



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE : October 19, 2015  
TO : Supervisor Theo Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM : Scott B. Manske, Comptroller  
SUBJECT: 2015 Fiscal Projection for Milwaukee County – (August 2015) (**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 this fiscal report.

**New attachments to Fiscal Report**

In the past, the Comptroller had included Attachment A which detailed all departments' current fiscal year-end projections on a department by department basis. There are two additional reports that are now included at the request of the rating agencies. The first is the reporting of the projected year-end financial positions on a fund by fund basis and the second is a report on the percentage of the budget that has been expended (or revenue received) through the current period.

An additional report is included since the Comptroller concluded that providing policymakers with the balances of all reserves held by Milwaukee County would be beneficial. Attached to this report is a table that provides that information.

**Updated 2015 Year-end Fiscal Projection – August 2015**

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
June 2015	Surplus	\$18.5 million	
<b>August 2015 (Current Period)</b>	<b>Surplus</b>	<b>\$20.3 million</b>	<b>\$1.8 million</b>

Based on financial results through August 31, 2015 and quarterly reports submitted by departments, Milwaukee County's projected 2015 year-end fiscal status is a projected surplus of \$20.3 million.

The projected surplus assumes that the available balance in the contingency fund of \$0.6 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year for other purposes, the projected surplus will decrease.

The following table reports when a significant change in a department's projected year end occurred since the prior report and includes major departments' projected year end statuses. Following the table is a discussion of any department with a major variance.

<b>Org Unit</b>	<b>Org</b>	<b>June 2015 Projection</b>	<b>August 2015 Projection</b>	<b>Change May to June</b>
1151	DAS	\$ 900	\$ (344,000)	\$ (344,900)
2000	Courts	\$ (397,700)	\$ 167,000	\$ 564,700
3400	Register of Deeds	\$ 62,400	\$ 218,900	\$ 156,500
3700	Comptroller	\$ 571,800	\$ 522,900	\$ (48,900)
4000	Sheriff	\$ 120,200	\$ 5,400	\$ (114,800)
5600	DOT - Transit	\$ 3,200	\$ (1,158,100)	\$ (1,161,300)
6300	BHD	\$ 3,457,600	\$ 3,614,400	\$ 156,800
	BHD Reserve	\$ (3,457,600)	\$ (3,614,400)	\$ (156,800)
7990	Family Care	\$ 3,406,300	\$ 3,406,300	\$ 0
	Family Care Reserve	\$ (3,406,300)	\$ (3,406,300)	\$ 0
8000	DHHS	\$ 2,330,700	\$ 2,269,500	\$ (61,200)
9000	Parks	\$ 1,051,000	\$ 1,551,000	\$ 500,000
1937	Potawatomi Revenue	\$ (104,200)	\$ (104,200)	\$ 0
1945	Contingencies	\$ 663,524	\$ 569,524	\$ (94,000)
1950	Fringe Benefits	\$ 12,500,000	\$ 15,000,000	\$ 2,500,000
1996	Sales Tax Revenue	\$ 1,500,000	\$ 1,500,000	\$ 0
	Other	\$ 186,776	\$ 101,389	\$ (85,387)
	<b>Total</b>	<b>\$ 18,487,600</b>	<b>\$ 20,299,313</b>	<b>\$ 1,810,413</b>

### **Department of Administrative Services (DAS)**

The DAS is comprised of the following units: Persons with Disabilities, Community Business Development Partners, Procurement, Economic Development and Facilities Management. The Department is projecting an overall deficit of (\$.3) million due to a projected revenue deficit for Facilities Management of (\$.1) million in other service fee charges due to a decrease in capital project revenue and final Noise Abatement program revenue that was less than expected. In addition, Facilities is projecting an expenditure deficit of (\$.2) million in their Risk Management crosscharge due to the

expense for the clean-up efforts from the two Safety Building floods in July. This is anticipated to be funded by Risk Management and crosscharged to Facilities.

### **Combined Court Operations**

The Courts are projecting a surplus of \$0.2 million due a projected revenue surplus of 0.2 million. A surplus of \$0.6 million in State revenues is partially offset by a projected revenue deficit of (\$0.3) million in Federal revenue and a projected deficit of (\$0.1) million in other revenues.

### **Register of Deeds**

The Register of Deeds is currently projecting an overall surplus of \$0.2 million due to a projected revenue surplus of \$0.2 million from Real Estate Transfer fees.

### **Office of the Comptroller**

The Office of the Comptroller is projecting an overall surplus of \$0.5 million. A revenue surplus of \$0.3 million is due to the collection from the Payment Plus Program which provides for a percentage of revenue to the County when vendors are paid using the Payment Plus Program. The 2015 Adopted Budget anticipated \$0.2 million from this revenue. The actual payment in 2015 is \$0.5 million. The surplus in 2015 is primarily due to Motorola, a Payment Plus Program participant, agreeing to participate in the program for the purchase of radios. In addition, staffing vacancies result in a projected expenditure surplus of \$0.2 million.

### **Office of the Sheriff            *Breakeven***

The Sheriff's Department was projecting a 2014 deficit of (\$0.9) million as of April 2015. During the June County Board Meeting, a transfer of \$1.5 million from the Contingency Fund was approved for the Office of the Sheriff. The funding was to eliminate the existing deficit in the Office of the Sheriff and allow for the hiring of 30 deputies as of July 2015. The Sheriff is currently projected to breakeven for 2015.

