



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: October 5, 2017  
TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM: Scott B. Manske, Comptroller  
SUBJECT: Fiscal Report of August 2017 for Milwaukee County

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## 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 2017 financial results based on financial data as of August 31, 2017. The County's 2017 fiscal year ends on December 31, 2017. 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 August 31, 2017, quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2017 year-end fiscal status is a (\$1.0) million deficit. However, County Board Files No. 17-358 and 17-376 authorize the transfer of \$1.2 million from the Debt Service Reserve to offset the cost of new positions in DAS-IMSD and the Parks Department if the County Executive determines there are no surplus funds in 2017 to offset the cost of these positions and is projecting that 2017 will end with a County-wide deficit. This transfer would increase the projection by \$1.2 million to a surplus of \$0.2 million.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
June 2017	Deficit	(\$1.6) million*	(\$1.4) million
August 2017 (Current Period)	Deficit	(\$1.0) million*	\$0.6 million

*\*County Board Files No. 17-358 and 17-376 would increase the August projected surplus by \$1.2 million to a surplus of \$0.2 million.*

The projection assumes that the full unallocated balance in the contingency fund of \$4.9 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year, the projection will decrease.

It should also be noted that the Comptroller was previously monitoring two potential issues which could significantly impact this projection. The first was the possibility that the 2017-2019 State

Transportation Budget funding proposal would result in the revocation of the vehicle registration fee (VRF) imposed by Milwaukee County in 2017. At present, it appears that approval of any proposal triggering the revocation of the VRF would not impact the 2017 fiscal projection. The Comptroller will continue to monitor this issue and will include any possible changes in future fiscal projections. The second issue is the ongoing collective bargaining with the Milwaukee Deputy Sheriffs Association for the period 2015 - 2018. Depending on the final settlement, the County may be responsible for retro salary payment to deputies for the current year, 2015 and 2016. Therefore, the latest fiscal projection assumes a \$2.0 million payment for these costs.

Based on the most current reports from departments, the departments in the following table have projected a year-end operating surpluses or deficits. Departments not listed are currently reporting a break-even. Taken together with non-departmental surpluses and deficits, the County is projecting a deficit.

<b>Departments in Deficit</b>		
	<b>Deficit</b>	<b>Surplus</b>
County Executive's Office	(\$138,150)	
DAS – IMSD	(\$320,605)	
DAS – Utility	(\$704,652)	
Sheriff	(\$4,433,739)	
District Attorney	(\$100,234)	
Medical Examiner	(\$47,152)	
Parks	(\$450,952)	
Zoo	(\$604,375)	
<b>Subtotal</b>	<b>(\$6,799,859)</b>	
<b>Departments in Surplus</b>		
	<b>Deficit</b>	<b>Surplus</b>
Government Relations		\$67,383
Personnel Review Board		\$171,487
Human Resources		\$131,923
DAS		\$1,034,471
Risk Management		\$1,272,321
Election Commission		\$5,004
County Treasurer		\$5,661
Register of Deeds		\$214,232
Courts		\$66,272
Child Support		\$10,968
Courts Pre-Trial Services		\$65,714
House of Correction		\$7,068
Emergency Management		\$712,531
Aging		\$2,928
DHHS		\$28,550
<b>Subtotal</b>		<b>\$3,796,513</b>
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Land Sales	(\$1,000,000)	
Potawatami Revenue		\$83,000
Contingency		\$6,125,945
Fringe Benefits	(\$4,300,000)	
Wage & Benefit Mods		\$1,558,267
Interest Income		\$3,000,000
Sales Tax	(\$1,853,435)	
Other Non-Departmentals	(\$1,959,431)	
Capital – Cash Financing	(\$651,000)	
Countywide Salary Savings		\$3,000,000
Collective Bargaining	(\$2,000,000)	
<b>Subtotal</b>	<b>(\$10,763,866)</b>	<b>\$13,767,212</b>
<b>Grand Totals</b>	<b>(\$18,563,725)</b>	<b>\$17,563,725</b>
<b>Deficit / Surplus</b>	<b>(\$1,000,000)</b>	

The Behavioral Health Division is projecting a surplus of \$0.5 million which is entirely offset by a contribution to the Behavioral Health Division Reserve for no net tax levy impact.

