



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: July 17, 2018

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

FROM: Scott B. Manske, Comptroller
Cynthia (CJ) Pahl, Financial Services Manager, Office of the Comptroller

SUBJECT: Milwaukee County Final Year-End Position for 2017

This fiscal report is the final, audited year-end financial position for 2017. The County's 2017 fiscal year ended on December 31, 2017. 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 Position

Milwaukee County's year-end financial position is a \$4.79 million surplus. This following table shows the surplus and deficit by agency.

Org	Name	Surplus	Deficit
100	County Board of Supervisors	\$65,408	
102	Veterans Services	\$16,920	
103	Governmental Relations	\$32,980	
109	Office of African American Affairs	\$35,143	
110	County Executive		(\$112,177)
112	Personnel Review Board	\$77,266	
113	Corporation Counsel	\$159,846	
114	Human Resources	\$134,564	
115	DAS	\$431,380	
116	DAS – IMSD		(\$38,792)
117	DAS – Risk Management		(\$3,780,355)
120	Capital		(\$1,478,051)
200	Courts		(\$182,959)
243	Child Support Services	\$411,800	
290	Courts Pre-Trial Services	\$38,183	
301	Election Commission	\$202,602	
309	County Treasurer		(\$473,657)
327	County Clerk	\$88,779	
340	Register of Deeds	\$412,585	
370	Comptroller		(\$32,748)
400	Office of the Sheriff		(\$3,315,732)
430	House of Correction	\$590,167	
450	District Attorney	\$533,381	
480	Emergency Management	\$57,653	
490	Medical Examiner	\$12,245	

504	DOT – Airport	\$0	
510	DOT – Highway Maintenance		(\$100,204)
530	DOT – Fleet Management	\$14,270	
550	DAS – Utility		(\$239,272)
560	DOT – Transit	\$1,602,341	
580	DOT – Administration	\$7,772	
790	Department on Aging	\$87,009	
800	Department of Health and Human Services	\$64,559	
900	Department of Parks	\$1,393,822	
950	Zoological Department		(\$452,792)
991	UW Extension	\$4,610	
996	Debt Retirement & Interest	\$399,853	
Non-Departmental Accounts			
1933	Land Sales		(\$1,000,000)
1945	Contingency	\$6,021,434	
1950	Fringe Benefits		(\$485,144)
1972	Wage & Benefit Modifications	\$1,053,569	
1991	Property Taxes		(\$1,010,543)
1992	Interest Income	\$657,950	
1996	Sales Tax	\$133,824	
1900	Other Non-Departmentals	\$490,324	
	Contributions from Balance Sheet	\$2,226,185	
	TOTAL	\$17,500,425	(\$12,702,426)
	SURPLUS / (DEFICIT)	\$4,798,000	

The following attachments provide further detail:

- Attachment A: provides explanations for departments with surpluses and deficits in excess of \$100,000.
- Attachment B: provides the status of Milwaukee County reserves as of 12/31/2017 based on the year-end result.
- Attachment C: provides fiscal detail for the surplus or deficit for 2017 by each agency.

Committee Action

The County Board previously authorized the transfer of all but \$5.0 million of the year-end surplus to the Debt Service Reserve under File #18-368. Since the County did not achieve a surplus exceeding \$5.0 million in 2017, no funds will be transferred to the Debt Service Reserve. Rather, the \$4.79 million surplus will carry forward into the 2019 budget per State Statute. No further action is required.

Attachments

cc: Chris Abele, County Executive
Supervisor James Schmitt, Chairman, Finance & Audit Committee
Finance & Audit Committee
Joseph Lamers, Director, Department of Administrative Services, Performance, Strategy & Budget
Shanin Brown, Committee Coordinator, County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Attachment A

Description of Surplus and Deficit Year-End Positions Exceeding \$100,000 for 2017

County Executive (Org 1011) (\$0.1) million deficit

The County Executive ended with a deficit of (\$0.1) million due to the inclusion of a budget abatement in the 2017 Adopted Budget.

Corporation Counsel (Org 1130) \$0.2 million surplus

The Office of Corporation Counsel ended with a surplus of \$0.2 million mainly due to a surplus in salaries and social security.

Human Resources (Org 1140) \$0.1 million surplus

The Department of Human Resources ended with an expenditure surplus of \$0.1 million mainly due to revenue surplus earned by Retirement Plan Services.

Department of Administrative Services (Org 1151) \$0.4 million surplus

Overall, the divisions within DAS ended the year with an overall surplus of \$0.4 million. Procurement and Fiscal Affairs ended the year with surpluses slightly higher than \$0.1 million both largely due to salary and crosscharge savings. Economic Development surplused by over \$1.1 million due to excess revenues received, and unspent professional service dollars. Facilities also surplused by \$0.4 million largely due to excess revenues received. Offsetting these surpluses were deficits relating to County costs of Family Care employees and a (\$1.3) million deficit in the IMSD centralized spending account.

