schools is the major tenant and vacated the building in January of 2016. Partially offsetting this deficit is a projected personal service surplus of \$0.5 million for an overall projected deficit of (\$0.2) million.

DAS - IMSD (Org 1160) (\$0.1 million deficit)

DAS is projecting a revenue deficit of (\$0.1) million due to a deficit in federal reimbursement and in revenue from other governmental units.

Combined Court Related Operations (Org 2000) \$0.2 million surplus

Contractual services are projected to surplus by \$0.2 million due to projected surpluses in Psychiatrist and Professional Services costs.

Courts – Pre-Trial Services (Org 2900) \$0.3 million surplus

The Combined Courts is projecting an expenditure surplus of \$0.3 million in Contractual services.

Office of the Comptroller (Org 3700) v \$0.2 million surplus

The Office of the Comptroller is projecting a surplus of \$0.2 million due to a projected salary surplus.

Office of the Sheriff (Org 4000) (\$5.0 million deficit)

The Office of the Sheriff is projecting an overall deficit of (\$5.0) million due to a projected revenue deficit of (\$0.7) million and an expenditure deficit of (\$4.3) million.

The projected revenue deficit is primarily due to a projected deficit (\$0.1) million in Fines and Forfeitures, (\$0.2) million from revenue at Children's and Froedtert that was budgeted for a full year but is only effective for six months and (\$0.2) million in Special Event revenue. In addition, there is a projected revenue deficit of (\$0.2) million in Telephone commission revenues. The telephone commission deficit is due to a guideline issued during 2015 by the Federal Communications Commission regarding maximum rates that may be charged to inmates placing calls from the Criminal Justice Facility. The new maximum rate is \$0.14 per minute.

The Office of the Sheriff is projecting a salary surplus of \$4.3 million offset by a projected deficit of (\$4.4) million in overtime due to staffing of Deputy Sheriff positions on an overtime rather than straight time basis.

The 2016 Adopted Budget included a budget abatement of (\$3.9) million for the Sheriff which will not be achieved. In addition, a deficit of (\$0.7) million is projected in contractual services and is partially offset by a projected surplus of \$0.4 million in capital outlay.

DAS-Utilities (Org 5500) *(\$1.1 million deficit)*

DAS Water Utility is projecting a revenue deficit of \$1.1 million in Fire Protection payments budgeted to be received from tenants on the County Grounds but are not anticipated to be collected.

DOT - Transit (Org 5600) *(\$2.0 million deficit)*

DOT-Transit is projecting a revenue deficit of (\$7.1) million due to declines in overall ridership and to the full year implementation of the GO Pass program. A deficit in ridership revenue of (\$3.1) million is a result of declining passengers possibly due to lower gas prices and due to MPS's decision to migrate Riverside High School to Yellow buses instead of Transit buses which is anticipated to result in a deficit of (\$1.0) million. The GO Pass program as of the first quarter, had 1.6 million GO Pass rides resulting in lost revenue of (\$0.9) million. On an annual basis that results in a projected revenue deficit of (\$3.0) million due to the GO Pass. Partially offsetting the revenue deficit is a projected surplus of \$2.8 million in Healthcare and other savings and \$2.3 million in fuel savings.

Behavioral Health Division (Org 6300) *\$3.7 million surplus*
Behavioral Health Division Reserve *(\$3.7 million transfer)*

The Behavioral Health Division is projecting an overall surplus of \$3.7 million. Any surplus (or deficit) is transferred to the Behavioral Health Reserve for no net impact to the County's fiscal position.

Management/Ops/Fiscal is projecting a deficit of (\$1.9) million due to a revenue deficit of (\$0.5) million and an expenditure deficit of (\$1.4) million. The revenue deficit is due to T-18 payments for graduate education lower than budgeted and not collecting % from providers to process. The expenditure deficit is due to expenditures for security, legal, consulting, water and building expenses being higher than budgeted. The building expenses have included repair costs for sprinkler, roof and parking lot.

The Acute Adult Inpatient area is projecting a surplus of \$3.5 million due to a revenue surplus of \$2.9 million due to a reduction in the receivable write-off rate from 69% to 55%. An expenditure surplus of \$0.6 million results from personnel savings of \$1.1 million offset by payments to State Institutes of \$0.5 million.

