



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller
Scott B. Manske, Comptroller

DATE : April 29, 2016
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT: Fiscal Report 1st Quarter 2016 for Milwaukee County

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 first 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 March 31, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is a deficit of (\$2.7) million.

The projected deficit assumes that the full unallocated balance in the contingency fund of \$4.4 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 Combined Courts of (\$0.2) million, the Office of the Sheriff of (\$4.0) million, DOT-Transit of (\$2.0) million, the DAS-Water Utility of (\$1.3) million and the Parks Department of (\$0.3) million. A projected surplus of \$0.4 million in DAS-Risk Management partially offsets the deficit.

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

Fiscal Position as of March 31, 2016

Org	Name	Projection
1170	Risk Management	\$350,000
2000	Combined Courts	(\$150,000)
4000	Sheriff	(\$4,000,000)
5500	DAS-Utility	(\$1,250,000)
5600	DOT – Transit	(\$2,060,000)
9000	Parks Department	(\$270,000)
1945	Unallocated Contingency Fund	\$4,449,106

Unallocated Contingency Fund	
2016 Adopted Balance	\$5,176,701
Actions	
Parks Coyote Program	(\$25,000)
Mitchell Park Domes Long Range Planning	(\$500,000)
1% reduction offset	(\$202,595)
Current Available Balance	\$4,449,106

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 – Risk Management

\$0.3 million surplus

DAS – Risk Management is projecting an expenditure surplus of \$0.3 million due to a projected surplus of \$0.25 million in insurance payments and \$0.05 million in salary and wages.

Combined Court Related Operations (Org 2000)

(\$0.2 million deficit)

The Combined Courts is projecting an expenditure deficit of \$150,000 primarily due to projected sick balance payouts of \$75,000 due to anticipated retirements in 2016. In addition, a deficit of \$65,000 is projected due to the budgeting of a contribution from Reserves from the Family Court Medication Services which will not be received.

Office of the Sheriff (Org 4000)

(\$4.0 million deficit)

The Sheriff's Department is continuing to review its projected year end results for 2016. The Office of the Comptroller conducted an analysis of the projected salary and overtime costs for the Sheriff. It found a projected surplus of \$4.4 million in salary projections for the Sheriff. This is offset by a projected deficit of (\$4.3) million in overtime. While this results in a breakeven position for the Sheriff in terms of salary and wages funding, the 2016 Adopted Budget included a budget abatement of (\$4.0) million. As of the first quarter, the Office of the Comptroller is not projecting the Sheriff to surplus in its salary and wage accounts to offset this abatement. Salary and wages comprise 89% of the Sheriff's operating expenses. The Office of the Comptroller did not conduct a review of other expenditure accounts for the Sheriff nor perform an analysis of its projected revenue. It is anticipated that the Sheriff will submit a first quarter report prior to the June committee cycle to the Comptroller which will include a full analysis of its projected year end position.

DAS-Utilities (Org 5500)

(\$1.3 million deficit)

DAS Water Utility is projecting a revenue deficit of \$1.3 million in Fire Protection payments budgeted to be received from tenants on the County Grounds.

DOT - Transit (Org 5600)

(\$2.0 million deficit)

DOT-Transit is projecting a revenue deficit of (\$7.1) million due to the full year implementation of the GO Pass program and declines in overall ridership. A deficit in ridership revenue of (\$3.1) million is primarily due to lower gas prices and MPS's decision to migrate Riverside High School to Yellow buses instead of MTS. 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 (\$4.0) million due to the GO Pass. Partially offsetting the revenue deficit is a projected surplus of \$2.7 million in Healthcare and other savings and \$2.4 million in fuel savings.

Parks Department (Org 9000)

(\$0.3 million deficit)

The Parks Department is projecting a revenue deficit of \$270,000 due to the temporary closure of the Domes which has resulted in a loss of admission and room rental revenue.