Department of Administrative Services – Risk Management (Org 1150) (\$3.8) million deficit

Risk Management is an internal service fund and is generally considered a “break-even” department where any surpluses or deficits are spread to the end-user departments. However, for 2017, the County received a report from the actuary which required us to increase our reserves substantially for outstanding claims payable by the County. The Comptroller made a contribution of \$3.9 million to the reserves to satisfy the actuarial requirements.

Department of Administrative Services – Utility (Org 5500) (\$0.2) million deficit

The Utility is an internal service fund and is generally considered a “break-even” department where any surpluses or deficits are spread to end-user departments. The (\$0.2) million deficit absorbed by the County is due to the ongoing write-offs of non-collected accounts receivable relating to the Wauwatosa fire charge.

Election Commission (Org 3010) \$0.2 million surplus

The Election Commission ended with a surplus of \$0.2 million largely due to surpluses in Commodities and Services, as well as surpluses in centralized charges for IMSD related charges and services.

Attachment A

County Treasurer (Org 3090)

(\$0.5) million deficit

The County Treasurer ended with a deficit of (\$0.5) million. This is a result of revenues being less than budget by approximately (\$0.8) million due mainly to lower than anticipated interest and penalties on property taxes earned.

Register of Deeds (Org 3400)

\$0.4 million surplus

The Register of Deeds ended with a surplus of \$0.4 million. This is due to both a surplus in revenues earned for real estate transfer fees, as well as surplus expenditure authority in Personnel and Commodities.

Combined Courts Operations (Org 2000)

(\$0.2) million deficit

The Courts ended with a deficit of (\$0.2) million. A revenue surplus of \$0.2 million in Forfeits-Bail offset the overall revenue deficit, largely driven by a deficit in offsetting child support revenue. Additional expenditure surpluses in various accounts also offset the revenue deficit.

Department of Child Support Services (Org 2430)

\$0.4 million surplus

The Department of Child Support Services experienced a surplus in expenditures of approximately \$1.4 million, due mostly to Personnel and Commodities related expenditures. This expenditure surplus was offset by a revenue deficit of (\$1.0) million. Due to the nature of the reimbursement, the expenditure surplus resulted in less federal reimbursement of (\$0.7) million. Additional performance revenue offset less than budgeted state grants, reimbursement revenue and federal grant revenue.

Office of the Sheriff (Org 4000)

(\$3.3) million deficit

The Office of the Sheriff experienced an overall deficit of (\$3.3) million largely due to a deficit in Personnel-related expenditures of (\$6.2) million. This deficit is the result of overtime costs that exceeded budget by (\$8.1) million, but were offset by savings in salaries of \$2.1 million. Additional revenues of \$0.2 million and savings in Commodities and Services of \$2.7 million and in Capital Outlay of \$0.3 million reduced the overall deficit.

House of Correction (Org 4300)

\$0.6 million surplus

Overall, the House of Correction ended the fiscal year with a \$0.6 million surplus. Expenditure surpluses in Commodities and Services of \$1.3 million and Cross charges of \$0.4 million offset a (\$0.5) million deficit in Personnel expenditures. Further influencing the year-end position was a (\$0.6) million deficit in overall revenues. This deficit in revenues was largely a result of less than budgeted Department of Corrections sanction revenue of (\$0.4) million and less than budgeted revenues related to Huber costs and electronic surveillance monitoring costs of (\$0.2) million.

District Attorney (Org 4500)

\$0.5 million surplus

The District Attorney's year-end position is a surplus of \$0.5 million. This is due to surpluses across all accounts including Personnel Services, Commodities and Services, Capital Outlays and Crosscharges.

Attachment A

Department of Transportation – Highway Maintenance (Org 5100) (\$0.1) million deficit

The DOT – Highway Maintenance year-end position is a (\$0.1) million deficit due to a deficit within the Transportation Services Division. This deficit resulted from (\$0.5) million in less than budgeted revenue from capital project-related work, which was offset by reductions in various expenditure accounts.

Department of Transportation – Transit Division (Org 5600) \$1.6 million surplus

The Transit Division of DOT has a year-end surplus of \$1.6 million. This is roughly \$2.0 million less than what was previously projected. This reduction in surplus was due to GASB 68 correction in Transit's pension costs for 2017. The remaining surplus is largely due to savings in fuel, pension and OPEB costs.

The Behavioral Health Division (Org 6300) \$3.9 million surplus

The Behavioral Health Division – Reserve (\$3.9) million offset

The 2017 BHD inpatient hospital incurred a deficit of (\$8.0) million. This deficit was largely due to revenue shortfalls due to lower census due to challenges in recruitment and retainment; payor mix has also resulted in an unfavorable variance for inpatient revenue. This deficit is offset by surpluses in community services. Wraparound experienced significant surpluses due to expenses budgeted but not realized for potential Lincoln Hills clients; various programs were not started or discontinued which had been budgeted; Wisconsin Medicaid Cost Reimbursement (WIMCR) was greater than budget; Community Consultation Services surplused due to lower than budgeted enrollment; and personnel costs in Community Services were less than budget.