The Child and Adolescent Inpatient area is projecting a deficit of (\$0.2) million due to a projected revenue deficit of (\$0.2) million from a census of 9.3 versus a budgeted census of 12.

The Psychiatric Crisis Service area is projecting breakeven.

The Community Services – Mental Health area is projecting to surplus by \$3.2 million due to a projected surplus of \$1.4 million in CBRF and \$1.2 million from the Northside HUB and IOP.

The Community Service – AODA area is projected to deficit by (\$0.1) million due to a projected revenue deficit of (\$0.4) million from the Intoxicated Driver ACA revenue in IV Drug program not being realized

The WRAP around area is projected to deficit by (\$0.6) million which is due additional revenue of \$1.7 million from increased enrollment offset by increased expenditures of \$2.3 million. The WRAP Around deficit will be offset by reserves held for the program.

Department of Family Care (*Org 7990*)

As of August 31, 2016 the Department of Family Care will cease to be a part of Milwaukee County. As a part of the Asset Transfer Agreement entered into by Milwaukee County and My Choice Family Care, payment to Milwaukee County will be received for a variety of items including liabilities related to pension and other post-employment benefits. A portion of the payment to Milwaukee County must be directed towards these liabilities such as to the pension system. There were certain crosscharges budgeted to be charged to the Department of Family Care for the remaining four months of 2016, which will cease as of their transfer date. It is the intention of the Comptroller to use a portion of the unallocated payment from My Choice Family Care to offset any unallocated cross-charges to the Department of Family Care for the remainder of 2016.

The final settlement agreement included payments for tangible personal property of \$38,010, computer hardware and software of \$195,770, Midas Software System at appraised value of \$1,240,000, Other Post Retirement Benefits (OPEB) for healthcare, at appraised value of \$2,057,729, legacy pension costs based on unfunded liabilities at December 31, 2015, using actuarial analysis, at \$2,182,784 and accumulated sick leave, payable at retirement of \$104,737. Total of all items was \$5,819,030 that will be charged to My Choice Family Care.

Department of Health and Human Services (*Org 8000*)

Breakeven

The Department of Health and Human Services is projected to breakeven in 2016. However, the Children's Detention Center is projecting an expenditure deficit of (\$0.7) million due to increased overtime costs. The overtime costs are a result of vacant positions at the Children's Detention Center and a higher population due to the current situation at Lincoln Hills. Offsetting this projected deficit is a projected surplus of \$0.7 million in the payment to the State due to a lower than budgeted Average Daily Population (ADP) at Lincoln Hills. As Milwaukee County lowers the number of youth it houses at Lincoln Hills, the payments to the State from Milwaukee County will decrease. The 2016 Adopted Budget included a budgeted ADP of 125.0. The average as of July 31, 2016 is 89.7. DHHS will continue to monitor the ADP in case the number increases which would increase the payment owed to the State.

Parks Department (Org 9000)

(\$0.3 million deficit)

The Parks Department is projecting a revenue deficit of \$314,000 due to the temporary closure of the Domes which has resulted in a loss of admission and room rental revenue.

County Wide Salary Surplus Projection

The Office of the Comptroller has conducted a county-wide analysis of the projected salary costs for 2016. Including excess funding the Comptroller believes is in Org. Unit 1972, the Comptroller is projecting a county-wide salary surplus of \$4.8 million. This is a preliminary projection based on year to date payroll and takes into account departments that are currently reporting salary surpluses. Departments reporting salary surpluses at this time may be using these surplus funds to offset deficits in other areas, in which case, processing appropriation transfers would not have an impact on the bottom line. For those departments not currently reporting a surplus, any approved appropriation transfers will reduce the amount available for the bottom line. Increases or decreases to staffing from the current projection will also impact the amount available for the bottom line.

MILWAUKEE COUNTY RESERVES

This section of the report provides an update of the status of the Reserve as of June 2016. The first table is a calculation of the projection 2016 year-end contribution to the debt service reserve. The second table begins with the 2016 Beginning Balance and tracks activities in the DSR throughout 2016 based upon the requested contribution from the Debt Service Reserve including in the 2016 Adopted Budget and any transfers approved by the County Board.

