



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller  
**Scott B. Manske, Comptroller**

DATE : October 7, 2016  
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM : Scott B. Manske, Comptroller  
SUBJECT: Fiscal Report of August 2016 for Milwaukee County (**For Information Only**)

**Policy Issue**

County Ordinance 56.02(2) was modified to reflect changes adopted under 2011 Wisconsin Act 62 which created the Office of the Comptroller and requires a monthly update of the fiscal condition of the County to the County Board.

This fiscal report is a projection of 2016 financial results based on financial data as of August 31, 2016. The County's 2016 fiscal year ends on December 31, 2016. 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 August 31, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is a surplus of \$0.8 million.

<b>Period</b>	<b>Projected Year End Position</b>	<b>Annual Projection</b>	<b>Change from Prior Projection</b>
June 2016	Breakeven	\$0 million	
<b>August 2016 (Current Period)</b>	<b>Surplus</b>	<b>\$0.8 million</b>	<b>\$0.8 million</b>

The deficit assumes that the full unallocated balance in the contingency fund of \$2.8 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 surplus will decrease.

This report projects a year-end departmental operating deficit for the DAS of (\$0.4) million, DAS- IMSD of (\$0.2) million, Combined Courts of (\$0.2) million, the Office of the Sheriff of (\$5.2) million, DOT-Transit of (\$1.5) million, the DAS-Water Utility of (\$1.2) million, the Parks Department of (\$0.3) million, and the Zoo of (\$0.4) million. This report projects a year-end departmental operating surplus for the Office of the County Executive – Governmental Affairs of \$0.2 million, Courts – Pre-trial Services of \$0.2 million, the Register of Deeds of \$0.2 million, the Office of the Comptroller of \$0.1 million, the Behavioral Health Division (BHD) of \$2.7 million, The Department on Aging of \$0.2 million and the Department of Health and Human Services of \$2.4 million. The surplus for BHD will result in a contribution to the BHD of an equal amount for a net zero impact to the County.

In addition to the departmental surpluses and deficits projected above, the Office of the Comptroller is projecting a surplus of \$1.9 million from 1972 Wage and Benefit Modification accounts and an overall Countywide salary surplus of \$1.8 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 2016 by agency.

### **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 and Audit Committee  
Finance and 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

Org	Name	June 30, 2016 Projection	August 31, 2016 Projection	Variance
1020	CEX-Governmental Affairs	\$0	\$150,000	\$150,000
1150	DAS	(\$190,900)	(\$403,800)	(\$212,900)
1160	DAS – IMSD	(\$134,700)	(\$152,500)	(\$17,800)
5500	DAS-Utility	(\$1,089,000)	(\$1,197,800)	(\$108,800)
2000	Combined Courts	\$174,700	(\$147,100)	(\$321,800)
2900	Courts – Pre-Trial Services	\$271,000	\$235,300	(\$35,700)
3400	Register of Deeds	(\$12,000)	\$223,300	\$235,300
3700	Office of the Comptroller	\$158,400	\$120,300	(\$38,100)
4000	Sheriff	(\$5,020,600)	(\$5,249,100)	(\$228,500)
5600	DOT – Transit	(\$2,060,000)	(\$1,505,000)	\$555,000
6300	Behavioral Health Division	\$3,727,300	\$2,738,000	(\$989,300)
6300	Behavioral Health Division Reserve	(\$3,727,300)	(\$2,738,000)	\$989,300
7900	Department on Aging	\$0	\$189,800	\$189,800
8000	Department of Health & Human Srcs	(\$15,000)	\$2,443,900	\$2,458,900
9000	Parks Department	(\$314,300)	(\$314,300)	\$0
9500	Zoological Department	\$0	(\$425,800)	(\$425,800)
1945	Unallocated Contingency Fund	\$3,154,871	\$2,800,392	(\$354,479)
1972	Wage and Benefit Modifications	\$1,972,000	\$1,972,000	\$0
CW	County Wide Salary Surplus	\$2,898,600	\$1,840,300	(\$1,058,300)
Other	Other	\$206,929	\$215,502	\$8,573
	<b>TOTAL</b>	<b>\$0</b>	<b>\$795,394</b>	<b>\$795,394</b>

