



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE : September 2, 2016
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT: 2015 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 2015 year-end.

Based on audited financial results, the County ended 2015 with a surplus of \$25.5 million. Previously, the Office of the Comptroller had projected a surplus of \$19.5 million. Of the \$25.5 million surplus for 2015, \$20.5 million was transferred to the debt reserve per the policy adopted on June 26, 2016 in County Board File No. 16-284. As of September 2, 2016 the projected year-end balance of the Debt Service Reserve is \$34.8 million.

The remaining \$5.0 million will be used toward the 2017 Adopted Budget. At the end of 2014, \$5.0 million of the 2014 year end surplus was used to offset budget appropriations for the 2016 Adopted Budget. A decrease in the surplus applied to the 2017 Adopted Budget as compared to the amount applied to the 2016 Adopted Budget would increase the need for additional tax levy or cuts in 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

Attachments

cc: Chris Abele, County Executive
Supervisor Peggy West, Chairwoman, Finance & 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 December 31, 2015 Period 14-3 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	-	-	-	3,348,685	3,417,273	68,588	68,588
County Executive							
1011 General Office	199	-	199	1,475,459	1,485,468	10,007	10,206
1021 Veterans Service	18,598	13,000	5,598	319,303	324,699	5,396	10,994
1020 Governmental Relations	-	-	-	364,719	404,521	39,802	39,802
1120 Personnel Review Board	31	-	31	349,798	369,557	38,759	38,790
1130 Corporation Counsel	263,403	120,000	143,403	1,801,487	2,125,562	324,075	467,478
1140 Human Resources	1,451,480	1,452,260	(780)	7,128,948	7,091,070	(37,878)	(38,659)
115 Dept of Administrative Services	38,831,450	39,774,239	(942,789)	47,378,888	49,887,988	2,509,100	1,566,311
Persons with Disabilities 1019, Community Business Dev Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150 Risk Management	12,831,844	13,895,302	(1,063,458)	13,474,767	14,538,289	1,063,522	(1,063)
1160 Information Management Services	14,278,184	14,257,220	20,964	14,637,918	15,221,303	583,385	604,349
3010 Election Commission	51,942	52,750	(808)	679,037	697,360	18,323	17,514
3090 County Treasurer	4,290,495	3,505,000	785,495	2,396,517	2,714,943	318,426	1,103,921
3270 County Clerk	556,274	489,450	66,824	1,262,785	1,352,175	89,410	176,234
3400 Register of Deeds	4,330,690	4,104,876	225,814	3,748,811	3,810,820	(135,991)	89,823
3700 Office of the Comptroller	754,558	198,793	555,765	8,866,490	7,270,123	403,633	961,399
Total Legislative, Executive & Staff	77,489,147	77,640,890	(151,743)	105,231,390	110,527,949	5,296,559	5,114,816
Courts and Judiciary							
2000 Combined Court Related Operations	11,244,322	11,423,319	(178,997)	43,738,521	43,863,298	144,775	(34,222)
2430 Dept of Child Support Enforcement	17,573,199	17,975,087	(401,888)	17,952,516	20,206,414	2,253,898	1,852,030
2900 Courts - Pre-Trial Services	783,078	868,789	(85,711)	5,040,154	4,963,354	(76,800)	(160,511)
Total Courts and Judiciary	29,600,599	30,267,175	(666,576)	66,731,192	69,033,064	2,321,872	1,857,298
Public Safety							
4800 Emergency Management	2,080,115	2,394,157	(334,042)	11,111,110	11,562,023	450,907	118,865
4900 Medical Examiner	2,096,229	2,165,825	(69,596)	5,005,918	5,224,624	218,706	149,110
4000 Sheriff	10,073,402	10,721,953	(648,551)	81,053,317	81,701,899	648,552	1
4300 House of Correction	6,462,232	6,533,468	(71,236)	64,089,691	64,368,160	278,475	207,240
4500 District Attorney	6,302,545	6,283,450	19,095	18,640,683	19,469,304	828,621	847,716
Total Public Safety	26,994,524	28,098,853	(1,104,329)	179,900,725	182,325,986	2,425,261	1,320,932
Public Works & Development							
5040 DOT - Airport Division	86,695,648	91,000,811	(4,305,163)	89,727,078	94,032,241	4,305,163	(0)
5100 DOT - Highway Maintenance	20,135,914	20,850,804	(814,890)	20,938,508	22,261,389	1,324,881	509,992
5300 DOT - Fleet Management	11,858,501	12,003,684	(145,183)	10,841,480	11,190,186	348,696	203,533
5600 DOT - Transit/Paratransit System	91,873,130	100,203,309	(8,330,179)	111,101,494	120,162,042	9,060,548	730,369
5800 DOT - Admin Div	1,006,037	1,895,238	(889,201)	908,092	1,819,731	713,639	24,438
5500 DAS - Utility	2,477,784	4,882,432	(2,404,648)	3,886,252	4,923,623	1,037,372	(1,147,278)
Total Public Works & Development	214,947,014	230,516,258	(15,569,244)	237,398,913	254,189,212	16,790,299	321,058