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of March 31, 2016 Period 03 BY DEPARTMENT

	2015 Projected Revenues	2015 Budgeted Net Revenues	Revenue Variance	2015 Projected Expenditures	2015 Budgeted Net Expenditures	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	13,000	-	13,000	299,260	299,260	-	13,000
1020 Governmental Relations	-	-	-	594,391	594,391	-	-
1120 Personnel Review Board	23	-	23	369,122	417,251	48,129	48,151
1130 Corporation Counsel	120,000	120,000	-	1,829,465	1,829,465	-	-
1140 Human Resources	1,567,506	1,566,093	1,413	8,257,679	8,286,554	28,875	30,288
115 Dept of Administrative Services	43,848,506	43,848,506	-	53,691,891	53,786,891	95,000	95,000
Persons with Disabilities 1019, Community Bu							
Business Dev Partners 1040, Procurement 1152, Economic Develop							
ment 1190, DAS - Facilities Mngmnt 5700							
1150 Risk Management	11,139,228	11,139,228	-	10,728,456	11,082,074	353,618	353,618
1160 Information Management Services	15,022,609	15,022,609	-	15,582,360	15,582,360	-	-
3010 Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090 County Treasurer	3,512,300	3,505,000	7,300	1,474,226	1,471,896	(2,340)	4,960
3270 County Clerk	515,702	545,955	(30,253)	1,203,494	1,243,413	39,919	9,666
3400 Register of Deeds	4,316,502	4,318,305	197	3,147,300	3,147,300	-	197
3700 Office of the Comptroller	373,382	384,454	(11,072)	7,960,281	8,032,722	66,441	55,369
Total Legislative, Executive & Staff	80,499,206	80,518,598	(19,392)	110,443,098	111,072,741	629,643	610,250
Courts and Judiciary							
2000 Combined Court Related Operations	11,511,005	11,575,609	(64,604)	46,350,654	46,264,054	(86,600)	(151,204)
2430 Dept of Child Support Enforcement	17,890,011	17,890,011	-	20,096,660	20,096,660	-	-
2900 Courts - Pre-Trial Services	333,900	333,900	-	5,025,085	5,025,085	-	-
Total Courts and Judiciary	29,734,916	29,799,520	(64,604)	71,472,399	71,385,799	(86,600)	(151,204)
Public Safety							
4800 Emergency Management	2,640,464	2,639,790	674	11,920,264	11,926,570	6,306	6,980
4900 Medical Examiner	2,461,967	2,461,967	-	5,004,803	4,932,879	(71,924)	(71,924)
4000 Sheriff	10,917,982	10,917,982	-	89,574,963	85,574,963	(4,000,000)	(4,000,000)
4300 House of Correction	8,232,970	8,243,278	(10,308)	65,167,990	65,215,995	48,005	37,697
4500 District Attorney	5,870,049	6,062,046	(191,997)	20,439,033	20,831,030	191,997	(0)
Total Public Safety	28,123,432	28,325,063	(201,631)	192,107,054	188,281,437	(3,825,617)	(4,027,247)
Public Works & Development							
5040 DOT - Airport Division	91,390,694	92,289,655	(898,961)	94,511,815	95,410,477	898,662	(99)
5100 DOT - Highway Maintenance	21,697,477	21,697,477	-	22,926,287	22,926,287	-	-
5300 DOT - Fleet Management	11,882,156	11,882,156	-	11,044,705	11,044,705	-	-
5600 DOT - Transit/Paratransit System	92,002,092	99,102,092	(7,100,000)	116,869,113	121,909,113	5,040,000	(2,060,000)
5800 DOT - Admin Div	240,000	240,000	-	252,788	252,788	-	-
5500 DAS - Utility	3,511,361	4,761,361	(1,250,000)	4,919,341	4,919,341	-	(1,250,000)
Total Public Works & Development	220,723,780	229,972,741	(9,248,961)	250,523,849	256,462,711	5,938,862	(3,310,099)