<b>Unallocated Contingency Fund</b>	
<b>2016 May 31, 2016 Balance</b>	<b>\$3,154,871</b>
Approved Actions	
Sherman Park	(\$46,000)
Gas Chromatograph/Mass Spectrometer Equipment	(\$82,000)
Coggs Electrical and Air Conditioning System Repairs	(\$226,479)
<b>Current Available Balance</b>	<b>\$2,800,392</b>

<b>Allocated Contingency Fund</b>	
<b>2016 Adopted Balance</b>	<b>\$300,000</b>
Office of African American Affairs	(\$300,000)
<b>Current Balance</b>	<b>\$0</b>

**Description of Significant Surplus and Deficit Projections for 2016:**

**Departmental Surpluses and Deficits:**

**CEX – Governmental Affairs (Org 1020)**

***\$0.2 million surplus***

The 2016 Adopted Budget included funding of \$150,000 in an allocated contingency account to be used for the Community ID program. A Joint Task Force on Community Identification Cards was to be established by the City of Milwaukee to create a Memorandum of Understanding (MOU) between the City and County to establish the framework for the creation and issuance of community ID cards but State action has prohibited this. Release of the funded was contingent upon the County's acceptance of the MOU and confirmation that the City of Milwaukee would match the County's contribution. The Department has indicated in its fiscal report it does not anticipate utilizing these funds in 2016.

**DAS (Agency 115)**

***(\$0.4 million deficit)***

DAS is projecting a revenue deficit of (\$0.7) million due to the vacating of tenants at the CATC campus. Wauwatosa Schools is the major tenant and vacated the building in January of 2016. In addition the Economic Development division is projecting a revenue deficit of (\$0.2) million for parking revenue. Partially offsetting this deficit is a projected personal service surplus of \$0.5 million for an overall projected deficit of (\$0.4) million.

**DAS - IMSD (Org 1160)**

***(\$0.2 million deficit)***

DAS is projecting a revenue deficit of (\$0.2) million due to a deficit in federal reimbursement and in revenue from other governmental units.

**DAS-Utilities (Org 5500)**

***(\$1.2 million deficit)***

DAS Water Utility is projecting a revenue deficit of \$1.2 million in Fire Protection payments budgeted to be received from tenants on the County Grounds but are not anticipated to be collected.

**Combined Court Related Operations (Org 2000)**

***\$0.2 million surplus***

Combined Courts are projected to deficit by \$0.2 million. A revenue surplus of \$0.3 million is projected primarily due to a surplus of \$0.2 million in Fines and Permits. Offsetting this surplus is a projected salary deficit of (\$0.4) million primarily due to a deficit of (\$0.3) million in sick pay outs for 2016.

**Courts – Pre-Trial Services (Org 2900)**

***\$0.2 million surplus***

The Courts – Pre-Trial Services is projecting an expenditure surplus of \$0.2 million in Contractual services.

**Register of Deeds (Org 3400)**

***\$0.2 million surplus***

The Register of Deeds is projecting a surplus of \$0.2 million due to a projected revenue surplus in Real Estate Transfer Fees.

**Office of the Comptroller (Org 3700)**

***\$0.2 million surplus***

The Office of the Comptroller is projecting a surplus of \$0.2 million due to a projected salary surplus.

**Office of the Sheriff (Org 4000)**

***(\$5.2 million deficit)***

The Office of the Sheriff is projecting an overall deficit of (\$5.2) million due to a projected revenue deficit of (\$0.7) million and an expenditure deficit of (\$4.5) million.

The projected revenue deficit is primarily due to a projected deficit (\$0.1) million in Fines and Forfeitures, (\$0.2) million from revenue at Children's and Froedtert that was budgeted for a full year but is only effective for six months and (\$0.2) million in Special Event revenue. In addition, there is a projected revenue deficit of (\$0.2) million in Telephone commission revenues. The telephone commission deficit is due to a guideline issued during 2015 by the Federal Communications Commission regarding maximum rates that may be charged to inmates placing calls from the Criminal Justice Facility. The new maximum rate is \$0.14 per minute.

