



**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

Office of the Comptroller

DATE : January 11, 2016
TO : Supervisor Theo Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT : 2015 Fiscal Projection for Milwaukee County – (November 2015)
(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. To comply with this ordinance, the Comptroller is providing the County Board with this fiscal report.

Updated 2015 Year-end Fiscal Projection – November 2015

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
September 2015	Surplus	\$13.6 million	
November 2015 (Current Period)	Surplus	\$13.1 million	(\$0.5 Million)

Based on financial results through November 30, 2015 and quarterly reports submitted by departments, Milwaukee County’s projected 2015 year-end fiscal status is a projected surplus of \$13.1 million.

The projected surplus assumes that the available balance in the contingency fund of \$0.1 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year for other purposes, the projected surplus will decrease.

The following table reports when a significant change in a department’s projected year end occurred since the prior report and includes major departments’ projected year end statuses. Following the table is a discussion of any department with a major variance.

Org Unit	Org	September 2015 Projection	November 2015 Projection	Change Sep to Nov
1151	DAS-Fiscal Affairs	\$ (321,500)	\$ 249,300	\$ 570,800
1150	DAS-Risk Management	\$ 0	\$ (218,900)	\$ (218,900)
1160	DAS – IMSD	\$ (195,700)	\$ (127,300)	\$ 68,400
2000	Courts	\$ 233,600	\$ 253,500	\$ 19,900
3090	Treasurer	\$ 56,300	\$ (1,491,100)	\$ (1,547,400)
3400	Register of Deeds	\$ 313,100	\$ 148,500	\$ (164,600)
3700	Comptroller	\$ 552,600	\$ 764,700	\$ 212,100
4000	Sheriff	\$ 5,400	\$ 5,900	\$ 500
4500	District Attorney	\$ 0	\$ 200,000	\$ 200,000
5600	DOT - Transit	\$ (1,323,400)	\$ 41,500	\$ 1,364,900
6300	BHD	\$ 3,280,400	\$ 4,818,900	\$ 1,538,500
	BHD Reserve	\$ (3,280,400)	\$ (4,818,900)	\$ (1,538,500)
7990	Family Care	\$ 3,406,300	\$ 3,499,900	\$ 93,600
	Family Care Reserve	\$ (3,406,300)	\$ (3,499,900)	\$ (93,600)
8000	DHHS	\$ 2,740,300	\$ 3,355,500	\$ 615,200
9000	Parks	\$ 1,701,000	\$ 1,449,400	\$ (251,600)
1937	Potawatomi Revenue	\$ (104,200)	\$ (104,200)	\$ 0
1945	Contingencies	\$ 96,180	\$ 73,680	\$ (22,500)
1950	Fringe Benefits	\$ 7,500,000	\$ 6,000,000	\$ (1,500,000)
1992	Interest Income	\$ 0	\$ 116,800	\$ 116,800
1993	State Shared Revenue	\$ 110,800	\$ 111,600	\$ 800
1996	Sales Tax Revenue	\$ 1,500,000	\$ 1,500,000	\$ 0
1999	Miscellaneous Revenue	\$ 1,082,400	\$ 1,082,400	\$ 0
9960	Debt Service	\$ 1,550,000	\$ 1,550,000	\$ 0
	Reserve for accrued Rev	\$ (2,000,000)	\$ (2,000,000)	\$ 0
	Other	\$ 63,258	\$ 109,798	\$ 46,540
	Total	\$ 13,560,138	\$ 13,071,078	\$ (489,060)

Department of Administrative Services (DAS)

\$0.2 million Surplus

The DAS is comprised of the following units: Persons with Disabilities, Community Business Development Partners, Procurement, Economic Development and Facilities Management. The Department is projected to have an overall surplus of \$0.2 million due to the following projected surpluses:

Community Business Development Partners = \$45,803

Procurement = \$72,800

Office for Persons with Disabilities = \$42,396

IMSD Centralized Purchasing = \$78,640

Previously, it was projected that DAS-Facilities Management would have a crosscharge revenue deficit of (\$0.3) million due to charges to the DAS-Water Utility being lower than budgeted. However, the latest fiscal report from DAS-Fiscal Affairs shows a breakeven for crosscharge revenue.

In August, Facilities was projecting an expenditure deficit of (\$0.2) million in their Risk Management crosscharge due to the expense for the clean-up efforts from the two Safety Building floods in July. A fund transfer in the amount of \$223,344 was approved during the October committee cycle which eliminated the expenditure deficit due to the flood repair.

DAS - Risk Management Division *(\$0.2) million deficit*

Risk Management is projecting a deficit of (\$0.2) million primarily due to a deficit of (\$0.2) million in its contractual services for property damages claims.

DAS - Information Management Services Division *(\$0.1) million deficit*

IMSD is projecting a revenue deficit of (\$0.1) million primarily due to incentive payments from the Social Security Administration (SSA) being lower than anticipated. IMSD receives incentive payments of \$400 per inmate from SSA from the provision of monthly reports that allow the SSA to suspend benefits for individuals who are incarcerated.

Combined Court Operations *\$0.2 million surplus*

The Courts are projecting a surplus of \$0.2 million due a projected revenue surplus of \$0.4 million partially offset by an expenditure deficit of (\$0.2) million. A surplus of \$0.9 million in State revenues and a surplus of \$0.1 million in fines and permits is partially offset by a projected revenue deficit of (\$0.5) million in Federal revenue and a projected deficit of (\$0.1) million in other revenues. The expenditure deficit is comprised of a variety of small surpluses across multiple accounts.

