



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

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

DATE : January 6, 2017  
TO : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM : Scott B. Manske, Comptroller  
SUBJECT : Fiscal Report for Milwaukee County as of November 2016 (**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 November 30, 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 November 30, 2016 and quarterly reports submitted by departments, Milwaukee County's projected 2016 year-end fiscal status is a surplus of \$2.8 million.

<b>Period</b>	<b>Projected Year End Position</b>	<b>Annual Projection</b>	<b>Change from Prior Projection</b>
September 2016	Surplus	\$1.3 million	
<b>November 2016 (Current Period)</b>	Surplus	\$2.8 million	<b>\$1.5 million</b>

The surplus assumes that the full unallocated balance in the contingency fund of \$2.3 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 (\$0.2) million, DAS-IMSD of (\$0.2) million, the Office of the Sheriff of (\$4.3) million, the DAS-Water Utility of (\$1.2) million and the Zoo of (\$0.3) million. This report projects a year-end departmental operating surplus for the Office of the County Executive – Governmental Affairs of \$0.2 million, the Personnel Review Board of \$0.1 million, Combined Courts of \$0.2 million, Courts Pretrial Services of \$0.2 million, the Register of Deeds of \$0.1 million, the Behavioral Health Division (BHD) of \$4.3 million, the Department of Health and Human Services of \$2.7 million and the Parks Department of \$0.2 million. The surplus for BHD will result in a contribution to the BHD reserve 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 \$0.5 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.



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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

<b>Org</b>	<b>Name</b>	<b>September 30, 2016 Projection</b>	<b>November 30, 2016 Projection</b>	<b>Variance</b>
1020	CEX-Governmental Affairs	\$215,200	\$215,200	\$0
1120	Personnel Review Board	\$95,756	\$144,700	\$48,944
1151	DAS	(\$177,300)	(\$152,300)	\$25,000
1160	DAS – IMSD	(\$434,400)	(\$206,400)	\$228,400
5500	DAS-Utility	(\$1,194,800)	(\$1,194,800)	\$0
2000	Combined Courts	\$178,600	\$178,600	\$0
2900	Pretrial Services	\$14,320	\$235,800	\$221,480
3400	Register of Deeds	\$221,000	\$118,500	(\$102,500)
4000	Sheriff	(\$5,214,000)	(\$4,376,100)	\$837,900
5600	DOT – Transit	(\$1,150,000)	\$0	\$1,150,000
6300	Behavioral Health Division	\$4,500,500	\$4,321,500	(\$179,000)
6300	Behavioral Health Division Reserve	(\$4,500,500)	(\$4,321,500)	\$179,000
8000	Department of Health & Human Srcs	\$2,886,700	\$2,687,200	(\$199,500)
9000	Parks Department	\$205,100	\$205,100	\$0
9500	Zoological Department	(\$459,800)	(\$300,000)	\$159,800
1945	Unallocated Contingency Fund	\$2,525,400	\$2,305,237	(\$220,163)
1972	Wage and Benefit Modifications	\$1,972,538	\$1,972,538	\$0
CW	County Wide Salary Surplus	\$1,064,000	\$500,000	(\$564,000)
Other	Other	\$618,167	\$497,106	(\$121,061)
	<b>TOTAL</b>	<b>\$1,366,481</b>	<b>\$2,830,381</b>	<b>\$1,463,900</b>

<b>Unallocated Contingency Fund</b>	
<b>Prior Period Balance</b>	<b>\$2,525,392</b>
Approved Actions	
Mechanical Equipment Room Infrastructure Improvements	(\$190,000)
Sheriff June 2016 Safety Building Flooding	(\$30,155)
<b>Current Available Balance</b>	<b>\$2,305,237</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.

#### **Personnel Review Board (Org 1120) *\$0.1 million surplus***

The Personnel Review Board is projecting an expenditure surplus of \$0.1 million due to legal fees being less than budgeted.

#### **DAS (Agency 115) *(\$0.2 million deficit)***

DAS is projecting a revenue deficit of (\$1.0) million primarily due to the vacating of tenants at the CATC campus. Wauwatosa Schools is the major tenant and vacated the building in January of 2016. Partially offsetting this deficit is a projected personal service surplus of \$0.8 million for an overall projected deficit of (\$0.2) million.