The Office of the Sheriff is projecting a salary surplus of \$4.4 million offset by a projected deficit of (\$4.8) million in overtime due to staffing of Deputy Sheriff positions on an overtime rather than straight time basis.

The 2016 Adopted Budget included a budget abatement of (\$3.9) million for the Sheriff which will not be achieved. In addition, a deficit of (\$0.2) million is projected in other operating accounts.

**DOT - Transit (Org 5600)**

***(\$1.5 million deficit)***

DOT-Transit is projecting a revenue deficit of (\$5.8) million due to declines in overall ridership and to the full year implementation of the GO Pass program. A deficit in ridership revenue of (\$2.0) million is a result of declining passengers possibly due to lower gas prices and due to MPS's decision to migrate Riverside High School to Yellow buses instead of Transit buses which is anticipated to result in a deficit of (\$1.0) million. The GO Pass program as of the first quarter, had 1.6 million GO Pass rides resulting in lost revenue of (\$0.9) million. On an annual basis that results in a projected revenue deficit of (\$3.0) million due to the GO Pass. Partially offsetting the revenue deficit is a projected surplus of \$4.7 million in Healthcare and other savings and in fuel savings. A projected deficit of (\$0.4) million in bus parts expense is also projected.

**Behavioral Health Division (Org 6300)**

***\$2.7 million surplus***

**Behavioral Health Division Reserve**

*(\$2.7 million transfer)*

The Behavioral Health Division is projecting an overall surplus of \$2.7 million. Any surplus (or deficit) is transferred to the Behavioral Health Reserve for no net impact to the County's fiscal position.

Management/Ops/Fiscal is projecting a surplus of \$0.8 million due to a revenue deficit of (\$0.5) million and an expenditure surplus of \$1.3 million. The revenue deficit is due to T-18 payments for graduate education lower than budgeted and not collecting a percentage from providers to process. The expenditure surplus of \$1.3 million is due to increased abatement versus budget of \$1.9 million, partially offset by increased expenditures of \$.6 million for security, legal, consulting, water and building expenses being higher than budgeted. The building expenses have included repair costs for sprinkler, roof and parking lot.

The Acute Adult Inpatient area is projecting a surplus of \$3.5 million due to a revenue surplus of \$.4 million due to a reduction in the receivable write-off rate from 69% to 63%, offset by lower than budgeted census. An expenditure surplus of \$3.1 million results from personnel savings of \$.9 million and lower administrative and overhead expense of \$2.7 million offset by payments to State Institutes of \$0.5 million.

The Child and Adolescent Inpatient area is projecting a deficit of (\$0.7) million due to a projected revenue deficit of (\$1.4) million from a census of 9.0 versus a budgeted census of 12. An expenditure surplus of \$0.7 million exists as a result of lower administrative and overhead expense.

The Psychiatric Crisis Service area is projecting a surplus of \$1.1 million due to lower expenditures from cross charges.

The Community Services – Mental Health area is projecting a deficit of (\$0.2) million. Projected surpluses of \$1.4 million in CBRF, \$1.2 million from the Northside HUB and IOP, and \$1.1 million personnel and drug cost savings are offset by increased cross charges of (\$3.9) million.

The Community Service – AODA area is projected to deficit by (\$1.2) million due to a projected revenue deficit of (\$0.4) million from the Intoxicated Driver ACA revenue in IV Drug program not being realized and an expenditure deficit of (\$0.8) million from increased cross charges.

The WRAP around area is projecting a deficit of (\$0.5) million due to increased cross charges.

