



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller  
**Scott B. Manske, Comptroller**

DATE : November 21, 2016  
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM : Scott B. Manske, Comptroller  
SUBJECT: 3rd Quarter Fiscal Report 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 financial data as of September 30, 2016. 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 September 30, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is a surplus of \$1.3 million.

<b>Period</b>	<b>Projected Year End Position</b>	<b>Annual Projection</b>	<b>Change from Prior Projection</b>
August 2016	Surplus	\$0.8 million	
<b>September 2016 (Current Period)</b>	Surplus	\$1.3 million	<b>\$0.5 million</b>

The surplus assumes that the full unallocated balance in the contingency fund of \$2.5 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 (\$0.4) million, the Office of the Sheriff of (\$5.2) million, DOT-Transit of (\$1.2) million, the DAS-Water Utility of (\$1.2) million and the Zoo of (\$0.5) million. This report projects a year-end departmental operating surplus for the Office of the County Executive – Governmental Affairs of \$0.2 million, Combined Courts of \$0.2 million, the Register of Deeds of \$0.2 million, the Office of the Comptroller of \$0.1 million, the Behavioral Health Division (BHD) of \$4.5 million, the Department on Aging of \$0.1 million, the Department of Health and Human Services of \$2.8 million and the Parks Department of \$0.2 million. The surplus for BHD will result in a contribution to the BHD reserve 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 \$1.0 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 2016 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 and Audit Committee  
Finance and Audit 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	August 31, 2016 Projection	September 30, 2016 Projection	Variance
1020	CEX-Governmental Affairs	\$150,000	\$215,200	\$65,200
1150	DAS	(\$403,800)	(\$177,300)	\$226,500
1160	DAS – IMSD	(\$152,500)	(\$434,400)	(\$281,900)
5500	DAS-Utility	(\$1,197,800)	(\$1,194,800)	\$3,000
2000	Combined Courts	(\$147,100)	\$178,600	\$325,700
3400	Register of Deeds	\$223,300	\$221,000	(\$2,300)
3700	Office of the Comptroller	\$120,500	\$110,000	(\$10,500)
4000	Sheriff	(\$5,249,100)	(\$5,214,000)	\$35,100
5600	DOT – Transit	(\$1,505,000)	(\$1,150,000)	\$355,000
6300	Behavioral Health Division	\$2,738,000	\$4,500,500	\$1,762,500
6300	Behavioral Health Division Reserve	(\$2,738,000)	(\$4,500,500)	(\$1,762,500)
7900	Department on Aging	\$189,800	\$130,600	(\$59,200)
8000	Department of Health & Human Srcs	\$2,443,900	\$2,886,700	\$442,800
9000	Parks Department	(\$314,300)	\$205,100	\$519,400
9500	Zoological Department	(\$425,800)	(\$459,800)	(\$34,000)
1945	Unallocated Contingency Fund	\$2,800,392	\$2,525,400	(\$274,992)
1972	Wage and Benefit Modifications	\$1,972,000	\$1,972,538	\$538
CW	County Wide Salary Surplus	\$1,840,300	\$1,064,000	(\$776,300)
Other	Other	\$215,502	\$487,643	\$36,841
	<b>TOTAL</b>	<b>\$795,394</b>	<b>\$1,366,481</b>	<b>\$570,841</b>

<b>Unallocated Contingency Fund</b>	
<b>Prior Period Balance</b>	<b>\$2,800,392</b>
Approved Actions	
Elevator #9 Safety Building	(\$75,000)
AE&ES Project Management Software	(\$100,000)
MCDOT Special Assessments	(\$100,000)
<b>Current Available Balance</b>	<b>\$2,525,392</b>

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

## **Description of Significant Surplus and Deficit Projections for 2016:**

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

#### **CEX – Governmental Affairs (*Org 1020*) *\$0.2 million surplus***

The 2016 Adopted Budget included funding of \$150,000 in an allocated contingency account to be used for the Community ID program. A Joint Task Force on Community Identification Cards was to be established by the City of Milwaukee to create a Memorandum of Understanding (MOU) between the City and County to establish the framework for the creation and issuance of community ID cards but State action has prohibited this. Release of the funded was contingent upon the County's acceptance of the MOU and confirmation that the City of Milwaukee would match the County's contribution. The Department has indicated in its fiscal report it does not anticipate utilizing these funds in 2016.