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of March 31, 2016 Period 03 BY DEPARTMENT							
	2015	2015	Revenue	2015	2015	Expense	Surplus
	Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
	Revenues	Revenues		Expenditures	Expenditures		
Health & Human Services							
6300	Behavioral Health Division	129,362,374	129,362,374	-	190,208,125	190,208,125	-
7900	Department on Aging	17,685,582	17,685,582	-	18,428,510	18,428,510	-
7990	Department of Family Care (CMO)	303,709,144	303,709,144	-	303,951,740	303,951,740	-
8000	Department of Human Services	67,255,907	67,255,907	-	88,850,107	88,850,107	-
7100	John L. Doyne Transition	-	-	-	-	-	-
Parks, Recreation & Culture							
9000	Department of Parks	20,325,107	20,595,107	(270,000)	47,470,098	47,470,098	-
9500	Zoological Department	19,325,634	19,325,634	-	25,538,421	25,538,421	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-
9910	University Extension	110,000	110,000	-	529,986	529,986	-
	Total Parks, Recreation & Culture	39,760,741	40,030,741	(270,000)	77,038,503	77,038,503	-
Non-Departmental's							
1933	Land Sales	1,000,000	1,000,000	-	-	-	-
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-
1945	Contingency	-	-	-	1,002,595	5,451,701	4,449,106
1950	Fringe Benefits	190,731,968	190,731,968	-	199,722,063	199,722,063	-
1972	Wage and Benefit Modifications	-	-	-	-	-	-
1991	Property Taxes	286,985,126	286,985,126	-	-	-	-
1992	Interest Income	1,255,000	1,255,000	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-
1996	Sales Taxes	65,883,032	65,883,032	-	-	-	-
	Other Non-Departmental	15,347,535	15,347,535	-	(3,368,947)	(3,368,947)	-
1900	Total Non-Departmental	596,517,078	596,517,078	-	197,355,711	201,804,817	4,449,106
9960	Debt Retirement and Interest	20,849,864	20,849,864	-	50,299,599	50,299,599	-
1200-1899	Capital Improvements	189,634,704	189,634,704	-	226,706,572	226,706,572	-
Expendable Trusts							
FUND 3	Zoo Trust Funds	90	1,053,700	(1,053,610)	-	1,077,740	1,077,740
FUND 4	MSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	-	27,106	21,546	(5,650)
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600
FUND 8	Airport PFC	-	-	-	-	-	-
FUND 9	DAS - Trust	-	-	-	32,004	500,000	467,996
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	90	1,071,300	(1,071,210)	59,200	1,616,886	1,557,686
	Projected Surplus (Deficit)	1,723,886,818	1,734,762,616	(10,875,798)	1,777,444,467	1,786,107,547	8,663,080
	Reserves Expendable Trusts						(486,476)
	Contribution to Family Care Reserves						-
	Contribution to Behavioral Health Reserves						-
	Total Projected Surplus (Deficit)						(2,699,194)

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of March 31, 2016 Period 03 BY FUND

	2015			2015			Surplus (Deficit)	
	Projected Revenues	Budgeted Net Revenues	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	13,000	-	299,260	299,260	-	13,000	
1020	Governmental Relations	-	-	594,391	594,391	-	-	
1120	Personnel Review Board	23	-	369,122	417,251	48,129	48,151	
1130	Corporation Counsel	120,000	120,000	1,829,465	1,829,465	-	-	
1140	Human Resources	1,567,506	1,566,093	8,257,679	8,286,554	28,875	30,288	
115	Dept of Administrative Services	43,848,506	43,848,506	53,691,891	53,786,891	95,000	95,000	
3010	Election Commission	70,450	70,450	1,403,690	1,403,690	-	-	
3090	County Treasurer	3,512,300	3,505,000	1,474,226	1,471,886	(2,340)	4,960	
3270	County Clerk	515,702	545,955	1,203,494	1,243,413	39,919	9,666	
3400	Register of Deeds	4,316,502	4,316,305	3,147,300	3,147,300	-	197	
3700	Office of the Comptroller	373,382	384,454	7,966,281	8,032,722	66,441	55,369	
2000	Combined Court Related Operations	11,511,005	11,575,609	46,350,654	46,264,054	(86,600)	(151,204)	
2430	Dept of Child Support Enforcement	17,890,011	17,890,011	20,096,660	20,096,660	-	-	
2900	Courts - Pre-Trial Services	333,900	333,900	5,025,085	5,025,085	-	-	
4800	Emergency Management	2,640,464	2,639,790	11,920,264	11,926,570	6,306	6,980	
4900	Medical Examiner	2,461,967	2,461,967	5,004,803	4,932,879	(71,924)	(71,924)	
4000	Sheriff	10,917,982	10,917,982	89,574,963	85,574,963	(4,000,000)	(4,000,000)	
4300	House of Correction	6,232,970	6,243,278	65,167,990	65,215,995	48,005	37,697	
4500	District Attorney	5,870,049	6,062,046	20,439,033	20,631,030	191,997	(0)	
5100	DOT - Highway Maintenance	21,697,477	21,697,477	22,926,287	22,926,287	-	-	
5800	DOT - Admin Div	240,000	240,000	252,788	252,788	-	-	
7900	Department on Aging	17,685,582	17,685,582	18,428,510	18,428,510	-	-	
8000	Department of Human Services	67,255,907	67,255,907	88,850,107	88,850,107	-	-	
9000	Department of Parks	20,325,107	20,595,107	47,470,096	47,470,096	-	(270,000)	
9500	Zoological Department	19,325,634	19,325,634	25,538,421	25,538,421	-	-	
9700	Milwaukee Public Museum	-	-	3,500,000	3,500,000	-	-	
9910	University Extension	110,000	110,000	529,966	529,966	-	-	
	Total General Fund	258,835,426	259,391,053	(555,627)	555,197,930	551,561,738	(3,636,192)	(4,191,819)
Other Funds								
1150	Risk Management	11,139,226	11,139,226	10,728,456	11,082,074	353,618	353,618	
1160	Information Management Services	15,022,609	15,022,609	15,592,360	15,592,360	-	-	
5040	DOT - Airport Division	91,390,694	92,289,655	94,511,615	95,410,477	898,862	(99)	
5300	DOT - Fleet Management	11,882,156	11,882,156	11,044,705	11,044,705	-	-	
5600	DOT - Transit/Paratransit System	92,002,092	99,102,092	116,869,113	121,909,113	5,040,000	(2,060,000)	
5500	DAS - Utility	3,511,361	4,761,361	4,919,341	4,919,341	-	(1,250,000)	
6300	Behavioral Health Division	129,392,374	129,392,374	190,208,125	190,208,125	-	-	
7990	Department of Family Care (CMO)	303,709,144	303,709,144	303,951,740	303,951,740	-	-	
	Total Other Funds	658,049,656	667,298,617	(9,248,961)	747,825,455	754,117,935	6,292,480	(2,956,481)