**Department of Family Care (Org 7990)**

As of August 31, 2016 the Department of Family Care ceased to be a part of Milwaukee County. As a part of the Asset Transfer Agreement entered into by Milwaukee County and My Choice Family Care, payment to Milwaukee County was received for a variety of items including liabilities related to pension and other post-employment benefits. A portion of the payment to Milwaukee County must be directed towards these liabilities such as to the pension system. There were certain crosscharges budgeted to be charged to the Department of Family Care for the remaining four months of 2016, which will cease as of their transfer date. It is the intention of the Comptroller to use a portion of the unallocated payment from My Choice Family Care to offset any unallocated cross-charges to the Department of Family Care for the remainder of 2016.

The final settlement agreement included payments for tangible personal property of \$38,010, computer hardware and software of \$195,770, Midas Software System at appraised value of \$1,240,000, Other Post Retirement Benefits (OPEB) for healthcare, at appraised value of \$2,057,729, legacy pension costs based on unfunded liabilities at December 31, 2015, using actuarial analysis, at \$2,182,784 and accumulated sick leave, payable at retirement of \$104,737. Total of all items was \$5,819,030 that was charged to My Choice Family Care.

**Department on Aging (Org 7900)**

***\$0.2 million surplus***

The Department on Aging is projected to have a revenue deficit of (\$0.3) million which is offset by a projected expenditure surplus of \$0.5 million for an overall surplus of \$0.2 million. The revenue deficit is due to a projected deficit of (\$.3) million in miscellaneous revenues. The expenditure surplus is due to a projected surplus of \$0.7 million in salaries and is partially offset by a projected deficit of (\$0.1) million in crosscharges from Corporation Counsel and (\$0.1) million in Food and Provisions.

**Department of Health and Human Services (Org 8000)**

***\$2.4 million surplus***

The Department of Health and Human Services is projected to surplus by \$2.4 million in 2016 due to a projected revenue deficit of (\$4.0) million and a projected expenditure surplus of \$6.4 million.

The Children's Detention Center is projecting an expenditure deficit of (\$0.7) million due to increased overtime costs. The overtime costs are a result of vacant positions at the Children's Detention Center and a higher population due to the current situation at Lincoln Hills. Offsetting this projected deficit is a projected surplus of \$0.9 million in the payment to the State due to a lower than budgeted Average Daily Population (ADP) at Lincoln Hills. As Milwaukee County lowers the number of youth it houses at Lincoln Hills, the payments to the State from Milwaukee County will decrease. The 2016 Adopted Budget included a budgeted ADP of 125.0. The average as of August 31, 2016 is 87. DHHS will continue to monitor the ADP in case the number increases which would increase the payment owed to the State.

DHHS is projecting a surplus of \$4.7 million in Internal Service Charges due to a lower number of children enrolled in the WRAP program at BHD from the Delinquency and Court Services division. Revenues are projected to deficit by (\$4.0) million primarily due to a deficit of (\$5.4) million in State revenues which is offset by a surplus of \$1.7 million in Federal revenues and \$0.5 million in Other Governmental revenues.

An expenditure surplus of \$2.5 million in other charges is offset by projected deficits of (\$0.7) million in abatements and (\$0.5) million in capital outlay.

**Parks Department (Org 9000)**

***(\$0.3 million deficit)***

The Parks Department is projecting a revenue deficit of \$314,000 due to the temporary closure of the Domes which has resulted in a loss of admission and room rental revenue.

**Zoological Department (Org 9500)**

***(\$0.4 million deficit)***

The Zoological Department is projecting a deficit of (\$.4) million due to a projected revenue deficit of (\$1.2) million and an expenditure surplus of \$0.8 million. The revenue deficit of (\$1.2) million is due to poor weather conditions in July and August. The Zoo is projecting a surplus of \$0.1 million in Salaries, \$0.4 million in commodities and \$0.3 million in Capital outlays.