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

DAS is projecting a revenue deficit of (\$1.0) million primarily 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 \$0.8 million for an overall projected deficit of (\$0.2) million.

#### **DAS - IMSD (*Org 1160*) *(\$0.4 million deficit)***

DAS-IMSD is projecting a revenue deficit of (\$0.2) million due to a deficit in federal reimbursement and in revenue from other governmental units. An expenditure surplus of \$0.4 million in salaries and \$0.1 million in commodities are offset by deficits of (\$0.2) million in contractual services, (\$0.3) million in depreciation and (\$0.2) million in other expenditures.

#### **DAS-Utilities (*Org 5500*) *(\$1.2 million deficit)***

DAS Water Utility is projecting a revenue deficit of (\$1.2) million in Fire Protection payments budgeted to be received from tenants on the County Grounds but are not anticipated to be collected.

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

Combined Courts are projected to surplus by \$0.2 million. A revenue surplus of \$0.3 million is projected primarily due to a surplus of \$0.2 million in Fines and Permits. Offsetting this surplus is a projected salary deficit of (\$0.3) million due to a deficit in sick pay outs for 2016. Contractual services are projected to surplus by \$0.2 million.

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

The Register of Deeds is projecting a surplus of \$0.2 million due to a projected revenue surplus in Real Estate Transfer Fees.

**Office of the Comptroller (Org 3700)**

***\$0.1 million surplus***

The Office of the Comptroller is projecting a surplus of \$0.1 million due to a projected salary surplus.

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

***(\$5.2 million deficit)***

The Office of the Sheriff is projecting an overall deficit of (\$5.2) million due to a projected revenue deficit of (\$0.7) million and an expenditure deficit of (\$4.5) million.

The projected revenue deficit is primarily due to a projected deficit of (\$0.3) 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 \$4.4 million offset by a projected deficit of (\$4.8) 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 (\$0.2) million is projected in other operating accounts.

**DOT - Transit (Org 5600)**

***(\$1.2 million deficit)***

DOT-Transit is projecting a revenue deficit of (\$5.9) million due to declines in overall ridership and to the full year implementation of the GO Pass program. A deficit in ridership revenue of (\$2.0) 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 (\$0.8) million. The GO Pass program results in a projected revenue deficit of (\$3.1) million. Partially offsetting the revenue deficit is a projected surplus of \$4.7 million which is comprised of savings of \$3.0 million in Healthcare and other savings and in fuel savings of \$2.5 million. A projected deficit of (\$0.6) million in bus parts expense is also projected and depreciation of (\$0.2) million.

**Behavioral Health Division (Org 6300)**

***\$4.5 million surplus***

**Behavioral Health Division Reserve**

***(\$4.5 million transfer)***

The Behavioral Health Division is projecting an overall surplus of \$4.5 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 surplus of \$0.8 million due to a revenue deficit of (\$0.5) million and an expenditure surplus of \$1.3 million. The revenue deficit is due to T-18 payments for graduate education lower than budgeted and not collecting a percentage from providers to process. The expenditure surplus of \$1.3 million is due to a decreased abatement versus budget of \$1.9 million, partially offset by increased expenditures of \$0.6 million 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 \$2.6 million in part due to a revenue deficit of (\$0.7) million due to a lower than budgeted census. An expenditure surplus of \$3.3 million results from personnel savings of \$1.1 million and lower administrative and overhead expense of \$2.8 million offset by payments to State Institutes of \$0.5 million.

The Child and Adolescent Inpatient area is projecting a deficit of (\$0.3) million due to a projected revenue deficit of (\$1.0) million from a census of 9.0 versus a budgeted census of 12. An expenditure surplus of \$0.7 million exists as a result of lower administrative and overhead expense.

The Psychiatric Crisis Service area is projecting a surplus of \$3.1 million due to lower expenditures from cross charges and lower prescription drugs expenses.

