



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE: October 10, 2017
TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM: Scott B. Manske, Comptroller
SUBJECT: 2016 FINAL 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. To comply with this ordinance, the Comptroller is providing the County Board with a *final fiscal position* of the County's 2016 year-end.

Based on audited financial results, the County ended 2016 with a surplus of \$11.8 million. Previously, the Office of the Comptroller had projected a surplus of \$6.8 million. Of the \$11.8 million surplus for 2016, \$6.8 million was transferred to the debt reserve per the policy adopted on June 26, 2016 in County Board File No. 16-284. As of October 9, 2017 the projected 2017 year-end balance of the Debt Service Reserve is \$33.4 million.

The remaining \$5.0 million was applied towards the 2018 Adopted Budget. At the end of 2015, \$5.0 million of the 2015 year end surplus was used to offset budget appropriations for the 2017 Adopted Budget.

Attachment A provides a final surplus / (deficit) report by department.

Committee Action

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

Scott B. Manske
Comptroller

cc: Chris Abele, County Executive

Supervisor Peggy West, Chairwoman, Finance & Audit Committee
Finance and Audit Committee
Teig Whaley-Smith, Director, Department of Administrative Services
Janelle Jensen, Legislative Services Division Manager, County Clerk
Department Heads

| Milwaukee County | | | | | | | | |
|--|---------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| Annual Fiscal Report of Surplus/Deficit as of December 31, 2016 FINAL BY DEPARTMENT | | | | | | | | |
| | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 | |
| | Projected | Budgeted Net | Revenue | Projected | Budgeted Net | Expense | Surplus | |
| | Revenues | Revenues | Variance | Expenditures | Expenditures | Variance | (Deficit) | |
| Legislative, Executive & Staff | | | | | | | | |
| 1000 | County Board | - | - | - | 2,549,178 | 2,624,559 | 75,381 | 75,381 |
| County Executive | | | | | | | | |
| 1011 | General Office | - | - | - | 1,280,822 | 1,298,741 | 17,919 | 17,919 |
| 1021 | Veterans Service | 6,500 | - | 6,500 | 299,798 | 302,121 | 2,324 | 8,824 |
| 1020 | Governmental Relations | - | - | - | 413,649 | 453,584 | 39,935 | 39,935 |
| 1120 | Personnel Review Board | 45 | - | 45 | 348,963 | 419,752 | 70,789 | 70,833 |
| 1130 | Corporation Counsel | 172,317 | 125,455 | 46,862 | 1,576,520 | 1,863,993 | 287,473 | 334,335 |
| 1140 | Human Resources | 1,315,912 | 1,566,093 | (250,181) | 8,224,068 | 8,266,437 | 42,369 | (207,811) |
| 115 | Dept of Administrative Services | 40,464,865 | 43,848,506 | (3,383,641) | 52,949,292 | 55,799,836 | 2,850,544 | (533,097) |
| Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700 | | | | | | | | |
| 1150 | Risk Management | 12,115,043 | 12,152,256 | (37,213) | 12,295,470 | 12,095,104 | (200,366) | (237,579) |
| 1160 | Information Management Services | 14,978,990 | 15,022,609 | (43,620) | 15,422,997 | 15,402,360 | (20,637) | (64,257) |
| 5500 | DAS - Utility | 3,031,443 | 4,761,361 | (1,729,918) | 4,739,543 | 4,974,556 | 235,013 | (1,494,905) |
| 3010 | Election Commission | 279,072 | 293,988 | (14,916) | 1,161,628 | 1,619,130 | 457,502 | 442,586 |
