



**COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION**

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

**DATE** : February 23, 2017

**TO** : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors

**FROM** : Scott B. Manske, Comptroller

**SUBJECT** : 2016 Fiscal Report for Milwaukee County as of December 2016 Period 13  
(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 Period 13 - December 31, 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 December 31, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is a surplus of \$6.8 million.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
November 2016	Surplus	\$2.8 million	
<b>December 2016 (Current Period)</b>	Surplus	\$6.8 million	<b>\$4.0 million</b>

The surplus assumes that the full unallocated balance in the contingency fund of \$2.0 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.

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	November 30, 2016 Projection	December 31, 2016 Projection	Variance
1020	CEX-Governmental Affairs	\$215,200	\$82,300	(\$132,900)
1120	Personnel Review Board	\$144,700	\$129,400	(\$15,300)
1130	Corporation Counsel	\$8,925	\$158,300	\$149,375
1150	DAS	(\$152,300)	\$13,000	\$165,300
1160	DAS – IMSD	(\$206,400)	\$70,000	\$276,400
5500	DAS-Utility	(\$1,194,800)	(\$1,022,200)	\$172,600
2000	Combined Courts	\$178,600	\$24,200	(\$154,400)
2430	Child Support Enforcement	\$65,991	\$256,800	\$190,809
2900	Pretrial Services	\$235,800	\$100,300	(\$135,500)
3400	Register of Deeds	\$118,500	\$461,900	\$343,400
4000	Sheriff	(\$4,376,100)	(\$3,891,300)	\$484,800
4500	District Attorney	\$0	\$400,000	\$400,000
6300	Behavioral Health Division	\$4,321,500	\$7,500,000	\$3,178,500
6300	Behavioral Health Division Reserve	(\$4,321,500)	(\$7,500,000)	(\$3,178,500)
8000	Department of Health & Human Sres	\$2,687,200	\$4,300,000	\$1,612,800
9000	Parks Department	\$205,100	\$217,000	\$11,900
9500	Zoological Department	(\$300,000)	\$0	\$300,000
1945	Unallocated Contingency Fund	\$2,305,237	\$2,045,042	(\$260,195)
1950	Employee Fringe Benefits	\$0	\$1,000,000	1,000,000
1972	Wage and Benefit Modifications	\$1,972,538	\$1,780,062	(\$192,476)
CW	County Wide Salary Surplus	\$500,000	\$0	(\$500,000)
Other	Other	\$422,590	\$669,088	\$246,498
	<b>TOTAL</b>	<b>\$2,830,781</b>	<b>\$6,793,892</b>	<b>\$3,963,111</b>

<b>Unallocated Contingency Fund</b>	
<b>Prior Period Balance</b>	<b>\$2,305,237</b>
Approved Actions	
Property Tax Chargebacks for the Treasurer	(\$260,195)
<b>Current Available Balance</b>	<b>\$2,045,042</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>

**Departmental Surpluses and Deficits:**

**Personnel Review Board (Org 1120) *\$0.1 million surplus***

The Personnel Review Board is projecting an expenditure surplus of \$0.1 million due to legal fees being less than budgeted.

**Corporation Counsel (Org 1130) *\$0.2 million surplus***

Corporation Counsel is projecting a revenue surplus of \$30,000 and an expenditure surplus of \$82,000 in Salaries and \$44,000 in Abatements.

**DAS-Utilities (Org 5500) *(\$1.0 million deficit)***

DAS Water Utility is projecting a revenue deficit of (\$1.0) million in Fire Protection payments budgeted to be received from tenants on the County Grounds but are not anticipated to be collected.

**Department of Child Support (Org 2430) *\$0.3 million surplus***

The Department of Child Support is projected to surplus by \$0.3 million. A revenue deficit of (\$1.0) million is offset by an expenditures surplus of \$1.3 million. State reimbursement revenue is projected to deficit by (\$0.6) million and Federal Revenue is projected to deficit by (\$0.4) million. Offsetting this deficit is a projected surplus of \$0.7 million in Salary and wages and \$0.6 million in Contractual Services.