The Community Services – Mental Health area is projecting a deficit of (\$0.3) million. A projected surplus of \$0.3 million in crisis revenue is due to CLASP and Respite being above budget. Expenditure deficit of (\$0.6) million results from the Northside HUB reduction, personnel and drug cost savings which are offset by increased cross charges.

The Community Service – AODA area is projected to deficit by (\$1.1) million due to a projected revenue deficit of (\$0.4) million from the Intoxicated Driver ACA revenue in IV Drug program not being realized and an expenditure deficit of (\$0.7) million from increased cross charges.

The WRAP around area is projecting a deficit of (\$0.4) million due to increased cross charges.

### **Department of Family Care (*Org 7990*)**

As of August 31, 2016 the Department of Family Care ceased 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 was 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 was charged to My Choice Family Care.

**Department on Aging (Org 7900)**

***\$0.1 million surplus***

The Department on Aging is projected to have a revenue deficit of (\$0.3) million which is offset by a projected expenditure surplus of \$0.4 million for an overall surplus of \$0.1 million. The revenue deficit is due to a projected deficit of (\$0.3) million in miscellaneous revenues. The expenditure surplus is due to a projected surplus of \$0.6 million in salaries and is partially offset by a projected deficit of (\$0.1) million in crosscharges from Corporation Counsel and (\$0.1) million in Food and Provisions.

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

***\$2.8 million surplus***

The Department of Health and Human Services is projected to surplus by \$2.8 million in 2016 due to a projected revenue deficit of (\$4.3) million and a projected expenditure surplus of \$7.1 million.

Revenues are projected to deficit by (\$4.3) million primarily due to a deficit of (\$4.2) million in State revenues and (\$0.1) million in Health Care Revenues.

Expenditures are projected to surplus by \$7.1 million due to a surplus of \$0.3 million in salaries and other personnel charges which is offset by a projected overtime deficit of (\$1.0) million. The overtime deficit 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 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 October 31, 2016 is 83.8. DHHS will continue to monitor the ADP in case the number increases which would increase the payment owed to the State.

Additional expenditure projections include a projected deficit of (\$0.4) million in contractual services, a surplus of \$4.2 million in Internal Service Charges due to a lower number of children enrolled in the WRAP program at BHD from the Delinquency and Court Services division, a projected deficit of (\$0.5) million in capital outlay and a projected surplus of \$5.2 million in other charges (which includes the savings noted above in the payment to the State for Lincoln Hills) and finally a projected deficit of (\$0.7) million in abatements is projected.

**Parks Department (Org 9000)**

***\$0.2 million surplus***

The Parks Department is projecting a revenue surplus of \$0.4 million primarily due to a surplus of \$0.6 million in concession revenues offset by a loss of revenue of (\$0.2) million due to the temporary closure of the Domes which has resulted in a loss of admission and room rental revenue. A projected deficit of (\$0.2) million in crosscharges for Fleet equipment repair partially offsets the revenue surplus.

**Zoological Department (Org 9500)**

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

The Zoological Department is projecting a deficit of (\$.5) million due to a projected revenue deficit of (\$1.3) million and an expenditure surplus of \$0.8 million. The revenue deficit of (\$1.3) million is due to poor weather conditions in July and August. The Zoo is projecting a surplus of \$0.1 million in Salaries, \$0.4 million in commodities and \$0.3 million in Capital outlays.