Calculation of Projected YE 2016 Deposit to Debt Service Reserve (in millions)	
Item	Amount – Projected 2016 Year End
Projected Surplus as of December 31, 2016	\$5,688,607
Transfer to Behavioral Health Division Reserve	(3,727,337)
Transfer to Expendable Trust	(1,961,270)
Subtotal	\$0
Future Actions (Pending Approval)	
Replenish Budget Appropriation for Surplus/Deficit Account	No surplus available
Net available to replenish Debt Service	\$0

Debt Service Reserve Activity Description	Amount
2016 Beginning Balance	\$47,176,189
2016 Activity	
Budget Commitment	(\$10,500,000)
2016 Transfers included with Carryover Report Resolution	(\$626,194)
Menomonee River Parkway	(\$651,172)
Bus Replacement Program	(\$148,196)
War Memorial Sub basement Structure	(\$165,526)
Brown Deer Clubhouse Roof	(\$128,968)
CJF Roof Replacement	(\$100,000)
Wil-o-Way Rec Center Entrance	(\$66,200)
2016 Projected Ending Balance	\$34,788,933

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of June 30, 2016 Period 06 BY DEPARTMENT

	2016 Projected Revenue	2016 Budgeted Net Revenue	Revenue Variance	2016 Projected Expenditure	2016 Budgeted Net Expenditure	Expense Variance	Surplus (Deficit)
Legislative, Executive & Staff							
1000 County Board	-	-	-	2,601,164	2,601,164	-	-
County Executive	-	-	-	-	-	-	-
1011 General Office	-	-	-	1,284,320	1,284,320	-	-
1021 Veterans Service	-	-	-	299,260	299,260	-	-
1020 Governmental Relations	-	-	-	594,391	594,391	-	-
1120 Personnel Review Board	23	-	23	358,528	417,251	58,723	58,746
1130 Corporation Counsel	120,000	120,000	-	1,829,465	1,829,465	-	-
1140 Human Resources	1,566,765	1,566,093	672	8,221,201	8,286,554	65,353	66,025
115 Dept of Administrative Services	43,657,843	43,848,506	(190,663)	54,857,155	54,857,155	-	(190,663)
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150 Risk Management	11,143,228	11,139,228	4,000	11,088,079	11,082,074	(6,005)	(2,005)
1160 Information Management Services	14,878,389	15,022,609	(144,220)	15,582,817	15,568,360	9,543	(134,677)
3010 Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090 County Treasurer	3,560,824	3,545,000	15,824	1,512,846	1,511,888	(958)	14,864
3270 County Clerk	515,702	545,955	(30,253)	1,203,494	1,243,413	39,919	9,666
3400 Registrar of Deeds	4,315,926	4,318,305	(379)	3,158,872	3,147,300	(11,572)	(12,051)
3700 Office of the Comptroller	375,484	384,454	(8,970)	7,876,337	8,043,672	167,335	158,365
Total Legislative, Executive & Staff	80,204,432	80,558,598	(354,166)	111,871,719	112,193,955	322,236	(31,930)
Courts and Judiciary							
2000 Combined Court Related Operations	11,680,095	11,640,609	39,486	48,193,879	48,329,054	135,175	174,661
2430 Dept of Child Support Enforcement	17,843,980	17,890,011	(46,031)	20,011,748	20,098,660	84,912	38,881
2900 Courts - Pre-Trial Services	333,900	333,900	-	4,754,053	5,025,085	271,032	271,032
Total Courts and Judiciary	29,857,975	29,864,520	(6,545)	70,959,680	71,450,799	491,119	484,574
Public Safety							
4800 Emergency Management	2,612,862	2,639,790	(26,928)	11,912,954	11,060,704	47,750	20,822
4900 Medical Examiner	2,417,553	2,461,967	(44,414)	4,987,879	4,932,879	(55,000)	(99,414)
4000 Sheriff	10,266,494	10,965,982	(699,488)	90,316,395	85,995,332	(4,321,063)	(5,020,551)
4300 House of Correction	6,090,277	6,243,278	(153,001)	65,014,691	65,215,995	201,304	48,303
4500 District Attorney	5,870,049	6,062,046	(191,997)	20,439,033	20,831,030	191,997	(0)
Total Public Safety	27,257,235	28,373,063	(1,115,828)	192,670,952	188,735,940	(3,935,012)	(5,050,640)
Public Works & Development							
5040 DOT - Airport Division	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5100 DOT - Highway Maintenance	21,479,219	21,697,477	(218,258)	22,822,438	23,040,696	218,258	-
5300 DOT - Fleet Management	11,882,156	11,882,156	-	11,073,525	11,073,525	-	-
5800 DOT - Transit/Paratransit System	99,102,092	99,102,092	-	123,969,113	121,909,113	(2,060,000)	(2,060,000)
5800 DOT - Admin Div	240,000	240,000	-	252,788	252,788	-	-
5500 DAS - Utility	3,511,361	4,781,361	(1,250,000)	4,813,552	4,974,556	161,004	(1,088,998)
Total Public Works & Development	230,201,490	231,689,748	(1,488,258)	257,053,482	255,372,744	(1,680,738)	(3,148,996)