Milwaukee County

Annual Fiscal Report of Surplus/Deficit as of March 31, 2016 Period 03 BY FUND

	2015			2015			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmentals							
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-
1945	Contingency	-	-	1,002,595	5,451,701	4,449,106	4,449,106
1950	Fringe Benefits	190,731,968	190,731,968	199,722,063	199,722,063	-	-
1991	Property Taxes	266,985,126	266,985,126	-	-	-	-
1992	Interest Income	1,255,000	1,255,000	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-
1996	Sales Taxes	65,883,032	65,883,032	-	-	-	-
	Other Non-Departmental	15,347,535	15,347,535	(3,368,947)	(3,368,947)	-	-
	1900'S Total Non-Departmental	596,517,078	596,517,078	197,355,711	201,804,817	4,449,106	4,449,106
9950	Ran Promissory Note Repay	-	-	-	-	-	-
	Debt Retirement and Interest	20,849,864	20,849,864	50,299,599	50,299,599	-	-
9960	Debt Retirement and Interest	20,849,864	20,849,864	50,299,599	50,299,599	-	-
1200-1899	Capital Improvements	189,634,704	189,634,704	226,706,572	226,706,572	-	-
Expendable Trusts							
FUND 3	Zoo Trust Funds	90	1,053,700	(1,053,610)	-	1,077,740	24,130
FUND 4	MSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	27,196	21,546	(5,650)	(5,650)
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	-
FUND 8	Airport PFC	-	-	-	-	-	-
FUND 9	DAS - Trust	-	-	32,004	500,000	467,996	467,996
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	90	1,071,300	(1,071,210)	59,200	1,616,886	486,476
	Projected Surplus (Deficit)	1,723,886,818	1,734,762,616	(1,626,837)	1,777,444,467	1,786,107,547	(2,212,717)
	Addback the following:						
	Reserves Expendable Trusts						(486,476)
	Contribution to Family Care Reserves						-
	Contribution to Behavioral Health Reserves						-
	Total Projected Surplus (Deficit)						(2,699,194)

Milwaukee County
Annual Fiscal Report of % of Budgeted funds as of March 31, 2016