**Pretrial Services (Org 2900) *\$0.1 million surplus***

Pretrial Services is projecting a revenue surplus of \$1.2 million and an offsetting expenditure deficit of \$1.1 million due to the receipt of a MacArthur Foundation Grant that has been received but that an appropriation transfer has not been processed for resulting in an understated revenue and expenditure budget.

**Register of Deeds (Org 3400) *\$0.5 million surplus***

The Register of Deeds is projecting a surplus of \$0.5 million due to a projected revenue surplus in Real Estate Transfer Fees of \$0.3 million, a contractual services surplus of \$0.1 million and a crosscharge surplus of \$0.1 million.

**Office of the Sheriff (Org 4000) *(\$3.9 million deficit)***

The Office of the Sheriff is projecting an overall deficit of (\$3.9) million due to a projected revenue deficit of (\$1.0) million and an expenditure deficit of (\$2.9) million.

The projected revenue deficit is primarily due to a projected deficit of (\$0.5) million in Special Event revenue due to the cancellation of several major events such as the annual Air and Water Show at the lakefront and a decline in the need for escorts in the Freeway Reconstruction zones by contractors. 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. Fines and Forfeitures are projected to deficit by (\$0.2) million and State reimbursement revenue is projected to deficit by (\$0.1) million.

The Office of the Sheriff is projecting a salary surplus of \$4.9 million, based on vacant positions, offset by a projected deficit of (\$5.2) 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. Partially offsetting this abatement are the following surpluses: \$0.4 million in unemployment compensation and employee merit awards, \$0.3 million in Contractual Services, \$0.5 million in Commodities and \$0.8 million in Machinery and Equipment and other capital outlay. In addition, the Sheriff is projecting a (\$0.7) million deficit in its abatements.

**District Attorney (Org 4500)**

**\$0.4 million surplus**

The District Attorney is projecting a surplus of \$0.4 million due to a projected salary and wages surplus of \$0.2 million and a projected contractual services surplus of \$0.2 million.

**DOT - Transit (Org 5600)**

**Breakeven**

DOT-Transit is projecting to breakeven with a projected revenue deficit of (\$5.7) million due to declines in overall ridership and to the full year implementation of the GO Pass program. Fully offsetting the revenue deficit is a projected surplus of \$5.7 million from operating savings. The table below details projected revenue and expenditure areas and shows the change in those projections since the September report from MCTS.

Areas with Variance	Sep	Dec	Change Sept-Dec
Go Pass Deficit	\$ (3,102,000)	\$ (3,102,000)	\$ -
Ridership declines	\$ (2,800,000)	\$ (2,595,000)	\$ 205,000
Downtown Transit Center	\$ -	\$ 150,000	\$ 150,000
Fuel	\$ 2,524,000	\$ 2,616,000	\$ 92,000
Staffing and Fringe Benefits	\$ 3,029,000	\$ 3,774,000	\$ 745,000
Bus Parts expense, depreciation	\$ (858,000)	\$ (843,000)	\$ 15,000
<b>Total Year End Projected Position</b>	<b>\$ (1,207,000)</b>	<b>\$ -</b>	<b>\$ 1,207,000</b>

**Behavioral Health Division (Org 6300)**

***\$7.5 million surplus***

**Behavioral Health Division Reserve**

***(\$7.5 million transfer)***

The Behavioral Health Division is projecting an overall surplus of \$7.5 million. Any surplus (or deficit) is transferred to the Behavioral Health Reserve for no net impact to the County's fiscal position.

Revenues are projected to surplus by \$0.6 million and expenditures are projected to surplus by \$6.9 million. The following expenditure surpluses are projected: \$4.3 in personal services, \$1.1 million in Pharmacy savings, \$0.4 million in medical malpractice expense, \$0.6 million in savings from the Northside Hub, \$1.4 million from 2 Community Based Residential Facility that were budgeted for but did not occur, \$1.6 million in funds for long term placement for clients that was not utilized. These surpluses were partially offset by the following deficits: (\$0.5) million in State placements, (\$1.3) million in overhead allocations not yet distributed and (\$0.7) million in anticipated accruals.