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of June 30, 2016 Period 06 BY FUND

	2016			2016			Surplus (Deficit)
	Projected Revenue	Budgeted Net Revenue	Revenue Variance	Projected Expenditures	Budgeted Net Expenditures	Expense Variance	
General Fund Departments							
1000 County Board	-	-	-	2,601,164	2,601,164	-	-
1011 General Office	-	-	-	1,284,320	1,284,320	-	-
1021 Veterans Service	-	-	-	299,260	299,260	-	-
1020 Governmental Relations	-	-	-	594,391	594,391	-	-
1120 Personnel Review Board	23	-	23	358,528	417,251	58,723	58,746
1130 Corporation Counsel	120,000	120,000	-	1,829,465	1,829,465	-	-
1140 Human Resources	1,566,765	1,566,093	672	8,221,201	8,286,554	65,353	66,025
115 Dept of Administrative Services	43,657,643	43,848,506	(190,863)	54,857,155	54,857,155	-	(190,863)
3010 Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090 County Treasurer	3,560,824	3,545,000	15,824	1,512,846	1,511,886	(960)	14,864
3270 County Clerk	515,702	545,955	(30,253)	1,203,494	1,243,413	39,919	9,666
3400 Register of Deeds	4,315,928	4,316,305	(379)	3,158,972	3,147,300	(11,672)	(12,051)
3700 Office of the Comptroller	375,484	384,454	(8,970)	7,876,337	8,043,672	167,335	158,365
2000 Combined Court Related Operations	11,680,095	11,640,609	39,486	46,193,879	46,329,054	135,175	174,661
2430 Dept of Child Support Enforcement	17,843,980	17,890,011	(46,031)	20,011,748	20,096,660	84,912	38,881
2900 Courts - Pre-Trial Services	333,900	333,900	-	4,754,053	5,025,085	271,032	271,032
4800 Emergency Management	2,612,862	2,639,790	(26,928)	11,912,954	11,960,704	47,750	20,822
4900 Medical Examiner	2,417,553	2,461,967	(44,414)	4,987,879	4,932,879	(55,000)	(99,414)
4000 Sheriff	10,266,494	10,965,982	(699,488)	90,316,395	85,995,332	(4,321,063)	(5,020,551)
4300 House of Correction	6,090,277	6,243,278	(153,001)	65,014,691	65,215,995	201,304	48,303
4500 District Attorney	5,870,049	6,062,048	(191,997)	20,439,033	20,631,030	191,997	(0)
5100 DOT - Highway Maintenance	21,479,219	21,697,477	(218,258)	22,822,438	23,040,696	218,258	-
5800 DOT - Admin Div	240,000	240,000	-	252,788	252,788	-	-
7900 Department on Aging	17,685,582	17,685,582	-	18,615,508	18,615,508	-	-
8000 Department of Human Services	92,783,487	93,699,904	(916,417)	114,900,779	115,802,150	901,371	(15,046)
9000 Department of Parks	20,373,305	20,687,557	(314,252)	48,399,704	48,399,704	-	(314,252)
9500 Zoological Department	19,359,634	19,359,634	-	25,786,725	25,786,725	-	-
9700 Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910 University Extension	110,000	110,000	-	523,678	529,986	6,308	6,308
Total General Fund	283,329,254	288,114,500	(2,785,246)	583,633,075	581,633,617	(1,999,258)	(4,784,504)
Other Funds							
1150 Risk Management	11,143,226	11,139,226	4,000	11,088,079	11,082,074	(6,005)	(2,005)
1160 Information Management Services	14,878,389	15,022,609	(144,220)	15,582,817	15,592,360	9,543	(134,677)
5040 DOT - Airport Division	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5300 DOT - Fleet Management	11,882,156	11,882,156	-	11,073,525	11,073,525	-	-
5600 DOT - Transit/Paratransit System	99,102,092	99,102,092	-	123,969,113	121,909,113	(2,060,000)	(2,060,000)
5500 DAS - Utility	3,511,361	4,781,361	(1,250,000)	4,813,552	4,974,556	161,004	(1,088,996)
6300 Behavioral Health Division	132,362,080	129,392,374	2,969,706	189,450,494	190,208,125	757,631	3,727,337
7990 Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
Total Other Funds	677,559,482	675,979,996	1,579,486	761,510,096	760,372,268	(1,137,827)	441,659