Any surplus / deficit is offset by a corresponding contribution to / from the BHD reserve for no net tax levy impact to Milwaukee County.

Parks Department (Org 9000) \$1.4 million surplus

The Parks Department ended the 2017 fiscal year with an overall surplus of \$1.4 million. This was due to revenues that exceeded budget by \$0.4 million. The largest revenue variances were the \$0.8 million in unbudgeted O'Donnell revenues that were received in 2017 and remained within the Parks budget; various permit fees that exceeded budget by \$0.2 million; and concession revenue (golf merchandise sales and restaurant concessions) that was \$0.4 million above budget. These surpluses offset other shortfalls in admission and rec revenue (mainly due to park golf permit sales) and state grants and reimbursement. The department also surplused in expenditures by \$1.0 million mainly due to the elimination of the \$0.3 million contribution to the Parks Amenity Matching Fund; surpluses in contractual services by \$0.3 million; and surpluses in Capital Outlays of \$0.3 million.

Zoological Department (Org 9500) (\$0.5) million deficit

The Zoological Department ended 2017 with a deficit of (\$0.5) million. It appears that this deficit was largely driven by a shortfall of (\$1.0) million in Admission and Rec revenue due to lower than anticipated zoo admission for 2017.

Attachment A

General County Debt Service (Org 9960)

\$0.4 million surplus

The General County Debt Service surplused due to a higher than budgeted Froedtert lease payment for 2017.

Land Sales (Org 1933)

(\$1.0) million deficit

The 2017 Adopted Budget included \$1.0 million in land sale revenue. At this time, there are no projected land sales that will generate revenues sufficient to meet budget.

Contingency Fund (Org 1945)

\$6.0 million surplus

2017 Adopted Balance - Unallocated	\$5,138,755
Actions	
Kinnickinnic Mntc Bay/Bus replacement	(\$266,114)
WPS Workgroup	(\$150,000)
Transfer from Debt Service Budget	\$149,303
Litigation Reserve Refill	(\$398,000)
KK Maintenance Garage Repair	(\$300,000)
Realign P&I Account	\$609,740
MDSA Contract Costs	(\$2,239,926)
Current Available Balance	\$2,543,758

2017 Adopted Balance - Allocated	\$4,566,212
Lead Abatement Pilot Grant Program	\$1,000,000
Office of African American Affairs	\$300,000
Chapter 111 Minimum Wage Ordinance	\$70,000
Position Creates funding	\$2,530,862
Position Creates fringe funding	\$665,350
Actions	
Position Creates – Zoo, DHHS	(\$161,836)
Position Creates – DA	(\$210,588)
WPS Workgroup	\$150,000
July OAAA Operating Dollars	(\$55,000)
Position Creates - OAAA	(\$38,645)
July OAAA Operating Dollars	(\$206,355)
Transfer Out Fringe	(\$566,112)
Current Balance	\$3,477,676

Attachment A

Employee Fringe Benefits (Org 1950)

(\$0.5) million deficit

Fringe Benefits ended the 2017 fiscal year with an overall deficit of (\$0.5) million, which was an improvement over early estimates.

The fringe budget encountered deficits in the areas of employee pension contributions (\$1.0 million deficit), health and dental insurance contributions (\$1.2 million deficit), FSA costs (\$1.5 million deficit), health insurance administrative costs (\$1.1 million), drug costs (\$2.4 million deficit), OBRA contributions (\$0.5 million deficit), Medicare reimbursement (\$0.4 million deficit) and URMS pension payment (\$1.0 million deficit).

These deficits were offset by surpluses in dental claims, ACA fees (\$0.6 million surplus), drug rebates (\$6.3 million surplus), health claims (\$1.1 million surplus), life insurance (\$0.3 million surplus) and general services and commodities (\$0.6 million surplus).

Wage and Benefit Modifications (Org 1972)

\$1.1 million surplus

The 2017 Adopted Budget included \$1.4 million in salary and social security to move affected employees to the bottom step of new pay ranges as approved by the County Board of Supervisors in File #16-555 on September 22, 2016. Of the \$1.4 million, \$0.3 million was requested to fund the actions in File #16-555, resulting in a net surplus of \$1.1 million.

Property Taxes (Org 1991)

(\$1.0) million deficit

The County incurred an overall deficit related to property tax revenue changes for refunds and write offs. This deficit totaled (\$2.1) million. Offsetting this deficit was a contribution from reserves required under GASB rules of \$1.1 million.

Interest Income (Org 1992)

\$0.7 million surplus

Interest income exceeded budget by approximately \$0.7 million. This was due to better than budgeted interest earned on our cash and investments.

Sales Tax (Org 1996)

\$0.1 million surplus

The 2017 year end result for sales tax was an overall surplus of \$0.1 million, which was an improvement over early estimates reported.