The Office of the Comptroller is working with the fiscal staff at BHD and will present a fiscal projection in the next report to the committee based upon program areas in addition to the information presented above.

**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. The legacy pension payment and the OPEB payment were transferred to the Fringe Benefits Org Unit 1950. The calculation of the legacy pension and healthcare cost payments assumed a December 2015 transition, and thus legacy charges in 2016 needed to be reversed from the expenses of My Choice Family Care. The net benefit to the County of \$2.9 million will be paid into the Milwaukee County Employee Retirement System.

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

***\$4.3 million surplus***

The Department of Health and Human Services is projected to surplus by \$4.3 million in 2016 due to a projected revenue deficit of (\$8.9) million and a projected expenditure surplus of \$13.2 million.

Revenues are projected to deficit by (\$8.9) million primarily due to a deficit of (\$5.1) million in State revenues, (\$1.4) million in Health Care Revenues, (\$2.3) million in Federal revenues and (\$0.1) million in Other Governmental reimbursement.

Expenditures are projected to surplus by \$13.2 million due to a surplus of \$4.0 million in internal service charges, and \$10.3 million in Other Charges, offset by deficits in Personal Services of (\$0.6) million, (\$0.2) million in capital outlay, and (\$0.3) million in abatements. The Personal Services deficit consisted of a projected overtime deficit of (\$1.0) million offset by a surplus of \$0.4 million in salaries and other personnel charges. The overtime deficit is a result of vacant positions at the Children's Detention Center and the need to staff on overtime due to a higher population in County facilities due to the current situation at Lincoln Hills.

Additional expenditure projections include a surplus of \$4.0 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. The projected surplus in Other Charges of \$10.3 million includes a projected surplus in the payment to the State of \$5.0 million 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 December 31, 2016 was 81.8.

**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.

**County Wide Salary Surplus Projection**

The Office of the Comptroller had conducted a county-wide analysis of the projected salary costs for 2016, however, at this time all surpluses except for funding in the 1972 – Wages and Benefits Modification Budget are now included in the projected year end totals for departments. The Comptroller is projecting a surplus of \$1.8 million from the 1972 Org Unit.



## MILWAUKEE COUNTY RESERVES

This section of the report provides an update of the status of the Reserve as of December 2016. The first table is a calculation of the projection 2016 yearend contribution to the debt service reserve. The second table begins with the 2015 Beginning Balance and tracks activities in the DSR throughout 2016 and into 2017 based upon the requested contribution from the Debt Service Reserve including in the 2017 Adopted Budget.

<b>Calculation of Projected YE 2016 Deposit to Debt Service Reserve (in millions)</b>	
<b>Item</b>	<b>Amount – Projected 2016 Year End</b>
Projected Surplus as of December 31, 2016	\$16,121,865
Transfer to Behavioral Health Division Reserve	(7,500,000)
Transfer to Expendable Trust	(1,827,974)
Subtotal	\$6,793,891
<b>Future Actions (Pending Approval)</b>	
Replenish Budget Appropriation for Surplus/Deficit Account	(\$5,000,000)
Net available to replenish Debt Service	\$1,793,891

<b>Debt Service Reserve Activity Description</b>	<b>Amount</b>
<b>2015 Beginning Balance</b>	<b>\$40,237,774</b>
2015 Activity	(\$15,002,439)
2015 Contribution based on YE 2015 Surplus	20,517,580
2015 Carryover amount	1,423,274
<b>2015 Year End Balance</b>	<b>\$47,176,189</b>
<b>2016 Beginning Balance</b>	<b>\$47,176,189</b>
2016 Transfers Included with Carryover Report Resolution	(626,194)
2016 Projected Budget Commitment	(10,500,000)
Menomonee River Parkway	(651,172)
Bus Replacement Program	(148,196)
War Memorial- Sub basement Structures	(165,526)
Brown Deer Clubhouse Roof	(128,968)
CJF Roof Replacement	(100,000)
Wil-O-Way Rec Center Entrance	(66,200)
HOC Visiting Center Safety/Security Improvements	(140,000)
Highway Bond Reallocation	(27,558)
Bond Sale 2016A Surplus Bonds	265,800
Bond Sale 2016A Net Bid Premium	492,734
Bond Sale 2016B QECB Surplus Bonds	53,677
Bond Sale 2016C Surplus Bonds	43,699
Bond Sale 2016C Net Bid Premium	60,418
Bond Sale 2016D Surplus Bonds	123,045
Bond Sale 2016D Net Bid Premium	138,594
Bond Sale 2016E Surplus Bonds	3,461