Treasurer *(\$1.5) million deficit*

The Treasurer is currently projecting an overall deficit of (\$1.5) million primarily due to repayments of property taxes to municipalities. The Treasurer and the Comptroller have submitted a fund transfer for the January committee of the Finance, Personnel and Audit committee to recognize surplus revenue in Org, Unit 9960 - General County Debt Services in order to establish expenditure authority to allow for the Treasurer to make payments to municipalities due to property tax repayments. Org Unit 9960 has a projected surplus in account 4905 - Sale of Capital Assets of \$1,550,000 due to an annual payment due to Doyne Sale revenue of \$8,550,000 versus a budget of \$7,000,000 million.

The Treasurer was notified on November 13, 2015 that Milwaukee County owes \$1,362,702 in payments to the following municipalities for property taxes that the municipality refunded and/or rescinded. Under state law (sec. 74.41 Wis. Statutes) the taxation district is allowed to charge back a portion of the refunded/rescinded taxes to each taxing jurisdiction.

The amounts by municipality and year(s) are listed below:

<u>Municipality</u>	<u>Year/Years</u>	<u>Amount</u>
Hales Corners	2014	\$ 1,513.73
River Hills	2014	\$ 863.78
Franklin	2014	\$ 271.33
Oak Creek	2009, 2011, 2014	\$ 3,888.85
South Milwaukee	2009, 2014	\$ 97,716.39
Wauwatosa	2010-2014	\$ 27,319.16
<u>Milwaukee</u>	<u>2008-2014</u>	<u>\$ 1,231,127.78</u>
Total		\$ 1,362,701.02

Register of Deeds

\$0.2 million surplus

The Register of Deeds is currently projecting a revenue surplus of \$0.2 million due to a projected revenue surplus of \$0.3 million from Real Estate Transfer fees offset by a projected revenue deficit of (\$0.1) million in Services Provided.

Office of the Comptroller

\$0.7 million surplus

The Office of the Comptroller is projecting an overall surplus of \$0.7 million. A revenue surplus of \$0.4 million is due to the collection from the Payment Plus Program which provides for a percentage of revenue to the County when vendors are paid using the Payment Plus Program. The 2015 Adopted Budget anticipated \$0.2 million from this revenue. The actual payment in 2015 is \$0.6 million. The surplus in 2015 is primarily due to Motorola, a Payment Plus Program participant, agreeing to participate in the program for the purchase of radios. In addition, staffing vacancies result in a projected expenditure surplus of \$0.3 million.

Office of the Sheriff

Breakeven

The Sheriff's Department was projecting a 2014 deficit of (\$0.9) million as of April 2015. During the June County Board Meeting, a transfer of \$1.5 million from the Contingency Fund was approved for the Office of the Sheriff. The funding was to eliminate the existing deficit in the Office of the Sheriff and allow for the hiring of 30 deputies as of July 2015. The Sheriff is currently projected to breakeven for 2015.

District Attorney

\$0.2 million surplus

The District Attorney is projecting a surplus of \$0.2 million in its personnel services accounts.

DOT – Transit

Breakeven

In prior reports, the DOT Transit/Paratransit system was projecting an overall deficit of (\$1.3) million due to a projected revenue deficit of (\$5.9) million partially offset by

a projected expenditure surplus of \$4.6 million. The DOT Transit/Paratransit is now projecting to breakeven due to additional expenditure savings as detailed below.

The DOT Transit Division is projecting a passenger revenue deficit of (\$4.9) million on the fixed route system from the following programs:

- 1. Go Pass (\$1.8) million
- 2. Union work stoppage (\$0.4) million
- 3. 4% decline in ridership (\$1.7) million
- 4. Budget to Budget correction (\$1.0) million
- TOTAL Fixed route = (\$4.9) million

In addition, the Transit system is projecting a revenue deficit of (\$1.4) million from the paratransit program due to Transit Plus trip subsidies not meeting budget.

Other revenue is projected to surplus by \$0.4 million.

Offsetting these projected revenue deficits is a projected expenditure surplus of \$4.6 million due to a projected surplus of \$1.8 million in fuel savings and a projected surplus of \$1.8 million in salary and fringe benefits savings and \$1.0 million in miscellaneous expenses. A portion of the expenditure savings are due to the union work stoppage that occurred in July 2015.

The DOT Transit/Paratransit was also notified that the OPEB contribution is less than budgeted which results in a breakeven for the department.

Behavioral Health Division (BHD)

\$4.8 million surplus

The BHD is projecting a surplus of \$4.8 million due to a projected revenue deficit of (\$4.2) million and a projected expenditure surplus of \$9.0 million.

Area	Amount	Description
Management/Operations/Fiscal	\$0.3 million	Expenditure surplus of \$0.4 million is due to vacancies, unemployment compensation and medical malpractice. Revenue deficit of (0.1) million due to T18 payments for graduate education lower than budget.
Acute Adult Inpatient	\$2.6 million	Expenditures are projected to surplus by \$0.4 million due to fringe savings and dietary, pharmacy and medical services savings. In addition, a revenue surplus by \$2.2 million is projected primarily due to patient revenue of \$2.0 million.