**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 \$3.0 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								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2016 Period 09 BY DEPARTMENT								
		2016	2016	Revenue	2016	2016	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	-	-	-	2,601,164	2,601,164	-	-
<b>County Executive</b>								
1011	General Office	-	-	-	1,284,320	1,284,320	-	-
1021	Veterans Service	-	-	-	299,260	299,260	-	-
1020	Governmental Relations	-	-	-	379,157	594,391	215,234	215,234
1120	Personnel Review Board	45	-	45	321,540	417,251	95,711	95,756
1130	Corporation Counsel	120,000	120,000	-	1,745,000	1,829,465	84,465	84,465
1140	Human Resources	1,566,475	1,566,093	382	8,236,286	8,286,554	50,268	50,649
115	Dept of Administrative Services	43,448,506	43,848,506	(400,000)	54,933,512	55,156,234	222,722	(177,278)
	Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	12,158,256	12,152,256	6,000	12,099,128	12,095,104	(4,024)	1,976
1160	Information Management Services	14,765,907	15,022,609	(256,702)	15,580,057	15,402,360	(177,697)	(434,399)
5500	DAS - Utility	3,511,361	4,761,361	(1,250,000)	4,919,341	4,974,556	55,215	(1,194,785)
3010	Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090	County Treasurer	3,555,333	3,545,000	10,333	1,514,676	1,511,886	(2,790)	7,543
3270	County Clerk	545,955	545,955	-	1,166,913	1,243,413	76,500	76,500
3400	Register of Deeds	4,540,628	4,316,305	224,323	3,150,586	3,147,300	(3,286)	221,038
3700	Office of the Comptroller	325,574	384,454	(58,880)	7,874,759	8,043,672	168,913	110,033
	<b>Total Legislative, Executive &amp; Staff</b>	<b>84,608,490</b>	<b>86,332,989</b>	<b>(1,724,499)</b>	<b>117,509,389</b>	<b>118,290,620</b>	<b>781,231</b>	<b>(943,268)</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,921,639	11,640,609	281,030	46,653,439	46,551,056	(102,383)	178,647
2430	Dept. of Child Support Enforcement	17,766,575	17,890,011	(123,436)	19,904,123	20,096,660	192,537	69,101
2900	Courts - Pre-Trial Services	1,349,630	333,900	1,015,730	5,804,493	4,803,083	(1,001,410)	14,320
	<b>Total Courts and Judiciary</b>	<b>31,037,844</b>	<b>29,864,520</b>	<b>1,173,324</b>	<b>72,362,055</b>	<b>71,450,799</b>	<b>(911,256)</b>	<b>262,068</b>
<b>Public Safety</b>								
4000	Sheriff	10,299,923	10,965,982	(666,059)	90,543,241	85,995,332	(4,547,909)	(5,213,968)
4300	House of Correction	6,175,641	6,243,278	(67,637)	65,112,644	65,215,995	103,351	35,714
4500	District Attorney	5,905,895	6,253,321	(347,426)	20,474,879	20,822,305	347,426	-
4800	Emergency Management	2,557,760	2,656,790	(99,030)	11,839,400	11,977,704	138,304	39,274
4900	Medical Examiner	2,411,967	2,461,967	(50,000)	5,003,186	5,014,879	11,693	(38,307)
	<b>Total Public Safety</b>	<b>27,351,186</b>	<b>28,581,338</b>	<b>(1,230,152)</b>	<b>192,973,350</b>	<b>189,026,215</b>	<b>(3,947,135)</b>	<b>(5,177,287)</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5100	DOT - Highway Maintenance	21,047,302	21,697,477	(650,175)	22,390,521	23,040,696	650,175	-
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	-	123,059,113	121,909,113	(1,150,000)	(1,150,000)
5800	DOT - Admin Div	1,808,899	1,808,899	-	1,821,687	1,821,687	-	-
	<b>Total Transportation</b>	<b>227,827,111</b>	<b>228,477,286</b>	<b>(650,175)</b>	<b>252,466,912</b>	<b>251,967,087</b>	<b>(499,825)</b>	<b>(1,150,000)</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2016 Period 09 BY DEPARTMENT								
