



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE : August 28, 2015  
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM : Scott B. Manske, Comptroller  
SUBJECT: 2014 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 2014 year-end.

Based on audited financial results, the County ended 2014 with a surplus of \$24.6 million. Of that amount \$19.6 million was transferred to the debt reserve per the policy adopted on April 23, 2015 in County Board File No. 15-271. The remaining \$5.0 million will be used toward the 2016 Adopted Budget. At the end of 2013, \$5.0 million of the 2013 year end surplus was used to offset budget appropriations for the 2015 Adopted Budget. A decrease in the surplus applied to the 2016 Adopted Budget as compared to the amount applied to the 2015 Adopted Budget would increase the need for additional tax levy or cuts in appropriations for the 2016 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.

  
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Scott B. Manske  
Comptroller

Attachments

cc: Chris Abele, County Executive

Supervisor Willie Johnson, Jr., Chairman, Finance, Personnel & Audit  
Committee

Finance, Personnel and Audit Committee

Teig Whaley-Smith, Director, Department of Administrative Services

Steve Kreklow, Director, Office of Performance, Strategy and Budget

Janelle Jensen, Committee Clerk, County Clerk

Department Heads

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of P14-3 December 31, 2014								
	2014	2014		2014	2014			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus	
	Revenue	Revenue	Variance	Expenditures	Expenditures	Variance	(Deficit)	
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	-	-	-	3,830,840	3,897,303	66,463	66,463
<b>County Executive</b>								
1011	General Office	198	-	198	1,241,344	1,426,430	185,086	185,284
1040	Community Business Development Partners	11,307	181,302	(170,085)	1,063,893	1,158,969	95,076	(105,010)
1021	Veterans Service	13,000	13,000	-	290,756	313,609	22,853	22,853
1020	County Executive - Governmental Affairs	-	-	-	375,565	399,910	24,345	24,345
1110	Civil Service Commission	-	-	-	39,322	36,025	(2,297)	(2,297)
1120	Personnel Review Board	92	-	92	276,768	269,582	(7,184)	(7,092)
1130	Corporation Counsel	174,363	150,000	24,363	1,503,854	1,785,984	282,330	308,714
1140	Human Resources	1,359,344	1,427,062	(67,718)	6,838,580	6,536,371	(102,209)	(168,926)
<b>Dept of Administrative Services</b>								
1019	Persons with Disabilities	180,068	180,500	(432)	1,081,078	1,166,921	85,843	85,411
103	Governmental Relations	-	-	-	375,565	399,910	24,345	24,345
1150	Risk Management	8,890,964	9,797,249	(906,285)	12,423,862	10,079,861	(2,344,001)	(3,250,285)
1151	Fiscal Affairs Division	30,021	30,000	21	1,410,050	1,488,554	78,504	78,525
1152	Procurement	-	-	-	922,748	972,788	50,040	50,040