Area	Amount	Description
Child and Adolescent Inpatient	\$2.0 million	Expenditures surplus of \$0.5 million from personnel, dietary, pharmacy savings are projected in addition to a revenue surplus of \$1.5 million due to the census being above budget and an increase of rates in March
Psychiatric Crisis Services	\$0.0 million	Breakeven
Central Rehab	\$0.8 million	Expenditure surplus due to Fringe savings.
Community Services – Mental Health	\$0.1 million	Breakeven
Community Services – AODA	\$0.5 million	Expenditures are projected to surplus due to underspending in ATR backfill of \$0.6 million and ACA revenue is projected to deficit due to being overbudgeted by (\$0.1) million
WRAP	(\$1.5) million	Expenditures are projected to deficit by (\$3.2) million due to spending from increased enrollment. Revenues are projected to surplus by \$1.7 million also due to increased enrollment and capitation rate.

Family Care

\$3.5 million surplus

The Family Care CMO is projecting to surplus by \$3.5 million primarily due to a one time retroactive payment for 2014 received from the State of Wisconsin for the Hilltop downsizing.

Department of Health and Human Services

\$3.4 million surplus

The DHHS is projecting a surplus of \$3.4 million due a projected revenue deficit of (\$1.3) million and a projected expenditure surplus of \$4.7 million.

Increased Youth Aids revenues of \$2.9 million is offset by a projected deficit in Prior Year State Reimbursement of (\$0.5) million, a deficit of (\$0.5) million in Audit Recoveries and other revenue, a deficit of (\$0.4) million in other state grants, a deficit of (\$1.8) million in Federal and other governmental entity revenue and (\$1.0) million in Health care revenue.

Personnel services are projected to surplus by \$0.2 million. In addition, crosscharges for dietary services are projected to surplus by \$0.4 million and other county services are projected to surplus by \$0.8 million for an overall surplus of \$1.2 million in crosscharges. A surplus in vendor payments of \$3.3 million is also projected.

Debt Service

\$1.6 million surplus

Account 4905 - Sale of Capital Assets - is showing a surplus of \$1.6 million due to Doyme Sale revenue of \$8.6 million versus a budget of \$7.0 million. The Treasurer

and the Comptroller have submitted a fund transfer for the January committee of the Finance, Personnel and Audit committee to recognize this revenue in order to establish expenditure authority to allow for the Treasurer to make payments due to municipalities due to property tax repayments. If approved, this would reduce the surplus in this department from \$1.6 million to \$0.3 million.

Non - Departmental:

Potawatomi Revenue

(\$0.1) million deficit

The 2015 Adopted Budget anticipated payments from the Potawatomi Allocation of \$5.5 million. The actual payment was \$5.4 million for a deficit of (\$0.1) million.

Unallocated Contingency Fund

\$0.1 million surplus

The contingency account was appropriated at \$8.5 million in 2015. Of that amount, \$3.1 million was specifically allocated in the 2015 Adopted Budget and is therefore unavailable to be counted toward the 2015 year end surplus at this time. The unallocated contingency fund was budgeted at \$5.46 million and currently has an available balance of \$0.1 million which for purposes of this report, is being utilized to partially offset deficits projected by various departments in order to arrive at a net surplus for the County.

Fringe Benefits

\$6.5 million surplus

For 2015, the County budgeted \$172.5 million of fringe benefit costs, including \$64.0 million of pension related costs and \$108.5 million of health and other related costs. Actual costs for 2015 are projected to be \$164.0 million for a surplus of \$8.5 million which consists of \$74.0 million of pension related costs and \$90.0 million of health and other related costs.

Healthcare

The surplus in health care is derived from several areas including: 1) additional savings in the Humana health insurance program for Medicare eligible retirees due to higher participation than budgeted, 2) savings in the drug program from budgeted levels, and 3) savings in active employee health insurance costs from budget.

Due to the surplus in health benefits, the County will allocate the surplus back to departments during the year-end process. The allocation of the fringe surplus increases the surplus for departments and reduces the non-departmental surplus for fringe benefits, which maintains the overall county-wide surplus. As a result, the allocation neither increases nor decreases the overall county-wide surplus. However, the reduced fringe charge to certain departments who receive revenue to offset expenses will result in a loss of revenue and therefore, the County-wide surplus projection should be reduced now to account for this eventual revenue loss. The Comptroller is projecting that \$2.5 million of the \$8.5 million surplus in health care

expenses will result in a loss of revenue and decrease the current County-wide surplus projection to \$6.0 million for Employee Health Benefits.

Pension

The 2015 Pension Expense is based on an actuarial estimate in 2014 for the 2015 required pension contributions. The County learned in July 2015 that the 2015 actuarial projection was understated by approximately \$19 million. The budgeted pension contribution was \$38 million, while recent calculations show this amount at \$57 million. Under current rules, the County is only required to pay the \$38 million, requiring the under-payment to be amortized and charged to future years. The surplus in health care expenditures for 2015 offers an opportunity to pay down a portion of this underpayment in 2015, and thus avoid the interest costs charged by the pension plan if the underpayment is charged to future years. County Board File No. 15-674 was approved by the County Board and authorizes the Comptroller to pay-down \$10.0 million of the pension projection. The fiscal projection for fringe benefits reflects this payment.

State Shared Revenues

\$0.1 million surplus

The 2015 Adopted Budget for State Shared Revenues anticipated total revenues of \$51.3 million with a payment of \$20.1 million due to the State Child Welfare Reallocation for a net anticipated revenue of \$31.1 million. Actual revenue received is \$31.2 million for a surplus of \$0.1 million.

