



**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

Office of the Comptroller
Scott B. Manske, Comptroller

DATE : May 9, 2017
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT: Fiscal Report 1st Quarter 2017 for Milwaukee County

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 2017 financial results based on first quarter financial data. The County's 2017 fiscal year ends 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 Projection

Based on financial results through March 31, 2017 and quarterly reports submitted by departments, Milwaukee County's projected 2017 year-end fiscal status is a deficit of (\$2.0) million.

The projected deficit assumes that the full unallocated balance in the contingency fund of \$4.9 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 deficit will increase.

It should be noted that there is currently a 2017-2019 State Transportation Budget funding proposal that would, if approved, result in the revocation of the vehicle registration fee (VRF) imposed by Milwaukee County in 2017. It is estimated that there would be a negative fiscal impact to Milwaukee County in 2017 of approximately (\$6.0) to (\$7.0) million dollars. This would increase the Office of the Comptroller's projected deficit for 2017 to an estimated (\$9.0) to (\$11.0) million dollars. My office will continue to monitor the legislation and report back to the Finance and Audit Committee should the legislation become law.

This report projects a year-end departmental operating deficit for DAS-IMSD of (\$0.7) million, the Office of the Sheriff of (\$8.2) million, DAS-Water Utility of (\$1.3) million and Employee Fringe Benefits of (\$3.2) million. Partially offsetting these deficits are projected surpluses of \$0.3 million in DAS and \$0.8 million in DAS – Emergency Management. In addition, there are projected salary surpluses of \$1.0 million in the Contingency Fund, \$1.6 million in Org Unit 1972 Wage and Benefit Modifications and a countywide projected salary surplus of \$2.2 million.

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 2017 by agency.

Overview of Process for Determining County-wide Year End Financial Projections:

The projection of the County's year-end results begins with an analysis of year-to-date actual results by each Department for the most recent quarter that has ended. These actual results become the basis for each department projecting twelve months of actual activity. Departments then submit a report of projected year-end results to the Comptroller. The departmental projections include a fiscal report of budget versus projected actual results by appropriation category, a written report of variances between budgeted and projected actual results, and a written report of any corrective action plan that the department intends to implement to reduce any projected deficit.

The Comptroller reviews the reports submitted by departments. During the review, questions may arise regarding departmental projections. Discussions will then occur with department personnel on the expected annual results. In rare instances, when the Comptroller projections differ from departmental financial results, the County-wide report will reflect the Comptroller projection, which will be noted in this report.

The Comptroller analyzes and projects financial results for most non-departmental accounts including fringe benefits, sales taxes, delinquent property taxes, investment income, unallocated contingency fund, debt service fund and capital projects fund. In addition, the Comptroller prepares salary projections for each department and compares the results to the salary projections prepared by departments.

The projections by departments and the Comptroller are combined to arrive at a year-end projection of financial results for the County. The fiscal report is then submitted to the County Board and County Executive.

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 A. West, Chairwoman, Finance & Audit Committee
Finance & 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

Fiscal Position as of March 31, 2017

Org	Name	Projection
1150	DAS	\$335,000
1160	DAS – IMSD	(\$650,000)
4000	Sheriff	(\$8,230,000)
4800	Emergency Management	\$750,000
5500	DAS-Utility	(\$1,310,000)
1950	Employee Fringe Benefits	(\$3,200,000)
1945	Unallocated Contingency Fund	\$4,872,641
1945	Contingency Fund Salary funds for new positions	\$1,000,000
1972	Wage and Benefit Modifications	\$1,560,000
1900s	Various non-departmental	\$860,000
CW	County Wide Salary Surplus	\$2,200,000

Unallocated Contingency Fund	
2017 Adopted Balance	\$5,138,755
Actions	
Kinnickinnic Mntc Bay/Bus replacement	(\$266,114)
Current Available Balance	\$4,872,641

Allocated Contingency Fund	
2017 Adopted Balance	\$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)
Current Balance	\$4,193,788

Description of Significant Surplus and Deficit Projections for 2017:

Departmental Surpluses and Deficits:

DAS (Org 1150) *\$0.3 million surplus*

DAS is projecting an overall surplus of \$0.3 million due to a projected surplus of \$0.4 million in salary and wages. This surplus is partially offset by a projected deficit of (\$0.1) million in space rental revenue from the vacating of tenants at the CATC.