### **DOT – Transit**

The DOT Transit/Paratransit system is projecting an overall deficit of (\$1.1) million due to a projected revenue deficit of (\$5.5) million partially offset by a projected expenditure surplus of \$4.4 million. A report was submitted to the Finance, Personnel and Audit committee dated September 29, 2015 to provide notification of the anticipated revenue deficit in excess of \$75,000 as required by Milwaukee County Ordinance 56.02. The information below is derived from that report.

The DOT Transit Division is projecting a passenger revenue deficit of (\$4.1) million on the fixed route system from the following programs:

1. Go Pass                                    (\$1.8) million

- 2. Union work stoppage (\$0.4) million
- 3. 4% decline in ridership (\$1.9) million
- TOTAL Fixed route = (\$4.1) million

In addition, the Transit system is projecting a revenue deficit of (\$1.4) million from the paratransit program due to Transit Plus trip subsidies not meeting budget.

Partially, offsetting these projected revenue deficits is a projected expenditure surplus of \$4.4 million due to a projected surplus of \$1.7 million in fuel savings and a projected surplus of \$1.2 million in salary and fringe benefits savings. A portion of the expenditure savings are due to the union work stoppage that occurred in July 2015.

**Behavioral Health Division (BHD)**

The BHD is projecting a surplus of \$3.6 million due to a projected revenue deficit of (\$7.0) million and a projected expenditure surplus of \$10.6 million.

Area	Amount	Description
Management/Operations/Fiscal	\$1.4 million	Expenditure surplus of \$1.6 million is due to vacancies, unemployment compensation and medical malpractice is partially offset by a revenue deficit of (\$0.2) million from lower than anticipated T18 payments for graduate education
Acute Adult Inpatient	\$0.8 million	Expenditures are projected to surplus by \$1.3 million due to dietary, pharmacy and medical services savings and are partially offset by a revenue deficit of (\$0.5) million due to bed reductions earlier in the year.
Child and Adolescent Inpatient	\$1.6 million	Expenditures surplus of \$0.4 million from personnel, dietary, pharmacy savings are projected in addition to a revenue surplus of \$1.2 million due to the census being above budget and an increase of rates in March
Psychiatric Crisis Services	\$0.1 million	Pharmacy savings of \$0.2 million are partially offset by a revenue deficit of (\$0.1) million from a crisis grant.
Central Rehab	(\$0.4) million	A revenue deficit of (\$0.4) million is projected from supplemental nursing home payment which were budgeted for a whole year but BHD will receive only half.
Community Services – Mental Health	(\$0.4) million	An expenditure surplus of \$8.3 million from Medicaid Pass-through expenses is offset by a revenue deficit of (\$8.8) million from Medicaid Pass-through

Area	Amount	Description
Community Services – AODA	\$0.7 million	Expenditures are projected to surplus due to underspending in ATR backfill of \$0.8 million and ACA revenue is projected to deficit due to being overbudgeted by (\$0.1) million
WRAP	(\$0.2) million	Expenditures are projected to deficit by (\$2.0) million due to spending from increased enrollment. Revenues are projected to surplus by \$1.8 also due to increased enrollment and capitation rate.
Total Surplus	\$3.6 million	

**Family Care**

The Family Care CMO is projecting to surplus by \$3.4 million primarily due to a one time retroactive payment for 2014 received from the State of Wisconsin for the Hilltop downsizing.

**Department of Health and Human Services**

The DHHS is projecting a surplus of \$2.3 million due a projected revenue deficit of (\$1.5) million and a projected expenditure surplus of \$3.8 million.

Increased Youth Aids revenues of \$2.7 million is offset by a projected deficit in Prior Year State Reimbursement of (\$0.5) million, a deficit of (\$0.5) million in Audit Recoveries and other revenue, a deficit of (\$0.5) million in other state grants, a deficit of (\$1.5) million in Federal and other governmental entity revenue, (\$1.1) million in Health care revenue and (\$0.1) million in other revenues.

Salaries and Wages are projected to surplus by \$0.2 million. Commodities and contractual services are projected to surplus by \$0.2 million. Crosscharges and abatements result in an anticipated surplus of \$0.4 million. A surplus in vendor payments of \$3.0 million is projected.

**Department of Parks, Recreation and Culture**

The Department of Parks, Recreation and Culture is projecting a revenue surplus of \$1.6 million offset by an expenditure deficit of (\$0.1) million for an overall surplus of \$1.5 million.

The revenue surplus is primarily due to revenues being received for parking at O'Donnell Park which was not anticipated for 2015 due to a possible sale of the facility. The Adopted Budget was based upon O'Donnell Park no longer being operated by the Parks Department after the first quarter of 2015. The current projection assumes Milwaukee County will retain and operate O'Donnell Park for all of 2015 which results in an anticipated revenue surplus of \$1.1 million. In addition

golf revenues are projected to surplus by \$0.3 million and other revenues by \$0.2 million.

Expenditures are projected to deficit by (\$0.1) million due to a projected salary surplus of \$0.2 million being offset by a contractual services deficit of (\$0.3) million.

**Non - Departmental:**

**Potawatomi Revenue**

The 2015 Adopted Budget anticipated payments from the Potawatomi Allocation of \$5.5 million. The actual payment was \$5.4 million for a deficit of (\$0.1) million.

**Unallocated Contingency Fund**

The contingency account was appropriated at \$8.5 million in 2015. Of that amount, \$3.1 million was specifically allocated in the 2015 Adopted Budget and is therefore unavailable to be counted toward the 2015 year end surplus at this time. The unallocated contingency fund was budgeted at \$5.46 million and currently has an available balance of \$0.6 million which for purposes of this report, is being utilized to partially offset deficits projected by various departments in order to arrive at a net surplus for the County.