<b>Debt Service Reserve Activity Description</b>	<b>Amount</b>
2016 Year-End Surplus Projected	1,793,862
<b>2016 Projected Year-End Balance</b>	<b>\$37,597,665</b>
<b>2017 Projected Beginning Balance</b>	<b>\$37,597,665</b>
2017 Budget Commitment	(6,750,000)
Kinnickinnic Parkway and Lake Park Ravine	(\$430,000)
<b>2016 Projected Year-End Balance</b>	<b>\$30,417,665</b>

**Milwaukee County**  
**Annual Fiscal Report of Surplus/Deficit as of December 31, 2016 Period 13 BY DEPARTMENT**

	2016 Projected Revenues	2016 Budgeted Net Revenues	Revenue Variance	2016 Projected Expenditures	2016 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
<b>Legislative, Executive &amp; Staff</b>							
1000 County Board	-	-	-	2,561,164	2,601,164	50,000	50,000
County Executive	-	-	-	-	-	-	-
1011 General Office	-	-	-	1,250,467	1,284,320	33,853	33,853
1021 Veterans Service	-	-	-	299,260	299,260	-	-
1020 Governmental Relations	-	-	-	512,054	594,391	82,337	82,337
1120 Personnel Review Board	45	-	45	287,932	417,251	129,319	129,364
1130 Corporation Counsel	149,422	120,000	29,422	1,700,629	1,629,465	128,836	158,258
1140 Human Resources	1,566,613	1,566,093	520	8,274,548	8,286,554	12,006	12,526
115 Dept of Administrative Services	43,848,506	43,848,506	-	54,916,792	54,929,755	12,963	12,963
Persons with Disabilities 1019, Community Business Dev Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700	12,385,480	11,139,226	1,246,254	12,269,709	11,082,074	(1,187,635)	58,619
1150 Risk Management	14,898,078	15,022,609	(124,531)	15,397,657	15,592,360	194,703	70,172
1160 Information Management Services	3,511,361	4,761,361	(1,250,000)	4,748,718	4,974,556	227,838	(1,022,162)
5500 DAS - Utility	70,450	70,450	-	1,403,690	1,403,690	-	-
3010 Election Commission	3,545,242	3,545,000	242	1,467,545	1,511,886	44,341	44,583
3090 County Treasurer	587,598	545,955	41,643	1,213,870	1,243,413	29,543	71,186
3270 County Clerk	4,647,354	4,316,305	331,049	3,016,496	3,147,300	130,804	461,853
3400 Register of Deeds	344,768	384,454	(39,686)	7,904,908	8,043,672	138,764	99,078
3700 Office of the Comptroller							
<b>Total Legislative, Executive &amp; Staff</b>	<b>85,554,917</b>	<b>85,319,959</b>	<b>234,958</b>	<b>117,213,438</b>	<b>117,241,111</b>	<b>27,673</b>	<b>262,631</b>
<b>Courts and Judiciary</b>							
2000 Combined Court Related Operations	11,663,132	11,640,609	22,523	46,327,389	46,329,054	1,665	24,188
2430 Dept of Child Support Enforcement	17,300,069	17,890,011	(589,942)	19,249,960	20,096,660	846,700	256,758
2900 Courts - Pre-Trial Services	1,569,631	333,900	1,235,731	8,160,471	5,025,085	(1,135,386)	100,345
<b>Total Courts and Judiciary</b>	<b>30,532,832</b>	<b>29,864,520</b>	<b>668,312</b>	<b>71,737,820</b>	<b>71,450,799</b>	<b>(287,021)</b>	<b>381,291</b>
<b>Public Safety</b>							
4000 Sheriff	10,045,936	10,965,982	(920,046)	88,966,614	85,995,332	(2,971,282)	(3,891,328)
4300 House of Correction	6,174,348	6,243,278	(68,930)	65,069,434	65,215,995	156,561	87,631
4500 District Attorney	5,996,680	6,062,046	(65,366)	20,166,030	20,631,030	465,000	399,634
4800 Emergency Management	2,582,045	2,656,790	(74,745)	11,821,792	11,977,704	155,912	81,167
4900 Medical Examiner	2,370,547	2,461,967	(91,420)	4,850,151	4,932,879	82,728	(8,692)
<b>Total Public Safety</b>	<b>27,169,556</b>	<b>28,390,063</b>	<b>(1,220,507)</b>	<b>190,864,021</b>	<b>188,752,940</b>	<b>(2,111,081)</b>	<b>(3,331,568)</b>
<b>Department of Transportation</b>							
5040 DOT - Airport Division	88,163,681	93,986,662	(5,822,981)	88,299,085	94,122,066	5,822,981	-
5100 DOT - Highway Maintenance	21,047,302	21,697,477	(650,175)	22,390,521	23,040,696	650,175	-
5300 DOT - Fleet Management	12,043,303	11,882,156	161,147	11,295,841	11,073,525	(222,316)	(61,169)
5600 DOT - Transit/Paratransit System	93,405,082	99,102,092	(5,697,000)	116,212,113	121,909,113	5,697,000	-
5800 DOT - Admin Div	753,341	1,808,899	(1,055,558)	766,129	1,821,687	1,055,558	-
<b>Total Transportation</b>	<b>215,412,719</b>	<b>228,477,286</b>	<b>(13,064,567)</b>	<b>238,863,689</b>	<b>251,967,087</b>	<b>13,003,398</b>	<b>(61,169)</b>