Sales Tax

\$1.5 million surplus

The 2014 sales tax collections improved subsequent to the estimate provided for the 2015 Budget. The 2014 Milwaukee County sales tax collections were approximately \$69.8 million. Based on the actual 2014 collections and an estimated growth percentage of approximately 1.0%, the current estimate of 2015 collections is \$70.5 million. The current estimate for 2015 is \$1.5 million higher than the 2015 Budget amount of \$69.0 million.

Miscellaneous Revenue

\$1.1 million surplus

The Non-Departmental Revenue budget includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. \$1.6 million related to a TIF district in Wauwatosa for the Research Park (District #2) was budgeted to offset sales tax revenues that will be used to provide cash financing of capital projects. The City of Wauwatosa is anticipating a payment of \$2.7 million to Milwaukee County resulting in a projected surplus of \$1.1 million.

Non-Departmental Impact of Pension Payment

(\$2.0) million deficit

There is a (\$2.0) million impact to the County fiscal position in 2015 due to the County moving up the pension payment for 2015 to December 2015. The Comptroller determined that additional savings could accrue to the County by making payment to

the pension plan earlier. The additional savings are due to higher earnings rates for funds in the pension plan versus County investments, and no charged interest costs from the pension plan for delaying payment.

In prior years, the County's payment to the Pension plan was generally made in the in the first six months of the new year to allow for additional cash flow to the County. For example, the 2013 payment to the pension plan was made from February 2014 to June 2014. A similar event occurred in 2015 for the 2014 pension payment. For the 2015, the County will make the pension payment in the same year that it accrues its pension expense.

The County did receive a benefit from making later payments for the pension expense. Current accounting rules allow the County to accrue revenue received in the new year to the prior year, when a similar amount of expense payments are delayed until grant revenues are received. The County used the pension expense payments paid after year end as an offset to late payments for grants. To offset the earlier pension payments, the County will have to identify other costs that can be delayed or it will need to increase reserves for late revenue payments. The Office of the Comptroller estimates that up to \$2.0 million of one-time revenue reserves will have to be created to offset late revenue payments. The Comptroller will continue to keep the Committee apprised of any change in this estimate.

MILWAUKEE COUNTY RESERVES

This section of the report provides an update of the status of the Reserve as of September 2015. The first table is a calculation of the projection 2015 yearend contribution to the debt service reserve. The second table begins with the 2014 Beginning Balance and tracks activities in the DSR throughout 2015 and into 2016 based upon the requested contribution from the Debt Service Reserve including in the 2016 Adopted Budget.

Calculation of Projected YE 2015 Deposit to Debt Service Reserve (in millions)	
Item	Amount – Projected 2015 Year End
Projected Surplus as of November 30, 2015	\$20,481,277
Transfer to Family Care Reserve	3,499,948
Transfer to Behavioral Health Division Reserve	4,818,889
Transfer from Expendable Trust	(908,638)
Subtotal	\$13,071,078
Future Actions (Pending Approval)	
Replenish Budget Appropriation for Surplus/Deficit Account	(\$5,000,000)
Net available to replenish Debt Service	\$8,071,078

Debt Service Reserve Activity Description	Amount
2014 Beginning Balance	\$34,965,644
2014 Activity	
2014 Budget Commitment	(12,099,198)
Radio	(3,000,000)
City Campus Move	(1,100,000)
Marcus Center Electrical System	(300,000)
Various Capital Projects (Sept. 2014 Transfers)	(355,376)
Lapsed Bonds	559,574
Unspent Bonds WG017& WG0018	598,420
Premium on 2014 Bonds	1,106,019
Unallocated Proceeds	221,853
2014 Activity Total	(14,368,708)
2014 Contribution based on YE surplus	19,640,838
2014 Ending Balance/2015 Starting Balance	\$40,237,774
2015 Activity	
2015 Budget Commitment	(6,327,873)
Election Machines	(1,861,975)
Transit Signal Priorities	(1,500,000)
Parks Improvements Major Maintenance	(1,000,000)
Parks Improvements CIC Projects	(4,000,000)
Menomonee River Parkway	(1,695,521)
Fleet Vehicle Proceeds	455
UCC Walker Square Playground	20,000
2015A Corporate Purpose Bonds	952,392
2015B Refunding Bonds	524
2015C Corporate Purpose Short Term (Notes)	91,583
2015D Qualified Energy Conservation Bonds	31,758
2015 Election Machine Reimbursements	211,218
2015 Milwaukee Yacht Club	75,000
2015 Activity Total Year to Date	(15,002,439)
2015 Year to Date Balance	\$25,235,335
Pending Actions	
2015 Contribution based on Projected YE 2015 Surplus	8,071,078
2016 Projected Budget Commitment	(10,500,000)
Projected Balance	\$22,806,413

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 Willie Johnson, Jr., Co-Chairman, Finance, Personnel &
Audit Committee
Supervisor Jim Schmitt, Co-Chairman, Finance, Personnel &
Audit Committee
Finance, Audit and Personnel Committee
Teig Whaley-Smith, Director, Department of Administrative Services
Steven Kreklow, Director, Office of Performance, Strategy and Budget
Janelle Jensen, Committee Coordinator, Office of the County Clerk
Department Heads