1160	Information Management Services	14,812,231	15,569,990	(757,759)	15,458,048	18,505,111	1,047,063	289,304
1190	Economic Development	1,946,367	2,248,373	(302,007)	2,692,130	3,133,416	441,286	136,279
3010	Election Commission	88,679	88,600	79	1,023,843	1,044,857	21,014	21,093
3090	County Treasurer	4,187,928	3,405,000	782,928	2,316,549	2,626,901	310,353	1,093,281
3270	County Clerk	572,295	476,949	95,346	1,213,361	1,256,159	42,778	138,123
3400	Register of Deeds	4,448,086	4,978,470	(528,384)	3,838,928	4,140,517	301,589	(226,794)
3700	Office of the Comptroller	99,407	174,700	(75,293)	6,840,009	7,056,789	216,780	141,488
	<b>Total Legislative, Executive &amp; Staff</b>	<b>36,814,370</b>	<b>38,719,285</b>	<b>(1,904,915)</b>	<b>64,885,508</b>	<b>65,895,767</b>	<b>810,259</b>	<b>(1,064,838)</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,153,819	11,801,371	(647,552)	41,911,823	42,234,300	322,877	(124,875)
2430	Dept of Child Support Enforcement	16,746,477	17,062,101	(315,624)	17,077,835	18,572,205	1,494,370	578,746
2900	Courts - Pre-Trial Services	853,772	996,226	(142,454)	4,859,753	5,050,628	190,875	45,422
	<b>Total Courts and Judiciary</b>	<b>28,754,068</b>	<b>30,262,898</b>	<b>(1,508,830)</b>	<b>63,849,211</b>	<b>65,857,133</b>	<b>2,007,922</b>	<b>499,292</b>
<b>Public Safety</b>								
4900	Medical Examiner	1,995,016	2,113,488	(118,472)	4,673,812	4,872,719	198,907	80,455
4000	Sheriff	10,271,231	12,187,513	(1,916,282)	83,943,612	79,989,754	(3,953,858)	(5,870,140)
4300	House of Correction	6,153,965	5,598,179	555,786	61,271,859	62,188,093	916,434	1,474,250
4500	District Attorney	6,333,479	6,354,855	(21,376)	16,097,523	18,455,542	2,358,019	336,643
	<b>Total Public Safety</b>	<b>24,753,721</b>	<b>26,252,015</b>	<b>(1,498,294)</b>	<b>167,986,806</b>	<b>165,506,108</b>	<b>(2,480,698)</b>	<b>(3,976,792)</b>
<b>Public Works &amp; Development</b>								
5040	DOT - Airport Division	83,265,644	83,317,638	(51,994)	87,506,872	87,559,478	52,604	610
5070	Transportation Services Div	-	-	-	-	-	-	-
5080	Architectural/Environmental Svc	-	-	-	-	-	-	-
5100	DOT - Highway Maintenance	20,637,000	20,635,406	1,594	21,415,170	21,999,857	584,687	586,290
5300	DOT - Fleet Management	11,361,847	10,939,626	422,221	10,495,398	10,348,397	(149,001)	273,221
5600	DOT - Transit/Paratransit System	96,031,497	96,579,220	(547,723)	111,716,506	117,448,974	5,730,468	3,182,745
5800	DOT - Admin Div	214,445	174,825	39,620	84,516	56,347	(28,169)	11,451
5500	DAS - Utility	2,701,634	4,948,506	(1,946,872)	4,334,277	4,930,878	596,602	(1,350,270)
5700	DAS - Facilities Mngmt	32,087,727	33,026,061	(938,334)	31,155,809	31,707,537	551,728	(386,406)
	<b>Total Public Works &amp; Development</b>	<b>246,299,795</b>	<b>251,321,282</b>	<b>(5,021,487)</b>	<b>266,766,348</b>	<b>274,947,466</b>	<b>7,339,118</b>	<b>2,317,630</b>