Milwaukee County Annual Fiscal Report of Surplus/Deficit as of December 31, 2016 Period 13 BY FUND							
	2016 Projected Revenues	2016 Budgeted Net Revenues	Revenue Variance	2016 Projected Expenditures	2016 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
<b>General Fund Departments</b>							
1000 County Board	-	-	-	2,551,164	2,601,164	50,000	50,000
1011 General Office	-	-	-	1,250,467	1,284,320	33,853	33,853
1021 Veterans Service	-	-	-	299,260	299,260	-	-
1020 Governmental Relations	-	-	-	512,054	594,391	82,337	82,337
1120 Personnel Review Board	45	-	45	287,932	417,251	129,319	129,364
1130 Corporation Counsel	149,422	120,000	29,422	1,700,629	1,829,465	128,836	158,258
1140 Human Resources	1,566,613	1,566,093	520	8,274,548	8,286,554	12,006	12,526
115 Dept of Administrative Services	43,848,506	43,848,506	-	54,916,792	54,929,755	12,963	12,963
3010 Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090 County Treasurer	3,545,242	3,545,000	242	1,467,545	1,511,886	44,341	44,583
3270 County Clerk	587,598	545,955	41,643	1,213,870	1,243,413	29,543	71,186
3400 Register of Deeds	4,647,354	4,316,305	331,049	3,016,496	3,147,300	130,804	461,853
3700 Office of the Comptroller	344,768	364,454	(39,686)	7,904,908	8,043,672	138,764	99,078
2000 Combined Court Related Operations	11,663,132	11,640,609	22,523	46,327,389	46,329,054	1,665	24,188
2430 Dept of Child Support Enforcement	17,300,069	17,890,011	(589,942)	19,249,960	20,086,660	846,700	256,758
2900 Courts - Pre-Trial Services	1,569,631	333,900	1,235,731	6,160,471	5,025,085	(1,135,386)	100,345
4800 Emergency Management	2,582,045	2,656,790	(74,745)	11,821,792	11,977,704	155,912	81,167
4900 Medical Examiner	2,370,547	2,461,967	(91,420)	4,850,151	4,932,879	82,728	(8,692)
4000 Sheriff	10,045,936	10,965,982	(920,046)	88,966,614	85,995,332	(2,971,282)	(3,891,328)
4300 House of Correction	6,174,348	6,243,278	(68,930)	65,059,434	65,215,995	156,561	87,631
4500 District Attorney	5,996,680	6,062,046	(65,366)	20,166,030	20,631,030	465,000	399,634
5100 DOT - Highway Maintenance	21,047,302	21,697,477	(650,175)	22,390,521	23,040,696	650,175	-
5800 DOT - Admin Div	753,341	1,808,899	(1,055,558)	766,129	1,821,687	1,055,558	-
7900 Department on Aging	17,209,370	17,685,582	(476,212)	18,396,262	18,615,508	219,246	(256,966)
8000 Department of Human Services	89,390,850	93,699,904	(4,309,054)	107,193,095	115,802,150	8,609,055	4,300,001
9000 Department of Parks	20,778,301	20,687,557	90,744	48,273,452	48,399,704	126,252	216,996
9500 Zoological Department	17,813,893	19,359,634	(1,545,741)	24,240,984	25,786,725	1,545,741	-
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>279,565,443</b>	<b>287,700,399</b>	<b>(8,134,956)</b>	<b>572,685,316</b>	<b>583,292,316</b>	<b>10,607,000</b>	<b>2,472,044</b>
<b>Other Funds</b>							
1150 Risk Management	12,385,480	11,139,226	1,246,254	12,269,709	11,082,074	(1,187,635)	58,619
1160 Information Management Services	14,898,078	15,022,609	(124,531)	15,397,657	15,592,360	194,703	70,172
5040 DOT - Airport Division	88,163,681	93,986,662	(5,822,981)	88,299,085	94,122,066	5,822,981	-
5300 DOT - Fleet Management	12,043,303	11,882,156	161,147	11,295,841	11,073,525	(222,316)	(61,169)
5600 DOT - Transit/Paratransit System	93,405,092	99,102,092	(5,697,000)	116,212,113	121,909,113	5,697,000	-
5500 DAS - Utility	3,511,361	4,761,361	(1,250,000)	4,746,718	4,974,556	227,838	(1,022,162)
6300 Behavioral Health Division	129,992,374	129,392,374	600,000	183,306,125	190,208,125	6,900,000	7,500,000
7990 Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
<b>Total Other Funds</b>	<b>665,092,885</b>	<b>675,979,996</b>	<b>(10,887,111)</b>	<b>742,939,898</b>	<b>780,372,289</b>	<b>17,432,571</b>	<b>6,545,468</b>

