



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE : March 1, 2016
TO : Supervisor Theo Lipscomb, Sr., Chairman, County Board of Supervisors
FROM : Scott B. Manske, Comptroller
SUBJECT : 2015 Fiscal Projection for Milwaukee County – (December 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.

Updated 2015 Year-end Fiscal Projection – December 2015

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
November 2015	Surplus	\$13.1 million	
December 2015 (Current Period)	Surplus	\$19.5 million	\$6.4 million

Based on financial results through December 31, 2015 and quarterly reports submitted by departments, Milwaukee County's projected 2015 year-end fiscal status is a projected surplus of \$19.5 million.

The projected surplus assumes that the available balance in the contingency fund of \$1.0 million is applied to offset departmental and non-departmental deficits. The Comptroller has released funding of \$0.9 million that was previously reserved in the allocated contingency fund in case of expressed need.

The following table reports when a significant change in a department's projected year end results 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.

Org Unit	Org	November 2015 Projection	December 2015 Projection	Change Nov to Dec
1130	Corp Counsel	\$ 0	\$ 520,800	\$ 520,800
1151	DAS-Fiscal Affairs	\$ 249,300	\$ 513,300	\$ 264,000
1150	DAS-Risk Management	\$ (218,900)	\$ (583,600)	\$ (364,700)
1160	DAS – IMSD	\$ (127,300)	\$ (4,200)	\$ 123,100
2000	Courts	\$ 253,500	\$ 619,500	\$ 366,000
2430	Child Support	\$ 27,337	\$ 560,600	\$ 533,300
3090	Treasurer	\$ (1,491,100)	\$ (5,100)	\$ 1,486,000
3270	County Clerk	\$ 99,300	\$ 189,800	\$ 90,500
3400	Register of Deeds	\$ 148,500	\$ 290,700	\$ 142,200
3700	Comptroller	\$ 764,700	\$ 803,600	\$ 38,900
4000	Sheriff	\$ 5,900	\$ 283,400	\$ 277,500
4500	District Attorney	\$ 200,000	\$ 200,000	\$ 0
5500	DAS Utility	\$ (1,236,460)	\$ (1,236,460)	\$ 0
	Allocated Contingency	\$ 1,236,460	\$ 1,236,460	\$ 0
5600	DOT - Transit	\$ 41,500	\$ 41,500	\$ 0
6300	BHD	\$ 4,818,900	\$ 6,255,000	\$ 1,436,100
	BHD Reserve	\$ (4,818,900)	\$ (6,255,000)	\$ (1,436,100)
7990	Family Care	\$ 3,499,900	\$ 1,000,000	\$ (2,499,900)
	Family Care Reserve	\$ (3,499,900)	\$ (1,000,000)	\$ 2,499,900
8000	DHHS	\$ 3,355,500	\$ 4,303,000	\$ 947,500
9000	Parks	\$ 1,449,400	\$ 3,074,300	\$ 1,624,900
9500	Zoo	\$ 0	\$ 1,455,900	\$ 1,455,900
1937	Potawatomi Revenue	\$ (104,200)	\$ (104,200)	\$ 0
1945	Contingencies	\$ 73,680	\$ 1,029,800	\$ 956,120
1950	Fringe Benefits	\$ 6,000,000	\$ 5,000,000	\$ (1,000,000)
1992	Interest Income	\$ 116,800	\$ 116,800	\$ 0
1993	State Shared Revenue	\$ 111,600	\$ 111,600	\$ 0
1996	Sales Tax Revenue	\$ 1,500,000	\$ 1,500,000	\$ 0
1999	Miscellaneous Revenue	\$ 1,082,400	\$ 1,082,400	\$ 0
9960	Debt Service	\$ 1,550,000	\$ 229,500	\$ (1,320,500)
	Reserve for accrued Rev	\$ (2,000,000)	\$ (2,000,000)	\$ 0
	Other	\$ (16,912)	\$ 240,192	\$ 257,067
	Total	\$ 13,071,078	\$ 19,469,591	\$ 6,398,544

Corporation Counsel

\$0.5 million surplus

The Office of Corporation Counsel is projecting a revenue surplus of \$0.1 million in miscellaneous revenues and an expenditure surplus of \$0.4 million, primarily from work for other county departments, for an overall surplus of \$0.5 million.

Department of Administrative Services (DAS)

\$0.5 million surplus

The DAS is comprised of the following units: Persons with Disabilities, Community Business Development Partners, Procurement, Economic Development and Facilities Management. The Department is projected to have an overall surplus of \$0.5 million due to the following projected surpluses:

Community Business Development Partners = \$47,366
Procurement = \$75,423
Office for Persons with Disabilities = \$66,534
IMSD Centralized Purchasing = (\$59,913)
Facilities Management = \$383,390

DAS - Risk Management Division

(\$0.6) million deficit

Risk Management is projecting a deficit of (\$0.5) million primarily due to a revenue deficit of (\$0.8) million in recoveries. This deficit is partially offset by an expenditure surplus of \$0.2 million in its contractual services for property damages claims.