**Fringe Benefits**

For 2015, the County budgeted \$172.5 million of fringe benefit costs, including \$64.0 million of pension related costs and \$108.5 million of health and other related costs. Actual costs for 2015 are projected to be \$154.5 million for a surplus of \$18.5 million which consists of \$64.0 million of pension related costs and \$90.0 million of health and other related costs. The surplus in health care is derived from several areas including: 1) additional savings in the Humana health insurance program for Medicare eligible retirees due to higher participation than budgeted, 2) savings in the drug program from budgeted levels, and 3) savings in active employee health insurance costs from budget.

Due to the surplus in health benefits, the County will allocate the surplus back to departments during the year-end process. The allocation of the fringe surplus increases the surplus for departments and reduces the non-departmental surplus for fringe benefits, which maintains the overall county-wide surplus. As a result, the allocation neither increases nor decreases the overall county-wide surplus. However, the reduced fringe charge to certain departments who receive revenue to offset expenses will result in a loss of revenue and therefore, the County-wide surplus projection should be reduced now to account for this eventual revenue loss. The Comptroller is projecting that \$3.5 million of the \$18.5 million surplus in health care expenses will result in a loss of revenue and decrease the current County-wide surplus projection to \$15 million for Employee Fringe Benefits.

At present, the 2015 Fiscal Projection assumes that pension expenditures are made in accordance with the budget. The 2015 Pension Expense is based on an actuarial

estimate in 2014 for the 2015 required pension contributions. The County learned in July 2015 that the 2015 actuarial projection was understated by approximately \$19 million. The budgeted pension contribution was \$38 million, while recent calculations show this amount at \$57 million. Under current rules, the County is only required to pay the \$38 million, requiring the under-payment to be amortized and charged to future years. The surplus in health care expenditures for 2015 offers an opportunity to pay down a portion of this underpayment in 2015, and thus avoid the interest costs charged by the pension plan if the underpayment is charged to future years. The Comptroller submitted a resolution for the October 2015 cycle of the County Board authorizing the Comptroller to pay-down a portion of the under-payment in 2015. Any amount that is used toward the pay-down will reduce the projected surplus of the County net of the offset discussed above for departments with revenue offsets.

### Sales Tax

The 2014 sales tax collections improved subsequent to the estimate provided for the 2015 Budget. The 2014 Milwaukee County sales tax collections were approximately \$69.8 million. Based on the actual 2014 collections and an estimated growth percentage of approximately 1.0%, the current estimate of 2015 collections is \$70.5 million. The current estimate for 2015 is \$1.5 million higher than the 2015 Budget amount of \$69.0 million.

### Report on the Debt Service Reserve

This section of the report provides an update of the status of the Reserve as of August 2015. The table below begins with the 2014 Beginning Balance and tracks activities in the DSR through August 2015 and into 2016 based upon the requested contribution from the Debt Service Reserve including in the 2016 CEX Requested Budget.

<b>Debt Service Reserve Activity Description</b>	<b>Amount</b>
<b>2014 Beginning Balance</b>	<b>\$34,965,644</b>
2014 Activity	
2014 Budget Commitment	(12,099,198)
Radio	(3,000,000)
City Campus Move	(1,100,000)
Marcus Center Electrical System	(300,000)
Various Capital Projects (Sept. 2014 Transfers)	(355,376)
Lapsed Bonds	559,574
Unspent Bonds WG017& WG0018	598,420
Premium on 2014 Bonds	1,106,019
Unallocated Proceeds	221,853
2014 Activity Total	(14,368,708)
2014 Contribution based on YE surplus	19,640,838
<b>2014 Ending Balance/2015 Starting Balance</b>	<b>\$40,237,774</b>
<b>2015 Activity</b>	
2015 Budget Commitment	(6,327,873)

<b>Debt Service Reserve Activity Description</b>	<b>Amount</b>
Election Machines	(1,861,975)
Transit Signal Priorities	(1,500,000)
Parks Improvements Major Maintenance	(1,000,000)
Parks Improvements CIC Projects	(4,000,000)
Menomonee River Parkway	(1,695,521)
2015 Activity Total Year to Date	(16,385,369)
<b>2015 Year to Date Balance</b>	<b>23,852,405</b>
2016 Projected Budget Commitment	(14,250,000)
2015 Contribution based on Projected YE 2015 Surplus	7,799,000
<b>Projected Balance</b>	<b>17,401,405</b>

<b>Calculation of Projected YE 2016 Deposit to Debt Service Reserve (in millions)</b>	
<b>Item</b>	<b>Amount – Projected 2015 Year End</b>
Projected Surplus as of October 15, 2015	\$26,904,000
Transfer to Family Care	3,406,000
Transfer to Behavioral Health Division	3,618,000
Transfer to Expendable Trust	(419,000)
<b>Subtotal</b>	<b>\$20,299,000</b>
<b>Future Actions (Pending Approval)</b>	
Replenish Budget Appropriation for Surplus/Deficit Account	(\$5,000,000)
Provide Funding for Pension Contribution (net of revenue offset)	(7,500,000)
<b>Net available to replenish Debt Service</b>	<b>(\$7,799,000)</b>

**Committee Action**

This is an informational report only. This report should be referred to and reviewed by the Finance, Personnel and Audit Committee.