Milwaukee County						
Annual Fiscal Report of % of Budgeted funds as of June 30, 2016						
	2016	2016	Revenue	2016	2016	
	Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
	Revenues	Revenues		Expenditures	Expenditures	%
Legislative, Executive & Staff						
1000	County Board	-	-	1,443,929	2,601,164	55.51%
County Executive						
1011	General Office	-	-	665,898	1,284,320	51.85%
1021	Veterans Service	-	0.00%	160,583	299,260	53.66%
1020	Governmental Relations	-	-	208,602	594,391	34.76%
1120	Personnel Review Board	23	-	195,650	417,251	46.89%
1130	Corporation Counsel	40,569	120,000	1,063,895	1,829,465	58.14%
1140	Human Resources	780,368	1,566,093	3,648,929	8,288,554	44.03%
115	Dept of Administrative Services	14,818,489	43,848,508	20,406,670	54,857,155	37.20%
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700						
1150	Risk Management	4,701,819	11,139,226	7,696,773	11,082,074	69.45%
1160	Information Management Services	6,889,008	15,022,609	5,967,301	15,592,360	38.27%
3010	Election Commission	51,223	70,450	418,201	1,403,890	29.79%
3090	County Treasurer	1,463,158	3,545,000	648,202	1,511,886	42.87%
3270	County Clerk	262,304	545,955	643,229	1,243,413	51.73%
3400	Register of Deeds	2,078,021	4,318,305	1,602,721	3,147,300	50.92%
3700	Office of the Comptroller	83,387	384,454	3,548,765	8,043,872	44.09%
Total Legislative, Executive & Staff						
		31,166,165	80,558,598	48,315,149	112,193,955	43.06%
Courts and Judiciary						
2000	Combined Court Related Operations	2,608,228	11,640,609	21,053,207	46,329,054	45.44%
2430	Dept. of Child Support Enforcement	4,341,873	17,890,011	8,037,117	20,096,660	39.99%
2900	Courts -Pre-Trial Services	-	333,900	2,437,463	5,025,085	48.51%
Total Courts and Judiciary						
		6,950,101	29,864,520	31,527,787	71,450,799	44.13%
Public Safety						
4800	Emergency Management	941,440	2,639,790	4,747,376	11,960,704	39.69%
4900	Medical Examiner	495,981	2,481,967	2,482,601	4,932,879	50.33%
4000	Sheriff	3,771,920	10,965,982	42,129,989	85,995,332	48.99%
4300	House of Correction	2,393,475	6,243,278	27,540,873	65,215,995	42.23%
4500	District Attorney	1,284,555	6,062,046	8,872,848	20,631,030	43.01%
Total Public Safety						
		8,887,370	28,373,063	85,773,686	188,735,940	45.45%
Public Works & Development						
5040	DOT - Airport Division	39,087,270	93,986,662	40,405,954	94,122,066	42.93%
5100	DOT - Highway Maintenance	2,787,608	21,697,477	10,053,331	23,040,696	43.63%
5300	DOT - Fleet Management	4,882,673	11,882,156	3,520,461	11,073,525	31.79%
5600	DOT - Transit/Paratransit System	20,738,922	99,102,092	36,807,039	121,909,113	30.19%
5800	DOT - Admin Div	130,355	240,000	(11,796)	252,788	-4.67%
5500	DAS - Utility	615,585	4,781,361	833,464	4,974,556	16.75%
Total Public Works & Development						
		68,240,414	231,669,748	91,608,453	255,372,744	35.87%