Combined Court Operations

\$0.6 million surplus

The Courts are projecting a surplus due a projected revenue surplus of \$0.2 million and an expenditure surplus of \$0.4 million for an overall projected surplus of \$0.6 million.

A surplus of \$1.1 million in State revenues and a surplus of \$0.1 million in fines and permits is partially offset by a projected revenue deficit of (\$0.6) million in Federal revenue and a projected deficit of (\$0.4) million in other revenues. The expenditure surplus is comprised of a variety of small surpluses across multiple accounts including a projected surplus of \$0.2 million in contractual services and \$0.1 million in crosscharges.

Child Support

\$0.6 million surplus

The Department of Child Support Services is projecting a revenue deficit of (\$0.9) million which is offset by an expenditure surplus of \$1.5 million for an overall surplus of \$0.6 million.

The revenue deficit is due to lower than budgeted cost reimbursement revenue which results when expenses are lower than budget. Salary expenses were \$0.7 million under budget and contractual services are projected to be a surplus of \$0.8 million.

Treasurer

Breakeven

The Treasurer is currently projecting a breakeven. Previously, due to repayments of property taxes to municipalities the Treasurer was projecting a deficit of (\$1.5) million. The Treasurer and the Comptroller submitted a fund transfer which was approved and

has been processed to recognize surplus revenue in Org, Unit 9960 - General County Debt Services in order to establish expenditure authority to allow for the Treasurer to make payments to municipalities due to property tax repayments. Org Unit 9960 had a projected surplus in account 4905 - Sale of Capital Assets of \$1.6 million due to an annual lease payment due to Doyne Sale of \$8.6 million versus a budget of \$7.0 million.

The Treasurer was notified on November 13, 2015 that Milwaukee County owes \$1,362,702 in payments to the following municipalities for property taxes that the municipality refunded and/or rescinded. Under state law (sec. 74.41 Wis. Statutes) the taxation district is allowed to charge back a portion of the refunded/rescinded taxes to each taxing jurisdiction.

The amounts by municipality and year(s) are listed below:

<u>Municipality</u>	<u>Year/Years</u>	<u>Amount</u>
Hales Corners	2014	\$ 1,513.73
River Hills	2014	\$ 863.78
Franklin	2014	\$ 271.33
Oak Creek	2009, 2011, 2014	\$ 3,888.85
South Milwaukee	2009, 2014	\$ 97,716.39
Wauwatosa	2010-2014	\$ 27,319.16
<u>Milwaukee</u>	<u>2008-2014</u>	<u>\$ 1,231,127.78</u>
Total		\$ 1,362,701.02

County Clerk *\$0.2 million surplus*

The County Clerk is currently projecting a revenue surplus of \$0.1 million and an expenditure surplus of \$0.1 million primarily due to salaries for an overall projected surplus of \$0.2 million.

Register of Deeds *\$0.3 million surplus*

The Register of Deeds is currently projecting a revenue surplus of \$0.2 million due to a projected revenue surplus of \$0.3 million from Real Estate Transfer fees offset by a projected revenue deficit of (\$0.1) million in Services Provided. In addition, \$0.1 million in expenditure savings are projected.

Office of the Comptroller *\$0.8 million surplus*

The Office of the Comptroller is projecting an overall surplus of \$0.8 million. A revenue surplus of \$0.4 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 \$0.6 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 \$0.4 million.

Office of the Sheriff

\$0.2 million surplus

The Sheriff's Department was projecting a 2015 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 surplus by \$0.2 million due to a projected revenue deficit of (\$0.9) million and a projected expenditure surplus of \$1.1 million. The variances are in a variety of expenditure and revenue accounts.

District Attorney

\$0.2 million surplus

The District Attorney is projecting a surplus of \$0.2 million in its personnel services accounts.

DAS – Utility

Breakeven

DAS – Utility is projected to breakeven due to the funding contained in the allocated contingency fund of \$1.2 million which was budgeted to offset any revenue that was not received as of a part of the fire protection charge on the County grounds.

DOT – Transit

Breakeven

In prior reports, the DOT Transit/Paratransit system was projecting an overall deficit of (\$1.3) million due to a projected revenue deficit of (\$5.9) million partially offset by a projected expenditure surplus of \$4.6 million. The DOT Transit/Paratransit is now projecting to breakeven due to additional expenditure savings as detailed below.

The DOT Transit Division is projecting a passenger revenue deficit of (\$4.9) 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	(\$1.7) million
4. Budget to Budget correction	(\$1.0) million
TOTAL Fixed route =	(\$4.9) 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.

Other revenue is projected to surplus by \$0.4 million.

Offsetting these projected revenue deficits is a projected expenditure surplus of \$4.6 million due to a projected surplus of \$1.8 million in fuel savings and a projected surplus of \$1.8 million in salary and fringe benefits savings and \$1.0 million in miscellaneous expenses. The union work stoppage that occurred in July 2015, resulted in a loss of revenue for Transit, which was partially offset by expenditure savings in certain accounts.

The DOT Transit/Paratransit was also notified that the OPEB contribution is less than budgeted which results in a breakeven for the department.