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of November 30, 2015 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	-	-	-	3,491,742	3,491,742	-	-
County Executive							
1011 General Office	3	-	3	1,479,837	1,479,915	78	81
1021 Veterans Service	13,000	13,000	-	323,948	323,948	-	-
1020 Governmental Relations	-	-	-	385,121	415,006	29,885	29,885
1120 Personnel Review Board	31	-	31	330,468	413,796	83,328	83,359
1130 Corporation Counsel	120,000	120,000	-	2,100,388	2,100,388	-	-
1140 Human Resources	1,331,567	1,452,260	(120,693)	7,223,108	7,249,097	25,989	(94,704)
115 Dept of Administrative Services	38,624,356	38,902,845	(278,489)	49,915,680	50,443,456	527,776	249,287
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngm 5700							
1150 Risk Management	12,872,412	12,872,412	-	13,927,110	13,708,162	(218,948)	(218,948)
1160 Information Management Services	14,125,767	14,257,220	(131,453)	15,308,378	15,312,577	4,199	(127,254)
3010 Election Commission	52,750	52,750	-	690,731	696,086	5,355	5,355
3090 County Treasurer	3,093,982	3,505,000	(411,018)	2,427,945	1,347,814	(1,080,131)	(1,491,149)
3270 County Clerk	552,823	469,450	83,373	1,368,802	1,382,802	16,000	99,373
3400 Register of Deeds	4,276,834	4,104,876	172,058	3,670,228	3,646,657	(23,571)	148,487
3700 Office of the Comptroller	630,048	196,793	433,255	7,112,944	7,444,353	331,409	764,664
Total Legislative, Executive & Staff	75,693,673	75,948,606	(254,933)	109,754,430	109,455,799	(298,631)	(551,564)
Courts and Judiciary							
2000 Combined Court Related Operations	11,820,418	11,423,319	397,099	44,215,744	44,072,173	(143,571)	253,528
2430 Dept. of Child Support Enforcement	17,572,335	17,570,032	2,303	19,730,829	19,755,663	25,034	27,337
2900 Courts - Pre-Trial Services	867,264	866,789	475	4,919,643	4,966,231	46,588	47,063
Total Courts and Judiciary	30,260,017	29,860,140	399,877	68,866,016	68,794,067	(71,949)	327,928
Public Safety							
4800 Emergency Management	2,137,497	2,297,157	(159,660)	11,346,085	11,541,598	195,513	35,653
4900 Medical Examiner	2,105,663	2,165,925	(60,162)	5,179,900	5,218,257	38,357	(21,805)
4000 Sheriff	10,491,876	10,769,953	(278,077)	83,369,695	83,653,630	283,935	5,858
4300 House of Correction	6,395,361	6,533,468	(138,107)	65,080,019	65,228,596	148,577	10,470
4500 District Attorney	6,183,050	6,283,450	(120,400)	19,098,625	19,419,025	320,400	200,000
Total Public Safety	27,293,447	28,049,853	(756,406)	184,074,324	185,061,106	986,782	230,376
Public Works & Development							
5040 DOT - Airport Division	89,400,000	92,607,826	(4,207,826)	88,609,429	92,817,255	4,207,826	-
5100 DOT - Highway Maintenance	20,910,034	20,910,034	-	22,308,455	22,308,455	-	-
5300 DOT - Fleet Management	11,960,567	12,003,664	(43,097)	11,118,412	11,207,653	89,241	46,144
5600 DOT - Transit/Paratransit System	91,540,636	100,203,309	(8,662,673)	111,457,809	120,162,042	8,704,233	41,560
5800 DOT - Admin Div	1,895,238	1,895,238	-	1,626,096	1,626,096	-	-
5500 DAS - Utility	4,662,432	4,662,432	-	4,978,838	4,978,838	-	-
Total Public Works & Development	219,168,907	232,082,503	(12,913,596)	240,098,039	253,100,339	13,001,300	87,704