### **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.

**Debt Service Reserve Activity and Year End Projected Balance for 2016**

<b>Debt Service Reserve Activity Description</b>	<b>Amount</b>
<b>2016 Beginning Balance</b>	<b>\$47,176,189</b>
2016 Activity	
2016 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 Structures	-165,526
Brown Deer Clubhouse Roof	-128,968
CJF Roof Replacement	-100,000
Wil-O-Way Rec Center Entrance	-66,200
HOC Visiting Center Safety/Security Improvements	-140,000
Highway Bond Reallocation	-27,558
Bond Sale 2016A Surplus Bonds	265,800
Bond Sale 2016A Net Bid Premium	492,734
Bond Sale 2016B QECB Surplus Bonds	53,677
Bond Sale 2016C Surplus Bonds	43,699
Bond Sale 2016C Net Bid Premium	60,418
Bond Sale 2016D Surplus Bonds	123,045
Bond Sale 2016D Net Bid Premium	138,594
Bond Sale 2016E Surplus Bonds	3,461
2016 Activity Total	-11,372,386
2016 Contribution based on YE surplus	6,827,125
Carryover Surplus Bond	1,850,313
<b>2016 Ending Balance/2017 Starting Balance</b>	<b>\$44,481,241</b>

**Debt Service Reserve Activity and Projected Balance for 2017**

<b>2017 Starting Balance</b>	<b>\$44,481,241</b>
<b>2017 Activity</b>	
2017 Budget Commitment	-6,750,000
Kinnickinnic Parkway (Lake Park Ravine)	-430,000
Clarke Square Pavilion (Bond Replacement)	-91,145
Unspent Bonds Transfer	-1,853,468
Bid Premiums/Surplus Bonds	-713,100
2017 Activity Total Year to Date	-9,837,713
<b>2017 Projected Balance</b>	<b>34,643,528</b>
<b>2017 Pending Items</b>	
Payment of 2017 Debt Service (IMSD Positions)	-647,916
Payment of 2017 Debt Service (Parks Positions)	-582,246
<b>2017 Projected Balance (if Pending actions occur)</b>	<b>33,413,366</b>

The following attachments provide further detail:

- Attachment A: provides the departments with projected surpluses and deficits that changed more than \$100,000 from the previous fiscal projection.
- 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 2017 by agency.

### **Committee Action**

This is an informational report only. This report should be referred to and reviewed by the Finance and Audit Committee.



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Scott B. Manske  
Comptroller

### Attachments

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

**Fiscal Position as of August 31, 2017**

<b>Departments with Month-Over-Month Variance of More Than \$100,000</b>				
<b>Org</b>	<b>Name</b>	<b>June 30, 2017</b>	<b>August 31, 2017</b>	<b>Variance</b>
1140	Human Resources	\$7,114	\$131,923	\$124,809
1151	DAS	\$475,721	\$1,034,471	\$558,750
1150	DAS – Risk Management	0	\$1,272,321	\$1,272,321
3090	County Treasurer	\$116,289	\$5,661	(\$110,628)
3400	Register of Deeds	(\$33,713)	\$214,232	\$247,945
4000	Sheriff	(\$6,600,965)	(\$4,433,739)	\$2,167,226
4500	District Attorney	(\$305,161)	(\$100,234)	\$204,927
4800	Emergency Management	\$574,841	\$712,531	\$137,690
8000	DHHS	\$1,007,849	\$28,550	(\$979,299)
9500	Zoological Department	\$26,103	(\$604,375)	(\$630,478)
1933	Land Sales	0	(\$1,000,000)	(\$1,000,000)
1945	Unallocated Contingency Fund	\$4,722,641	\$5,125,945	\$403,304
1996	Sales Tax	(\$2,000,000)	(\$1,853,435)	\$146,565
	<b>TOTAL</b>	<b>(\$2,009,281)</b>	<b>\$533,851</b>	<b>\$2,543,132</b>

<b>Unallocated Contingency Fund</b>	
<b>2017 Adopted Balance</b>	<b>\$5,138,755</b>
Actions	
Kinnickinnic Mntc Bay/Bus replacement	(\$266,114)
WPS Workgroup	(\$150,000)
Transfer from Debt Service Budget	\$156,672
Land Sale Revenue	\$246,632
<b>Current Available Balance</b>	<b>\$5,125,945</b>

<b>Allocated Contingency Fund</b>	
<b>2017 Adopted Balance</b>	<b>\$4,716,212</b>
Lead Abatement Pilot Grant Program	\$1,000,000
Office of African American Affairs	\$300,000
Chapter 111 Minimum Wage Ordinance	\$70,000
Position Creates funding	\$2,530,862
Position Creates fringe funding	\$665,350
WPS Workgroup	\$150,000
Actions	
Position Creates – Zoo, DHHS	(\$161,836)
Position Creates – DA	(\$210,588)
<b>Current Balance</b>	<b>\$4,343,788</b>

## **Description of Significant Surplus and Deficit Projections for 2017:**

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

**County Executive (Org 1011)** *(\$0.1) million deficit*

The County Executive is projecting an expenditure deficit of (\$0.1) million due to the inclusion of a budget abatement in the 2017 Adopted Budget.