Behavioral Health Division (BHD)

\$6.3 million surplus

The BHD is projecting a surplus of \$4.8 million due to a projected revenue surplus of \$0.2 million and a projected expenditure surplus of \$6.0 million.

Area	Amount	Description
Management/Operations/Fiscal	Breakeven	
Acute Adult Inpatient	\$2.9 million	Expenditures are projected to surplus by \$0.4 million due to fringe savings and dietary, pharmacy and medical services savings. In addition, a revenue surplus by \$2.5 million is projected primarily due to patient revenue of \$2.0 million.
Child and Adolescent Inpatient	\$1.9 million	Expenditures surplus of \$0.3 million from personnel, dietary, pharmacy savings are projected in addition to a revenue surplus of \$1.6 million due to the census being above budget and an increase of rates in March
Psychiatric Crisis Services	(\$0.2) million	Pharmacy savings are offset by increased Personnel costs
Central Rehab	\$0.9 million	Expenditure surplus due to Fringe savings.
Community Services – Mental Health	\$0.6 million	Primarily Pharmacy savings
Community Services – AODA	\$0.8 million	Expenditures are projected to surplus due to underspending in ATR backfill of \$1.0 million and ACA revenue is projected to deficit due to being overbudgeted by (\$0.2) million
WRAP	(\$0.6) million	Expenditures are projected to deficit by (\$3.2) million due to spending from increased enrollment. Revenues are projected to surplus by \$2.6 million also due to increased enrollment and capitation rate.

Family Care

\$1.0 million surplus

The Family Care CMO is projecting to surplus by \$1.0 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 *\$4.3 million surplus*

The DHHS is projecting a surplus of \$3.4 million due a projected revenue deficit of (\$1.1) million and a projected expenditure surplus of \$5.4 million.

Increased Youth Aids revenues and Energy Assistance revenues of \$3.6 million are offset by projected deficits in the following areas: Prior Year State Reimbursement of (\$0.5) million, (\$0.5) million in Audit Recoveries and other revenue, a deficit of (\$0.3) million in other state grants, a deficit of (\$1.8) million in Federal and other governmental entity revenue and (\$1.6) million in Health care revenue.

The expenditure surplus is comprised of projected surpluses in the following areas: \$0.1 million in Personnel services, \$0.6 million in contractual services and commodities, \$0.3 million in crosscharges, abatements of \$1.4 million and \$3.2 million in vendor payments. A projected deficit pf (\$0.2) million partially offsets these surpluses.

Parks Department *\$3.0 million surplus*

The Parks Department is projecting a revenue surplus of \$1.8 million and an expenditure surplus of \$1.2 million for an overall projected surplus of \$3.0 million.

The revenue surplus is primarily due to O'Donnell Park revenue of \$1.3 million. The expenditure surplus is comprised of projected surpluses in the following areas: \$0.3 million in Personnel services, \$0.5 million in utility payments, \$0.2 million in fuel costs and \$0.2 in other contractual and commodity savings.

Zoo *\$1.2 million surplus*

The Zoo is projecting a revenue deficit of (\$0.5) million and an expenditure surplus of \$1.7 million for an overall projected surplus of \$1.2 million.

The revenue deficit is primarily due to Zoo walk in admission. The expenditure surplus is comprised of projected surpluses in the following areas: \$0.5 million in Personnel services and \$0.6 million in utility payments and \$0.6 million in miscellaneous expenses.

Debt Service *\$0.3 million surplus*

Account 4905 - Sale of Capital Assets - previously showed a surplus of \$1.6 million due to Doyne Sale revenue of \$8.6 million versus a budget of \$7.0 million. The Treasurer and the Comptroller submitted a fund transfer which was approved and has been processed to recognize surplus revenue in Org, Unit 9960 - General County Debt

Services in order to establish expenditure authority to allow for the Treasurer to make payments to municipalities due to property tax repayments.

Non - Departmental:

Potawatomi Revenue ***(\$0.1) million deficit***

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 ***\$1.0 million surplus***

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. Of those funds, a balance of \$0.9 million was remaining as of February 29, 2016 and has been released by the Comptroller and as such will fall to the bottom line for the County for 2015.

The unallocated contingency fund was budgeted at \$5.46 million and currently has an available balance of \$1.0 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 ***\$5.0 million surplus***

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 \$165.0 million for a surplus of \$7.5 million which consists of \$74.0 million of pension related costs and \$91.0 million of health and other related costs.

Healthcare

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 \$2.5 million of the \$7.5 million surplus in health care

expenses will result in a loss of revenue and decrease the current County-wide surplus projection to \$5.0 million for Employee Health Benefits.

Pension

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. County Board File No. 15-674 was approved by the County Board and authorizes the Comptroller to pay-down \$10.0 million of the pension projection. The fiscal projection for fringe benefits reflects this payment.

State Shared Revenues

\$0.1 million surplus

The 2015 Adopted Budget for State Shared Revenues anticipated total revenues of \$51.3 million with a payment of \$20.1 million due to the State Child Welfare Reallocation for a net anticipated revenue of \$31.1 million. Actual revenue received is \$31.2 million for a surplus of \$0.1 million.