DAS – IMSD (Org 1160) *(\$0.7) million deficit*

DAS – IMSD is projecting an expenditure deficit of \$0.7 million due to the creation and filling of 6.0 positions where funding was budgeted in a reserve in the Appropriations for Contingencies Fund (Org 1945). IMSD has requested the transfer of the funds from the Appropriations for Contingencies Fund. If that transfer is approved, this deficit would be eliminated.

Office of the Sheriff (Org 4000) *(\$8.2) million deficit*

The Office of the Sheriff is projecting a revenue deficit of (\$0.4) million primarily due to a projected deficit of (\$0.2) million in fines and forfeitures, (\$0.1) million in telephone commissions and (\$0.1) million in various revenue accounts.

In addition to the projected revenue deficit, the Sheriff is projecting an expenditure deficit of (\$7.8) million due to a projected deficit of (\$8.5) million in overtime which is partially offset by straight time savings of \$0.7 million in salaries.

The Office of the Comptroller will be working with the Office of the Sheriff to evaluate the deficit in overtime.

Emergency Management (Org 4800) *\$0.8 million surplus*

Emergency Management is projecting an expenditure surplus of \$0.8 million due to Radio Program maintenance plan expenditures that will not be needed to be paid during 2017.

DAS-Utilities (Org 5500) *(\$1.3) million deficit*

DAS Water Utility is projecting a revenue deficit of (\$1.3) million in Fire Protection payments budgeted to be received from tenants on the County Grounds.

Employee Fringe Benefits (Org 1950) *(\$3.2) million deficit*

Preliminary projections indicate that the County may incur a deficit of approximately (\$3.2) million in fringe benefits. This is due to an anticipated expenditure deficit of (\$0.8) million and revenue deficit of (\$2.4) million. These projections are based on prior year experience only, and could fluctuate drastically in 2017. These projections will not be verifiable against current year data until mid-summer, at which time, this projection could change.

Compared to budget, expenditures will likely exceed budget for FSA costs, healthcare and healthcare administration, and OBRA payments. Offsetting these expenditure overruns are savings in dental costs, ACA fees, prescription drug rebates, miscellaneous contract costs and the URMS pension contribution. Revenues received for healthcare premiums, employee pension contributions and other miscellaneous revenues are anticipated to be under budget by (\$2.4) million.

The Comptroller will continue to monitor the fringe benefits budget and will report any deviation from this projection once it is known.

County Wide Salary Surplus Projection

The Office of the Comptroller has conducted a county-wide analysis of the projected salary costs for 2017. Including excess funding the Comptroller believes is in Org. Unit 1972, the Comptroller is projecting a county-wide salary surplus of \$3.75 million. This is a preliminary projection based on year to date payroll and takes into account departments that are currently reporting salary surpluses. Departments reporting salary surpluses at this time may be using these surplus funds to offset deficits in other areas, in which case, processing appropriation transfers would not have an impact on the bottom line. For those departments not currently reporting a surplus, any approved appropriation transfers will reduce the amount available for the bottom line. Increases or decreases to staffing from the current projection will also impact the amount available for the bottom line.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2017 Period 03 BY DEPARTMENT								
	2017 Projected Revenues	2017 Budgeted Net Revenues	Revenue Variance	2017 Projected Expenditures	2017 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)	
Legislative, Executive & Staff								
1000	-	-	-	1,206,381	1,206,381	-	-	
County Board								
County Executive								
1011	-	-	-	987,618	799,468	(188,150)	(188,150)	
1021	3,250	3,250	-	258,346	258,346	-	-	
1020	-	-	-	295,000	309,370	14,370	14,370	
1091	-	-	-	458,330	458,330	-	-	
1120	-	-	-	402,562	402,562	-	-	
1130	175,000	175,000	-	1,095,399	1,095,399	-	-	
1140	1,596,669	1,596,669	-	7,295,487	7,295,487	-	-	
115	25,040,419	25,124,997	(84,578)	51,259,992	51,679,802	419,810	335,232	
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 1700								
1150	8,331,631	8,331,631	-	11,680,912	11,680,904	(8)	(8)	
1160	10,394,907	10,394,907	-	16,715,344	16,067,428	(647,916)	(647,916)	
5500	3,511,361	4,821,510	(1,310,149)	5,978,168	5,978,168	-	(1,310,149)	
3010	69,250	69,250	-	763,528	763,528	-	-	
3090	3,540,000	3,540,000	-	1,118,456	1,118,456	-	-	
3270	544,240	544,240	-	859,409	859,409	-	-	
3400	4,494,897	4,490,023	4,874	1,766,565	1,766,168	(397)	4,477	
3700	422,703	422,703	-	5,659,576	5,659,576	-	-	
Total Legislative, Executive & Staff	58,124,327	59,514,180	(1,389,853)	107,801,073	107,398,782	(402,291)	(1,792,144)	
Courts and Judiciary								
2000	11,373,346	11,438,434	(65,088)	32,024,057	32,024,057	-	(65,088)	
2430	18,415,652	18,433,701	(18,049)	20,610,684	20,845,578	34,894	16,845	
2900	333,900	333,900	-	4,977,621	4,977,621	-	-	
Total Courts and Judiciary	30,122,898	30,206,035	(83,137)	57,612,362	57,847,256	34,894	(48,243)	
Public Safety								
4000	9,706,223	10,121,450	(415,227)	61,709,363	53,894,897	(7,814,466)	(8,229,693)	
4300	5,935,669	5,881,273	54,396	57,350,130	57,330,287	(19,843)	34,553	
4500	5,934,586	5,934,586	-	14,434,884	14,434,884	-	-	
4800	2,221,954	2,274,983	(53,029)	9,577,149	10,378,746	801,597	748,568	
4900	2,494,500	2,539,500	(45,000)	3,939,625	3,940,375	750	(44,250)	
Total Public Safety	26,292,932	26,751,792	(458,860)	147,011,151	139,979,189	(7,031,962)	(7,490,822)	
Department of Transportation								
5040	90,816,346	90,816,346	-	93,825,088	93,825,088	-	-	
5100	21,719,178	21,814,782	(95,604)	22,937,837	23,033,441	95,604	-	
5300	10,294,625	10,294,625	-	10,852,312	10,852,312	-	-	
5600	109,816,935	109,816,935	-	124,089,510	124,089,510	-	-	
5800	285,631	285,631	-	1,069,997	1,069,997	-	-	
Total Transportation	232,932,715	233,028,319	(95,604)	252,774,744	252,870,348	95,604	-	