**Personnel Review Board (Org 1120)** *\$0.2 million surplus*

The Personnel Review Board is projecting an expenditure surplus of \$0.2 million due to projected surpluses for legal fees and salaries and wages.

**Human Resources (Org 1140)** *\$0.1 million surplus*

Human Resources is projecting an expenditure surplus of \$0.1 million due to projected surpluses for salaries and wages.

**DAS (Org 1151)** *\$1.0 million surplus*

DAS is projecting an overall surplus of \$1.0 million due to a projected surplus in salary and wages in the Facilities Division. They are also projecting a large surplus in expenditures within the Economic Development Division.

**DAS-IMSD (Org 1160)** *(\$0.3) million deficit*

DAS-IMSD is projecting an overall deficit of (\$0.3) million due to a projected revenue deficit of (\$0.1) million due to the Miles/Meca phone revenue decrease and the Cudahy and Willowglen service access discontinuation. An expenditure deficit of (\$0.2) million is due to a projected deficit of (\$0.6) million in contractual services which is partially offset by a projected salary surplus of \$0.4 million. County Board File No. 17-358 authorizes the transfer of \$0.6 million from the Debt Service Reserve to offset the cost of new positions in DAS-IMSD if the County Executive determines there are no surplus funds in 2017 to offset the cost of these positions and is projecting that 2017 will end with a County-wide deficit. This transfer would reduce the projected deficit by \$0.6 million resulting in a projected surplus of \$0.3 million for DAS-IMSD.

**Risk Management (Org 1150)** *\$1.2 million surplus*

Risk Management is projecting an overall surplus of \$1.2 million due to better than anticipated worker compensation expenses and lower property insurance premiums.

**Register of Deeds (Org 3400)** *\$0.2 million surplus*

Register of Deeds is forecasting a surplus of \$0.2 million due to a revenue surplus in real estate service fees.



**Office of the Sheriff (Org 4000)**

***(\$4.4) million deficit***

The Office of the Sheriff is projecting a revenue deficit primarily due to a projected deficit of (\$0.1) million in telephone commissions and (\$0.2) million in fines and forfeitures and (\$0.2) million in other various revenue accounts. These deficits are offset by other surpluses revenues for a total revenue deficit of (\$0.4) million.

In addition to the projected revenue deficit, the Sheriff is projecting an expenditure deficit of (\$4.0) million due to a projected deficit of (\$8.4) million in overtime and (\$0.4) million in social security costs which are partially offset by straight time savings of \$2.4 million in salaries. Additional surpluses are now projected of \$2.4 million due to an expenditure freeze put in place by the current Sheriff.

**District Attorney (Org 4500)**

***(\$0.1) million deficit***

The District Attorney's projection has improved as additional state/victim witness grant revenue is being received, position vacancies have reduced the overall salary deficit and unanticipated contractual savings have occurred. However, due to approximately \$300,000 in increased pay for numerous classifications in the District Attorney's Office to market minimums, the District Attorney is still projecting a deficit of \$20,000 in salaries. Funding to offset these increased costs for departments was included in Org Unit 1972 Wage and Benefit Modifications. This deficit would be eliminated for the District Attorney if an appropriation fund transfer was processed, but would not impact the overall countywide surplus as the savings from Org Unit 1972 are being used to reduce the current deficit.

**Emergency Management (Org 4800)**

***\$0.7 million surplus***

Emergency Management is projecting an expenditure surplus of \$0.7 million mainly due to Radio Program maintenance plan expenditures that will not need to be paid during 2017.

**DAS-Utilities (Org 5500)**

***(\$0.7) million deficit***

DAS Water Utility is projecting a revenue deficit of (\$0.7) million in Fire Protection payments budgeted to be received from tenants on the County Grounds.