Milwaukee County Annual Fiscal Report of Surplus/Deficit as of December 31, 2015 Period 14-3 BY DEPARTMENT							
	2015			2015			Surplus (Deficit)
	Projected Revenues	Budgeted Net Revenues	Revenue Variance	Projected Expenditures	Budgeted Net Expenditures	Expense Variance	
Health & Human Services							
6300 Behavioral Health Division	120,246,169	120,498,239	(250,050)	175,547,964	182,211,856	6,663,892	6,413,642
7900 Department on Aging	17,420,132	17,478,943	(58,811)	18,618,987	18,551,672	(65,315)	(122,126)
7990 Department of Family Care (CMO)	297,826,045	297,170,991	655,054	301,586,358	297,363,312	(4,203,046)	(3,547,992)
8000 Department of Human Services	73,748,665	66,516,054	7,232,611	91,377,612	88,027,084	(3,350,528)	3,882,083
Total Health & Human Services	509,241,032	501,660,227	7,580,805	587,128,921	586,173,724	(955,197)	6,625,608
7100 John L. Doyno Transition	-	-	-	-	-	-	-
Parks, Recreation & Culture							
9000 Department of Parks	21,779,963	19,902,378	1,877,585	49,722,121	50,217,033	494,912	2,372,497
9500 Zoological Department	18,782,514	19,245,432	(462,918)	28,308,119	27,424,833	1,118,714	855,798
9700 Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910 University Extension	108,947	110,000	(3,053)	468,576	530,345	61,769	58,718
Total Parks, Recreation & Culture	40,669,423	39,257,810	1,411,613	79,998,816	81,672,211	1,675,395	3,087,008
Non-Departmentals							
1937 Potawatomi Revenue	3,922,304	4,026,477	(104,173)	-	-	-	(104,173)
1945 Contingency	-	-	-	-	2,418,350	2,418,350	2,418,350
1950 Fringe Benefits	113,129,361	187,537,686	(74,408,325)	112,428,918	191,708,497	79,277,579	4,869,254
1991 Property Taxes	281,568,504	282,985,125	(1,416,621)	-	-	-	(1,416,621)
1992 Interest Income	1,780,610	1,382,413	398,197	-	-	-	398,197
1993 State Shared Revenue	31,274,464	31,183,847	110,617	-	-	-	110,617
1996 Sales Taxes	81,823,157	59,643,731	1979,428	-	-	-	1,979,428
Other Non-Departmental	11,537,511	17,996,647	(6,159,136)	(12,237,570)	(7,498,435)	4,741,135	(1,418,002)
1900'S Total Non-Departmental	504,815,910	584,415,728	(79,599,818)	100,191,348	186,628,412	86,438,063	6,835,248
Debt Retirement and Interest	34,942,032	33,882,745	1,059,287	65,628,781	65,660,155	31,394	1,090,681
Adj for Budget of Propr Fnds	-	-	-	-	-	-	-
9980 Debt Retirement and Interest	34,942,032	33,882,745	1,059,287	65,628,781	65,660,155	31,394	1,090,681
1200-1899 Capital Improvements	108,049,492	137,320,556	(31,271,064)	159,362,750	182,186,929	32,824,179	1,553,115
Expendable Trusts							
FUND 3 Zoo Trust Funds	853,825	1,017,290	(163,465)	244,848	1,028,810	783,962	820,498
FUND 5 Parks Trust Funds	234,576	10,137	224,439	218,572	358,771	140,199	364,637
FUND 7 Behavioral Health Complex Trust Funds	183,604	17,800	168,004	487,875	17,800	(470,075)	(304,071)
FUND 8 Airport PFC	13,348,514	-	13,348,514	11,853,949	-	(11,853,949)	1,494,565
FUND 9 DAS - Trust	25,150	-	25,150	180,878	181,000	122	25,272
FUND 11 Fleet Facilities Reserve Trust	-	-	-	(16,212)	-	16,212	16,212
Total Expendable Trusts	14,645,669	1,045,027	13,600,642	12,967,509	1,569,981	(11,393,528)	2,217,114
Projected Surplus (Deficit)	1,558,464,843	1,664,103,267	(105,638,424)	1,594,538,326	1,729,999,823	135,461,297	28,822,873
Reserves Expendable Trusts							(2,217,114)
Contribution to Family Care Reserves							3,547,992
Contribution to Behavioral Health Reserves							(6,413,642)
Other Changes in Reserves							777,472
Total Projected Surplus (Deficit)							25,517,580