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2017 Period 03 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	149,935,413	149,935,413	-	209,025,298	209,025,298	-	-
7900	Department on Aging	17,205,833	17,205,833	-	18,851,787	18,851,787	-	-
7990	Department of Family Care (CMO)	-	-	-	-	-	-	-
8000	Department of Human Services	98,429,057	98,429,057	-	115,237,295	115,237,295	-	-
	Total Health & Human Services	285,570,303	285,570,303	-	343,114,380	343,114,380	-	-
Parks, Recreation & Culture								
9000	Department of Parks	19,929,195	19,929,195	-	41,870,265	41,870,265	-	-
9500	Zoological Department	20,161,031	20,161,031	-	22,689,527	22,715,629	26,102	26,102
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	523,678	522,848	(830)	(830)
	Total Parks, Recreation & Culture	40,200,226	40,200,226	-	68,583,470	68,608,742	25,272	25,272
Non-Departmentals								
1933	Land Sales	1,000,000	1,000,000	-	-	-	-	-
1937	Potawatami Revenue	4,184,628	4,184,628	-	-	-	-	-
1945	Contingency	-	-	-	3,404,376	9,277,017	5,872,641	5,872,641
1950	Fringe Benefits	127,564,806	129,964,806	(2,400,000)	204,895,023	204,095,023	(800,000)	(3,200,000)
1972	Wage and Benefit Modifications	-	-	-	-	1,558,267	1,558,267	1,558,267
1991	Property Taxes	291,077,838	291,077,838	-	-	-	-	-
1992	Interest Income	-	-	-	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	67,625,203	67,625,203	-	-	-	-	-
	Other Non-Departmental	17,749,068	17,749,068	-	(5,720,340)	(4,859,867)	860,473	860,473
1900'S	Total Non-Departmental	540,431,332	542,831,332	(2,400,000)	202,579,059	210,070,440	7,491,381	5,091,381
9960	Debt Retirement and Interest	17,787,728	17,787,728	-	51,404,188	51,404,188	-	-
1200-1899	Capital Improvements	200,373,963	200,373,963	-	227,046,138	227,046,138	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	-	938,106	(938,106)	-	1,074,660	1,074,660	136,554
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	-	13,860	1,161,733	1,147,873	1,147,873
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Fund	-	17,600	(17,600)	-	17,600	17,600	-
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	-	955,706	(955,706)	13,860	2,253,993	2,240,133	1,284,427
	Projected Surplus (Deficit)	1,411,836,424	1,417,219,584	(5,383,160)	1,457,940,401	1,460,393,432	2,453,031	(2,930,129)
	Reserves Expendable Trusts							(1,284,427)
	Contribution to Behavioral Health Reserves							-
	County Wide Salary projection							2,200,000
	Total Projected Surplus (Deficit)							(2,014,556)