Sales Tax

\$1.5 million surplus

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. 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%.

Miscellaneous Revenue

\$1.1 million surplus

The Non-Departmental Revenue budget includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. \$1.6 million related to a TIF district in Wauwatosa for the Research Park (District #2) was budgeted to offset sales tax revenues that will be used to provide cash financing of capital projects. The City of Wauwatosa is anticipating a payment of \$2.7 million to Milwaukee County resulting in a projected surplus of \$1.1 million.

Non-Departmental Impact of Pension Payment

(\$2.0) million deficit

There is a (\$2.0) million impact to the County fiscal position in 2015 due to the County moving up the pension payment for 2015 to December 2015. The Comptroller

determined that additional savings could accrue to the County by making payment to the pension plan earlier. The additional savings are due to higher earnings rates for funds in the pension plan versus County investments, and no charged interest costs from the pension plan for delaying payment.

In prior years, the County's payment to the Pension plan was generally made in the in the first six months of the new year to allow for additional cash flow to the County. For example, the 2013 payment to the pension plan was made from February 2014 to June 2014. A similar event occurred in 2015 for the 2014 pension payment. For the 2015, the County will make the pension payment in the same year that it accrues its pension expense.

The County did receive a benefit from making later payments for the pension expense. Current accounting rules allow the County to accrue revenue received in the new year to the prior year, when a similar amount of expense payments are delayed until grant revenues are received. The County used the pension expense payments paid after year end as an offset to late payments for grants. To offset the earlier pension payments, the County will have to identify other costs that can be delayed or it will need to increase reserves for late revenue payments. The Office of the Comptroller estimates that up to \$2.0 million of one-time revenue reserves will have to be created to offset late revenue payments. The Comptroller will continue to keep the Committee apprised of any change in this estimate.

MILWAUKEE COUNTY RESERVES

This section of the report provides an update of the status of the Reserve as of September 2015. The first table is a calculation of the projection 2015 yearend contribution to the debt service reserve. The second table begins with the 2014 Beginning Balance and tracks activities in the DSR throughout 2015 and into 2016 based upon the requested contribution from the Debt Service Reserve including in the 2016 Adopted Budget.

Calculation of Projected YE 2015 Deposit to Debt Service Reserve (in millions)	
Item	Amount – Projected 2015 Year End
Projected Surplus as of December 31, 2015	\$25,726,652
Transfer to Family Care Reserve	(1,000,000)
Transfer to Behavioral Health Division Reserve	(6,255,013)
Transfer from Expendable Trust	997,952
Subtotal	\$19,469,591
Future Actions (Pending Approval)	
Replenish Budget Appropriation for Surplus/Deficit Account	(\$5,000,000)
Net available to replenish Debt Service	\$14,469,591

Debt Service Reserve Activity Description	Amount
2014 Beginning Balance	\$34,965,644
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
2014 Ending Balance/2015 Starting Balance	\$40,237,774
2015 Activity	
2015 Budget Commitment	(6,327,873)
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)
Fleet Vehicle Proceeds	455
UCC Walker Square Playground	20,000
2015A Corporate Purpose Bonds	952,392
2015B Refunding Bonds	524
2015C Corporate Purpose Short Term (Notes)	91,583
2015D Qualified Energy Conservation Bonds	31,758
2015 Election Machine Reimbursements	211,218
2015 Milwaukee Yacht Club	75,000
2015 Activity Total Year to Date	(15,002,439)
2015 Year to Date Balance	\$25,235,335
Pending Actions	
2015 Contribution based on Projected YE 2015 Surplus	14,469,591
2016 Projected Budget Commitment	(10,500,000)
Projected Balance	\$29,204,926