Annual Fiscal Report of Surplus/Deficit as of November 30, 2015 BY DEPARTMENT

		2015	2015		2015	2015		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services								
6300	Behavioral Health Division	116,218,250	120,496,239	(4,277,989)	173,114,779	182,211,656	9,096,877	4,818,889
7900	Department on Aging	17,408,610	17,476,843	(68,333)	18,618,483	18,638,828	20,345	(47,988)
7990	Department of Family Care (CMO)	295,473,642	297,145,609	(1,671,967)	292,660,758	297,832,673	5,171,915	3,499,948
8000	Department of Human Services	65,264,405	66,577,914	(1,313,509)	84,581,459	89,250,502	4,669,043	3,355,534
Parks, Recreation & Culture								
9000	Department of Parks	20,836,320	19,104,220	1,732,100	50,364,079	50,081,414	(282,665)	1,449,435
9500	Zoological Department	19,245,432	19,245,432	-	27,501,137	27,501,137	-	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	532,650	532,650	-	-
Total Parks, Recreation & Culture		40,191,752	38,459,652	1,732,100	81,897,866	81,615,201	(282,665)	1,449,435
Non-Departmentals								
1937	Polowalami Revenue	3,922,277	4,026,477	(104,200)	-	-	-	(104,200)
1945	Contingency	-	-	-	3,311,767	3,385,447	73,680	73,680
1950	Fringe Benefits	191,510,736	191,510,736	-	185,706,497	191,706,497	6,000,000	6,000,000
1991	Property Taxes	282,985,125	282,985,125	-	-	-	-	-
1992	Interest Income	1,537,788	1,421,000	116,788	-	-	-	116,788
1993	State Shared Revenue	31,275,222	31,163,647	111,575	-	-	-	111,575
1996	Sales Taxes	61,143,731	59,643,731	1,500,000	-	-	-	1,500,000
1999	Misc Revenue	3,360,352	2,278,000	1,082,352	-	-	-	1,082,352
Other Non-Departmental		16,158,462	18,158,462	(2,000,000)	(4,658,085)	(4,748,172)	(90,087)	(1,007,735)
1900'S Total Non-Departmental		591,893,693	591,187,178	706,515	184,360,179	190,343,772	5,983,593	6,690,108
Debt Retirement and Interest		18,115,597	32,233,825	(14,118,228)	50,522,841	66,170,614	15,647,773	1,529,545
9960	Debt Retirement and Interest	18,115,597	32,233,825	(14,118,228)	50,522,841	66,170,614	15,647,773	1,529,545
10-1899	Capital Improvements	209,695,735	209,695,735	-	280,535,032	280,535,032	-	-
Expendable Trusts								
UND 3	Zoo Trust Funds	19,997	1,017,290	(997,293)	-	1,028,610	1,028,610	31,317
UND 5	Parks Trust Funds	180,720	78,195	104,525	186,738	422,829	236,091	340,616
UND 7	Behavioral Health Complex Trust	-	17,600	(17,600)	-	17,600	17,600	-
UND 8	Airport PFC	-	-	-	1,311,194	-	(1,311,194)	(1,311,194)
UND 9	DAS -- Trust	30,611	-	30,611	-	-	-	30,611
JND 11	Fleet Facilities Reserve Trust	-	-	-	(12)	-	12	12
Total Expendable Trusts		231,329	1,111,085	(879,756)	1,497,920	1,469,039	(28,881)	(908,638)
Projected Surplus (Deficit)		1,706,909,056	1,740,323,282	(33,414,226)	1,770,583,125	1,824,478,628	53,895,503	20,481,277
Reserves Expendable Trusts								908,638
Contribution to Family Care Reserves								(3,499,948)
Contribution to Behavioral Health Reserves								(4,818,889)
Total Projected Surplus (Deficit)								13,071,078

Milwaukee County
Annual Fiscal Report of Surplus/Deficit as of November 30, 2015 BY FUND

	2015 Projected Revenues	2015 Budgeted Net Revenues	Revenue Variance	2015 Projected Expenditures	2015 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
General Fund Departments							
1000	County Board	-	-	-	3,491,742	3,491,742	-
1011	CEX General Office	3	-	3	1,479,837	1,479,915	78
1021	Veterans Service	13,000	13,000	-	323,948	323,948	-
1020	Governmental Relations	-	-	-	385,121	415,006	29,885
1120	Personnel Review Board	31	-	31	330,468	413,796	83,328
1130	Corporation Counsel	120,000	120,000	-	2,100,388	2,100,388	-
1140	Human Resources	1,331,567	1,452,260	(120,693)	7,223,108	7,249,097	25,989
115	Dept of Administrative Services	38,624,356	38,902,845	(278,489)	49,915,680	50,443,456	527,776
3010	Election Commission	52,750	52,750	-	690,731	696,086	5,355
3090	County Treasurer	3,093,982	3,505,000	(411,018)	2,427,945	1,347,814	(1,080,131)
3270	County Clerk	552,823	469,450	83,373	1,366,802	1,382,802	16,000
3400	Register of Deeds	4,276,934	4,104,876	172,058	3,670,228	3,646,657	(23,571)
3700	Office of the Comptroller	630,048	196,793	433,255	7,112,944	7,444,353	331,409
2000	Combined Court Related Operatio	11,820,418	11,423,319	397,099	44,215,744	44,072,173	(143,571)
2430	Dept. of Child Support Enforceme	17,572,335	17,570,032	2,303	19,730,629	19,755,683	25,034
2900	Courts - Pre-Trial Services	867,264	866,789	475	4,919,643	4,966,231	46,588
4800	Emergency Management	2,137,497	2,297,157	(159,660)	11,346,085	11,541,598	195,513
4900	Medical Examiner	2,105,663	2,165,825	(60,162)	5,179,900	5,218,257	38,357
4000	Sheriff	10,491,876	10,769,953	(278,077)	83,369,695	83,653,630	283,935
4300	House of Correction	6,395,361	6,533,468	(138,107)	65,080,019	65,228,596	148,577
4500	District Attorney	6,163,050	6,283,450	(120,400)	19,098,625	19,418,025	320,400
5100	DOT - Highway Maintenance	20,910,034	20,910,034	-	22,308,455	22,308,455	-
5800	DOT - Admin Div	1,695,238	1,695,238	-	1,626,096	1,626,096	-
7900	Department on Aging	17,408,610	17,476,943	(68,333)	18,618,483	18,638,828	20,345
8000	Department of Human Services	65,264,405	66,577,914	(1,313,509)	84,581,459	89,250,502	4,669,043
9000	Department of Parks	20,836,320	19,104,220	1,732,100	50,364,079	50,081,414	(282,665)
9500	Zoological Department	19,245,432	19,245,432	-	27,501,137	27,501,137	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-
9910	University Extension	110,000	110,000	-	532,650	532,650	-
	Total General Fund	251,718,996	251,846,748	(127,752)	542,491,641	547,729,315	5,237,674
Other Funds							
1150	Risk Management	12,872,412	12,872,412	-	13,927,110	13,708,162	(218,948)
1160	Information Management Service	14,125,767	14,257,220	(131,453)	15,308,378	15,312,577	4,199
5040	DOT - Airport Division	88,400,000	92,607,826	(4,207,826)	88,609,429	92,817,255	4,207,826
5300	DOT - Fleet Management	11,960,567	12,003,664	(43,097)	11,118,412	11,207,653	89,241
5600	DOT - Transit/Paratransit System	91,540,636	100,203,309	(8,662,673)	111,457,809	120,162,042	8,704,233
5500	DAS - Utility	4,662,432	4,662,432	-	4,978,838	4,978,838	-
6300	Behavioral Health Division	116,218,250	120,496,239	(4,277,989)	173,114,779	182,211,656	9,096,877
7990	Department of Family Care (CMO)	295,473,642	297,145,609	(1,671,967)	292,660,758	297,832,673	5,171,915
	Total Other Funds	635,253,706	654,248,711	(18,995,005)	711,175,513	738,230,856	27,055,343