**BHD (Org 6300)**

***\$0.5 million surplus***

**BHD Reserve**

***(\$0.5) million contribution***

BHD is projecting an expenditure surplus of \$0.5 million. This assumes that the projected (\$1.5) million deficit in legacy fringe will be mostly offset by savings in active fringe costs which are a result of lower FTEs than budgeted. BHD is experiencing an inpatient revenue deficit of \$6.4 million due to lower census due to challenges in recruitment and retainment; payor mix has also resulted in an unfavorable variance for inpatient revenue. This deficit is offset by savings in personnel expenditures of \$4.6 million due to staffing shortages. Lower enrollment in WRAP and slower growth in CCS have also resulted in budgeted variances.

Any surplus / deficit will be offset by a corresponding contribution to / from the BHD reserve for no net tax levy impact to Milwaukee County.

**DHHS (Org 8000)**

***Breakeven***

DHHS was previously projecting a surplus of \$1.0 million. However, due to the expenditure of funds on the department's case management system, this department is now projecting a breakeven.

**Parks Department (Org 9000)**

***(\$0.5) million deficit***

The Parks Department is projecting an expenditure deficit of (\$0.1) million and a revenue deficit of (\$0.4) million. The revenue deficit is due to projected shortfalls in lifeguard reimbursements of (\$0.2) million; revenues that are contingent on weather are less than budgeted by (\$0.2) million. The expenditure deficit is due to larger than expected sick payouts offset by favorable overtime and unemployment costs.

It should be noted that County Board File 17-376 authorizes the transfer of up to \$0.6 million from the Debt Service Reserve to offset the cost of new positions in the Parks Department if the County Executive determines there are no surplus funds in 2017 to offset the cost of these positions and is projecting that 2017 will end with a County-wide deficit. This transfer would reduce the projected deficit by \$0.6 million to a surplus of \$0.1 million for the Parks Department.

**Zoological Department (org 9500)**

***(\$0.6) million deficit***

The Zoological Department is projecting a deficit for 2017 of (\$0.6) million. It appears that this deficit is driven by a shortfall of (\$0.7) million in Admission and Rec revenue due to lower than anticipated zoo admission for 2017.

Additionally, Concession revenue is anticipated to be less than budget by about (\$5.2) million, likely due to the implementation of the concession contract with SSA. This revenue shortfall would be offset by additional revenue of \$1.7 million and expenditure reductions of \$3.5 million for no net tax levy impact.

**Land Sales (Org 1933)**

***(\$1.0) million deficit***

The 2017 Adopted Budget included \$1.0 million in land sale revenue. At this time, there are no projected land sales that will generate revenues sufficient to meet budget.

**Employee Fringe Benefits (Org 1950)**

***(\$4.3) million deficit***

Current projections indicate that the County will incur a deficit of approximately (\$5.6) million in fringe benefits expenditures, which is offset by charges to revenue departments for a net deficit of (\$4.3) million.

Compared to budget, expenditures will likely exceed budget for FSA costs, healthcare and healthcare administration, and OBRA payments. Offsetting these expenditure overruns are

savings in dental costs, ACA fees, prescription drug rebates, miscellaneous contract costs and the URMS pension contribution. Revenues received for healthcare premiums, employee pension contributions and other miscellaneous revenues are also anticipated to be under budget.

The Comptroller will continue to monitor the fringe benefits budget and will report any deviation from this projection once it is known.

**Capital (Agency 120) *(\$0.7) million deficit***

Preliminary analysis of existing capital projects shows an expected cash deficit of (\$0.7) million due primarily to bond financing budgeted for the phone and voicemail project which now requires cash financing.

**Sales Tax *(\$1.9) million deficit***

The current projection for sales tax indicates an overall revenue deficit of (\$1.9) million. The Comptroller will continue to monitor sales tax and provide monthly updates as additional collections are received.