### **County Wide Salary Surplus Projection**

The Office of the Comptroller has conducted a county-wide analysis of the projected salary costs for 2016. Including excess funding the Comptroller believes is in Org. Unit 1972, the Comptroller is projecting a county-wide salary surplus of \$3.0 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 August 31, 2016 BY DEPARTMENT								
		2016	2016	Revenue	2016	2016	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	-	-	-	2,601,164	2,601,164	-	-
<b>County Executive</b>								
1011	General Office	-	-	-	1,284,320	1,284,320	-	-
1021	Veterans Service	-	-	-	299,260	299,260	-	-
1020	Governmental Relations	-	-	-	444,391	594,391	150,000	150,000
1120	Personnel Review Board	45	-	45	382,251	417,251	35,000	35,045
1130	Corporation Counsel	120,000	120,000	-	1,792,883	1,829,465	36,582	36,582
1140	Human Resources	1,566,547	1,566,093	454	8,286,554	8,286,554	-	454
115	Dept of Administrative Services	43,444,682	43,848,506	(403,824)	54,929,755	54,929,755	-	(403,824)
	Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							parking rev
1150	Risk Management	11,143,225	11,139,226	3,999	11,086,097	11,082,074	(4,023)	(24)
1160	Information Management Services	14,765,907	15,022,609	(256,702)	15,488,199	15,592,360	104,161	(152,541)
5500	DAS - Utility	3,511,361	4,761,361	(1,250,000)	4,919,341	4,974,556	55,215	(1,194,785)
3010	Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090	County Treasurer	3,563,862	3,545,000	18,862	1,514,809	1,511,886	(2,923)	15,939
3270	County Clerk	587,847	545,955	41,892	1,215,699	1,243,413	27,714	69,606
3400	Register of Deeds	4,542,817	4,316,305	226,512	3,150,555	3,147,300	(3,255)	223,257
3700	Office of the Comptroller	325,665	384,454	(58,789)	7,864,358	8,043,672	179,314	120,525
<b>Total Legislative, Executive &amp; Staff</b>		<b>83,642,408</b>	<b>85,319,959</b>	<b>(1,677,551)</b>	<b>116,663,326</b>	<b>117,241,111</b>	<b>577,785</b>	<b>(1,099,766)</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,952,977	11,640,609	312,368	46,788,508	46,329,054	(459,454)	(147,086)
2430	Dept. of Child Support Enforcement	17,766,091	17,890,011	(123,920)	19,904,255	20,096,660	192,405	68,485
2900	Courts - Pre-Trial Services	1,349,631	333,900	1,015,731	5,805,471	5,025,085	(780,386)	235,345
<b>Total Courts and Judiciary</b>		<b>31,068,699</b>	<b>29,864,520</b>	<b>1,204,179</b>	<b>72,498,234</b>	<b>71,450,799</b>	<b>(1,047,435)</b>	<b>156,744</b>
<b>Public Safety</b>								
4000	Sheriff	10,210,367	10,965,982	(755,615)	90,488,825	85,995,332	(4,493,493)	(5,249,108)
4300	House of Correction	6,174,813	6,243,278	(68,465)	65,101,897	65,215,995	114,098	45,633
4500	District Attorney	5,870,049	6,062,046	(191,997)	20,439,033	20,631,030	191,997	(0)
4800	Emergency Management	2,552,759	2,656,790	(104,031)	11,839,550	11,977,704	138,154	34,123
4900	Medical Examiner	2,418,253	2,461,967	(43,714)	4,985,847	4,932,879	(52,968)	(96,682)
<b>Total Public Safety</b>		<b>27,226,241</b>	<b>28,390,063</b>	<b>(1,163,822)</b>	<b>192,855,153</b>	<b>188,752,940</b>	<b>(4,102,213)</b>	<b>(5,266,034)</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5100	DOT - Highway Maintenance	21,479,219	21,697,477	(218,258)	22,822,438	23,040,696	218,258	-
5300	DOT - Fleet Management	11,882,156	11,882,156	-	11,073,525	11,073,525	-	-
5600	DOT - Transit/Paratransit System	99,102,092	99,102,092	-	123,414,113	121,909,113	(1,505,000)	(1,505,000)
5800	DOT - Admin Div	240,000	1,808,899	(1,568,899)	252,788	1,821,687	1,568,899	-
<b>Total Transportation</b>		<b>226,690,129</b>	<b>228,477,286</b>	<b>(1,787,157)</b>	<b>251,684,930</b>	<b>251,967,087</b>	<b>282,157</b>	<b>(1,505,000)</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of August 31, 2016 BY FUND								