		2016	2016		2016	2016	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenue	Revenue	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-		724,293	2,601,164	27.84%
County Executive							
1011	General Office	-	-		308,574	1,284,320	24.03%
1021	Veterans Service	-	-	#DIV/0!	72,522	299,260	24.23%
1020	Governmental Relations	-	-		102,180	594,391	17.19%
1120	Personnel Review Board	23	-		78,365	417,251	18.78%
1130	Corporation Counsel	2,977	120,000	2.48%	591,732	1,829,465	32.34%
1140	Human Resources	391	1,566,093	0.02%	1,643,098	8,286,554	19.83%
115	Dept of Administrative Services	7,144,059	43,848,508	16.29%	9,098,177	53,788,891	16.91%
Persons with Disabilities 1019, Community Business Dev Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	2,163,443	11,139,228	19.42%	5,075,345	11,082,074	45.80%
1160	Information Management Services	3,406,794	15,022,609	22.68%	1,837,475	15,592,360	11.78%
3010	Election Commission	558	70,450	0.79%	198,086	1,403,690	13.97%
3090	County Treasurer	856,890	3,505,000	24.45%	206,411	1,471,888	14.02%
3270	County Clerk	108,503	545,955	19.87%	279,530	1,243,413	22.48%
3400	Register of Deeds	911,017	4,318,305	21.11%	740,169	3,147,300	23.52%
3700	Office of the Comptroller	126,724	384,454	32.96%	1,584,772	8,032,722	19.73%
	Total Legislative, Executive & Staff	14,721,377	80,518,598	18.28%	22,536,728	111,072,741	20.29%
Courts and Judiciary							
2000	Combined Court Related Operations	890,527	11,575,609	7.61%	9,198,486	46,264,054	19.88%
2430	Dept. of Child Support Enforcement	58,897	17,890,011	0.32%	3,825,399	20,096,660	18.04%
2900	Courts - Pre-Trial Services	-	333,900	0.00%	1,276,044	5,025,085	25.39%
	Total Courts and Judiciary	937,424	29,799,520	3.15%	14,099,929	71,385,799	19.75%
Public Safety							
4800	Emergency Management	462,379	2,639,790	17.52%	2,248,654	11,926,570	18.85%
4900	Medical Examiner	(219,160)	2,461,967	-8.90%	1,118,103	4,932,879	22.67%
4000	Sheriff	2,216,390	10,917,982	20.30%	19,381,788	85,574,963	22.65%
4300	House of Correction	1,599,454	6,243,278	25.62%	11,388,954	65,215,995	17.46%
4500	District Attorney	505,716	6,062,048	8.34%	3,880,185	20,631,030	17.84%
	Total Public Safety	4,564,780	28,325,063	16.12%	37,817,685	188,281,437	20.09%
Public Works & Development							
5040	DOT - Airport Division	18,311,483	92,289,855	19.84%	11,773,230	95,410,477	12.34%
5100	DOT - Highway Maintenance	677,204	21,697,477	3.12%	5,390,065	22,926,287	23.51%
5300	DOT - Fleet Management	3,117,697	11,882,158	26.24%	1,550,188	11,044,705	14.04%
5600	DOT - Transit/Paratransit System	(9,025,260)	99,102,092	-9.11%	360,108	121,909,113	0.30%
5800	DOT - Admin Div	62,605	240,000	26.09%	75,549	252,788	29.89%
5500	DAS - Utility	16,368	4,781,361	0.34%	199,528	4,919,341	4.06%
	Total Public Works & Development	13,160,097	229,972,741	5.72%	19,348,665	256,462,711	7.54%