Scott B. Manske  
Comptroller

**Attachments**

- cc: Chris Abele, County Executive  
Supervisor Willie Johnson, Jr., Co-Chairman, Finance, Personnel & Audit Committee  
Supervisor Jim Schmitt, Co-Chairman, Finance, Personnel & Audit Committee  
Finance, Audit and Personnel Committee



Teig Whaley-Smith, Director, Department of Administrative Services  
Steven Kreklow, Director, Office of Performance, Strategy and Budget  
Janelle Jensen, Committee Coordinator, Office of the County Clerk  
Department Heads

Milwaukee County  
Annual Fiscal Report of Surplus/Deficit as of August 31, 2015 BY DEPARTMENT

	2015 Projected Revenues	2015 Budgeted Net Revenues	Revenue Variance	2015 Projected Expenditures	2015 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
<b>Legislative, Executive &amp; Staff</b>							
1000 County Board	-	-	-	3,508,548	3,508,548	-	-
County Executive							
1011 General Office	3	-	3	1,425,802	1,474,812	49,010	49,014
1021 Veterans Service	13,000	13,000	-	318,915	318,915	-	-
1020 Governmental Relations	-	-	-	375,188	415,008	39,838	39,838
1120 Personnel Review Board	25	-	25	348,374	413,798	65,422	65,447
1130 Corporation Counsel	120,000	120,000	-	2,088,601	2,088,601	-	-
1140 Human Resources	1,258,958	1,452,280	(193,304)	7,033,572	7,249,097	215,525	23,221
115 Dept of Administrative Services	38,445,998	38,902,845	(456,849)	49,121,102	49,233,938	112,834	(344,015)
Persons with Disabilities 1019, Community Business Dev Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150 Risk Management	12,872,412	12,872,412	-	13,885,869	13,885,883	15	15
1160 Information Management Services	13,922,818	14,057,220	(134,802)	14,955,298	15,068,592	111,294	(23,308)
3010 Election Commission	52,750	52,750	-	690,731	690,731	-	-
3090 County Treasurer	3,561,777	3,505,000	56,777	1,348,554	1,347,814	(740)	58,037
3270 County Clerk	469,450	469,450	-	1,379,159	1,379,159	-	-
3400 Register of Deeds	4,308,599	4,104,878	203,723	3,611,306	3,826,470	215,164	219,887
3700 Office of the Comptroller	500,564	198,793	301,771	7,215,858	7,434,923	219,067	522,838
<b>Total Legislative, Executive &amp; Staff</b>	<b>75,525,150</b>	<b>78,746,886</b>	<b>(221,456)</b>	<b>107,184,882</b>	<b>107,935,281</b>	<b>830,429</b>	<b>688,973</b>
<b>Courts and Judiciary</b>							
2000 Combined Court Related Operations	11,808,781	11,405,879	202,862	43,681,182	43,647,098	(34,086)	168,988
2430 Dept of Child Support Enforcement	17,557,425	17,570,032	(12,607)	19,653,048	19,872,304	19,256	8,849
2900 Courts - Pre-Trial Services	867,284	868,789	475	5,155,301	5,202,187	46,886	47,361
<b>Total Courts and Judiciary</b>	<b>30,031,450</b>	<b>29,842,500</b>	<b>188,958</b>	<b>68,489,531</b>	<b>68,521,587</b>	<b>32,058</b>	<b>221,006</b>
<b>Public Safety</b>							
4800 Emergency Management	2,028,010	2,208,933	(180,923)	11,227,135	11,408,057	180,922	(1)
4900 Medical Examiner	2,081,288	2,185,825	(84,557)	5,070,590	5,149,330	78,740	(5,817)
4000 Sheriff	10,384,828	10,789,953	(385,327)	82,890,198	83,280,897	390,701	5,374
4300 House of Correction	6,698,331	6,533,468	164,863	65,180,780	64,989,308	(211,472)	(48,609)
4500 District Attorney	6,163,050	6,184,950	(1,900)	19,199,724	19,201,824	1,900	-
<b>Total Public Safety</b>	<b>27,351,285</b>	<b>27,841,129</b>	<b>(489,844)</b>	<b>183,568,425</b>	<b>184,009,218</b>	<b>440,791</b>	<b>(49,053)</b>
<b>Public Works &amp; Development</b>							
5040 DOT - Airport Division	90,500,000	92,807,828	(2,107,828)	90,500,000	92,807,828	2,107,828	-
5100 DOT - Highway Maintenance	20,910,034	20,910,034	-	22,222,845	22,222,845	-	-
5300 DOT - Fleet Management	12,003,664	12,003,664	-	11,161,509	11,161,509	-	-
5600 DOT - Transit/Paratransit System	94,834,916	100,203,309	(5,568,393)	115,710,241	120,120,482	4,410,241	(1,158,152)
5800 DOT - Admin Div	1,695,238	1,695,238	-	1,700,351	1,700,351	-	-
5500 DAS - Utility	4,662,432	4,662,432	-	4,978,034	4,978,034	-	-
<b>Total Public Works &amp; Development</b>	<b>224,406,264</b>	<b>232,082,503</b>	<b>(7,676,219)</b>	<b>246,270,780</b>	<b>252,788,847</b>	<b>6,518,067</b>	<b>(1,158,152)</b>