**County-wide Salary Surplus Projection (includes Org Unit 1972 and CW Account 5199)**

The Office of the Comptroller has conducted a county-wide analysis of the projected salary costs for 2017. Including excess funding the Comptroller believes is in Org. Unit 1972, the Comptroller is projecting a county-wide salary surplus of \$4.6 million. This projection is 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								
Annual Fiscal Report of Surplus/Deficit as of August 31, 2017 Period 07 BY DEPARTMENT								
		2017	2017	2017	2017			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	-	-	-	1,194,081	1,194,081	-	-
<b>County Executive</b>								
1011	General Office	-	-	-	937,618	799,468	(138,150)	(138,150)
1021	Veterans Service	3,250	3,250	-	258,346	258,346	-	-
1020	Governmental Relations	-	-	-	241,987	309,370	67,383	67,383
1091	Office of African American Affairs	-	-	-	458,330	458,330	-	-
1120	Personnel Review Board	-	-	-	231,075	402,562	171,487	171,487
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-	-
1140	Human Resources	1,596,312	1,596,669	(357)	7,163,207	7,295,487	132,280	131,923
115	Dept of Administrative Services	25,596,534	25,274,997	321,537	52,836,868	53,549,802	712,934	1,034,471
	Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	8,331,631	8,331,631	-	10,408,583	11,680,904	1,272,321	1,272,321
1160	Information Management Services	10,265,473	10,394,907	(129,434)	16,016,819	15,825,648	(191,171)	(320,605)
5500	DAS - Utility	4,116,858	4,821,510	(704,652)	5,926,044	5,926,044	-	(704,652)
3010	Election Commission	74,254	69,250	5,004	763,528	763,528	-	5,004
3090	County Treasurer	3,546,065	3,540,000	6,065	1,118,860	1,118,456	(404)	5,661
3270	County Clerk	544,240	544,240	-	859,409	859,409	-	-
3400	Register of Deeds	4,717,191	4,490,023	227,168	1,779,104	1,766,168	(12,936)	214,232
3700	Office of the Comptroller	422,703	422,703	-	5,659,576	5,659,576	-	-
	<b>Total Legislative, Executive &amp; S</b>	<b>59,389,511</b>	<b>59,664,180</b>	<b>(274,669)</b>	<b>106,948,834</b>	<b>108,962,578</b>	<b>2,013,744</b>	<b>1,739,075</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,618,607	11,438,434	180,173	32,030,455	31,916,554	(113,901)	66,272
2430	Dept. of Child Support Enforcement	18,345,645	18,433,701	(88,056)	20,546,554	20,645,578	99,024	10,968
2900	Courts - Pre-Trial Services	333,900	333,900	-	4,911,907	4,977,621	65,714	65,714
	<b>Total Courts and Judiciary</b>	<b>30,298,152</b>	<b>30,206,035</b>	<b>92,117</b>	<b>57,488,916</b>	<b>57,539,753</b>	<b>50,837</b>	<b>142,954</b>
<b>Public Safety</b>								
4000	Sheriff	9,757,939	10,121,450	(363,511)	57,965,125	53,894,897	(4,070,228)	(4,433,739)
4300	House of Correction	5,388,563	5,881,273	(492,710)	56,830,509	57,330,287	499,778	7,068
4500	District Attorney	5,809,646	5,934,586	(124,940)	14,686,869	14,711,575	24,706	(100,234)
4800	Emergency Management	2,241,714	2,274,983	(33,269)	9,684,427	10,430,227	745,800	712,531
4900	Medical Examiner	2,499,150	2,539,500	(40,350)	3,947,177	3,940,375	(6,802)	(47,152)
	<b>Total Public Safety</b>	<b>25,697,012</b>	<b>26,751,792</b>	<b>(1,054,780)</b>	<b>143,114,107</b>	<b>140,307,361</b>	<b>(2,806,746)</b>	<b>(3,861,526)</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	93,209,173	93,209,173	-	93,209,609	93,209,609	-	-
5100	DOT - Highway Maintenance	21,417,165	21,814,782	(397,617)	22,635,824	23,033,441	397,617	-
5300	DOT - Fleet Management	10,364,625	10,294,625	70,000	10,922,312	10,852,312	(70,000)	-
5600	DOT - Transit/Paratransit System	106,816,935	109,816,935	(3,000,000)	121,089,510	124,089,510	3,000,000	-
5800	DOT - Admin Div	3,102,514	3,102,514	-	2,884,782	2,884,782	-	-
	<b>Total Transportation</b>	<b>234,910,412</b>	<b>238,238,029</b>	<b>(3,327,617)</b>	<b>250,742,037</b>	<b>254,069,654</b>	<b>3,327,617</b>	<b>-</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of August 31, 2017 Period 07 BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	132,394,969	149,935,413	(17,540,444)	190,762,215	208,795,365	18,033,150	492,706
7900	Department on Aging	17,213,607	17,205,833	7,774	18,856,633	18,851,787	(4,846)	2,928
7990	Department of Family Care (CMO)	-	-	-	-	-	-	-
8000	Department of Human Services	88,132,813	99,136,258	(11,003,445)	105,425,318	116,457,313	11,031,995	28,550