| 3090 | County Treasurer | 3,640,204 | 3,560,632 | 79,572 | 1,747,014 | 1,799,817 | 52,803 | 132,375 |
| 3270 | County Clerk | 587,599 | 559,820 | 27,779 | 1,220,133 | 1,271,009 | 50,876 | 78,655 |
| 3400 | Register of Deeds | 4,646,850 | 4,316,305 | 330,545 | 3,017,199 | 3,174,960 | 157,761 | 488,306 |
| 3700 | Office of the Comptroller | 350,544 | 384,454 | (33,910) | 7,856,207 | 7,973,745 | 117,538 | 83,629 |
| Total Legislative, Executive & Staff | | | | | | | | |
| | | 81,589,384 | 86,591,479 | (5,002,095) | 115,102,481 | 119,339,704 | 4,237,223 | (764,872) |
| Courts and Judiciary | | | | | | | | |
| 2000 | Combined Court Related Operations | 11,667,221 | 11,640,609 | 26,612 | 46,971,834 | 46,827,005 | (144,829) | (118,217) |
| 2430 | Dept of Child Support Enforcement | 17,551,808 | 18,289,296 | (737,488) | 19,042,065 | 20,498,880 | 1,456,815 | 719,327 |
| 2900 | Courts - Pre-Trial Services | (430,369) | 333,900 | (764,269) | 4,537,835 | 4,805,309 | 267,474 | (496,795) |
| Total Courts and Judiciary | | | | | | | | |
| | | 28,788,660 | 30,263,805 | (1,475,145) | 70,551,734 | 72,131,194 | 1,579,460 | 104,315 |
| Public Safety | | | | | | | | |
| 4000 | Sheriff | 10,045,936 | 10,994,579 | (948,643) | 89,526,937 | 85,966,988 | (3,559,949) | (4,508,593) |
| 4300 | House of Correction | 6,194,956 | 6,243,278 | (48,322) | 64,505,811 | 64,999,118 | 493,307 | 444,986 |
| 4500 | District Attorney | 6,187,959 | 6,253,321 | (65,362) | 20,166,406 | 20,721,138 | 554,732 | 489,370 |
| 4800 | Emergency Management | 2,601,577 | 2,656,790 | (55,213) | 10,791,693 | 11,724,333 | 932,640 | 877,428 |
| 4900 | Medical Examiner | 2,379,082 | 2,461,967 | (82,885) | 4,878,394 | 5,055,230 | 176,836 | 93,951 |
| Total Public Safety | | | | | | | | |
| | | 27,409,511 | 28,809,935 | (1,200,424) | 189,869,241 | 188,466,807 | (1,402,434) | (2,602,858) |
| Department of Transportation | | | | | | | | |
| 5040 | DOT - Airport Division | 91,886,570 | 94,361,412 | (2,474,842) | 88,816,408 | 91,314,731 | 2,498,323 | 23,481 |
| 5100 | DOT - Highway Maintenance | 20,615,878 | 21,717,477 | (1,101,599) | 21,922,636 | 23,040,696 | 1,118,060 | 16,461 |
| 5300 | DOT - Fleet Management | 12,515,178 | 11,984,006 | 531,172 | 11,416,467 | 11,175,375 | (241,092) | 290,080 |
| 5600 | DOT - Transit/ Paratransit System | 98,138,374 | 99,102,092 | (963,718) | 121,089,892 | 121,909,113 | 819,221 | (144,498) |
| 5800 | DOT - Admin Div | 753,341 | 806,801 | (53,460) | 1,738,274 | 1,829,410 | 91,136 | 37,676 |
| Total Transportation | | | | | | | | |
| | | 223,909,340 | 227,971,788 | (4,062,448) | 244,983,678 | 249,269,325 | 4,285,647 | 223,199 |
| Health & Human Services | | | | | | | | |
| 6300 | Behavioral Health Division | 130,147,841 | 129,392,374 | 755,467 | 182,225,522 | 190,208,125 | 7,982,603 | 8,738,071 |
| 7900 | Department on Aging | 17,233,583 | 17,540,614 | (307,031) | 18,228,128 | 18,223,726 | (4,402) | (311,434) |
| 8000 | Department of Human Services | 86,708,073 | 94,641,721 | (7,933,648) | 105,833,349 | 116,701,391 | 10,868,042 | 2,934,394 |
| Total Health & Human Services | | | | | | | | |
| | | 234,089,497 | 241,574,709 | (7,485,212) | 306,286,999 | 325,133,242 | 18,846,243 | 11,361,031 |
| Parks, Recreation & Culture | | | | | | | | |
| 9000 | Department of Parks | 21,504,600 | 21,339,543 | 164,517 | 49,442,305 | 49,121,635 | (320,670) | (156,153) |