Milwaukee County Annual Fiscal Report of Surplus/Deficit as of August 31, 2015 BY DEPARTMENT							
	2015		Revenue	2015		Expense	Surplus
	Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
	Revenue	Revenue		Expenditures	Expenditures		
<b>Health &amp; Human Services</b>							
6300 Behavioral Health Division	113,513,002	120,466,239	(6,963,237)	171,834,724	182,436,405	10,601,681	3,918,444
7900 Department on Aging	17,401,070	17,291,943	9,127	18,527,044	18,498,720	(28,324)	(19,167)
7990 Department of Family Care (CMO)	295,413,642	297,146,609	(1,871,967)	292,860,758	297,739,005	5,078,247	3,408,280
8000 Department of Human Services	64,595,722	66,077,914	(1,482,192)	84,281,414	86,033,142	3,751,728	2,269,536
7100 John L. Doyno Transition	-	-	-	-	-	-	-
<b>Parks, Recreation &amp; Culture</b>							
9000 Department of Parks	20,546,352	18,004,220	1,642,132	49,572,658	49,481,489	(91,169)	1,550,983
9500 Zoological Department	19,245,432	19,245,432	-	27,281,113	27,281,113	-	-
9700 Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910 University Extension	110,000	110,000	-	532,044	532,044	-	-
<b>Total Parks, Recreation &amp; Culture</b>	<b>39,901,784</b>	<b>38,259,652</b>	<b>1,642,132</b>	<b>80,865,815</b>	<b>80,774,646</b>	<b>(91,169)</b>	<b>1,550,983</b>
<b>Non-Departmentals</b>							
1933 Land Sales	-	-	-	-	-	-	-
1937 Potawatomi Revenue	3,922,277	4,028,477	(104,200)	-	-	-	(104,200)
1950 Fringe Benefits	191,510,736	191,510,736	-	176,706,497	191,706,497	15,000,000	15,000,000
1972 Wage and Benefit Modifications	-	-	-	-	-	-	-
1991 Property Taxes	282,985,125	282,985,125	-	-	-	-	-
1992 Interest Income	1,321,000	1,321,000	-	-	-	-	-
1993 State Shared Revenue	31,163,647	31,163,647	-	-	-	-	-
1996 Sales Taxes	61,143,731	59,643,731	1,500,000	-	-	-	1,500,000
Other Non-Departmental	20,436,462	20,436,462	-	(2,068,401)	(2,158,488)	(90,087)	(90,087)
<b>1900'S Total Non-Departmental</b>	<b>592,482,978</b>	<b>591,087,178</b>	<b>1,395,800</b>	<b>178,429,863</b>	<b>193,909,300</b>	<b>15,479,437</b>	<b>16,875,237</b>
Debt Retirement and Interest Adj for Budget of Propr Fnds	16,565,597	16,565,597	-	50,522,841	50,522,841	-	-
<b>9960 Debt Retirement and Interest</b>	<b>16,565,597</b>	<b>16,565,597</b>	<b>-</b>	<b>50,522,841</b>	<b>50,522,841</b>	<b>-</b>	<b>-</b>
1200-1899 Capital Improvements	205,799,016	205,799,016	-	271,231,105	271,231,105	-	-
<b>Expendable Trusts</b>							
FUND 3 Zoo Trust Funds	11,225	1,017,290	(1,006,065)	-	1,026,810	1,029,810	22,545
FUND 4 IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5 Parks Trust Funds	6,186	-	6,186	55,439	189,524	134,085	140,273
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	-	-	-	601,626	-	(601,626)	(601,626)
FUND 9 DAS - Trust	18,875	-	18,875	-	-	-	18,875
FUND 10 DAS - Trust	-	-	-	-	-	-	-
FUND 11 Fleet Facilities Reserve Trust	-	-	-	(12)	-	12	12
<b>Total Expendable Trusts</b>	<b>36,286</b>	<b>1,034,890</b>	<b>(998,602)</b>	<b>657,053</b>	<b>1,235,734</b>	<b>578,681</b>	<b>(419,922)</b>
<b>Projected Surplus (Deficit)</b>	<b>1,703,083,267</b>	<b>1,719,370,776</b>	<b>(16,287,509)</b>	<b>1,754,444,205</b>	<b>1,797,035,829</b>	<b>43,191,624</b>	<b>26,904,116</b>
<b>Reserves Expendable Trusts</b>							<b>419,922</b>
<b>Transfer from (to) Debt Svc Reserve</b>							
<b>Contribution to Family Care Reserves</b>							<b>(3,408,280)</b>
<b>Contribution to Behavioral Health Reserve</b>							<b>(3,618,444)</b>
<b>Total Projected Surplus (Deficit)</b>							<b>20,299,313</b>