	<b>Total Health &amp; Human Services</b>	<b>237,741,389</b>	<b>266,277,504</b>	<b>(28,536,115)</b>	<b>315,044,166</b>	<b>344,104,465</b>	<b>29,060,299</b>	<b>524,184</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	20,062,615	20,460,410	(397,795)	43,133,174	43,080,017	(53,157)	(450,952)
9500	Zoological Department	15,730,991	20,161,031	(4,430,040)	18,889,964	22,715,629	3,825,665	(604,375)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	522,848	522,848	-	-
	<b>Total Parks, Recreation &amp; Culture</b>	<b>35,903,606</b>	<b>40,731,441</b>	<b>(4,827,835)</b>	<b>66,045,986</b>	<b>69,818,494</b>	<b>3,772,508</b>	<b>(1,055,327)</b>
<b>Non-Departmental's</b>								
1933	Land Sales	-	1,000,000	(1,000,000)	-	-	-	(1,000,000)
1937	Potawatami Revenue	4,267,628	4,184,628	83,000	-	-	-	83,000
1945	Contingency	-	-	-	3,097,156	9,223,101	6,125,945	6,125,945
1950	Fringe Benefits	127,564,806	129,964,806	(2,400,000)	205,995,023	204,095,023	(1,900,000)	(4,300,000)
1972	Wage and Benefit Modifications	-	-	-	-	1,558,267	1,558,267	1,558,267
1991	Property Taxes	291,077,838	291,077,838	-	-	-	-	-
1992	Interest Income	3,000,000	-	3,000,000	-	-	-	3,000,000
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,771,768	67,625,203	(1,853,435)	-	-	-	(1,853,435)
	Other Non-Departmental	18,454,796	20,414,227	(1,959,431)	(2,194,708)	(2,194,708)	-	(1,959,431)
1900'S	<b>Total Non-Departmental</b>	<b>541,366,625</b>	<b>545,496,491</b>	<b>(4,129,866)</b>	<b>206,897,471</b>	<b>212,681,683</b>	<b>5,784,212</b>	<b>1,654,346</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,787,728</b>	<b>17,787,728</b>	<b>-</b>	<b>51,404,166</b>	<b>51,404,166</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>191,140,612</b>	<b>191,140,612</b>	<b>-</b>	<b>239,114,534</b>	<b>238,463,534</b>	<b>(651,000)</b>	<b>(651,000)</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	1,000	938,106	(937,106)	-	1,065,464	1,065,464	128,358
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,697	-	10,697	318,070	1,170,483	852,413	863,110
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	17,600	(17,600)	-	17,600	17,600	-
FUND 8	Airport PFC	-	-	-	23,855	-	(23,855)	(23,855)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	<b>Total Expendable Trusts</b>	<b>11,697</b>	<b>955,706</b>	<b>(944,009)</b>	<b>348,667</b>	<b>2,253,547</b>	<b>1,904,880</b>	<b>960,871</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,374,246,744</b>	<b>1,417,249,518</b>	<b>(43,002,774)</b>	<b>1,437,148,884</b>	<b>1,479,605,235</b>	<b>42,456,351</b>	<b>(546,423)</b>
	<b>Reserves Expendable Trusts</b>							<b>(960,871)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(492,706)</b>
	<b>County Wide Salary projection</b>							<b>3,000,000</b>
	<b>DSA Contract Negotiations</b>							<b>(2,000,000)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>(1,000,000)</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of August 31, 2017 Period 08 BY FUND								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Non-Departmental's</b>								
1937	Potowatami Revenue	4,267,628	4,184,628	83,000	-	-	-	83,000
1945	Contingency	-	-	-	3,097,156	9,223,101	6,125,945	6,125,945
1950	Fringe Benefits	127,564,806	129,964,806	(2,400,000)	205,995,023	204,095,023	(1,900,000)	(4,300,000)
1991	Property Taxes	291,077,838	291,077,838	-	-	-	-	-
1992	Interest Income	3,000,000	-	3,000,000	-	-	-	3,000,000
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,771,768	67,625,203	(1,853,435)	-	-	-	(1,853,435)
	Other Non-Departmental	18,454,796	20,414,227	(1,959,431)	(2,194,708)	(636,441)	1,558,267	(401,164)
1900'S	<b>Total Non-Departmental</b>	<b>541,366,625</b>	<b>545,496,491</b>	<b>(4,129,866)</b>	<b>206,897,471</b>	<b>212,681,683</b>	<b>5,784,212</b>	<b>1,654,346</b>
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	17,787,728	17,787,728	-	51,404,166	51,404,166	-	-
9960	<b>Debt Retirement and Interest</b>	<b>17,787,728</b>	<b>17,787,728</b>	<b>-</b>	<b>51,404,166</b>	<b>51,404,166</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>191,140,612</b>	<b>191,140,612</b>	<b>-</b>	<b>239,114,534</b>	<b>238,463,534</b>	<b>(651,000)</b>	<b>(651,000)</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	1,000	938,106	(937,106)	-	1,065,464	1,065,464	128,358