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 December 31, 2015 Period 13 BY DEPARTMENT							
2015	Projected Revenues	Budgeted Net Revenues	Revenue Variance	Projected Expenditures	Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
Legislative, Executive & Staff							
1000							
County Board	-	-	-	3,415,068	3,491,742	76,674	76,674
County Executive							
1011	199	-	199	1,470,181	1,479,915	9,734	9,933
1021	13,000	13,000	-	319,315	323,948	4,633	4,633
1020	-	-	-	363,899	415,006	51,107	51,107
1120	31	-	31	409,454	413,796	4,342	4,373
1130	263,402	120,000	143,402	1,722,945	2,100,388	377,443	520,845
1140	1,214,353	1,452,260	(237,907)	6,981,925	7,249,097	267,172	29,265
115	38,484,448	39,774,239	(1,289,793)	48,765,521	50,568,592	1,803,071	513,278
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmt 5700							
1150	12,916,114	13,695,302	(779,188)	14,335,482	14,531,052	195,570	(583,619)
1160	14,146,240	14,257,220	(110,980)	15,139,433	15,246,221	106,788	(4,192)
3010	52,750	52,750	-	690,731	696,086	5,355	5,355
3090	3,427,177	3,505,000	(77,823)	1,775,122	1,347,814	72,692	(5,131)
3270	556,274	469,450	86,824	1,279,796	1,382,802	103,006	189,830
3400	4,329,520	4,104,876	224,644	3,580,560	3,646,657	66,097	290,741
3700	632,115	196,793	435,322	7,076,065	7,444,353	368,288	803,610
Total Legislative, Executive	76,035,620	77,640,890	(1,605,270)	106,825,497	110,337,469	3,511,972	1,906,702
Courts and Judiciary							
2000	11,671,391	11,423,319	248,072	43,700,789	44,072,173	371,384	619,456
2430	16,664,686	17,570,032	(905,346)	18,289,766	19,755,663	1,465,897	560,551
2900	867,264	866,789	475	4,883,924	4,966,231	82,307	82,782
Total Courts and Judiciary	29,203,341	29,860,140	(656,799)	66,874,479	68,794,067	1,919,588	1,262,789
Public Safety							
4800	2,056,500	2,394,157	(337,657)	11,226,954	11,579,818	352,864	15,207
4900	2,075,076	2,165,825	(90,749)	5,059,686	5,218,257	158,571	67,822
4000	9,874,659	10,769,953	(895,294)	8,474,789	83,653,630	1,178,841	283,547
4300	6,457,560	6,533,468	(75,908)	65,121,644	65,228,596	106,952	31,044
4500	6,163,050	6,283,450	(120,400)	19,098,625	19,419,025	320,400	200,000
Total Public Safety	26,626,845	28,146,853	(1,520,008)	182,981,698	185,099,326	2,117,628	597,620
Public Works & Development							
5040	88,354,732	92,607,826	(4,253,094)	88,564,161	92,817,255	4,253,094	0
5100	20,910,034	20,910,034	-	22,308,455	22,308,455	-	-
5300	11,878,540	12,003,664	(125,124)	11,082,529	11,207,653	125,124	-
5600	96,461,918	100,203,309	(3,741,391)	116,379,091	120,162,042	3,782,951	41,560
5800	1,695,238	1,695,238	-	1,626,096	1,626,096	-	-
5500	4,662,432	4,662,432	-	4,978,838	4,978,838	-	-
Total Public Works & Deve	223,962,894	232,082,503	(8,119,609)	244,939,170	253,100,339	8,161,169	41,560

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of December 31, 2015 Period 13 BY DEPARTMENT							
2015	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services							
6300 Behavioral Health Division	120,682,002	120,496,239	185,763	176,142,406	182,211,656	6,069,250	6,255,013
7900 Department on Aging	17,388,610	17,476,943	(88,333)	18,598,673	18,638,828	40,155	(48,178)
7990 Department of Family Care (C)	295,473,642	297,145,609	(1,671,967)	295,160,706	297,832,673	2,671,967	1,000,000
8000 Department of Human Services	65,484,737	66,577,914	(1,093,177)	83,854,261	89,250,502	5,396,241	4,303,064
Parks, Recreation & Cultural							
9000 Department of Parks	21,666,286	19,836,320	1,829,966	49,561,155	50,805,514	1,244,359	3,074,325
9500 Zoological Department	18,784,337	19,245,432	(461,095)	25,584,107	27,501,137	1,917,030	1,455,935
9910 University Extension	110,000	110,000	-	532,650	532,650	-	-
Total Parks, Recreation & Cultural	40,560,623	39,191,752	1,368,871	79,177,912	82,339,301	3,161,389	4,530,260
Non-Departmental's							
1937 Potawatami Revenue	3,922,277	4,026,477	(104,200)	-	-	-	(104,200)
1945 Contingency	-	-	-	2,330,647	3,360,447	1,029,800	1,029,800
1950 Fringe Benefits	191,510,736	191,510,736	-	186,706,497	191,706,497	5,000,000	5,000,000
1991 Property Taxes	282,985,125	282,985,125	-	-	-	-	-
1992 Interest Income	1,537,788	1,421,000	116,788	-	-	-	116,788
1993 State Shared Revenue	31,275,222	31,163,647	111,575	-	-	-	111,575
1996 Sales Taxes	61,143,731	59,643,731	1,500,000	-	-	-	1,500,000
Other Non-Departmental	19,518,814	20,436,462	(917,648)	(4,658,085)	(4,748,172)	(90,087)	(1,007,735)
9900'S Total Non-Departmental	591,893,693	591,187,178	706,515	184,379,059	190,318,772	5,939,713	6,646,228
9960 Debt Retirement and Interest	17,101,815	32,520,043	(15,418,228)	50,522,841	66,170,614	15,647,773	229,545
1899 Capital Improvements	209,845,735	209,845,735	-	281,186,426	281,186,426	-	-
Expendable Trusts							
JND 3 Zoo Trust Funds	20,024	1,017,290	(997,266)	-	1,028,610	1,028,610	31,344
JND 4 IMSD Expendable Trust	-	-	-	-	-	-	-
JND 5 Parks Trust Funds	283,264	76,195	207,069	195,026	422,829	227,803	434,872
JND 6 Office on Handicapped Trusts	-	-	-	-	-	-	-
JND 7 Behavioral Health Complex	-	17,600	(17,600)	-	17,600	17,600	-
JND 8 Airport PFC	-	-	-	1,313,914	-	(1,313,914)	(1,313,914)
JND 9 DAS - Trust	30,611	-	30,611	180,878	-	(180,878)	(150,267)
ND 10 DAS - Trust	-	-	-	-	-	-	-
ND 11 Fleet Facilities Reserve Trusts	-	-	-	(12)	-	12	12
Total Expendable Trusts	333,899	1,111,085	(777,186)	1,689,806	1,469,039	(220,767)	(997,952)
Projected Surplus (Deficit)	1,714,593,457	1,743,282,884	(28,689,427)	1,772,332,932	1,826,749,012	54,416,080	25,726,652
Reserves Expendable Trusts							997,952
Contribution to Family Care Reserves							(1,000,000)
Contribution to Behavioral Health Reserves							(6,255,013)
Total Projected Surplus (Deficit)							19,469,591