Milwaukee County Annual Fiscal Report of Surplus/Deficit as of August 31, 2015 BY FUND								
	2015 Projected Revenues	2015 Budgeted Net Revenues	Revenue Variance	2015 Projected Expenditures	2015 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)	
<b>General Fund Departments</b>								
1000	County Board	-	-	3,500,546	3,506,546	-	-	
1011	General Office	3	-	1,425,802	1,474,812	49,010	49,014	
1021	Veterans Service	13,000	13,000	318,915	318,915	-	-	
1020	Governmental Relations	-	-	375,168	415,006	39,838	39,838	
1120	Personnel Review Board	25	-	348,374	413,796	65,422	65,447	
1130	Corporation Counsel	120,000	120,000	2,068,601	2,068,601	-	-	
1140	Human Resources	1,258,956	1,452,280	7,033,572	7,249,067	215,525	23,221	
115	Dept of Administrative Services	38,445,996	38,902,845	49,121,102	49,233,936	112,834	(344,015)	
3010	Election Commission	52,750	52,750	690,731	690,731	-	-	
3060	County Treasurer	3,561,777	3,505,000	1,346,554	1,347,814	(740)	56,037	
3270	County Clerk	469,450	469,450	1,379,159	1,379,159	-	-	
3400	Register of Deeds	4,306,599	4,104,676	3,611,306	3,620,470	16,164	219,887	
3700	Office of the Comptroller	500,564	196,793	7,215,856	7,434,923	219,067	522,636	
2000	Combined Court Related Operations	11,806,781	11,405,679	43,681,182	43,647,066	(34,086)	166,996	
2430	Dept of Child Support Enforcement	17,557,425	17,570,032	19,653,048	19,672,304	19,256	6,649	
2900	Courts - Pre-Trial Services	867,264	866,786	5,155,301	5,202,187	46,886	47,361	
4800	Emergency Management	2,026,010	2,206,933	11,227,135	11,408,057	180,922	(1)	
4900	Medical Examiner	2,081,268	2,165,625	5,070,590	5,149,330	78,740	(5,817)	
4000	Sheriff	10,364,826	10,769,853	62,600,196	63,280,867	360,701	5,374	
4300	House of Correction	6,696,331	6,533,468	65,180,780	64,969,306	(211,472)	(48,606)	
4500	District Attorney	6,163,050	6,164,950	19,199,724	19,201,624	1,900	-	
5100	DOT - Highway Maintenance	20,910,034	20,910,034	22,222,645	22,222,645	-	-	
5800	DOT - Admin Div	1,695,236	1,695,236	1,700,351	1,700,351	-	-	
7000	Department on Aging	17,401,070	17,391,943	18,527,044	18,498,720	(28,324)	(19,197)	
8000	Department of Human Services	64,595,722	66,077,914	64,261,414	66,033,142	3,751,728	2,269,536	
9000	Department of Parks	20,546,362	18,904,220	49,572,658	49,481,489	(91,169)	1,550,963	
9500	Zoological Department	19,245,432	19,245,432	27,281,113	27,281,113	-	-	
9700	Milwaukee Public Museum	-	-	3,500,000	3,500,000	-	-	
9910	University Extension	110,000	110,000	532,044	532,044	-	-	
	<b>Total General Fund</b>	<b>259,616,703</b>	<b>259,836,384</b>	<b>(219,681)</b>	<b>838,116,910</b>	<b>542,943,113</b>	<b>4,824,203</b>	<b>4,805,522</b>
<b>Other Funds</b>								
1150	Risk Management	12,872,412	12,872,412	13,685,869	13,685,663	15	15	
1160	Information Management Services	13,922,616	14,057,220	14,955,206	15,066,592	111,294	(23,306)	
5040	DOT - Airport Division	90,500,000	92,607,626	90,500,000	92,607,626	2,107,626	-	
5300	DOT - Fleet Management	12,003,664	12,003,664	11,161,509	11,161,509	-	-	
5600	DOT - Transit/Paratransit System	94,634,916	100,203,309	115,710,241	120,120,482	4,410,241	(1,156,152)	
5500	DAS - Utility	4,662,432	4,662,432	4,976,034	4,976,034	-	-	
6300	Behavioral Health Division	5113,513,002	120,496,239	171,634,724	182,436,405	10,801,681	3,616,444	
7000	Department of Family Care (CMO)	295,473,642	297,145,609	292,660,758	297,739,005	5,078,247	3,406,260	
	<b>Total Other Funds</b>	<b>637,682,886</b>	<b>664,048,711</b>	<b>(16,466,025)</b>	<b>715,484,433</b>	<b>737,793,736</b>	<b>22,309,304</b>	<b>5,843,279</b>

Milwaukee County Annual Fiscal Report of Surplus/Deficit as of August 31, 2015 BY FUND							
	2015 Projected Revenue	2015 Budgeted Net Revenue	Revenue Variance	2015 Projected Expenditure	2015 Budgeted Net Expenditure	Expense Variance	Surplus (Deficit)
<b>Non-Departmentals</b>							
Polowatani Revenue	3,922,277	4,028,477	(104,200)	-	-	-	(104,200)
Contingency	-	-	-	3,701,767	4,361,261	569,524	569,524
Fringe Benefits	191,510,736	191,510,736	-	178,708,497	191,708,497	15,000,000	15,000,000
Property Taxes	282,985,125	282,985,125	-	-	-	-	-
Interest Income	1,321,000	1,321,000	-	-	-	-	-
State Shared Revenue	31,183,847	31,183,847	-	-	-	-	-
Sales Taxes	81,143,731	59,843,731	1,500,000	-	-	-	1,500,000
Other Non-Departmental	20,436,462	20,436,462	-	(2,068,401)	(2,158,488)	(90,087)	(90,087)
<b>Total Non-Departmental</b>	<b>592,462,978</b>	<b>591,087,178</b>	<b>1,385,800</b>	<b>175,429,853</b>	<b>193,909,300</b>	<b>18,479,437</b>	<b>16,875,237</b>
Ran Promissory Note Repay	-	-	-	-	-	-	-
Debt Retirement and Interest	16,565,597	16,565,597	-	50,522,841	50,522,841	-	-
Debt Retirement and Interest	16,565,597	16,565,597	-	50,522,841	50,522,841	-	-
Capital Improvements	205,799,016	205,799,016	-	271,231,105	271,231,105	-	-
<b>Expendable Trusts</b>							
Zoo Trust Funds	11,225	1,017,290	(1,006,065)	-	1,028,610	1,028,610	22,545
MSD Expendable Trust	-	-	-	-	-	-	-
Parks Trust Funds	6,188	-	6,188	55,436	186,524	134,085	140,273
Office on Handicapped Trust Fund	-	-	-	-	-	-	-
Behavioral Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600	-
Airport PFC	-	-	-	601,626	-	(601,626)	(601,626)
DAS - Trust	18,875	-	18,875	-	-	-	18,875
DAS - Trust	-	-	-	-	-	-	-
Fleet Facilities Reserve Trust	-	-	-	(12)	-	12	12
<b>Total Expendable Trusts</b>	<b>36,288</b>	<b>1,034,890</b>	<b>(998,602)</b>	<b>657,053</b>	<b>1,235,734</b>	<b>578,681</b>	<b>(419,622)</b>
<b>Projected Surplus (Deficit)</b>	<b>1,703,983,267</b>	<b>1,719,370,776</b>	<b>175,518</b>	<b>1,754,444,205</b>	<b>1,767,635,829</b>	<b>20,882,321</b>	<b>26,904,116</b>
Addback the following:							
Reserves Expendable Trusts							419,622
Contribution to Family Care Reserves							(3,406,260)
Contribution to Behavioral Health Reserves							(3,618,444)
<b>Total Projected Surplus (Deficit)</b>							<b>20,299,313</b>