#### **DAS - IMSD (Org 1160) *(\$0.2 million deficit)***

DAS-IMSD 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 surplus 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 (\$0.3) million due to a deficit in sick pay outs for 2016. Contractual services are projected to surplus by \$0.2 million.

**Pretrial Services (Org 2900)**

***\$0.2 million surplus***

Pretrial Services is projecting a surplus of \$0.2 million in State reimbursement revenue.

**Register of Deeds (Org 3400)**

***\$0.1 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 of \$0.2 million which is partially offset by an overtime deficit of (\$0.1) million.

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

***(\$4.3 million deficit)***

The Office of the Sheriff is projecting an overall deficit of (\$4.3) million due to a projected revenue deficit of (\$1.5) million and an expenditure deficit of (\$2.8) million.

The projected revenue deficit is primarily due to a projected deficit of (\$0.5) million from revenue at Children's and Froedtert that was budgeted for a full year but is only effective for six months and (\$0.5) 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. Fines and Forfeitures are projected to deficit by (\$0.2) million and State reimbursement revenue is projected to deficit by (\$0.1) million.

The Office of the Sheriff is projecting a salary surplus of \$4.3 million offset by a projected deficit of (\$4.9) 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. Partially offsetting this abatement are the following surpluses: \$0.3 million in unemployment compensation and employee merit awards, \$0.2 million in Contractual Services, \$0.4 million in Commodities and \$0.8 million in Machinery and Equipment and other capital outlay.

**DOT - Transit (Org 5600)**

***Breakeven***

DOT-Transit is projecting to breakeven with a projected revenue deficit of (\$5.7) million due to declines in overall ridership and to the full year implementation of the GO Pass program. Fully offsetting the revenue deficit is a projected surplus of \$5.7 million from operating savings. The table below details projected revenue and expenditure areas and shows the change in those projections since the September report from MCTS.

<b>Areas with Variance</b>	<b>Sep</b>	<b>Dec</b>	<b>Change Sept-Dec</b>
Go Pass Deficit	\$ (3,102,000)	\$ (3,102,000)	\$ -
Ridership declines	\$ (2,800,000)	\$ (2,595,000)	\$ 205,000
Downtown Transit Center	\$ -	\$ 150,000	\$ 150,000
Fuel	\$ 2,524,000	\$ 2,616,000	\$ 92,000
Staffing and Fringe Benefits	\$ 3,029,000	\$ 3,774,000	\$ 745,000
Bus Parts expense, depreciation	\$ (858,000)	\$ (843,000)	\$ 15,000
<b>Total Year End Projected Position</b>	<b>\$ (1,207,000)</b>	<b>\$ -</b>	<b>\$ 1,207,000</b>

**Behavioral Health Division (Org 6300)**

*\$4.3 million surplus*

**Behavioral Health Division Reserve**

*(\$4.3 million transfer)*

The Behavioral Health Division is projecting an overall surplus of \$4.3 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 a decreased abatement versus budget of \$1.9 million, partially offset by increased expenditures of \$0.6 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 \$2.6 million in part due to a revenue deficit of (\$0.7) million due to a lower than budgeted census. An expenditure surplus of \$3.3 million results from personnel savings of \$1.1 million and lower administrative and overhead expense of \$2.8 million offset by payments to State Institutes of \$0.5 million.

The Child and Adolescent Inpatient area is projecting a deficit of (\$0.3) million due to a projected revenue deficit of (\$1.0) 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 \$3.1 million due to lower expenditures from cross charges and lower prescription drugs expenses.

The Community Services – Mental Health area is projecting a deficit of (\$0.3) million. A projected surplus of \$0.3 million in crisis revenue is due to CLASP and Respite being above budget. Expenditure deficit of (\$0.6) million results from the Northside HUB reduction, personnel and drug cost savings which are offset by increased cross charges.

The Community Service – AODA area is projected to deficit by (\$1.1) 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 (\$0.7) million from increased cross charges.

The WRAP around area is projecting a deficit of (\$0.4) 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-Employment 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 of Health and Human Services (*Org 8000*)**

***\$2.6 million surplus***

The Department of Health and Human Services is projected to surplus by \$2.6 million in 2016 due to a projected revenue deficit of (\$7.1) million and a projected expenditure surplus of \$9.8 million.