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2015 Period 13 BY FUND								
	2015	2015		2015	2015			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense		Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance		(Deficit)
General Fund Departments								
1000	County Board	-	-	-	3,415,068	3,491,742	76,674	76,674
1011	General Office	199	-	199	1,470,181	1,479,915	9,734	9,933
1021	Veterans Service	13,000	13,000	-	319,315	323,948	4,633	4,633
1020	Governmental Relations	-	-	-	363,990	415,006	51,107	51,107
1120	Personnel Review Board	31	-	31	409,454	413,798	4,342	4,373
1130	Corporation Counsel	263,402	120,000	143,402	1,722,945	2,100,388	377,443	520,945
1140	Human Resources	1,214,353	1,452,290	(237,937)	6,981,925	7,249,097	267,172	29,285
115	Dept of Administrative Services	38,484,448	39,774,239	(1,289,793)	48,785,521	50,568,562	1,803,071	813,278
3010	Election Commission	52,750	52,750	-	690,731	698,088	8,355	8,355
3090	County Treasurer	3,427,177	3,505,000	(77,823)	1,275,122	1,347,814	72,692	(5,131)
3270	County Clerk	556,274	469,450	86,824	1,279,798	1,362,802	103,006	189,830
3400	Register of Deeds	4,329,520	4,104,878	224,644	3,580,580	3,848,657	68,097	290,741
3700	Office of the Comptroller	632,115	199,793	432,322	7,076,085	7,444,353	368,268	603,610
2000	Combined Court Related Operations	11,871,391	11,423,319	248,072	43,700,789	44,072,173	371,384	619,458
2430	Dept of Child Support Enforcement	16,884,688	17,570,032	(685,344)	18,289,798	19,755,893	1,466,095	560,551
2600	Courts - Pre-Trial Services	867,264	868,786	475	4,883,924	4,966,231	82,307	82,782
4800	Emergency Management	2,056,500	2,394,157	(337,657)	11,226,954	11,579,818	352,864	15,207
4900	Medical Examiner	2,075,078	2,165,825	(90,748)	5,059,686	5,218,257	158,571	67,822
4000	Sheriff	9,574,659	10,789,953	(995,294)	82,474,789	83,853,830	1,178,841	283,547
4300	House of Correction	8,457,560	6,533,468	1,924,092	65,121,844	65,228,596	106,752	31,044
4500	District Attorney	6,183,050	6,283,450	(100,400)	19,098,825	19,419,025	320,400	200,000
5100	DOT - Highway Maintenance	20,919,034	20,919,034	-	22,308,455	22,308,455	-	-
5800	DOT - Admin Div	1,695,238	1,695,238	-	1,826,098	1,826,098	-	-
7900	Department on Aging	17,388,610	17,476,943	(88,333)	18,598,873	18,638,828	40,155	(48,178)
8000	Department of Human Services	85,484,737	86,577,914	(1,093,177)	83,854,261	89,250,502	5,396,241	4,303,064
9000	Department of Parks	21,868,286	19,838,320	1,829,966	49,561,155	50,805,514	1,244,359	3,074,325
9500	Zoological Department	18,784,337	19,245,432	(461,095)	25,584,107	27,501,137	1,917,030	1,455,935
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	532,850	532,850	-	-
	Total General Fund	250,642,695	253,547,242	(2,904,547)	632,772,155	648,616,771	15,844,616	13,140,089
Other Funds								
1150	Risk Management	12,916,114	13,895,302	(779,188)	14,335,482	14,531,052	195,570	(583,619)
1160	Information Management Services	14,146,240	14,257,220	(110,980)	15,139,433	15,248,221	108,788	(4,192)
5040	DOT - Airport Division	88,354,732	92,897,826	(4,543,094)	88,564,181	92,817,255	4,253,074	0
5300	DOT - Fleet Management	11,878,540	12,003,664	(125,124)	11,082,529	11,207,653	125,124	-
5600	DOT - Transit/Paratransit System	96,461,918	100,203,399	(3,741,391)	116,379,091	120,162,042	3,782,951	41,560
5500	DAS - Utility	4,862,432	4,862,432	-	4,978,838	4,978,838	-	-
6300	Behavioral Health Division	120,862,002	120,496,230	365,772	178,142,408	182,211,656	6,069,250	8,255,013
7990	Department of Family Care (CMO)	295,473,642	297,145,899	(1,672,257)	295,180,706	297,832,673	2,651,967	1,000,000
	Total Other Funds	644,578,820	658,071,891	(13,493,071)	721,782,848	738,987,390	17,204,744	9,708,783