Milwaukee County						
Annual Fiscal Report of % of Budgeted funds as of August 31, 2015						
	2015	2015	Revenue	2015	2015	Expenditure
	Actual	Budgeted Net	%	Actual	Budgeted Net	%
	Revenue	Revenue		Expenditures	Expenditures	
<b>Legislative, Executive &amp; Staff</b>						
1000	County Board	-	-	1,995,248	3,506,546	56.90%
<b>County Executive</b>						
1011	General Office	3	-	857,049	1,474,812	58.11%
1021	Veterans Service	13,000	13,000	202,953	318,915	63.64%
1020	Governmental Relations	-	-	0	415,006	0.00%
1120	Personnel Review Board	25	-	212,529	413,796	51.36%
1130	Corporation Counsel	787	120,000	791,543	2,088,501	37.90%
1140	Human Resources	964,214	1,452,260	4,268,665	7,249,097	58.89%
115	Dept of Administrative Services	24,740,372	38,902,845	27,031,180	49,233,936	54.90%
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700						
1150	Risk Management	8,826,561	12,872,412	11,002,072	13,685,883	80.39%
1160	Information Management Services	9,185,455	14,057,220	9,328,033	15,066,592	61.91%
3010	Election Commission	45,945	52,750	468,003	690,731	67.75%
3090	County Treasurer	1,891,482	3,505,000	658,601	1,347,814	48.86%
3270	County Clerk	379,076	469,450	751,030	1,379,159	54.46%
3400	Register of Deeds	2,961,749	4,104,876	2,269,674	3,629,470	62.53%
3700	Office of the Comptroller	453,454	196,793	4,166,109	7,434,923	56.03%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>49,462,123</b>	<b>75,746,606</b>	<b>64,002,688</b>	<b>107,935,281</b>	<b>59.30%</b>
<b>Courts and Judiciary</b>						
2000	Combined Court Related Operations	6,959,616	11,405,679	26,611,849	43,647,096	60.97%
2430	Dept. of Child Support Enforcement	9,232,898	17,570,032	10,557,731	19,672,304	53.67%
2900	Courts - Pre-Trial Services	529,234	866,789	3,110,421	5,202,187	59.79%
	<b>Total Courts and Judiciary</b>	<b>16,721,749</b>	<b>29,842,500</b>	<b>40,280,001</b>	<b>68,521,587</b>	<b>58.78%</b>
<b>Public Safety</b>						
4800	Emergency Management	1,127,735	2,206,933	6,609,371	11,408,057	57.94%
4900	Medical Examiner	943,790	2,165,825	3,039,112	5,149,330	59.02%
4000	Sheriff	5,591,542	10,769,953	52,643,543	83,280,897	63.21%
4300	House of Correction	3,541,394	6,533,468	37,015,550	64,969,308	56.97%
4500	District Attorney	3,242,876	6,164,950	11,297,658	19,201,624	58.84%
	<b>Total Public Safety</b>	<b>14,447,336</b>	<b>27,841,129</b>	<b>110,605,234</b>	<b>184,009,216</b>	<b>60.11%</b>
<b>Public Works &amp; Development</b>						
5040	DOT - Airport Division	51,894,230	92,607,826	56,972,980	92,607,826	61.52%
5100	DOT - Highway Maintenance	9,986,979	20,910,034	13,533,321	22,222,645	60.90%
5300	DOT - Fleet Management	7,855,948	12,003,664	4,341,672	11,161,509	38.90%
5600	DOT - Transit/Paratransit System	39,593,430	100,203,309	65,039,375	120,120,482	54.15%
5800	DOT - Admin Div	317,861	1,695,238	113,138	1,700,351	6.65%
5500	DAS - Utility	1,942,522	4,662,432	3,148,163	4,976,034	63.27%
	<b>Total Public Works &amp; Development</b>	<b>111,590,970</b>	<b>232,082,503</b>	<b>143,148,649</b>	<b>252,788,847</b>	<b>56.83%</b>