		2016	2016	Revenue	2016	2016	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	132,815,415	129,392,374	3,423,041	189,130,670	190,208,125	1,077,455	4,500,496
7900	Department on Aging	17,540,614	17,836,614	(296,000)	18,339,951	18,766,540	426,589	130,589
7990	Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
8000	Department of Human Services	89,390,850	93,699,904	(4,309,054)	108,643,854	115,839,650	7,195,796	2,886,742
	<b>Total Health &amp; Human Services</b>	<b>550,440,395</b>	<b>551,622,408</b>	<b>(1,182,013)</b>	<b>627,524,925</b>	<b>636,224,765</b>	<b>8,699,840</b>	<b>7,517,827</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	21,369,091	20,567,557	801,534	48,876,142	48,279,704	(596,438)	205,096
9500	Zoological Department	18,019,559	19,359,634	(1,340,075)	24,906,486	25,786,725	880,239	(459,836)
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
	<b>Total Parks, Recreation &amp; Culture</b>	<b>39,498,650</b>	<b>40,037,191</b>	<b>(538,541)</b>	<b>77,806,306</b>	<b>78,096,415</b>	<b>290,109</b>	<b>(248,432)</b>
<b>Non-Departmental's</b>								
1933	Land Sales	1,000,000	1,000,000	-	-	-	-	-
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-	-
1945	Contingency	-	-	-	321,000	2,846,392	2,525,392	2,525,392
1950	Fringe Benefits	190,731,968	190,731,968	-	199,722,063	199,722,063	-	-
1972	Wage and Benefit Modifications	-	255,835	(255,835)	300,000	2,528,373	2,228,373	1,972,538
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	17,831,515	17,831,515	-	(3,037,145)	(3,037,145)	-	-
1900'S	<b>Total Non-Departmental</b>	<b>599,001,058</b>	<b>599,256,893</b>	<b>(255,835)</b>	<b>197,305,918</b>	<b>202,059,683</b>	<b>4,753,765</b>	<b>4,497,930</b>
9960	<b>Debt Retirement and Interest</b>	<b>20,849,864</b>	<b>32,407,664</b>	<b>(11,557,800)</b>	<b>50,299,599</b>	<b>61,901,574</b>	<b>11,601,975</b>	<b>44,175</b>
1200-1899	<b>Capital Improvements</b>	<b>157,620,976</b>	<b>157,620,976</b>	<b>-</b>	<b>212,624,664</b>	<b>212,624,664</b>	<b>-</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	12,842	1,053,700	(1,040,858)	-	1,502,740	1,502,740	461,882
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	146,964	-	146,964	175,494	1,208,628	1,033,134	1,180,098
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	-	-	-	144,443	-	(144,443)	(144,443)
FUND 9	DAS -- Trust	30,588	-	30,588	427,654	500,000	72,346	102,934
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>190,394</b>	<b>1,071,300</b>	<b>(880,906)</b>	<b>747,591</b>	<b>3,228,968</b>	<b>2,481,377</b>	<b>1,600,471</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,738,425,967</b>	<b>1,755,272,565</b>	<b>(16,846,598)</b>	<b>1,801,620,708</b>	<b>1,824,870,790</b>	<b>23,250,082</b>	<b>6,403,484</b>
	<b>Reserves Expendable Trusts</b>							(1,600,471)
	<b>Contribution to Behavioral Health Reserves</b>							(4,500,496)
	<b>Total Projected Surplus w/o Salary Surplus</b>							302,517
	<b>Countywide Salary Surplus Projection</b>							1,063,964
	<b>Total Projected Surplus with Salary Surplus</b>							<b>1,366,481</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2016 Period 09 BY FUND								
		2016	2016	Revenue	2016	2016	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
<b>General Fund Departments</b>								
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	-	-	-	379,157	594,391	215,234	215,234
1120	Personnel Review Board	45	-	45	321,540	417,251	95,711	95,756
1130	Corporation Counsel	120,000	120,000	-	1,745,000	1,829,465	84,465	84,465
1140	Human Resources	1,566,475	1,566,093	382	8,236,286	8,286,554	50,268	50,649