Capital (Agency 120)

(\$1.5) million deficit

Overall the capital projects funds have a cash deficit of approximately \$1.5 million, which is primarily a result of two projects. There was an expenditure deficit of approximately \$1.1 million in Project WH01017 S. 76th St. (W. Puetz Rd. to W. Imperial Dr.). There was also a \$900,000 revenue shortfall in Project WO217 Phone and Voicemail. The revenue shortfall is a result of the project being budgeted with bond financing, but was subsequently determined to require cash financing. The \$2 million of deficits identified above were partially offset by surpluses in other projects. A detailed discussion of countywide capital project surpluses and deficits was reported to the Finance Committee in File #18-311.

Attachment B

Debt Service Reserve Activity and Year End Balance for 2017

2017 Starting Balance	\$44,481,241
2017 Activity	
2017 Budget Commitment	-6,750,000
Kinnickinnic Parkway (Lake Park Ravine)	-430,000
Clarke Square Pavilion (Bond Replacement)	-91,145
Unspent Bonds Transfer	-1,853,468
Bid Premiums/Surplus Bonds	-713,100
Bond Sale 2017A Surplus Bonds 18 Projec	1,463,796
Bond Sale 2017A Bid Premium	323,584
Bond Sale 2017A Surplus Bonds	267,785
Bond Sale 2017C Bid Premium	121,980
Bond Sale 2017C Surplus Notes	87,039
Bond Sale 2017D Bid Premium	82,917
Bond Sale 2017D Surplus Notes	54,435
Bond Sale 2017B Surplus Ref Bonds	4,531
APR PRELIM CO	3,689,420
2017 Activity Total Year to Date	-3,742,226
2017 Ending Balance	40,739,015

Attachment C

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2017 FINAL BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Legislative, Executive & Staff								
1000	County Board	173	-	173	1,128,846	1,194,081	65,235	65,408
1011	General Office	-	-	-	911,645	799,468	(112,177)	(112,177)
1021	Veterans Service	3,250	3,250	-	241,426	258,346	16,920	16,920
1020	Governmental Relations	-	-	-	276,390	309,370	32,980	32,980
1091	Office of African American Affairs	-	-	-	551,857	587,000	35,143	35,143
1120	Personnel Review Board	139	-	139	325,176	402,303	77,127	77,266
1130	Corporation Counsel	225,380	175,000	50,380	1,034,743	1,144,209	109,466	159,846
1140	Human Resources	1,684,168	1,596,669	87,499	7,056,678	7,103,743	47,065	134,564
1151	Dept of Administrative Services	24,143,493	25,549,997	(1,406,504)	51,276,264	53,114,148	1,837,884	431,380
1150	DAS - Risk Management	5,753,811	8,331,631	(2,577,820)	12,859,503	11,656,968	(1,202,535)	(3,780,355)
1160	DAS - Information Management Services	10,071,927	10,394,907	(322,980)	15,237,236	15,521,424	284,188	(38,792)
5500	DAS - Utility	3,228,636	4,821,510	(1,592,874)	4,572,442	5,926,044	1,353,602	(239,272)
3010	Election Commission	74,290	69,250	5,040	568,242	765,804	197,562	202,602
3090	County Treasurer	2,718,481	3,540,000	(821,519)	752,357	1,100,219	347,862	(473,657)
3270	County Clerk	572,347	544,240	28,107	798,738	859,409	60,671	88,778
3400	Register of Deeds	4,734,636	4,490,023	244,613	1,598,196	1,766,168	167,972	412,585
3700	Office of the Comptroller	330,663	422,703	(92,040)	5,376,151	5,435,443	59,292	(32,748)
Total Legislative, Executive & Staff		53,541,394	59,939,180	(6,397,786)	104,565,890	107,944,147	3,378,257	(3,019,528)
Courts and Judiciary								
2000	Combined Court Related Operations	11,232,656	11,538,434	(305,778)	31,135,376	31,258,195	122,819	(182,959)
2430	Dept of Child Support Enforcement	17,522,215	18,516,758	(994,543)	19,362,905	20,769,248	1,406,343	411,800
2900	Courts - Pre-Trial Services	893,236	1,343,681	(450,445)	5,498,774	5,987,402	488,628	38,183
Total Courts and Judiciary		29,648,107	31,398,873	(1,750,766)	55,997,055	58,014,845	2,017,790	267,024
Public Safety								
4000	Sheriff	10,406,704	10,128,794	277,910	59,363,067	55,769,425	(3,593,642)	(3,315,732)
4300	House of Correction	5,268,057	5,881,273	(613,216)	55,270,119	56,473,502	1,203,383	590,167
4500	District Attorney	6,002,237	5,960,350	41,887	14,147,362	14,638,856	491,494	533,381
4800	Emergency Management	1,995,230	2,401,740	(406,510)	9,847,109	10,311,272	464,163	57,653
4900	Medical Examiner	2,448,439	2,539,500	(91,061)	3,837,519	3,940,825	103,306	12,245
Total Public Safety		26,120,667	26,911,657	(790,990)	142,465,176	141,133,880	(1,331,296)	(2,122,286)
Department of Transportation								
5040	DOT - Airport Division	107,540,950	93,209,173	14,331,777	107,540,950	93,209,173	(14,331,777)	-
5100	DOT - Highway Maintenance	20,960,215	21,814,782	(854,567)	22,336,928	23,091,291	754,363	(100,204)
5300	DOT - Fleet Management	10,674,903	10,414,625	260,278	11,105,731	10,859,723	(246,008)	14,270
5600	DOT - Transit/Paratransit System	105,470,076	109,662,843	(4,192,767)	116,035,184	121,830,292	5,795,108	1,602,341
5800	DOT - Admin Div	2,080,884	1,968,277	112,607	2,995,974	2,891,138	(104,836)	7,772
Total Transportation		246,727,028	237,069,700	9,657,328	260,014,766	251,881,617	(8,133,149)	1,524,179