**Milwaukee County**  
**Annual Fiscal Report of Surplus/Deficit as of December 31, 2016 Period 13 BY FUND**

Annual Fiscal Report of Surplus/Deficit as of December 31, 2016 Period 13 BY FUND								
	2016 Projected Revenues	2016 Budgeted Net Revenues	Revenue Variance	2016 Projected Expenditures	2016 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)	
Non-Departmental's								
1937	Potawatomi Revenue	4,084,628	4,084,628	-	-	-	-	
1945	Contingency	-	-	-	1,147,329	3,192,371	2,045,042	
1950	Fringe Benefits	190,731,968	190,731,968	-	198,722,063	199,722,063	1,000,000	
1991	Property Taxes	286,985,126	286,985,126	-	-	-	-	
1962	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	-	(3,844,254)	(508,772)	3,335,482	
1900'S Total Non-Departmental		598,601,058	599,256,893	(655,835)	196,517,614	202,485,662	5,868,048	
							5,232,213	
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	
9960	Debt Retirement and Interest	20,849,864	32,407,664	(11,557,800)	50,299,599	61,901,574	11,601,975	
							44,175	
1200-1899	Capital Improvements	157,531,835	157,531,835	-	212,367,963	212,367,965	-	
							-	
Expendable Trusts								
FUND 3	Zoo Trust Funds	8,159	1,053,700	(1,045,541)	-	1,502,740	1,502,740	
FUND 4	MSD Expendable Trust	-	-	-	-	-	-	
FUND 5	Parks Trust Funds	59,341	-	59,341	92,441	1,208,628	1,116,187	
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)	
FUND 9	DAS - Trust	17,966	-	17,966	178,275	500,000	321,725	
FUND 10	DAS - Trust	-	-	-	-	-	-	
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	
Total Expendable Trusts		85,465	1,071,300	(985,835)	415,160	3,228,968	2,813,808	
							1,827,974	
Projected Surplus (Deficit)		1,721,726,550	1,753,948,087	(21,334,426)	1,775,225,352	1,823,568,754	30,910,831	
Addback the following:								
Reserves Expendable Trusts							(1,827,974)	
Contribution to Family Care Reserves							-	
Contribution to Behavioral Health Reserves							(7,500,000)	
Total Projected Surplus (Deficit)							6,793,892	