		2015 Actual Revenues	2015 Budgeted Net Revenues	Revenue %	2015 Actual Expenditures	2015 Budgeted Net Expenditures	Expenditure %
<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	74,106,100	120,496,239	61.50%	99,626,357	182,436,405	54.61%
7900	Department on Aging	10,776,948	17,391,943	61.97%	11,224,456	18,498,720	60.68%
7990	Department of Family Care (CMO)	199,102,796	297,145,609	67.01%	197,904,802	297,739,005	66.47%
8000	Department of Human Services	32,517,816	66,077,914	49.21%	52,206,441	88,033,142	59.30%
	<b>Total Health &amp; Human Services</b>	<b>316,503,661</b>	<b>581,111,705</b>	<b>63.16%</b>	<b>360,962,057</b>	<b>586,707,272</b>	<b>61.52%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	13,679,629	18,904,220	72.36%	29,182,362	49,481,489	58.98%
9500	Zoological Department	11,313,344	19,245,432	58.78%	15,194,455	27,261,113	55.74%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	91,744	110,000	83.40%	172,830	532,044	32.48%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>25,084,716</b>	<b>38,259,652</b>	<b>65.56%</b>	<b>47,174,647</b>	<b>80,774,646</b>	<b>58.40%</b>
<b>Non-Departmental's</b>							
1937	Potawatami Revenue	3,922,304	4,026,477	97.41%	-	-	-
1945	Contingency	-	-	-	0	4,361,291	0.00%
1950	Fringe Benefits	11,214,857	191,510,736	5.86%	(14,694,993)	191,706,497	-7.67%
1991	Property Taxes	282,986,688	282,985,125	100.00%	0	-	-
1992	Interest Income	320,162	1,321,000	24.24%	0	-	-
1993	State Shared Revenue	-	31,163,647	0.00%	0	-	-
1996	Sales Taxes	25,752,475	59,643,731	43.18%	0	-	-
	Other Non-Departmental	8,432,020	20,436,462	41.26%	(5,212,336)	(2,158,488)	241.48%
	<b>1900'S Total Non-Departmental</b>	<b>328,706,202</b>	<b>591,087,178</b>	<b>55.61%</b>	<b>-19,907,329</b>	<b>193,909,300</b>	<b>-10.27%</b>
9950	Ran Promissory Note Repay	-	-	-	0	-	-
	Debt Retirement and Interest	-	16,565,597	0.00%	0	50,522,841	0.00%
9960	Debt Retirement and Interest	2,091,713	16,565,597	12.63%	23,032,886	50,522,841	45.59%
1200-1899	Capital Improvements	26,037,085	205,799,016	12.65%	55,936,085	271,231,105	20.62%
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	519,585	1,017,290	50.98%	223,053	1,028,610	21.68%
FUND 4	IMSD Expendable Trust	-	-	-	0	-	-
FUND 5	Parks Trust Funds	6,188	-	-	12,623	189,524	6.66%
FUND 6	Office on Handicapped Trust Fund	247	-	-	0	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	887,909	17,600	5044.94%
FUND 8	Airport PFC	9,125,591	-	-	601,626	-	-
FUND 9	DAS - Trust	18,875	-	-	0	-	-
FUND 10	DAS - Trust	-	-	-	0	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	128,773	-	-
	<b>Total Expendable Trusts</b>	<b>9,669,486</b>	<b>1,034,890</b>	<b>934.35%</b>	<b>1,853,984</b>	<b>1,235,734</b>	<b>150.03%</b>
	<b>Projected Surplus (Deficit)</b>	<b>900,315,041</b>	<b>1,719,370,776</b>	<b>52.36%</b>	<b>827,088,903</b>	<b>1,797,635,829</b>	<b>46.01%</b>

Table showing all Reserves of Milwaukee County					
Fund Name	Balance Dec. 31, 2014	Withdrawals during 2015	Deposits during 2015	Y/E Deposits based on proj. 2015 surpluses	Projected Balance Dec. 31, 2015
Inventories	\$2,722,000	\$0	\$0	\$0	\$2,722,000
2017 Budget (Surplus/Deficit Acct)	0			5,000,000	\$5,000,000
2016 Budget (Surplus/Deficit Acct)	5,000,000				\$5,000,000
2015 Budget (Surplus/Deficit Acct)	5,000,000		-5,000,000		\$0
Commitments	7,734,000				\$7,734,000
Dept. of Family Care Restricted	12,220,000				\$12,220,000
Dept. of Family Care Excess Reserves	23,138,000			3,406,000	\$26,544,000
Delinquent Property Taxes	14,072,000				\$14,072,000
Housing	185,000				\$185,000
Behavioral Health Division	8,483,000			3,618,000	\$12,101,000
Economic Development	2,739,000				\$2,739,000
<b>Total</b>	<b>\$81,293,000</b>	<b>\$0</b>	<b>(\$5,000,000)</b>	<b>\$12,024,000</b>	<b>\$88,317,000</b>
Fund Name	Balance Dec. 31, 2014	Withdrawals during 2015	Deposits during 2015	Y/E Deposits based on proj. 2015 surpluses	Projected Balance Dec. 31, 2015
Debt Service Reserve- 2015	\$40,237,774	(\$16,385,369)		\$7,799,000	\$31,651,405
Fund Name	Balance Dec. 31, 2015	Withdrawals during 2016	Deposits during 2016	Y/E Deposits based on proj. 2016 surpluses	Projected Balance Dec. 31, 2016
Debt Service Reserve - 2016 Projected	\$31,651,405	(\$14,250,000)			\$17,401,405