115	Dept of Administrative Services	43,448,506	43,848,506	(400,000)	54,933,512	55,156,234	222,722	(177,278)
3010	Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090	County Treasurer	3,555,333	3,545,000	10,333	1,514,676	1,511,886	(2,790)	7,543
3270	County Clerk	545,955	545,955	-	1,166,913	1,243,413	76,500	76,500
3400	Register of Deeds	4,540,628	4,316,305	224,323	3,150,586	3,147,300	(3,286)	221,038
3700	Office of the Comptroller	325,574	384,454	(58,880)	7,874,759	8,043,672	168,913	110,033
2000	Combined Court Related Operations	11,921,639	11,640,609	281,030	46,653,439	46,551,056	(102,383)	178,647
2430	Dept. of Child Support Enforcement	17,766,575	17,890,011	(123,436)	19,904,123	20,096,660	192,537	69,101
2900	Courts - Pre-Trial Services	1,349,630	333,900	1,015,730	5,804,493	4,803,083	(1,001,410)	14,320
4800	Emergency Management	2,557,760	2,656,790	(99,030)	11,839,400	11,977,704	138,304	39,274
4900	Medical Examiner	2,411,967	2,461,967	(50,000)	5,003,186	5,014,879	11,693	(38,307)
4000	Sheriff	10,299,923	10,965,982	(666,059)	90,543,241	85,995,332	(4,547,909)	(5,213,968)
4300	House of Correction	6,175,641	6,243,278	(67,637)	65,112,644	65,215,995	103,351	35,714
4500	District Attorney	5,905,895	6,253,321	(347,426)	20,474,879	20,822,305	347,426	-
5100	DOT - Highway Maintenance	21,047,302	21,697,477	(650,175)	22,390,521	23,040,696	650,175	-
5800	DOT - Admin Div	1,808,899	1,808,899	-	1,821,687	1,821,687	-	-
7900	Department on Aging	17,540,614	17,836,614	(296,000)	18,339,951	18,766,540	426,589	130,589
8000	Department of Human Services	89,390,850	93,699,904	(4,309,054)	108,643,854	115,839,650	7,195,796	2,886,742
9000	Department of Parks	21,369,091	20,567,557	801,534	48,876,142	48,279,704	(596,438)	205,096
9500	Zoological Department	18,019,559	19,359,634	(1,340,075)	24,906,486	25,786,725	880,239	(459,836)
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
	<b>Total General Fund</b>	<b>281,848,311</b>	<b>287,922,706</b>	<b>(6,074,395)</b>	<b>579,248,587</b>	<b>583,860,602</b>	<b>4,612,015</b>	<b>(1,462,380)</b>
<b>Other Funds</b>								
1150	Risk Management	12,158,256	12,152,256	6,000	12,099,128	12,095,104	(4,024)	1,976
1160	Information Management Services	14,765,907	15,022,609	(256,702)	15,580,057	15,402,360	(177,697)	(434,399)
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	-	123,059,113	121,909,113	(1,150,000)	(1,150,000)
5500	DAS - Utility	3,511,361	4,761,361	(1,250,000)	4,919,341	4,974,556	55,215	(1,194,785)
6300	Behavioral Health Division	132,815,415	129,392,374	3,423,041	189,130,670	190,208,125	1,077,455	4,500,496
7990	Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
	<b>Total Other Funds</b>	<b>678,915,365</b>	<b>676,993,026</b>	<b>1,922,339</b>	<b>761,394,350</b>	<b>761,195,299</b>	<b>(199,051)</b>	<b>1,723,288</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2016 Period 09 BY FUND								
		2016	2016		2016	2016	Expense	Surplus
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues	Variance	Expenditures	Expenditures		
<b>Non-Departmental's</b>								
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-	-
1945	Contingency	-	-	-	321,000	2,846,392	2,525,392	2,525,392
1950	Fringe Benefits	190,731,968	190,731,968	-	199,722,063	199,722,063	-	-
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	17,831,515	17,831,515	-	(3,037,145)	(508,772)	2,528,373	2,528,373
1900'S	<b>Total Non-Departmental</b>	<b>599,001,058</b>	<b>599,256,893</b>	<b>(255,835)</b>	<b>197,305,918</b>	<b>202,059,683</b>	<b>4,753,765</b>	<b>4,497,930</b>