Attachment C

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2017 FINAL BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services								
6300	Behavioral Health Division	139,146,000	150,458,652	(11,312,652)	194,090,378	209,320,441	15,230,063	3,917,411
7900	Department on Aging	17,106,162	17,526,103	(419,941)	18,622,089	19,129,039	506,950	87,009
8000	Department of Human Services	82,547,414	97,572,992	(15,025,578)	101,299,072	116,389,209	15,090,137	64,559
	Total Health & Human Services	238,799,576	265,557,747	(26,758,171)	314,011,539	344,838,689	30,827,150	4,068,979
Parks, Recreation & Culture								
9000	Department of Parks	20,728,019	20,301,410	426,609	43,259,774	44,226,988	967,214	1,393,822
9500	Zoological Department	16,398,624	21,192,137	(4,793,513)	19,561,136	23,901,857	4,340,721	(452,792)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	98,369	110,000	(11,631)	506,607	522,848	16,241	4,610
	Total Parks, Recreation & Culture	37,225,012	41,603,547	(4,378,535)	66,827,517	72,151,693	5,324,176	945,641
Non-Departmental's								
1933	Land Sales	-	1,000,000	(1,000,000)	-	-	-	(1,000,000)
1937	Potawatami Revenue	4,169,411	4,184,628	(15,217)	-	-	-	(15,217)
1945	Contingency	-	-	-	-	6,021,434	6,021,434	6,021,434
1950	Fringe Benefits	122,430,122	125,069,961	(2,639,839)	201,940,328	204,095,023	2,154,695	(485,144)
1972	Wage and Benefit Modifications	-	-	-	-	1,053,569	1,053,569	1,053,569
1991	Property Taxes	288,936,695	289,947,238	(1,010,543)	-	-	-	(1,010,543)
1992	Interest Income	2,092,351	1,434,401	657,950	-	-	-	657,950
1993	State Shared Revenue	27,305,169	31,229,789	(3,924,620)	-	-	-	(3,924,620)
1996	Sales Taxes	67,759,027	67,625,203	133,824	-	-	-	133,824
	Other Non-Departmental	19,437,579	(213,926,966)	233,364,545	(625,660)	(229,560,044)	(228,934,384)	4,430,161
1900'S	Total Non-Departmental	532,130,355	306,564,254	225,566,101	201,314,669	(18,390,018)	(219,704,687)	5,861,414
9960	Debt Retirement and Interest	35,830,234	42,601,917	(6,771,684)	66,190,666	73,362,203	7,171,537	399,853
1200-1899	Capital Improvements	82,609,071	107,128,033	(24,518,962)	130,229,149	153,270,060	23,040,911	(1,478,051)
Expendable Trusts								
FUND 3	Zoo Trust Funds	9,196	938,106	(928,910)	-	1,065,464	1,065,464	136,554
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	199,245	-	199,245	743,887	1,170,483	426,596	625,841
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	1,427,993	17,600	1,410,393	-	17,600	17,600	1,427,993
FUND 8	Airport PFC	-	-	-	8,772,472	-	(8,772,472)	(8,772,472)
FUND 9	DAS -- Trust	4,546,570	-	4,546,570	-	-	-	4,546,570
FUND 10	DAS -- Trust	38,969	-	38,969	500,000	-	(500,000)	(461,031)
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	Total Expendable Trusts	6,221,973	955,706	5,266,267	10,023,101	2,253,547	(7,769,554)	(2,503,287)
	Projected Surplus (Deficit)	1,288,853,416	1,119,730,614	169,122,802	1,351,639,527	1,186,460,663	(165,178,863)	3,943,939
	Reserves Expendable Trusts							2,503,287
	Contribution to Behavioral Health Reserves							(3,917,411)
	Contribution from Balance Sheet							2,268,185
	Total Surplus (Deficit)							4,798,000