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2016							
		2016	2016		2016	2016	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	-	-		2,468,618	2,601,164	94.90%
	County Executive						
1011	General Office	-	-		1,250,467	1,284,320	97.36%
1021	Veterans Service	6,500	-	0.00%	307,426	299,260	102.73%
1020	Governmental Relations	-	-		372,596	594,391	62.69%
1120	Personnel Review Board	45	-		289,024	417,251	69.27%
1130	Corporation Counsel	154,877	120,000	129.06%	1,679,956	1,829,465	91.83%
1140	Human Resources	1,566,613	1,566,093	100.03%	7,841,868	8,286,554	94.63%
115	Dept of Administrative Services	38,881,751	43,848,506	88.67%	49,482,701	54,929,755	90.08%
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	12,385,482	11,139,226	111.19%	12,293,942	11,082,074	110.94%
1160	Information Management Services	14,893,717	15,022,609	99.14%	14,935,527	15,592,360	95.78%
5500	DAS - Utility	3,410,901	4,761,361	71.64%	3,585,259	4,974,556	72.07%
3010	Election Commission	279,072	70,450	396.13%	982,562	1,403,690	70.00%
3090	County Treasurer	3,545,203	3,545,000	100.01%	1,751,504	1,511,886	115.85%
3270	County Clerk	587,599	545,955	107.63%	1,211,870	1,243,413	97.48%
3400	Register of Deeds	4,647,355	4,316,305	107.67%	3,046,263	3,147,300	96.79%
3700	Office of the Comptroller	220,476	384,454	57.35%	7,610,909	8,043,672	94.62%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>80,579,591</b>	<b>85,319,959</b>	<b>94.44%</b>	<b>109,110,492</b>	<b>117,241,111</b>	<b>93.07%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	11,667,221	11,640,609	100.23%	46,456,820	46,329,054	100.28%
2430	Dept. of Child Support Enforcement	18,579,639	17,890,011	103.85%	17,232,666	20,096,660	85.75%
2900	Courts - Pre-Trial Services	1,569,631	333,900	470.09%	4,474,495	5,025,085	89.04%
	<b>Total Courts and Judiciary</b>	<b>31,816,491</b>	<b>29,864,520</b>	<b>106.54%</b>	<b>68,163,981</b>	<b>71,450,799</b>	<b>95.40%</b>
<b>Public Safety</b>							
4000	Sheriff	10,045,936	10,965,982	91.61%	88,704,037	85,995,332	103.15%
4300	House of Correction	6,195,059	6,243,278	99.23%	62,052,864	65,215,995	95.15%
4500	District Attorney	6,187,954	6,062,046	102.08%	20,147,549	20,631,030	97.66%
4800	Emergency Management	2,593,549	2,656,790	97.62%	10,398,100	11,977,704	86.81%
4900	Medical Examiner	2,379,082	2,461,967	96.63%	4,826,840	4,932,879	97.85%
	<b>Total Public Safety</b>	<b>27,401,580</b>	<b>28,390,063</b>	<b>96.52%</b>	<b>186,129,390</b>	<b>188,752,940</b>	<b>98.61%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	93,596,504	93,986,662	99.58%	85,531,907	94,122,066	90.87%
5100	DOT - Highway Maintenance	20,016,973	21,697,477	92.25%	21,678,738	23,040,696	94.09%
5300	DOT - Fleet Management	11,940,648	11,882,156	100.49%	11,682,181	11,073,525	105.50%
5600	DOT - Transit/Paratransit System	98,138,374	99,102,092	99.03%	132,372,403	121,909,113	108.58%