	2016 Actual Revenues	2016 Budgeted Net Revenues	Revenue %	2016 Actual Expenditures	2016 Budgeted Net Expenditures	Expenditure %
Health & Human Services						
6300 Behavioral Health Division	24,146,874	129,392,374	18.66%	29,669,188	190,208,125	15.60%
7900 Department on Aging	2,830,283	17,685,582	16.00%	2,967,471	18,428,510	16.10%
7990 Department of Family Care (CMO)	76,427,557	303,709,144	25.16%	117,084,236	303,951,740	38.52%
8000 Department of Human Services	12,746,741	67,255,907	18.95%	20,592,672	88,850,107	23.18%
Total Health & Human Services	116,151,455	518,043,007	22.42%	170,313,567	601,438,482	28.32%
Parks, Recreation & Culture						
9000 Department of Parks	2,443,175	20,595,107	11.86%	9,455,021	47,559,952	19.88%
9500 Zoological Department	865,390	19,325,634	4.48%	4,426,598	25,538,421	17.33%
9700 Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910 University Extension	32,619	110,000	29.65%	238,916	529,966	45.08%
Total Parks, Recreation & Culture	3,341,184	40,030,741	8.35%	15,870,535	77,128,359	20.58%
Non-Departmental's						
1937 Potawatami Revenue	-	4,084,628	0.00%	-	-	-
1945 Contingency	-	-	-	-	5,451,701	0.00%
1950 Fringe Benefits	29,977,900	190,731,968	15.72%	3,193,523	199,722,063	1.60%
1991 Property Taxes	-	286,985,126	0.00%	-	-	-
1992 Interest Income	243,300	1,255,000	19.39%	-	-	-
1993 State Shared Revenue	-	31,229,789	0.00%	-	-	-
1996 Sales Taxes	5,405,390	65,883,032	8.20%	-	-	-
Other Non-Departmental	34,774	16,347,535	0.21%	(2,489,118)	(3,368,947)	73.88%
1900'S Total Non-Departmental	35,661,365	596,517,078	5.98%	704,405	201,804,617	0.35%
9960 Debt Retirement and Interest	-	1,162,638	0.00%	1,296,818	50,299,599	2.58%
1200-1899 Capital Improvements	(4,409,622)	189,634,704	-2.33%	7,505,205	226,706,572	3.31%
Expendable Trusts						
FUND 3 Zoo Trust Funds	53,003	1,053,700	5.03%	23,051	1,077,740	2.14%
FUND 4 MSD Expendable Trust	-	-	-	-	-	-
FUND 5 Parks Trust Funds	-	-	-	18,027	21,546	83.67%
FUND 6 Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7 Behavioral Health Complex Trust Funds	-	17,600	0.00%	(3,667)	17,600	-20.83%
FUND 8 Airport PFC	3,249,925	-	-	-	-	-
FUND 9 DAS -- Trust	-	-	-	32,004	500,000	-
FUND 10 DAS -- Trust	-	-	-	-	-	-
FUND 11 Fleet Facilities Reserve Trust	-	-	-	-	-	-
Total Expendable Trusts	3,302,928	1,071,300	308.31%	69,415	1,616,886	4.29%
Projected Surplus (Deficit)	187,430,988	1,715,075,390	10.93%	289,562,952	1,786,197,403	16.21%

Table showing all Reserves of Milwaukee County					
Fund Name	Balance Dec. 31, 2014	Withdrawals during 2015	Deposits during 2015	Y/E Deposits based on estimated 2015 surpluses	Projected Balance Dec. 31, 2015
Inventories	\$2,722,000	\$0	\$0	\$0	\$2,722,000
2017 Budget (Surplus/Deficit Acct)	0			5,000,000	\$5,000,000
2016 Budget (Surplus/Deficit Acct)	5,000,000				\$5,000,000
2015 Budget (Surplus/Deficit Acct)	5,000,000		-5,000,000		\$0
Commitments	7,734,000				\$7,734,000
Dept. of Family Care Restricted	12,220,000				\$12,220,000
Dept. of Family Care Excess Reserves	23,138,000			3,499,948	\$26,637,948
Delinquent Property Taxes	14,072,000				\$14,072,000
Housing	185,000				\$185,000
Behavioral Health Division	8,483,000			4,818,889	\$13,301,889
Economic Development	2,739,000				\$2,739,000
Total	\$81,293,000	\$0	(\$5,000,000)	\$13,318,837	\$89,611,837
Fund Name	Balance Dec. 31, 2014	Withdrawals during 2015	Deposits during 2015	Y/E Deposits based on proj. 2015 surpluses	Projected Balance Dec. 31, 2015
Debt Service Reserve- 2015	\$40,237,774	(\$16,385,369)	\$1,382,930	\$14,000,000	\$39,235,335
Fund Name	Balance Dec. 31, 2015	Withdrawals during 2016	Deposits during 2016	Y/E Deposits based on proj. 2016 surpluses	Projected Balance Dec. 31, 2016
Debt Service Reserve - 2016 Projected	\$39,235,335	(\$10,500,000)			\$28,735,335