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of March 31, 2017 Period 03 BY FUND							
	2017 Projected Revenues	2017 Budgeted Net Revenues	Revenue Variance	2017 Projected Expenditures	2017 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
General Fund Departments							
1000	County Board	-	-	-	1,206,381	1,206,381	-
1011	General Office	-	-	-	987,818	799,468	(188,150)
1021	Veterans Service	3,250	3,250	-	258,346	258,346	-
1020	Governmental Relations	-	-	-	295,000	309,370	14,370
1091	Office of African American Affairs	-	-	-	458,330	458,330	-
1120	Personnel Review Board	-	-	-	402,562	402,562	-
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-
1140	Human Resources	1,596,669	1,596,669	-	7,295,487	7,295,487	-
115	Dept of Administrative Services	25,040,419	25,124,997	(84,578)	51,259,992	51,679,802	419,810
3010	Election Commission	69,250	69,250	-	763,528	763,528	-
3090	County Treasurer	3,540,000	3,540,000	-	1,118,456	1,118,456	-
3270	County Clerk	544,240	544,240	-	859,409	859,409	-
3400	Register of Deeds	4,494,897	4,490,023	4,874	1,766,565	1,766,168	(397)
3700	Office of the Comptroller	422,703	422,703	-	5,659,576	5,659,576	-
2000	Combined Court Related Operations	11,373,346	11,438,434	(65,088)	32,024,057	32,024,057	(65,088)
2430	Dept of Child Support Enforcement	18,415,652	18,433,701	(18,049)	20,610,694	20,645,578	34,884
2900	Courts - Pre-Trial Services	333,900	333,900	-	4,977,821	4,977,821	-
4800	Emergency Management	2,221,954	2,274,983	(53,029)	9,577,149	10,378,746	801,597
4900	Medical Examiner	2,494,500	2,539,500	(45,000)	3,939,625	3,940,375	750
4000	Sheriff	9,706,223	10,121,450	(415,227)	61,709,363	53,894,897	(7,814,466)
4300	House of Correction	5,935,669	5,881,273	54,396	57,350,130	57,330,287	(19,843)
4500	District Attorney	5,934,586	5,934,586	-	14,434,884	14,434,884	-
5100	DOT - Highway Maintenance	21,719,178	21,814,782	(95,604)	22,937,837	23,033,441	95,604
5800	DOT - Admin Div	285,631	285,631	-	1,069,997	1,069,997	-
7900	Department on Aging	17,205,833	17,205,833	-	18,851,787	18,851,787	-
8000	Department of Human Services	98,429,057	98,429,057	-	115,237,295	115,237,295	-
9000	Department of Parks	19,929,195	19,929,195	-	41,870,265	41,870,265	-
9500	Zoological Department	20,161,031	20,161,031	-	22,689,527	22,715,629	26,102
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-
9910	University Extension	110,000	110,000	-	523,678	522,848	(830)
	Total General Fund	270,142,183	270,859,488	(717,305)	504,730,548	498,099,889	(6,630,559)
Other Funds							
1150	Risk Management	8,331,831	8,331,831	-	11,680,912	11,680,904	(8)
1160	Information Management Services	10,394,907	10,394,907	-	16,715,344	16,067,428	(647,916)
5040	DOT - Airport Division	90,816,346	90,816,346	-	93,825,068	93,825,068	-
5300	DOT - Fleet Management	10,294,625	10,294,625	-	10,852,312	10,852,312	-
5600	DOT - Transit/Paratransit System	109,816,935	109,816,935	-	124,089,510	124,089,510	-
5500	DAS - Utility	3,511,361	4,821,510	(1,310,149)	5,978,168	5,978,168	-
6300	Behavioral Health Division	149,935,413	149,935,413	-	209,025,298	209,025,298	-
	Total Other Funds	383,101,218	384,411,367	(1,310,149)	472,166,632	471,518,708	(647,924)