5800	DOT - Admin Div	753,341	1,808,899	41.65%	968,816	1,821,687	53.18%
	<b>Total Transportation</b>	<b>224,445,840</b>	<b>228,477,286</b>	<b>98.24%</b>	<b>252,234,045</b>	<b>251,967,087</b>	<b>100.11%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 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	130,004,164	129,392,374	100.47%	180,116,298	190,208,125	94.69%
7900	Department on Aging	16,570,810	17,685,582	93.70%	18,227,939	18,615,508	97.92%
7990	Department of Family Care (CMO)	203,990,802	310,693,516	65.66%	207,451,591	311,410,450	66.62%
8000	Department of Human Services	81,189,511	93,699,904	86.65%	103,136,125	115,802,150	89.06%
	<b>Total Health &amp; Human Services</b>	<b>431,755,287</b>	<b>551,471,376</b>	<b>78.29%</b>	<b>508,931,953</b>	<b>636,036,233</b>	<b>80.02%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	21,475,092	20,687,557	103.81%	46,506,950	48,489,560	95.91%
9500	Zoological Department	17,916,470	19,359,634	92.55%	24,230,706	25,786,725	93.97%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	104,124	110,000	94.66%	525,058	529,966	99.07%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>39,495,666</b>	<b>40,157,191</b>	<b>98.35%</b>	<b>74,762,714</b>	<b>78,306,271</b>	<b>95.47%</b>
<b>Non-Departmental's</b>							
1937	Potawatami Revenue	4,086,243	4,084,628	100.04%	-	-	-
1945	Contingency	-	-	-	-	3,192,371	0.00%
1950	Fringe Benefits	194,200,806	190,731,968	101.82%	184,745,686	199,722,063	82.49%
1991	Property Taxes	286,985,001	286,985,126	100.00%	-	-	-
1992	Interest Income	2,724,608	1,255,000	217.10%	-	-	-
1993	State Shared Revenue	27,282,380	31,229,789	87.36%	-	-	-
1996	Sales Taxes	66,307,500	65,883,032	100.64%	-	-	-
	Other Non-Departmental	18,831,515	18,831,515	100.00%	(508,772)	(508,772)	100.00%
1900'S	<b>Total Non-Departmental</b>	<b>600,740,167</b>	<b>599,256,893</b>	<b>100.25%</b>	<b>164,236,913</b>	<b>202,405,662</b>	<b>81.14%</b>
9960	Debt Retirement and Interest	6,667,832	9,260,878	72.00%	86,662,203	61,901,574	140.00%
1200-1899	Capital Improvements	66,146,432	157,531,835	41.99%	76,540,819	212,367,985	36.04%
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	546,110	1,053,700	51.83%	201,076	1,502,740	13.38%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	59,341	-	-	85,326	1,208,628	7.06%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	0.00%	118,664	17,600	674.23%
FUND 8	Airport PFC	7,855,902	-	-	144,443	-	-
FUND 9	DAS - Trust	17,966	-	-	178,275	500,000	-
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>8,479,318</b>	<b>1,071,300</b>	<b>791.50%</b>	<b>727,784</b>	<b>3,228,968</b>	<b>22.54%</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,517,528,225</b>	<b>1,730,801,301</b>	<b>87.68%</b>	<b>1,527,500,294</b>	<b>1,823,658,610</b>	<b>83.78%</b>