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	20,849,864	32,407,664	(11,557,800)	50,299,599	61,901,574	11,601,975	44,175
9960	<b>Debt Retirement and Interest</b>	<b>20,849,864</b>	<b>32,407,664</b>	<b>(11,557,800)</b>	<b>50,299,599</b>	<b>61,901,574</b>	<b>11,601,975</b>	<b>44,175</b>
1200-1899	<b>Capital Improvements</b>	<b>157,620,976</b>	<b>157,620,976</b>	<b>-</b>	<b>212,624,664</b>	<b>212,624,664</b>	<b>-</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	12,842	1,053,700	(1,040,858)	-	1,502,740	1,502,740	461,882
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	146,964	-	146,964	175,494	1,208,628	1,033,134	1,180,098
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	-	-	-	144,443	-	(144,443)	(144,443)
FUND 9	DAS – Trust	30,588	-	30,588	427,654	500,000	72,346	102,934
FUND 10	DAS – Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>190,394</b>	<b>1,071,300</b>	<b>(880,906)</b>	<b>747,591</b>	<b>3,228,968</b>	<b>2,481,377</b>	<b>1,600,471</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,738,425,967</b>	<b>1,755,272,565</b>	<b>(18,768,936)</b>	<b>1,801,620,708</b>	<b>1,824,870,790</b>	<b>23,449,132</b>	<b>6,403,484</b>
<b>Addback the following:</b>								
	<b>Reserves Expendable Trusts</b>							(1,600,471)
	<b>Contribution to Family Care Reserves</b>							-
	<b>Contribution to Behavioral Health Reserves</b>							(4,500,496)
	<b>Total Projected Surplus w/o Salary Surplus</b>							302,517
	<b>Countywide Salary Surplus Projction</b>							1,063,964
	<b>Total Projected Surplus with Salary Surplus</b>							<b>1,366,481</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2016							
	2016	2016	Revenue	2016	2016	Expenditure	
	Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure	%
	Revenues	Revenues		Expenditures	Expenditures		
<b>Legislative, Executive &amp; Staff</b>							
1000	-	-		2,014,220	2,601,164		77.44%
<b>County Executive</b>							
1011	-	-		1,003,865	1,284,320		78.16%
1021	6,500	-	0.00%	240,401	299,260		80.33%
1020	-	-		290,067	594,391		48.80%
1120	45	-		283,802	417,251		68.02%
1130	40,569	120,000	33.81%	1,504,531	1,829,465		82.24%
1140	1,170,341	1,566,093	74.73%	5,588,856	8,286,554		67.44%
115	25,061,420	43,848,506	57.15%	31,081,015	55,156,234		56.35%
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	8,154,386	12,152,256	67.10%	9,184,754	12,095,104		75.94%
1160	9,339,485	15,022,609	62.17%	10,386,578	15,402,360		67.43%
5500	1,548,132	4,761,361	32.51%	3,063,225	4,974,556		61.58%
3010	55,133	70,450	78.26%	587,198	1,403,690		41.83%
3090	2,007,796	3,545,000	56.64%	886,858	1,511,886		58.66%
3270	440,885	545,955	80.75%	959,015	1,243,413		77.13%
3400	3,365,788	4,316,305	77.98%	2,412,757	3,147,300		76.66%
3700	145,243	384,454	37.78%	5,372,757	8,043,672		66.79%
<b>Total Legislative, Executive &amp; Staff</b>							
	<b>51,335,721</b>	<b>86,332,989</b>	<b>59.46%</b>	<b>74,859,898</b>	<b>118,290,620</b>		<b>63.28%</b>
<b>Courts and Judiciary</b>							
2000	7,174,517	11,640,609	61.63%	32,257,616	46,551,056		69.30%
2430	8,956,697	17,890,011	50.07%	12,364,684	20,096,660		61.53%
2900	1,249,753	333,900	374.29%	3,199,266	4,803,083		66.61%
<b>Total Courts and Judiciary</b>							
	<b>17,380,966</b>	<b>29,864,520</b>	<b>58.20%</b>	<b>47,821,565</b>	<b>71,450,799</b>		<b>66.93%</b>
<b>Public Safety</b>							
4000	6,633,335	10,965,982	60.49%	63,024,734	85,995,332		73.29%
4300	3,941,450	6,243,278	63.13%	42,118,781	65,215,995		64.58%