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of December 31, 2015 Period 13 BY FUND							
	2015	2015		2015	2015		
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
	Revenue	Revenue	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental							
1037	Polwetam Revenue	3,022,277	4,026,477	(104,200)	-	-	(104,200)
1045	Contingency	-	-	-	2,330,647	3,360,447	1,029,800
1050	Fringe Benefits	191,510,736	191,510,736	-	186,706,497	191,708,497	5,000,000
1061	Property Taxes	282,085,125	282,085,125	-	-	-	-
1062	Interest Income	1,537,788	1,421,000	116,788	-	-	116,788
1063	State Shared Revenue	31,273,222	31,163,647	111,575	-	-	111,575
1068	Sales Taxes	61,143,731	59,643,731	1,500,000	-	-	1,500,000
	Other Non-Departmental	19,518,814	20,436,482	(917,668)	(4,658,085)	(4,748,172)	(90,087)
	1000'S Total Non-Departmental	691,693,693	691,187,176	706,516	164,379,059	160,318,772	4,060,287
9950	Ran Promissory Note Repay	-	-	-	-	-	-
	Debt Retirement and Interest	17,101,815	32,520,043	(15,418,228)	69,522,641	66,170,614	15,647,773
9990	Debt Retirement and Interest	17,101,815	32,520,043	(15,418,228)	69,522,641	66,170,614	15,647,773
1200-1999	Capital Improvements	209,845,735	209,845,735	-	281,186,426	281,186,426	-
Expendable Trusts							
FUND 3	Zoo Trust Funds	20,924	1,017,290	(997,266)	-	1,028,910	1,028,910
FUND 4	MSD Expendable Trust	-	-	-	-	-	-
FUND 5	Perks Trust Funds	263,264	76,195	207,069	195,026	422,629	227,603
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600
FUND 8	Asport PFC	-	-	-	1,313,914	-	(1,313,914)
FUND 9	DAS - Trust	30,611	-	30,611	180,678	-	(180,678)
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	(12)	-	12
	Total Expendable Trusts	333,806	1,111,085	(777,186)	1,690,806	1,469,039	(221,767)
	Projected Surplus (Deficit)	1,714,593,487	1,743,282,894	(16,163,448)	1,772,332,932	1,829,749,612	37,211,336
	Addback the following:						
	Reserves Expendable Trusts						997,952
	Contribution to Family Care Reserves						(1,000,000)
	Contribution to Behavioral Health Reserves						(6,255,013)
	Total Projected Surplus (Deficit)						19,460,981

Milwaukee County Annual Fiscal Report of % of Budgeted funds as of December 31, 2015						
	2015 Actual Revenues	2015 Budgeted Net Revenues	Revenue %	2015 Actual Expenditures	2015 Budgeted Net Expenditures	Expenditure %
Legislative, Executive & Staff						
1000	-	-		3,339,330	3,491,742	95.64%
1011	199	-		1,465,102	1,479,915	99.00%
1021	13,000	13,000	100.00%	319,447	323,948	98.61%
1020	-	13,000		303,794	415,006	73.20%
1120	31	-		361,688	413,796	87.41%
1130	263,403	120,000	219.50%	1,823,235	2,100,388	86.80%
1140	1,451,480	1,452,260	99.95%	6,806,702	7,249,097	93.90%
115	37,877,825	39,774,239	95.23%	44,489,489	50,568,582	87.98%
1150	12,661,685	13,695,302	92.45%	13,704,233	14,531,052	94.31%
1160	13,887,489	14,257,220	97.41%	13,846,698	15,246,221	90.82%
3010	51,942	52,750	98.47%	668,902	686,086	96.09%
3090	3,432,234	3,505,000	97.92%	1,023,565	1,347,814	75.94%
3270	556,274	469,450	118.49%	1,244,201	1,382,802	89.98%
3400	4,329,520	4,104,876	105.47%	3,580,560	3,646,657	98.19%
3700	632,115	196,793	321.21%	6,640,524	7,444,353	89.20%
	75,157,196	77,653,890	96.78%	99,617,469	110,337,469	90.28%
Courts and Judiciary						
2000	8,977,696	11,423,319	78.59%	42,569,553	44,072,173	96.59%
2430	13,055,642	17,570,032	74.31%	17,363,299	19,755,663	87.89%
2900	780,301	866,789	90.02%	4,813,695	4,966,231	92.90%
	22,813,640	29,860,140	76.40%	64,546,547	68,794,067	93.83%
Public Safety						
4800	2,050,625	2,394,157	85.65%	10,086,952	11,579,818	87.11%
4900	1,557,489	2,165,825	71.91%	4,917,029	5,218,257	94.23%
4000	9,264,621	10,769,953	86.02%	83,599,118	83,653,830	99.93%
4300	6,457,560	6,533,468	98.84%	61,850,325	65,228,596	94.82%
4500	4,240,952	6,283,450	67.49%	17,978,492	19,419,025	92.58%
	23,571,247	28,146,853	83.74%	178,431,916	185,099,326	96.40%
Public Works & Development						
5040	78,719,539	92,607,826	85.00%	90,535,252	92,817,255	97.54%
5100	15,874,470	20,910,034	75.92%	20,919,357	22,308,455	93.77%
5300	11,614,567	12,003,664	96.76%	11,000,092	11,207,653	98.15%
5600	80,539,468	100,203,309	80.38%	116,612,040	120,162,042	97.05%
5800	909,726	1,695,238	53.66%	812,756	1,626,096	49.98%
5500	3,126,950	4,662,432	67.07%	3,621,545	4,978,838	72.74%
	190,784,720	232,082,803	82.21%	243,501,042	253,100,339	96.21%