Attachment C

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2017 FINAL BY FUND								
		2017	2017	Revenue	2017	2017	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
General Fund Departments								
1000	County Board	173	-	173	1,128,846	1,194,081	65,235	65,408
1011	General Office	-	-	-	911,645	799,468	(112,177)	(112,177)
1021	Veterans Service	3,250	3,250	-	241,426	258,346	16,920	16,920
1020	Governmental Relations	-	-	-	276,390	309,370	32,980	32,980
1091	Office of African American Affairs	-	-	-	551,857	587,000	35,143	35,143
1120	Personnel Review Board	139	-	139	325,176	402,303	77,127	77,266
1130	Corporation Counsel	225,380	175,000	50,380	1,034,743	1,144,209	109,466	159,846
1140	Human Resources	1,684,168	1,596,669	87,499	7,056,678	7,103,743	47,065	134,564
115	Dept of Administrative Services	24,143,493	25,549,997	(1,406,504)	51,276,264	53,114,148	1,837,884	431,380
3010	Election Commission	74,290	69,250	5,040	568,242	765,804	197,562	202,602
3090	County Treasurer	2,718,481	3,540,000	(821,519)	752,357	1,100,219	347,862	(473,657)
3270	County Clerk	572,347	544,240	28,107	798,738	859,409	60,671	88,778
3400	Register of Deeds	4,734,636	4,490,023	244,613	1,598,196	1,766,168	167,972	412,585
3700	Office of the Comptroller	330,663	422,703	(92,040)	5,376,151	5,435,443	59,292	(32,748)
2000	Combined Court Related Operations	11,232,656	11,538,434	(305,778)	31,135,376	31,258,195	122,819	(182,959)
2430	Dept. of Child Support Enforcement	17,522,215	18,516,758	(994,543)	19,362,905	20,769,248	1,406,343	411,800
2900	Courts - Pre-Trial Services	893,236	1,343,681	(450,445)	5,498,774	5,987,402	488,628	38,183
4800	Emergency Management	1,995,230	2,401,740	(406,510)	9,847,109	10,311,272	464,163	57,653
4900	Medical Examiner	2,448,439	2,539,500	(91,061)	3,837,519	3,940,825	103,306	12,245
4000	Sheriff	10,406,704	10,128,794	277,910	59,363,067	55,769,425	(3,593,642)	(3,315,732)
4300	House of Correction	5,268,057	5,881,273	(613,216)	55,270,119	56,473,502	1,203,383	590,167
4500	District Attorney	6,002,237	5,960,350	41,887	14,147,362	14,638,856	491,494	533,381
5100	DOT - Highway Maintenance	20,960,215	21,814,782	(854,567)	22,336,928	23,091,291	754,363	(100,204)
5800	DOT - Admin Div	2,080,884	1,968,277	112,607	2,995,974	2,891,138	(104,836)	7,772
7900	Department on Aging	17,106,162	17,526,103	(419,941)	18,622,089	19,129,039	506,950	87,009
8000	Department of Human Services	82,547,414	97,572,992	(15,025,578)	101,299,072	116,389,209	15,090,137	64,559
9000	Department of Parks	20,728,019	20,301,410	426,609	43,259,774	44,226,988	967,214	1,393,822
9500	Zoological Department	16,398,624	21,192,137	(4,793,513)	19,561,136	23,901,857	4,340,721	(452,792)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	98,369	110,000	(11,631)	506,607	522,848	16,241	4,610
	Total General Fund	250,175,481	275,187,363	(25,011,882)	482,440,519	507,640,806	25,200,287	188,405
Other Funds								
1150	Risk Management	5,753,811	8,331,631	(2,577,820)	12,859,503	11,656,968	(1,202,535)	(3,780,355)
1160	Information Management Services	10,071,927	10,394,907	(322,980)	15,237,236	15,521,424	284,188	(38,792)
5040	DOT - Airport Division	107,540,950	93,209,173	14,331,777	107,540,950	93,209,173	(14,331,777)	-
5300	DOT - Fleet Management	10,674,903	10,414,625	260,278	11,105,731	10,859,723	(246,008)	14,270
5600	DOT - Transit/ Paratransit System	105,470,076	109,662,843	(4,192,767)	116,035,184	121,830,292	5,795,108	1,602,341
5500	DAS - Utility	3,228,636	4,821,510	(1,592,874)	4,572,442	5,926,044	1,353,602	(239,272)
6300	Behavioral Health Division	139,146,000	150,458,652	(11,312,652)	194,090,378	209,320,441	15,230,063	3,917,411
	Total Other Funds	381,886,303	387,293,341	(5,407,038)	461,441,423	468,324,065	6,882,642	1,475,604