Milwaukee County

Annual Fiscal Report of Surplus/Deficit as of March 31, 2017 Period 03 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	4,184,628	4,184,628	-	-	-	-	-
1945 Contingency	-	-	-	3,404,376	9,277,017	5,872,641	5,872,641
1950 Fringe Benefits	127,564,806	129,964,806	(2,400,000)	204,895,023	204,095,023	(800,000)	(3,200,000)
1991 Property Taxes	291,077,838	291,077,838	-	-	-	-	-
1992 Interest Income	-	-	-	-	-	-	-
1993 State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996 Sales Taxes	67,625,203	67,625,203	-	-	-	-	-
Other Non-Departmental	17,749,068	17,749,068	-	(5,720,340)	(3,301,600)	2,418,740	2,418,740
1900'S Total Non-Departmental	540,431,332	542,831,332	(2,400,000)	282,579,059	210,070,440	7,491,381	5,091,381
9950 Ran Promissory Note Repay	-	-	-	-	-	-	-
Debt Retirement and Interest	17,787,728	17,787,728	-	51,404,166	51,404,166	-	-
9960 Debt Retirement and Interest	17,787,728	17,787,728	-	51,404,166	51,404,166	-	-
1200-1899 Capital Improvements	208,373,963	208,373,963	-	227,046,136	227,046,136	-	-
Expendable Trusts							
FUND 3 Zoo Trust Funds	-	938,106	(938,106)	-	1,074,660	1,074,660	136,554
FUND 4 MSD Expendable Trust	-	-	-	-	-	-	-
FUND 5 Parks Trust Funds	-	-	-	13,860	1,161,733	1,147,873	1,147,873
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	-	-	-	-	-	-	-
FUND 9 DAS - Trust	-	-	-	-	-	-	-
FUND 10 DAS - Trust	-	-	-	-	-	-	-
FUND 11 Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
Total Expendable Trusts	-	955,706	(955,706)	13,860	2,253,993	2,240,133	1,284,427
Projected Surplus (Deficit)	1,411,836,424	1,417,219,584	(4,073,011)	1,457,940,401	1,460,393,432	3,100,955	(2,930,129)
Addback the following:							
Reserves Expendable Trusts							(1,284,427)
Contribution to Behavioral Health Reserves							-
County Wide Salary projection							2,200,000
Total Projected Surplus (Deficit)							(2,014,556)