Milwaukee County Annual Fiscal Report of % of Budgeted funds as of June 30, 2016							
	2016 Actual Revenues	2016 Budgeted Net Revenues	Revenue %	2016 Actual Expenditures	2016 Budgeted Net Expenditures	Expenditure %	
Health & Human Services							
6300 Behavioral Health Division	56,752,251	129,392,374	43.86%	78,474,003	190,208,125	40.21%	
7900 Department on Aging	6,486,112	17,685,582	36.73%	7,730,191	18,615,508	41.53%	
7990 Department of Family Care (CMO)	151,741,549	310,693,516	48.84%	151,837,107	311,410,450	48.76%	
8000 Department of Human Services	31,415,063	93,899,904	33.53%	44,474,791	115,802,150	38.41%	
Total Health & Human Services	246,404,975	551,471,376	44.68%	280,516,092	636,036,233	44.10%	
Parks, Recreation & Culture							
9000 Department of Parks	7,397,514	20,687,557	35.76%	22,068,046	48,489,560	45.51%	
9500 Zoological Department	6,061,598	19,359,634	31.31%	11,169,658	25,786,725	43.32%	
9700 Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%	
9910 University Extension	59,706	110,000	54.28%	358,796	529,986	67.32%	
Total Parks, Recreation & Culture	13,518,817	40,157,191	33.66%	36,219,500	78,306,271	46.25%	
Non-Departmental's							
1937 Potawatami Revenue	-	4,084,628	0.00%	-	-	-	
1945 Contingency	-	-	-	-	3,192,371	0.00%	
1950 Fringe Benefits	60,993,080	190,731,968	31.98%	38,217,467	199,722,063	19.14%	
1991 Property Taxes	(1,196,662)	286,985,126	-0.42%	-	-	-	
1992 Interest Income	1,877,766	1,255,000	149.62%	-	-	-	
1993 State Shared Revenue	-	31,229,789	0.00%	-	-	-	
1996 Sales Taxes	23,563,582	65,883,032	35.77%	-	-	-	
Other Non-Departmental	35,882	19,087,350	0.19%	(4,984,115)	2,019,601	-246.79%	
1900'S Total Non-Departmental	85,273,648	599,512,728	14.22%	33,233,351	204,934,035	16.22%	
9960 Debt Retirement and Interest	-	1,494,583	0.00%	11,884,873	50,343,774	23.61%	
1200-1899 Capital Improvements	(1,045,687)	157,306,835	-0.66%	20,749,369	212,076,765	9.78%	
Expendable Trusts							
FUND 3 Zoo Trust Funds	363,474	1,053,700	34.49%	116,045	1,502,740	7.72%	
FUND 4 IMSD Expendable Trust	-	-	-	-	-	-	
FUND 5 Parks Trust Funds	4,688	-	-	25,916	1,208,628	2.14%	
FUND 6 Office on Handicapped Trust Fund	-	-	-	-	-	-	
FUND 7 Behavioral Health Complex Trust Funds	-	17,600	0.00%	100,905	17,600	573.33%	
FUND 8 Airport PFC	6,774,805	-	-	56,308	-	-	
FUND 9 DAS - Trust	17,966	-	-	142,568	500,000	-	
FUND 10 DAS - Trust	-	-	-	-	-	-	
FUND 11 Fleet Facilities Reserve Trust	-	-	-	-	-	-	
Total Expendable Trusts	7,160,933	1,071,300	668.43%	441,742	3,228,968	13.68%	
Projected Surplus (Deficit)	466,556,735	1,721,479,942	27.10%	640,270,002	1,812,679,484	35.32%	