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,697	-	10,697	318,070	1,170,483	852,413	863,110
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600	-
FUND 8	Airport PFC	-	-	-	23,855	-	(23,855)	(23,855)
FUND 9	DAS – Trust	-	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	<b>Total Expendable Trusts</b>	<b>11,697</b>	<b>955,706</b>	<b>(944,009)</b>	<b>348,667</b>	<b>2,253,547</b>	<b>1,904,880</b>	<b>960,871</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,374,246,744</b>	<b>1,417,249,518</b>	<b>(21,698,244)</b>	<b>1,437,148,884</b>	<b>1,479,605,235</b>	<b>20,412,051</b>	<b>(546,423)</b>
	<b>Addback the following:</b>							
	<b>Reserves Expendable Trusts</b>							<b>(960,871)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(492,706)</b>
	<b>County Wide Salary projection</b>							<b>3,000,000</b>
	<b>DSA Contract Negotiations</b>							<b>(2,000,000)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>(1,000,000)</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of August 31, 2017							
	2017	2017	Revenue	2017	2017		
	Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure	
	Revenues	Revenues		Expenditures	Expenditures	%	
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	-	-	601,050	1,194,081	50.34%	
<b>County Executive</b>							
1011	General Office	-	-	552,724	799,468	69.14%	
1021	Veterans Service	3,250	3,250	145,760	258,346	56.42%	
1020	Governmental Relations	-	-	136,328	309,370	44.07%	
1091	Office of African American Affairs	-	-	187,310	458,330	40.87%	
1120	Personnel Review Board	139	-	138,821	402,562	34.48%	
1130	Corporation Counsel	4,723	175,000	609,325	1,095,399	55.63%	
1140	Human Resources	1,060,731	1,596,669	4,331,119	7,295,487	59.37%	
115	<b>Dept of Administrative Services</b>	<b>13,979,006</b>	<b>25,274,997</b>	<b>55.31%</b>	<b>25,299,336</b>	<b>53,549,802</b>	<b>47.24%</b>
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	4,159,936	8,331,631	49.93%	7,348,314	11,680,904	62.91%
1160	Information Management Services	5,220,475	10,394,907	50.22%	7,366,323	15,825,648	46.55%
5500	DAS - Utility	1,617,031	4,821,510	33.54%	2,327,358	5,926,044	39.27%
3010	Election Commission	74,254	69,250	107.23%	414,282	763,528	54.26%
3090	County Treasurer	1,234,198	3,540,000	34.86%	486,120	1,118,456	43.46%
3270	County Clerk	391,128	544,240	71.87%	435,827	859,409	50.71%
3400	Register of Deeds	3,109,986	4,490,023	69.26%	912,414	1,766,168	51.66%
3700	Office of the Comptroller	73,838	422,703	17.47%	3,179,137	5,659,576	56.17%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>30,928,695</b>	<b>59,664,180</b>	<b>51.84%</b>	<b>54,471,548</b>	<b>108,962,578</b>	<b>49.99%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	4,076,277	11,438,434	35.64%	19,494,774	31,916,554	61.08%
2430	Dept. of Child Support Enforcement	7,900,377	18,433,701	42.86%	11,605,858	20,645,578	56.21%
2900	Courts - Pre-Trial Services	-	333,900	0.00%	3,393,826	4,977,621	68.18%
	<b>Total Courts and Judiciary</b>	<b>11,976,654</b>	<b>30,206,035</b>	<b>39.65%</b>	<b>34,494,457</b>	<b>57,539,753</b>	<b>59.95%</b>
<b>Public Safety</b>							
4000	Sheriff	5,629,435	10,121,450	55.62%	36,961,172	53,894,897	68.58%
4300	House of Correction	2,687,377	5,881,273	45.69%	33,106,985	57,330,287	57.75%
4500	District Attorney	2,893,680	5,934,586	48.76%	8,555,978	14,711,575	58.16%
4800	Emergency Management	724,932	2,274,983	31.87%	5,347,311	10,430,227	51.27%
4900	Medical Examiner	557,020	2,539,500	21.93%	2,353,475	3,940,375	59.73%
	<b>Total Public Safety</b>	<b>12,492,443</b>	<b>26,751,792</b>	<b>46.70%</b>	<b>86,324,921</b>	<b>140,307,361</b>	<b>61.53%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	54,988,094	93,209,173	58.99%	47,983,752	93,209,609	51.48%
5100	DOT - Highway Maintenance	6,967,687	21,814,782	31.94%	14,256,979	23,033,441	61.90%
5300	DOT - Fleet Management	6,154,766	10,294,625	59.79%	4,395,924	10,852,312	40.51%
5600	DOT - Transit/ Paratransit System	70,339,407	109,816,935	64.05%	62,029,247	124,089,510	49.99%
5800	DOT - Admin Div	1,167,858	3,102,514	37.64%	756,099	2,884,782	26.21%
	<b>Total Transportation</b>	<b>139,617,812</b>	<b>238,238,029</b>	<b>58.60%</b>	<b>129,422,001</b>	<b>254,069,654</b>	<b>50.94%</b>



Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of August 31, 2017							
		2016	2016		2016	2016	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	92,327,425	149,935,413	61.58%	114,020,307	208,795,365	54.61%
7900	Department on Aging	7,820,452	17,205,833	45.45%	10,732,154	18,851,787	56.93%
7990	Department of Family Care (CMO)	-	-	0.00%	-	-	0.00%
8000	Department of Human Services	39,272,055	99,136,258	39.61%	58,311,123	116,457,313	50.07%
	<b>Total Health &amp; Human Services</b>	<b>139,419,933</b>	<b>266,277,504</b>	<b>52.36%</b>	<b>183,063,584</b>	<b>344,104,465</b>	<b>53.20%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	13,916,378	20,460,410	68.02%	25,727,067	43,160,858	59.61%
9500	Zoological Department	6,930,913	20,161,031	34.38%	11,394,143	22,715,629	50.16%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	59,154	110,000	53.78%	414,900	522,848	79.35%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>20,906,444</b>	<b>40,731,441</b>	<b>51.33%</b>	<b>40,161,109</b>	<b>69,899,335</b>	<b>57.46%</b>
<b>Non-Departmental's</b>							
1937	Potowatami Revenue	4,169,411	4,184,628	99.64%	-	-	-
1945	Contingency	-	-	-	(229,500)	9,223,101	-2.49%
1950	Fringe Benefits	80,828,366	129,964,806	62.19%	107,440,134	204,095,023	52.64%
1991	Property Taxes	290,687,875	291,077,838	99.87%	-	-	-
1992	Interest Income	2,605,910	-	#DIV/0!	-	-	-
1993	State Shared Revenue	323,254	31,229,789	1.04%	-	-	-
1996	Sales Taxes	35,463,546	67,625,203	52.44%	-	-	-
	Other Non-Departmental	9,147,728	21,414,227	42.72%	(4,750,952)	(636,441)	746.49%
1900'S	<b>Total Non-Departmental</b>	<b>419,056,680</b>	<b>545,496,491</b>	<b>76.82%</b>	<b>102,459,681</b>	<b>212,681,683</b>	<b>48.18%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>1,934,875</b>	<b>0.00%</b>	<b>23,008,059</b>	<b>51,404,166</b>	<b>44.76%</b>
1200-1899	<b>Capital Improvements</b>	<b>22,076,374</b>	<b>191,140,612</b>	<b>11.55%</b>	<b>41,011,782</b>	<b>238,463,534</b>	<b>17.20%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	354,339	938,106	37.77%	310,944	1,065,464	29.18%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,697	-	-	229,126	1,170,483	19.58%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	203,867	17,600	1158.33%
FUND 8	Airport PFC	9,565,994	-	-	23,855	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	-
	<b>Total Expendable Trusts</b>	<b>9,931,030</b>	<b>955,706</b>	<b>1039.13%</b>	<b>774,533</b>	<b>2,253,547</b>	<b>34.37%</b>
	<b>Total</b>	<b>806,406,064</b>	<b>1,401,396,665</b>	<b>57.54%</b>	<b>695,191,675</b>	<b>1,479,686,076</b>	<b>46.98%</b>