Attachment C

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2017 FINAL BY FUND								
		2017 Projected Revenues	2017 Budgeted Net Revenues	Revenue Variance	2017 Projected Expenditures	2017 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
Non-Departmental's								
1937	Potawatami Revenue	4,169,411	4,184,628	(15,217)	-	-	-	(15,217)
1945	Contingency	-	-	-	-	6,021,434	6,021,434	6,021,434
1950	Fringe Benefits	122,430,122	125,069,961	(2,639,839)	201,940,328	204,095,023	2,154,695	(485,144)
1991	Property Taxes	288,936,695	289,947,238	(1,010,543)	-	-	-	(1,010,543)
1992	Interest Income	2,092,351	1,434,401	657,950	-	-	-	657,950
1993	State Shared Revenue	27,305,169	31,229,789	(3,924,620)	-	-	-	(3,924,620)
1996	Sales Taxes	67,759,027	67,625,203	133,824	-	-	-	133,824
	Other Non-Departmental	19,437,579	(213,926,966)	233,364,545	(625,660)	(228,506,475)	(227,880,815)	5,483,730
1900'S	Total Non-Departmental	532,130,355	306,564,254	225,566,101	201,314,669	(18,390,018)	(219,704,687)	5,861,414
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	35,830,234	42,601,917	(6,771,684)	66,190,666	73,362,203	7,171,537	399,853
9960	Debt Retirement and Interest	35,830,234	42,601,917	(6,771,684)	66,190,666	73,362,203	7,171,537	399,853
1200-1899	Capital Improvements	82,609,071	107,128,033	(24,518,962)	130,229,149	153,270,060	23,040,911	(1,478,051)
Expendable Trusts								
FUND 3	Zoo Trust Funds	9,196	938,106	(928,910)	-	1,065,464	1,065,464	136,554
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	199,245	-	199,245	743,887	1,170,483	426,596	625,841
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	1,427,993	17,600	1,410,393	-	17,600	17,600	1,427,993
FUND 8	Airport PFC	-	-	-	8,772,472	-	(8,772,472)	(8,772,472)
FUND 9	DAS – Trust	4,546,570	-	4,546,570	-	-	-	4,546,570
FUND 10	DAS – Trust	38,969	-	38,969	500,000	-	(500,000)	(461,031)
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	Total Expendable Trusts	6,221,973	955,706	5,266,267	10,023,101	2,253,547	(7,769,554)	(2,503,287)
	Projected Surplus (Deficit)	1,288,853,416	1,119,730,614	174,529,840	1,351,639,527	1,186,460,663	(172,061,505)	3,943,939
	Reserves Expendable Trusts							2,503,287
	Contribution to Behavioral Health Reserves							(3,917,411)
	Contribution from Balance Sheet							2,268,185
	Total Projected Surplus (Deficit)							4,798,000

Attachment C

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2017 FINAL BY FUND								
		2017	2017	Revenue	2017	2017	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
General Fund Departments								
1000	County Board	173	-	173	1,128,846	1,194,081	65,235	65,408
1011	General Office	-	-	-	911,645	799,468	(112,177)	(112,177)
1021	Veterans Service	3,250	3,250	-	241,426	258,346	16,920	16,920
1020	Governmental Relations	-	-	-	276,390	309,370	32,980	32,980
1091	Office of African American Affairs	-	-	-	551,857	587,000	35,143	35,143
1120	Personnel Review Board	139	-	139	325,176	402,303	77,127	77,266
1130	Corporation Counsel	225,380	175,000	50,380	1,034,743	1,144,209	109,466	159,846
1140	Human Resources	1,684,168	1,596,669	87,499	7,056,678	7,103,743	47,065	134,564
115	Dept of Administrative Services	24,143,493	25,549,997	(1,406,504)	51,276,264	53,114,148	1,837,884	431,380
3010	Election Commission	74,290	69,250	5,040	568,242	765,804	197,562	202,602
3090	County Treasurer	2,718,481	3,540,000	(821,519)	752,357	1,100,219	347,862	(473,657)
3270	County Clerk	572,347	544,240	28,107	798,738	859,409	60,671	88,778
3400	Register of Deeds	4,734,636	4,490,023	244,613	1,598,196	1,766,168	167,972	412,585
3700	Office of the Comptroller	330,663	422,703	(92,040)	5,376,151	5,435,443	59,292	(32,748)
2000	Combined Court Related Operations	11,232,656	11,538,434	(305,778)	31,135,376	31,258,195	122,819	(182,959)
2430	Dept. of Child Support Enforcement	17,522,215	18,516,758	(994,543)	19,362,905	20,769,248	1,406,343	411,800
2900	Courts - Pre-Trial Services	893,236	1,343,681	(450,445)	5,498,774	5,987,402	488,628	38,183
4800	Emergency Management	1,995,230	2,401,740	(406,510)	9,847,109	10,311,272	464,163	57,653
4900	Medical Examiner	2,448,439	2,539,500	(91,061)	3,837,519	3,940,825	103,306	12,245
4000	Sheriff	10,406,704	10,128,794	277,910	59,363,067	55,769,425	(3,593,642)	(3,315,732)
4300	House of Correction	5,268,057	5,881,273	(613,216)	55,270,119	56,473,502	1,203,383	590,167
4500	District Attorney	6,002,237	5,960,350	41,887	14,147,362	14,638,856	491,494	533,381
5100	DOT - Highway Maintenance	20,960,215	21,814,782	(854,567)	22,336,928	23,091,291	754,363	(100,204)
5800	DOT - Admin Div	2,080,884	1,968,277	112,607	2,995,974	2,891,138	(104,836)	7,772
7900	Department on Aging	17,106,162	17,526,103	(419,941)	18,622,089	19,129,039	506,950	87,009
8000	Department of Human Services	82,547,414	97,572,992	(15,025,578)	101,299,072	116,389,209	15,090,137	64,559
9000	Department of Parks	20,728,019	20,301,410	426,609	43,259,774	44,226,988	967,214	1,393,822
9500	Zoological Department	16,398,624	21,192,137	(4,793,513)	19,561,136	23,901,857	4,340,721	(452,792)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	98,369	110,000	(11,631)	506,607	522,848	16,241	4,610
	Total General Fund	250,175,481	275,187,363	(25,011,882)	482,440,519	507,640,806	25,200,287	188,405
Other Funds								
1150	DAS - Risk Management	5,753,811	8,331,631	(2,577,820)	12,859,503	11,656,968	(1,202,535)	(3,780,355)
1160	DAS - Information Management Services	10,071,927	10,394,907	(322,980)	15,237,236	15,521,424	284,188	(38,792)
5040	DOT - Airport Division	107,540,950	93,209,173	14,331,777	107,540,950	93,209,173	(14,331,777)	-
5300	DOT - Fleet Management	10,674,903	10,414,625	260,278	11,105,731	10,859,723	(246,008)	14,270
5600	DOT - Transit/ Paratransit System	105,470,076	109,662,843	(4,192,767)	116,035,184	121,830,292	5,795,108	1,602,341
5500	DAS - Utility	3,228,636	4,821,510	(1,592,874)	4,572,442	5,926,044	1,353,602	(239,272)
6300	Behavioral Health Division	139,146,000	150,458,652	(11,312,652)	194,090,378	209,320,441	15,230,063	3,917,411
	Total Other Funds	381,886,303	387,293,341	(5,407,038)	461,441,423	468,324,065	6,882,642	1,475,604