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of November 30, 2015 BY FUND								
	2015	2015		2015	2015			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus	
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)	
Non-Departmentals								
1937	Potawatami Revenue	3,922,277	4,026,477	(104,200)	-	-	-	(104,200)
1945	Contingency	-	-	-	3,311,767	3,385,447	73,680	73,680
1950	Fringe Benefits	191,510,736	191,510,736	-	185,708,497	191,706,497	6,000,000	6,000,000
1991	Property Taxes	282,985,125	282,985,125	-	-	-	-	-
1992	Interest Income	1,537,788	1,421,000	116,788	-	-	-	116,788
1993	State Shared Revenue	31,275,222	31,163,647	111,575	-	-	-	111,575
1996	Sales Taxes	61,143,731	59,643,731	1,500,000	-	-	-	1,500,000
	Other Non-Departmental	19,518,814	20,436,462	(917,648)	(4,658,085)	(4,748,172)	(90,087)	(1,007,735)
1900'S	Total Non-Departmental	591,893,693	591,187,178	706,515	184,360,179	190,343,772	5,983,593	6,690,108
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	18,115,597	32,233,825	(14,118,228)	50,522,841	66,170,614	15,647,773	1,529,545
9960	Debt Retirement and Interest	18,115,597	32,233,825	(14,118,228)	50,522,841	66,170,614	15,647,773	1,529,545
200-1899	Capital Improvements	209,695,735	209,695,735	-	280,535,032	280,535,032	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	19,997	1,017,290	(997,293)	-	1,028,610	1,028,610	31,317
FUND 4	MSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	180,720	76,195	104,525	186,738	422,829	236,091	340,616
FUND 6	Office on Handicapped Trust Fu	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Tru	-	17,600	(17,600)	-	17,600	17,600	-
FUND 8	Airport PFC	-	-	-	1,311,194	-	(1,311,194)	(1,311,194)
FUND 9	DAS - Trust	30,611	-	30,611	-	-	-	30,611
FUND 10	DAS - Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	(12)	-	12	12
	Total Expendable Trusts	231,329	1,111,085	(879,756)	1,497,920	1,469,039	(28,881)	(908,638)
	Projected Surplus (Deficit)	1,706,909,056	1,740,323,282	(14,419,221)	1,770,563,125	1,824,478,628	28,640,159	20,481,277
	Addback the following:							
	Reserves Expendable Trusts							908,638
	Contribution to Family Care Reserves							(3,499,948)
	Contribution to Behavioral Health Reserves							(4,818,669)
	Total Projected Surplus (Deficit)							13,071,078