	2015 Actual Revenues	2015 Budgeted Net Revenues	Revenue %	2015 Actual Expenditures	2015 Budgeted Net Expenditures	Expenditure %
Health & Human Services						
6300 Behavioral Health Division	115,365,702	120,486,239	95.74%	163,021,323	182,211,656	89.47%
7900 Department on Aging	16,692,136	17,476,943	95.51%	18,013,634	18,638,828	96.65%
7990 Department of Family Care (CMO)	297,167,175	297,145,609	100.01%	289,268,034	297,832,673	97.12%
8000 Department of Human Services	58,493,159	66,577,914	87.86%	78,772,155	89,250,502	88.26%
Total Health & Human Services	487,718,172	501,696,705	97.21%	549,075,146	587,933,659	93.39%
Parks, Recreation & Culture						
9000 Department of Parks	21,503,078	19,836,320	108.40%	47,099,826	50,805,514	92.71%
9500 Zoological Department	18,792,722	19,245,432	97.65%	24,660,006	27,501,137	89.67%
9700 Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910 University Extension	106,947	110,000	97.22%	469,159	532,650	88.08%
Total Parks, Recreation & Culture	40,402,747	39,191,752	103.09%	75,728,991	82,339,301	91.97%
Non-Departmental's						
1937 Potawatomi Revenue	3,922,304	4,026,477	97.41%	-	-	-
1945 Contingency	-	-	-	-	3,360,447	0.00%
1950 Fringe Benefits	113,421,290	191,510,736	59.22%	57,340,708	191,706,497	29.91%
1991 Property Taxes	282,986,688	282,985,125	100.00%	-	-	-
1992 Interest Income	2,588,229	1,421,000	182.14%	-	-	-
1993 State Shared Revenue	31,274,464	31,163,647	100.36%	-	-	-
1996 Sales Taxes	49,754,716	59,643,731	83.42%	-	-	-
Other Non-Departmental	10,867,705	20,436,462	53.18%	(12,186,246)	(4,748,172)	256.65%
1900'S Total Non-Departmental	490,893,092	591,187,178	83.04%	45,154,460	190,318,772	23.73%
9950 Ran Promissory Note Repay	-	-	-	-	-	-
Debt Retirement and Interest	-	28,614,159	0.00%	98,711,837	66,170,614	149.18%
Adj for Budget of Propr. Fnds	-	-	#DIV/0!	-	-	#DIV/0!
9960 Debt Retirement and Interest	-	28,614,159	0.00%	98,711,837	66,170,614	149.18%
1200-1899 Capital Improvements	94,433,930	209,845,735	45.08%	120,679,187	281,186,426	42.92%
Expendable Trusts						
FUND 3 Zoo Trust Funds	841,943	1,017,290	82.76%	656,022	1,028,810	63.78%
FUND 4 IMSD Expendable Trust	-	-	-	-	-	-
FUND 5 Parks Trust Funds	283,264	76,195	-	173,480	422,829	41.03%
FUND 6 Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7 Behavioral Health Complex Trust Funds	-	17,600	0.00%	924,146	17,600	5250.83%
FUND 8 Airport PFC	13,208,525	-	-	1,313,914	-	-
FUND 9 DAS - Trust	30,611	-	-	180,878	-	-
FUND 10 DAS - Trust	-	-	-	-	-	-
FUND 11 Fleet Facilities Reserve Trust	-	-	-	(12)	-	-
Total Expendable Trusts	14,364,343	1,111,085	1292.82%	3,248,427	1,469,039	221.13%
Projected Surplus (Deficit)	1,440,139,086	1,739,390,000	82.80%	1,476,695,023	1,826,749,012	80.95%

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			3,499,948	\$26,637,948
Delinquent Property Taxes	14,072,000				\$14,072,000
Housing	185,000				\$185,000
Behavioral Health Division	8,483,000			4,818,889	\$13,301,889
Economic Development	2,739,000				\$2,739,000
Total	\$81,293,000	\$0	(\$5,000,000)	\$13,318,837	\$89,611,837
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)	\$1,382,930	\$14,469,591	\$39,704,926
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	\$39,704,926	(\$10,500,000)			\$29,204,926