		2016	2016		2016	2016	Expense	Surplus
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues	Variance	Expenditures	Expenditures		
<b>General Fund Departments</b>								
1000	County Board	-	-	-	2,601,164	2,601,164	-	-
1011	General Office	-	-	-	1,284,320	1,284,320	-	-
1021	Veterans Service	-	-	-	299,260	299,260	-	-
1020	Governmental Relations	-	-	-	444,391	594,391	150,000	150,000
1120	Personnel Review Board	45	-	45	382,251	417,251	35,000	35,045
1130	Corporation Counsel	120,000	120,000	-	1,792,883	1,829,465	36,582	36,582
1140	Human Resources	1,566,547	1,566,093	454	8,286,554	8,286,554	-	454
115	Dept of Administrative Services	43,444,682	43,848,506	(403,824)	54,929,755	54,929,755	-	(403,824)
3010	Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090	County Treasurer	3,563,862	3,545,000	18,862	1,514,809	1,511,886	(2,923)	15,939
3270	County Clerk	587,847	545,955	41,892	1,215,699	1,243,413	27,714	69,606
3400	Register of Deeds	4,542,817	4,316,305	226,512	3,150,555	3,147,300	(3,255)	223,257
3700	Office of the Comptroller	325,665	384,454	(58,789)	7,864,358	8,043,672	179,314	120,525
2000	Combined Court Related Operations	11,952,977	11,640,609	312,368	46,788,508	46,329,054	(459,454)	(147,086)
2430	Dept. of Child Support Enforcement	17,766,091	17,890,011	(123,920)	19,904,255	20,096,660	192,405	68,485
2900	Courts - Pre-Trial Services	1,349,631	333,900	1,015,731	5,805,471	5,025,085	(780,386)	235,345
4800	Emergency Management	2,552,759	2,656,790	(104,031)	11,839,550	11,977,704	138,154	34,123
4900	Medical Examiner	2,418,253	2,461,967	(43,714)	4,985,847	4,932,879	(52,968)	(96,682)
4000	Sheriff	10,210,367	10,965,982	(755,615)	90,488,825	85,995,332	(4,493,493)	(5,249,108)
4300	House of Correction	6,174,813	6,243,278	(68,465)	65,101,897	65,215,995	114,098	45,633
4500	District Attorney	5,870,049	6,062,046	(191,997)	20,439,033	20,631,030	191,997	(0)
5100	DOT - Highway Maintenance	21,479,219	21,697,477	(218,258)	22,822,438	23,040,696	218,258	-
5800	DOT - Admin Div	240,000	1,808,899	(1,568,899)	252,788	1,821,687	1,568,899	-
7900	Department on Aging	17,389,549	17,685,582	(296,033)	18,129,685	18,615,508	485,823	189,790
8000	Department of Human Services	89,707,322	93,699,904	(3,992,582)	109,365,655	115,802,150	6,436,495	2,443,913
9000	Department of Parks	20,325,655	20,687,557	(361,902)	48,399,704	48,399,704	-	(361,902)
9500	Zoological Department	18,168,142	19,359,634	(1,191,492)	25,021,070	25,786,725	765,655	(425,837)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	523,678	529,986	6,308	6,308
	<b>Total General Fund</b>	<b>279,936,742</b>	<b>287,700,399</b>	<b>(7,763,657)</b>	<b>578,538,094</b>	<b>583,292,316</b>	<b>4,754,222</b>	<b>(3,009,435)</b>
<b>Other Funds</b>								
1150	Risk Management	11,143,225	11,139,226	3,999	11,086,097	11,082,074	(4,023)	(24)
1160	Information Management Services	14,765,907	15,022,609	(256,702)	15,488,199	15,592,360	104,161	(152,541)
5040	DOT - Airport Division	93,986,662	93,986,662	-	94,122,066	94,122,066	-	-
5300	DOT - Fleet Management	11,882,156	11,882,156	-	11,073,525	11,073,525	-	-
5600	DOT - Transit/Paratransit System	99,102,092	99,102,092	-	123,414,113	121,909,113	(1,505,000)	(1,505,000)
5500	DAS - Utility	3,511,361	4,761,361	(1,250,000)	4,919,341	4,974,556	55,215	(1,194,785)
6300	Behavioral Health Division	132,836,524	129,392,374	3,444,150	190,914,316	190,208,125	(706,191)	2,737,959
7990	Department of Family Care (CMO)	204,520,529	310,693,516	(106,172,987)	205,237,463	311,410,450	106,172,987	-
	<b>Total Other Funds</b>	<b>571,748,456</b>	<b>675,979,996</b>	<b>(104,231,540)</b>	<b>656,255,120</b>	<b>760,372,269</b>	<b>104,117,149</b>	<b>(114,391)</b>



Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of August 31, 2016							
		2016	2016	Revenue	2016	2016	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	-	-		1,829,645	2,601,164	70.34%
<b>County Executive</b>							
1011	General Office	-	-		897,360	1,284,320	69.87%
1021	Veterans Service	6,500	-	0.00%	216,821	299,260	72.45%
1020	Governmental Relations	-	-		265,807	594,391	44.72%
1120	Personnel Review Board	45	-		259,188	417,251	62.12%
1130	Corporation Counsel	40,569	120,000	33.81%	1,339,991	1,829,465	73.24%
1140	Human Resources	1,040,350	1,566,093	66.43%	4,956,602	8,286,554	59.82%
115	<b>Dept of Administrative Services</b>	21,932,026	43,848,506	50.02%	27,523,441	54,929,755	50.11%
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	7,226,091	11,139,226	64.87%	8,906,620	11,082,074	80.37%
1160	Information Management Services	9,222,285	15,022,609	61.39%	9,068,329	15,592,360	58.16%
5500	DAS - Utility	1,186,205	4,761,361	24.91%	1,485,302	4,974,556	29.86%
3010	Election Commission	55,133	70,450	78.26%	548,723	1,403,690	39.09%
3090	County Treasurer	2,000,836	3,545,000	56.44%	801,602	1,511,886	53.02%
3270	County Clerk	384,463	545,955	70.42%	857,189	1,243,413	68.94%
3400	Register of Deeds	2,946,154	4,316,305	68.26%	2,163,265	3,147,300	68.73%
3700	Office of the Comptroller	87,240	384,454	22.69%	4,646,572	8,043,672	57.77%
<b>Total Legislative, Executive &amp; Staff</b>		<b>46,127,896</b>	<b>85,319,959</b>	<b>54.06%</b>	<b>65,766,457</b>	<b>117,241,111</b>	<b>56.10%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	6,593,972	11,640,609	56.65%	28,509,005	46,329,054	61.54%
2430	Dept. of Child Support Enforcement	4,600,427	17,890,011	25.72%	10,947,106	20,096,660	54.47%
2900	Courts - Pre-Trial Services	1,015,731	333,900	304.20%	3,179,466	5,025,085	63.27%
<b>Total Courts and Judiciary</b>		<b>12,210,130</b>	<b>29,864,520</b>	<b>40.89%</b>	<b>42,635,578</b>	<b>71,450,799</b>	<b>59.67%</b>
<b>Public Safety</b>							
4000	Sheriff	6,099,470	10,965,982	55.62%	56,234,460	85,995,332	65.39%
4300	House of Correction	3,218,244	6,243,278	51.55%	37,482,998	65,215,995	57.48%
4500	District Attorney	3,104,798	6,062,046	51.22%	12,257,594	20,631,030	59.41%
4800	Emergency Management	1,496,993	2,656,790	56.35%	6,203,576	11,977,704	51.79%
4900	Medical Examiner	848,597	2,461,967	34.47%	3,359,481	4,932,879	68.10%
<b>Total Public Safety</b>		<b>14,768,101</b>	<b>28,390,063</b>	<b>52.02%</b>	<b>115,538,109</b>	<b>188,752,940</b>	<b>61.21%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	54,487,165	93,986,662	57.97%	50,828,913	94,122,066	54.00%
5100	DOT - Highway Maintenance	7,908,766	21,697,477	36.45%	13,824,476	23,040,696	60.00%
5300	DOT - Fleet Management	7,629,753	11,882,156	64.21%	4,782,452	11,073,525	43.19%
5600	DOT - Transit/Paratransit System	46,359,839	99,102,092	46.78%	66,173,440	121,909,113	54.28%