	2014 Projected Revenues	2014 Budgeted Net Revenues	Revenue Variance	2014 Projected Expenditures	2014 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
<b>Health &amp; Human Services</b>							
6300 Behavioral Health Division	123,928,870	124,381,941	(453,071)	173,991,845	162,879,025	8,888,080	8,435,009
7900 Department on Aging	17,019,950	17,374,252	(354,302)	18,122,314	18,388,998	268,684	(87,618)
7990 Department of Family Care (CMO)	285,395,708	289,857,717	(4,462,011)	289,181,190	289,920,709	748,513	(3,713,498)
8000 Department of Human Services	64,201,892	68,273,233	(4,071,341)	88,747,281	96,489,784	7,742,503	3,731,182
<b>Total Health &amp; Human Services</b>	<b>490,546,417</b>	<b>499,887,143</b>	<b>(9,280,726)</b>	<b>570,042,638</b>	<b>587,688,416</b>	<b>17,645,788</b>	<b>8,368,054</b>
<b>Parks, Recreation &amp; Culture</b>							
9000 Department of Parks	18,781,588	18,348,817	432,771	44,617,928	44,404,351	(213,577)	210,394
9500 Zoological Department	17,536,799	19,834,892	(2,298,093)	23,638,220	25,149,071	1,512,851	(765,242)
9700 Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910 University Extension	118,480	124,388	(5,908)	444,283	507,558	63,275	57,399
<b>Total Parks, Recreation &amp; Culture</b>	<b>36,436,867</b>	<b>38,307,997</b>	<b>(1,871,130)</b>	<b>72,198,431</b>	<b>73,560,980</b>	<b>1,362,549</b>	<b>(508,479)</b>
<b>Non-Departmental's</b>							
1933 Land Sales	-	-	-	-	-	-	-
1937 Potawatomi Revenue	3,793,842	4,026,477	(232,635)	-	-	-	(232,635)
1945 Contingency	8,366,897	8,358,897	10,000	-	8,850,268	8,850,268	8,860,288
1950 Fringe Benefits	18,827,301	18,346,142	481,159	17,839,278	31,459,358	13,820,078	14,301,237
1972 Wage and Benefit Modifications	-	-	-	-	-	-	-
1991 Property Taxes	279,131,645	279,321,198	(189,551)	-	-	-	(189,551)
1992 Interest Income	1,333,073	1,711,411	(378,338)	-	-	-	(378,338)
1993 State Shared Revenue	31,198,534	31,080,305	118,229	-	-	-	118,229
1998 Sales Taxes	60,315,118	57,055,255	3,259,861	-	-	-	3,259,861
Other Non-Departmental	12,493,583	9,519,394	2,974,189	(2,891,508)	(5,684,758)	(2,793,250)	189,919
<b>1900'S Total Non-Departmental</b>	<b>415,459,871</b>	<b>409,416,877</b>	<b>6,042,994</b>	<b>14,747,773</b>	<b>32,824,868</b>	<b>17,877,095</b>	<b>23,919,789</b>
9950 Ran Promissory Note Repay	-	-	-	-	-	-	-
9980 Debt Retirement and Interest	12,881,304	21,804,392	(9,823,088)	83,087,357	83,793,941	16,726,584	1,263,496
<b>1200-1899 Capital Improvements</b>	<b>137,221,298</b>	<b>158,487,417</b>	<b>(19,246,211)</b>	<b>181,478,610</b>	<b>200,153,040</b>	<b>18,674,430</b>	<b>(571,788)</b>
<b>Expendable Trusts</b>							
FUND 3 Zoo Trust Funds	811,733	959,557	(147,824)	658,957	968,968	312,011	164,197
FUND 4 MSD Expendable Trust	-	-	-	-	-	-	-
FUND 5 Parks Trust Funds	290,433	250,000	40,433	11,747	423,517	411,770	452,203
FUND 6 Office on Handicapped Trust Fund	543	25,000	(24,458)	2,300	25,000	22,700	(1,758)
FUND 7 Behavioral Health Complex Trust Funds	2,127,113	35,100	2,092,013	1,838,188	35,848	(1,800,340)	291,673
FUND 8 Airport PFC	13,557,866	-	13,557,866	12,404,286	-	(12,404,286)	1,153,580
FUND 9 DAS - Trust	50,378	-	50,378	158,358	159,000	642	51,020
FUND 10 DAS - Trust	-	-	-	-	-	-	-
FUND 11 Fleet Facilities Reserve Trust	-	-	-	340,205	-	(340,205)	(340,205)
<b>Total Expendable Trusts</b>	<b>18,838,968</b>	<b>1,289,657</b>	<b>18,568,408</b>	<b>15,410,042</b>	<b>1,612,333</b>	<b>(13,797,709)</b>	<b>1,770,799</b>
<b>Projected Surplus (Deficit)</b>	<b>1,445,285,385</b>	<b>1,473,508,861</b>	<b>(28,243,276)</b>	<b>1,476,375,131</b>	<b>1,530,540,952</b>	<b>60,164,921</b>	<b>31,921,845</b>
<b>Addback the following:</b>							
<b>Annual change in Reserves</b>							<b>(789,206)</b>
<b>Reserves Expendable Trusts</b>							<b>(1,770,799)</b>
<b>Contribution to Family Care Reserves</b>							<b>3,713,498</b>
<b>Contribution to Behavioral Health Reserves</b>							<b>(8,435,089)</b>
<b>Total Projected Surplus (Deficit)</b>							<b>24,640,228</b>