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of March 31, 2017							
		2017	2017		2017	2017	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-		187,648	1,206,381	15.55%
	County Executive						
1011	General Office	-	-		188,204	799,468	23.54%
1021	Veterans Service	-	3,250	0.00%	46,242	258,346	17.90%
1020	Governmental Relations	-	-		36,154	309,370	11.69%
1091	Office of African American Affairs	-	-		52,392	458,330	11.43%
1120	Personnel Review Board	-	-		30,509	402,562	7.58%
1130	Corporation Counsel	-	175,000	0.00%	296,935	1,095,399	27.11%
1140	Human Resources	(217)	1,596,669	-0.01%	1,595,495	7,295,487	21.87%
115	Dept of Administrative Services	3,168,991	25,124,997	12.61%	7,748,173	51,679,802	14.99%
	Persons with Disabilities 1019, Community Business Dev Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700						
1150	Risk Management	676,866	8,331,631	8.12%	4,492,995	11,680,904	38.46%
1160	Information Management Services	2,368,383	10,394,907	22.78%	1,736,066	16,067,428	10.80%
5500	DAS - Utility	-	4,821,510	0.00%	166,881	5,978,168	2.79%
3010	Election Commission	37,294	69,250	53.85%	124,826	763,528	16.35%
3090	County Treasurer	354,711	3,540,000	10.02%	212,278	1,118,456	18.98%
3270	County Clerk	120,518	544,240	22.14%	129,241	859,409	15.04%
3400	Register of Deeds	1,012,839	4,490,023	22.56%	232,093	1,768,168	13.14%
3700	Office of the Comptroller	3,152	422,703	0.75%	884,311	5,659,576	17.39%
	Total Legislative, Executive & Staff	7,742,536	59,514,180	13.01%	18,260,441	107,398,782	17.00%
Courts and Judiciary							
2000	Combined Court Related Operations	651,292	11,438,434	5.69%	6,390,352	32,024,057	19.95%
2430	Dept of Child Support Enforcement	1,554,382	18,433,701	8.43%	3,817,649	20,645,578	18.49%
2900	Courts - Pre-Trial Services	-	333,900	0.00%	908,409	4,977,621	18.25%
	Total Courts and Judiciary	2,205,674	30,206,035	7.30%	11,116,409	57,647,256	19.28%
Public Safety							
4000	Sheriff	1,333,592	10,121,450	13.18%	11,609,750	53,894,897	21.54%
4300	House of Correction	844,258	5,881,273	14.36%	9,835,008	57,330,287	17.15%
4500	District Attorney	109,656	5,934,586	1.85%	2,256,192	14,434,884	15.63%
4800	Emergency Management	240,979	2,274,983	10.59%	1,414,732	10,378,746	13.63%
4900	Medical Examiner	(292,349)	2,539,500	-11.51%	735,652	3,940,375	18.67%
	Total Public Safety	2,236,137	26,751,792	8.36%	25,851,332	139,979,189	18.47%
Department of Transportation							
5040	DOT - Airport Division	25,029,524	90,816,348	27.56%	10,923,434	93,825,088	11.64%
5100	DOT - Highway Maintenance	632,450	21,814,782	2.90%	5,145,246	23,033,441	22.34%
5300	DOT - Fleet Management	2,052,851	10,294,625	19.94%	1,532,975	10,852,312	14.13%
5600	DOT - Transit/Paratransit System	(1,267,884)	109,816,935	-1.15%	617,517	124,089,510	0.50%
5800	DOT - Admin Div	76,980	285,631	26.95%	242,534	1,069,997	22.67%
	Total Transportation	26,523,921	233,028,319	11.38%	18,461,706	252,870,348	7.30%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of March 31, 2017							
		2016	2016		2016	2016	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Health & Human Services							
6300	Behavioral Health Division	24,218,711	149,935,413	16.15%	31,572,477	209,025,298	15.10%
7900	Department on Aging	331,919	17,205,833	1.93%	2,869,748	18,851,787	15.22%
7990	Department of Family Care (CMO)	-	-	#DIV/0!	-	-	#DIV/0!
8000	Department of Human Services	5,709,433	98,429,057	5.80%	19,720,238	115,237,295	17.11%
	Total Health & Human Services	30,260,063	265,570,303	11.39%	54,162,463	343,114,380	15.79%
Parks, Recreation & Culture							
9000	Department of Parks	2,447,604	19,929,195	12.28%	6,245,760	41,951,106	14.89%
9500	Zoological Department	617,387	20,161,031	3.06%	3,116,310	22,715,629	13.72%
9700	Milwaukee Public Museum	-	-		1,750,000	3,500,000	50.00%
9910	University Extension	7,655	110,000	6.96%	294,896	522,848	56.40%
	Total Parks, Recreation & Culture	3,072,645	40,200,226	7.64%	11,406,966	68,689,583	16.61%
Non-Departmental's							
1937	Potawatami Revenue	-	4,184,628	0.00%	-	-	
1945	Contingency	-	-		-	9,277,017	0.00%
1950	Fringe Benefits	27,320,068	129,964,806	21.02%	18,480,893	204,095,023	9.06%
1991	Property Taxes	-	291,077,838	0.00%	-	-	
1992	Interest Income	263,846	-	#DIV/0!	-	-	
1993	State Shared Revenue	-	31,229,789	0.00%	-	-	
1996	Sales Taxes	-	67,625,203	0.00%	-	-	
	Other Non-Departmental	40,290	18,749,068	0.21%	(1,741,713)	(3,301,600)	52.75%
1900'S	Total Non-Departmental	27,624,204	542,831,332	5.09%	16,739,179	210,070,440	7.97%
9960	Debt Retirement and Interest	-	379,792	0.00%	8,039,269	51,404,166	15.64%
1200-1899	Capital Improvements	3,857,485	200,373,963	1.93%	5,693,610	227,046,136	2.51%
Expendable Trusts							
FUND 3	Zoo Trust Funds	5,349	938,106	0.57%	49,940	1,074,660	4.65%
FUND 4	IMSD Expendable Trust	-	-		-	-	
FUND 5	Parks Trust Funds	-	-		13,860	1,161,733	1.19%
FUND 6	Office on Handicapped Trust Fund	-	-		-	-	
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	0.00%	630	17,600	3.58%
FUND 8	Alport PFC	2,747,167	-		-	-	
FUND 9	DAS -- Trust	-	-		-	-	
FUND 10	DAS -- Trust	-	-		-	-	
FUND 11	Fleet Facilities Reserve Trust	-	-		-	-	
	Total Expendable Trusts	2,752,515	955,706	288.01%	64,430	2,253,993	2.86%
	Projected Surplus (Deficit)	106,275,181	1,399,811,648	7.59%	169,795,804	1,460,474,273	11.63%