| 9500 | Zoological Department | 17,913,903 | 19,359,634 | (1,445,731) | 24,752,245 | 25,936,514 | 1,184,269 | (261,462) |
| 9700 | Milwaukee Public Museum | - | - | - | 3,500,000 | 3,500,000 | - | - |
| 9910 | University Extension | 104,124 | 110,000 | (5,876) | 516,468 | 530,864 | 14,396 | 8,520 |
| Total Parks, Recreation & Culture | | | | | | | | |
| | | 39,522,087 | 40,809,177 | (1,287,090) | 78,211,018 | 79,089,013 | 877,995 | (409,095) |
| Non-Departmental's | | | | | | | | |
| 1937 | Potawatami Revenue | 4,086,243 | 4,084,628 | 1,615 | - | - | - | 1,615 |
| 1945 | Contingency | - | - | - | - | 1,987,312 | 1,987,312 | 1,987,312 |
| 1950 | Fringe Benefits | 193,808,131 | 191,258,845 | 2,549,286 | 201,845,454 | 199,722,063 | (2,123,391) | 425,895 |
| 1972 | Wage and Benefit Modifications | - | 255,835 | (255,835) | - | 2,528,373 | 2,528,373 | 2,272,538 |
| 1991 | Property Taxes | 286,197,419 | 286,985,126 | (787,707) | - | - | - | (787,707) |
| 1992 | Interest Income | 1,964,859 | 1,087,453 | 877,406 | - | - | - | 877,406 |
| 1993 | State Shared Revenue | 27,282,380 | 31,229,789 | (3,947,409) | - | - | - | (3,947,409) |
| 1995 | Bucks Arena | - | (4,000,000) | 4,000,000 | - | - | - | 4,000,000 |
| 1996 | Sales Taxes | 66,307,500 | 65,883,032 | 424,468 | - | - | - | 424,468 |
| | Other Non-Departmental 1985 | 13,237,846 | 16,366,356 | (3,128,510) | (7,487,376) | (551,128) | 6,936,248 | 3,807,738 |
| 1900'S | Total Non-Departmental | 592,884,379 | 593,151,064 | (266,685) | 194,358,078 | 203,686,620 | 9,328,542 | 9,061,857 |
| 9960 | Debt Retirement and Interest | 51,371,545 | 52,153,840 | (782,295) | 74,072,823 | 75,016,407 | 943,584 | 161,289 |
| 1200-1899 | Capital Improvements | 70,294,141 | 91,899,685 | (21,405,544) | 107,164,204 | 131,175,960 | 24,011,756 | 2,606,212 |
| Expendable Trusts | | | | | | | | |
| FUND 3 | Zoo Trust Funds | 949,930 | 1,053,700 | (103,770) | 1,102,775 | 1,502,740 | 399,965 | 296,195 |
| FUND 4 | IMSD Expendable Trust | - | - | - | - | - | - | - |
| FUND 5 | Parks Trust Funds | 163,464 | - | 163,464 | 261,305 | 1,208,628 | 947,323 | 1,110,787 |
| FUND 6 | Office on Handicapped Trust Fund | - | - | - | - | - | - | - |
| FUND 7 | Behavioral Health Complex Trust Funds | 516,616 | 17,600 | 499,016 | 277,820 | 17,600 | (260,220) | 238,796 |
| FUND 8 | Airport PFC | 14,093,266 | - | 14,093,266 | 8,669,069 | - | (8,669,069) | 5,424,197 |
| FUND 9 | DAS - Trust | 30,588 | - | 30,588 | 427,654 | 500,000 | 72,346 | 102,934 |
| FUND 10 | DAS - Trust | 138,367 | - | 138,367 | - | - | - | 138,367 |
| FUND 11 | Fleet Facilities Reserve Trust | - | - | - | - | - | - | - |
| Total Expendable Trusts | | | | | | | | |
| | | 15,892,231 | 1,071,300 | 14,820,931 | 10,738,623 | 3,228,968 | (7,509,655) | 7,311,276 |
| Projected Surplus (Deficit) | | | | | | | | |
| | | 1,365,750,775 | 1,393,896,782 | (28,146,007) | 1,391,338,878 | 1,446,537,240 | 55,198,362 | 27,052,355 |
| Reserves Expendable Trusts | | | | | | | | |
| | | | | | | | | (7,311,276) |
| Contribution to Behavioral Health Reserves | | | | | | | | |
| | | | | | | | | (8,738,071) |
| Change in General Fund Reserves | | | | | | | | |
| | | | | | | | | 847,597 |
| Change in Airport Operations | | | | | | | | |
| | | | | | | | | (23,481) |
| Total Projected Surplus (Deficit) | | | | | | | | |
| | | | | | | | | 11,827,125 |