Milwaukee County						
Annual Fiscal Report of % of Budgeted funds as of November 30, 2015						
	2015	2015	Revenue	2015	2015	Expenditure
	Actual	Budgeted Net	%	Actual	Budgeted Net	%
	Revenues	Revenues		Expenditures	Expenditures	
Legislative, Executive & Staff						
1000	County Board	-	-	2,795,725	3,491,742	80.07%
	County Executive					
1011	General Office	199	-	1,199,425	1,479,915	81.05%
1021	Veterans Service	13,000	13,000	287,469	323,948	88.74%
1020	Governmental Relations	-	13,000	254,951	415,006	61.43%
1120	Personnel Review Board	31	-	320,321	413,796	77.41%
1130	Corporation Counsel	970	120,000	1,223,656	2,100,388	58.26%
1140	Human Resources	1,330,970	1,452,260	5,984,957	7,249,097	82.56%
115	Dept of Administrative Services	34,433,627	38,902,845	38,543,176	50,443,456	76.41%
	Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700					
1150	Risk Management	11,670,608	12,872,412	12,721,805	13,708,162	92.80%
1160	Information Management Services	12,689,192	14,257,220	12,323,176	15,312,577	80.48%
3010	Election Commission	46,377	52,750	619,434	696,086	88.99%
3090	County Treasurer	3,103,307	3,505,000	895,747	1,347,814	66.46%
3270	County Clerk	513,993	469,450	1,047,368	1,382,802	75.74%
3400	Registrar of Deeds	3,975,115	4,104,876	3,167,749	3,546,657	86.87%
3700	Office of the Comptroller	498,801	196,793	5,823,759	7,444,353	78.23%
	Total Legislative, Executive & Staff	68,276,191	75,959,606	87,208,716	109,455,799	79.67%
Courts and Judiciary						
2000	Combined Court Related Operations	8,254,443	11,423,319	37,266,084	44,072,173	84.56%
2430	Dept. of Child Support Enforcement	12,928,597	17,570,032	15,421,224	19,755,663	78.06%
2900	Courts - Pre-Trial Services	780,301	866,789	4,166,079	4,966,231	83.89%
	Total Courts and Judiciary	21,963,340	29,860,140	56,853,386	68,794,067	82.64%
Public Safety						
4800	Emergency Management	1,482,683	2,297,157	9,051,012	11,541,598	78.42%
4900	Medical Examiner	1,271,346	2,165,825	4,267,861	5,218,257	81.79%
4000	Sheriff	8,069,920	10,769,953	73,393,675	83,653,630	87.74%
4300	House of Correction	4,230,099	6,533,468	53,397,939	65,228,596	81.86%
4500	District Attorney	4,164,515	6,283,450	15,744,537	19,419,025	81.08%
	Total Public Safety	19,218,563	28,049,853	155,855,023	185,061,106	84.22%
Public Works & Development						
5040	DOT - Airport Division	74,043,352	92,607,826	79,950,654	92,817,255	86.14%
5100	DOT - Highway Maintenance	14,735,964	20,910,034	18,302,715	22,308,455	82.04%
5300	DOT - Fleet Management	10,596,310	12,003,664	10,188,996	11,207,653	90.91%
5600	DOT - Transit/Paratransit System	61,865,240	100,203,309	99,333,188	120,162,042	82.67%
5800	DOT - Admin Div	369,539	1,695,238	460,317	1,626,096	28.31%
5500	DAS - Utility	3,121,370	4,652,432	3,964,551	4,978,838	79.63%
	Total Public Works & Development	164,731,775	232,082,503	212,200,420	253,100,339	83.84%

	2015 Actual Revenues	2015 Budgeted Net Revenues	Revenue %	2015 Actual Expenditures	2015 Budgeted Net Expenditures	Expenditure %	
Health & Human Services							
6300	Behavioral Health Division	103,330,422	120,496,239	85.75%	143,675,363	182,211,656	78.85%
7900	Department on Aging	16,058,366	17,476,943	91.88%	15,693,181	18,638,828	84.20%
7990	Department of Family Care (CMO)	272,693,659	297,145,609	91.77%	266,831,312	297,832,673	89.59%
8000	Department of Human Services	53,288,152	66,577,914	80.04%	71,848,709	89,250,502	80.50%
	Total Health & Human Services	445,370,599	501,696,705	88.77%	498,048,566	587,933,659	84.71%
Parks, Recreation & Culture							
9000	Department of Parks	20,093,941	19,104,220	105.18%	41,984,036	50,081,414	83.83%
9500	Zoological Department	18,099,730	19,245,432	94.05%	22,077,404	27,501,137	80.28%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	106,947	110,000	97.22%	456,433	532,650	85.69%
	Total Parks, Recreation & Culture	38,300,618	38,459,652	99.59%	68,017,873	81,615,201	83.34%
Non-Departmental's							
1937	Potowatami Revenue	3,922,304	4,026,477	97.41%	-	-	-
1945	Contingency	-	-	-	-	3,385,447	0.00%
1950	Fringe Benefits	15,563,095	191,510,736	8.13%	(27,153,879)	191,706,497	-14.16%
1991	Property Taxes	282,986,688	282,985,125	100.00%	-	-	-
1992	Interest Income	2,759,749	1,421,000	194.21%	-	-	-
1993	State Shared Revenue	31,274,464	31,163,647	100.36%	-	-	-
1996	Sales Taxes	42,968,975	59,643,731	72.04%	-	-	-
	Other Non-Departmental	8,146,681	20,436,462	39.86%	(11,164,044)	(4,748,172)	235.12%
1900'S	Total Non-Departmental	383,699,652	591,187,178	64.90%	(38,317,924)	190,343,772	-20.13%
9950	Ren Promissory Note Repay	-	-	-	-	-	-
	Debt Retirement and Interest	-	28,413,731	0.00%	59,860,936	66,170,614	90.46%
9960	Debt Retirement and Interest	-	28,413,731	0.00%	59,860,936	66,170,614	90.46%
1200-1899	Capital Improvements	87,951,383	209,695,735	41.94%	105,460,198	280,535,032	37.59%
Expendable Trusts							
FUND 3	Zoo Trust Funds	835,570	1,017,290	82.14%	298,897	1,028,610	29.06%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	180,720	76,195	-	165,404	422,829	39.12%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	924,069	17,600	5250.39%
FUND 8	Airport PFC	12,685,734	-	-	1,311,194	-	-
FUND 9	DAS - Trust	30,611	-	-	-	-	-
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	(12)	-	-
	Total Expendable Trusts	13,732,635	1,111,085	1235.97%	2,699,552	1,469,039	183.76%
	Projected Surplus (Deficit)	1,243,244,755	1,736,516,188	71.59%	1,207,886,747	1,824,478,628	66.20%

Table showing all Reserves of Milwaukee County					
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
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	\$8,071,078	\$33,306,413
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	\$33,306,413	(\$10,500,000)			\$22,806,413