5800	DOT - Admin Div	172,010	1,808,899	9.51%	3,873	1,821,687	0.21%
<b>Total Transportation</b>		<b>116,557,533</b>	<b>228,477,286</b>	<b>51.01%</b>	<b>135,613,153</b>	<b>251,967,087</b>	<b>53.82%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of August 31, 2016							
		2016	2016		2016	2016	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	81,567,272	129,392,374	63.04%	106,910,048	190,208,125	56.21%
7900	Department on Aging	10,168,309	17,685,582	57.49%	10,778,583	18,615,508	57.90%
7990	Department of Family Care (CMO)	203,990,767	310,693,516	65.66%	207,886,378	311,410,450	66.76%
8000	Department of Human Services	45,379,884	93,699,904	48.43%	64,851,991	115,802,150	56.00%
	<b>Total Health &amp; Human Services</b>	<b>341,106,233</b>	<b>551,471,376</b>	<b>61.85%</b>	<b>390,427,000</b>	<b>636,036,233</b>	<b>61.38%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	13,796,801	20,687,557	66.69%	32,291,628	48,489,560	66.60%
9500	Zoological Department	13,490,070	19,359,634	69.68%	16,496,472	25,786,725	63.97%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	69,679	110,000	63.34%	375,624	529,986	70.87%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>27,356,550</b>	<b>40,157,191</b>	<b>68.12%</b>	<b>51,788,724</b>	<b>78,306,271</b>	<b>66.14%</b>
<b>Non-Departmental's</b>							
1937	Potawatami Revenue	4,086,243	4,084,628	100.04%	-	-	-
1945	Contingency	-	-	-	-	3,192,371	0.00%
1950	Fringe Benefits	85,585,864	190,731,968	44.87%	55,577,181	199,722,063	27.83%
1991	Property Taxes	-	286,985,126	0.00%	-	-	-
1992	Interest Income	2,722,570	1,255,000	216.94%	-	-	-
1993	State Shared Revenue	322,114	31,229,789	1.03%	-	-	-
1996	Sales Taxes	35,964,495	65,883,032	54.59%	-	-	-
	Other Non-Departmental	10,083,017	18,831,515	53.54%	(7,167,374)	(508,772)	1408.76%
1900'S	<b>Total Non-Departmental</b>	<b>134,678,060</b>	<b>599,256,893</b>	<b>22.47%</b>	<b>48,409,806</b>	<b>202,405,662</b>	<b>23.92%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>9,731,858</b>	<b>0.00%</b>	<b>34,747,657</b>	<b>61,901,574</b>	<b>56.13%</b>
1200-1899	<b>Capital Improvements</b>	<b>3,977,113</b>	<b>157,531,835</b>	<b>2.52%</b>	<b>40,017,114</b>	<b>212,367,965</b>	<b>18.84%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	802,586	1,053,700	76.17%	249,837	1,502,740	16.63%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	59,341	-	-	96,253	1,208,628	7.96%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	152,148	17,600	864.48%
FUND 8	Airport PFC	9,614,452	-	-	144,443	-	-
FUND 9	DAS -- Trust	17,966	-	-	427,654	500,000	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>10,494,345</b>	<b>1,071,300</b>	<b>979.59%</b>	<b>1,070,335</b>	<b>3,228,968</b>	<b>33.15%</b>
	<b>Projected Surplus (Deficit)</b>	<b>707,275,961</b>	<b>1,731,272,281</b>	<b>40.85%</b>	<b>926,013,932</b>	<b>1,823,658,610</b>	<b>50.78%</b>