Attachment C

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2017 FINAL BY FUND								
		2017 Projected Revenues	2017 Budgeted Net Revenues	Revenue Variance	2017 Projected Expenditures	2017 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
Non-Departmental's								
1937	Potawatami Revenue	4,169,411	4,184,628	(15,217)	-	-	-	(15,217)
1945	Contingency	-	-	-	-	6,021,434	6,021,434	6,021,434
1950	Fringe Benefits	122,430,122	125,069,961	(2,639,839)	201,940,328	204,095,023	2,154,695	(485,144)
1991	Property Taxes	288,936,695	289,947,238	(1,010,543)	-	-	-	(1,010,543)
1992	Interest Income	2,092,351	1,434,401	657,950	-	-	-	657,950
1993	State Shared Revenue	27,305,169	31,229,789	(3,924,620)	-	-	-	(3,924,620)
1996	Sales Taxes	67,759,027	67,625,203	133,824	-	-	-	133,824
	Other Non-Departmental	19,437,579	(213,926,966)	233,364,545	(625,660)	(228,506,475)	(227,880,815)	5,483,730
1900'S	Total Non-Departmental	532,130,355	306,564,254	225,566,101	201,314,669	(18,390,018)	(219,704,687)	5,861,414
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	35,830,234	42,601,917	(6,771,684)	66,190,666	73,362,203	7,171,537	399,853
9960	Debt Retirement and Interest	35,830,234	42,601,917	(6,771,684)	66,190,666	73,362,203	7,171,537	399,853
1200-1899	Capital Improvements	82,609,071	107,128,033	(24,518,962)	130,229,149	153,270,060	23,040,911	(1,478,051)
Expendable Trusts								
FUND 3	Zoo Trust Funds	9,196	938,106	(928,910)	-	1,065,464	1,065,464	136,554
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	199,245	-	199,245	743,887	1,170,483	426,596	625,841
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	1,427,993	17,600	1,410,393	-	17,600	17,600	1,427,993
FUND 8	Airport PFC	-	-	-	8,772,472	-	(8,772,472)	(8,772,472)
FUND 9	DAS – Trust	4,546,570	-	4,546,570	-	-	-	4,546,570
FUND 10	DAS – Trust	38,969	-	38,969	500,000	-	(500,000)	(461,031)
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	Total Expendable Trusts	6,221,973	955,706	5,266,267	10,023,101	2,253,547	(7,769,554)	(2,503,287)
	Projected Surplus (Deficit)	1,288,853,416	1,119,730,614	174,529,840	1,351,639,527	1,186,460,663	(172,061,505)	3,943,939
	Reserves Expendable Trusts							2,503,287
	Contribution to Behavioral Health Reserves							(3,917,411)
	Contribution from Balance Sheet							2,268,185
	Total Projected Surplus (Deficit)							4,798,000