4500	3,292,069	6,253,321	52.65%	13,605,472	20,822,305		65.34%
4800	1,508,930	2,656,790	56.80%	7,187,335	11,977,704		60.01%
4900	1,006,974	2,461,967	40.90%	3,755,222	5,014,879		74.88%
<b>Total Public Safety</b>							
	<b>16,382,758</b>	<b>28,581,338</b>	<b>57.32%</b>	<b>129,691,543</b>	<b>189,026,215</b>		<b>68.61%</b>
<b>Department of Transportation</b>							
5040	61,187,784	93,986,662	65.10%	60,006,492	94,122,066		63.75%
5100	11,112,679	21,697,477	51.22%	14,989,056	23,040,696		65.05%
5300	7,766,163	11,882,156	65.36%	5,100,370	11,073,525		46.06%
5600	46,371,669	99,102,092	46.79%	70,024,822	121,909,113		57.44%
5800	338,373	1,808,899	18.71%	117,973	1,821,687		6.48%
<b>Total Transportation</b>							
	<b>126,776,668</b>	<b>228,477,286</b>	<b>55.49%</b>	<b>150,238,712</b>	<b>251,967,087</b>		<b>59.63%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2016							
		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	89,495,841	129,392,374	69.17%	120,705,780	190,208,125	63.46%
7900	Department on Aging	11,684,070	17,836,614	65.51%	12,136,452	18,766,540	64.67%
7990	Department of Family Care (CMO)	203,990,767	310,693,516	65.66%	207,888,307	311,410,450	66.76%
8000	Department of Human Services	52,221,528	93,699,904	55.73%	73,387,906	115,839,650	63.35%
	<b>Total Health &amp; Human Services</b>	<b>357,392,206</b>	<b>551,622,408</b>	<b>64.79%</b>	<b>414,118,445</b>	<b>636,224,765</b>	<b>65.09%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	16,111,364	20,567,557	78.33%	36,234,818	48,369,560	74.91%
9500	Zoological Department	14,629,865	19,359,634	75.57%	19,313,298	25,786,725	74.90%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	69,679	110,000	63.34%	384,084	529,986	72.47%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>30,810,908</b>	<b>40,037,191</b>	<b>76.96%</b>	<b>59,432,199</b>	<b>78,186,271</b>	<b>76.01%</b>
<b>Non-Departmental's</b>							
1937	Potawatami Revenue	4,086,243	4,084,628	100.04%	-	-	-
1945	Contingency	-	-	-	-	2,846,392	0.00%
1950	Fringe Benefits	95,743,627	190,731,968	50.20%	66,537,903	199,722,063	33.32%
1991	Property Taxes	286,985,125	286,985,126	100.00%	-	-	-
1992	Interest Income	2,857,342	1,255,000	227.68%	-	-	-
1993	State Shared Revenue	322,114	31,229,789	1.03%	-	-	-
1996	Sales Taxes	42,698,602	65,883,032	64.81%	-	-	-
	Other Non-Departmental	10,083,696	18,831,515	53.55%	(7,964,383)	(508,772)	1565.41%
1900'S	<b>Total Non-Departmental</b>	<b>438,690,506</b>	<b>599,256,893</b>	<b>73.21%</b>	<b>58,573,520</b>	<b>202,059,683</b>	<b>28.99%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>9,807,872</b>	<b>0.00%</b>	<b>37,627,888</b>	<b>61,901,574</b>	<b>60.79%</b>
1200-1899	<b>Capital Improvements</b>	<b>6,768,568</b>	<b>157,620,976</b>	<b>4.29%</b>	<b>51,957,422</b>	<b>212,624,664</b>	<b>24.44%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	876,793	1,053,700	83.21%	269,041	1,502,740	17.90%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	146,964	-	-	172,140	1,208,628	14.24%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	191,665	17,600	1089.01%
FUND 8	Airport PFC	10,619,016	-	-	144,443	-	-
FUND 9	DAS -- Trust	30,588	-	-	427,654	500,000	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>11,673,361</b>	<b>1,071,300</b>	<b>1089.64%</b>	<b>1,204,943</b>	<b>3,228,968</b>	<b>37.32%</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,057,211,662</b>	<b>1,732,672,773</b>	<b>61.02%</b>	<b>1,025,526,135</b>	<b>1,824,960,646</b>	<b>56.19%</b>