Revenues are projected to deficit by (\$7.1) million primarily due to a deficit of (\$7.1) million in State revenues and (\$0.9) million in Health Care Revenues offset by revenue surplus of \$0.4 million in Federal revenues and \$0.5 million in Other Governmental reimbursement.

Expenditures are projected to surplus by \$9.8 million due to a surplus of \$0.2 million in salaries and other personnel charges which is offset by a projected overtime deficit of (\$1.0) million. The overtime deficit 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 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 November 30, 2016 is 82.5. DHHS will continue to monitor the ADP in case the number increases which would increase the payment owed to the State.

Additional expenditure projections include a surplus of \$4.4 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, a projected deficit of (\$0.5) million in capital outlay and a projected surplus of \$7.4 million in other charges (which includes the savings noted above in the payment to the State for Lincoln Hills) and finally a projected deficit of (\$0.7) million in abatements is projected.

**Parks Department (Org 9000)**

***\$0.2 million surplus***

The Parks Department is projecting a revenue surplus of \$0.4 million primarily due to a surplus of \$0.6 million in concession revenues offset by a loss of revenue of (\$0.2) million due to the temporary closure of the Domes which has resulted in a loss of admission and room rental revenue. A projected deficit of (\$0.2) million in crosscharges for Fleet equipment repair partially offsets the revenue surplus.

**Zoological Department (Org 9500)**

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

The Zoological Department is projecting a deficit of (\$0.3) million due to a projected revenue deficit of (\$1.6) million and an expenditure surplus of \$1.3 million. The revenue deficit of (\$1.6) million is due to poor weather conditions in July and August. The Zoo is projecting a surplus of \$0.1 million in Salaries and \$1.2 million in commodities.

**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 \$2.5 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 November 30, 2016 Period 11 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	-	-	-	379,157	594,391	215,234	215,234
1120	Personnel Review Board	45	-	45	272,625	417,251	144,626	144,671
1130	Corporation Counsel	120,000	120,000	-	1,820,540	1,829,465	8,925	8,925
1140	Human Resources	1,566,680	1,566,093	587	8,225,134	8,286,554	61,420	62,006
115	Dept of Administrative Services	43,448,506	43,848,506	(400,000)	54,983,512	55,231,234	247,722	(152,278)
	Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	12,156,256	12,152,256	4,000	12,099,108	12,095,104	(4,004)	(4)
1160	Information Management Services	14,774,861	15,022,609	(247,748)	15,360,650	15,402,360	41,710	(206,038)
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	3,651,545	3,560,632	90,913	1,526,663	1,527,518	855	91,768
3270	County Clerk	562,346	545,955	16,391	1,212,095	1,243,413	31,318	47,709
3400	Register of Deeds	4,497,544	4,316,305	181,239	3,210,076	3,147,300	(62,776)	118,463
3700	Office of the Comptroller	344,768	384,454	(39,686)	7,904,908	8,043,672	138,764	99,078
	<b>Total Legislative, Executive &amp; Staff</b>	<b>84,704,362</b>	<b>86,348,621</b>	<b>(1,644,259)</b>	<b>117,502,243</b>	<b>118,381,252</b>	<b>879,009</b>	<b>(765,251)</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,938,952	11,640,609	298,343	46,670,727	46,551,056	(119,671)	178,673
2430	Dept. of Child Support Enforcement	17,723,222	17,890,011	(166,789)	19,863,880	20,096,660	232,780	65,991
2900	Courts - Pre-Trial Services	1,569,630	333,900	1,235,730	5,803,060	4,803,083	(999,977)	235,753
	<b>Total Courts and Judiciary</b>	<b>31,231,804</b>	<b>29,864,520</b>	<b>1,367,284</b>	<b>72,337,667</b>	<b>71,450,799</b>	<b>(886,868)</b>	<b>480,417</b>
<b>Public Safety</b>								
4000	Sheriff	9,485,729	10,965,982	(1,480,253)	88,891,204	85,995,332	(2,895,872)	(4,376,125)
4300	House of Correction	6,070,820	6,243,278	(172,458)	64,986,450	65,215,995	229,545	57,087
4500	District Attorney	5,905,895	6,253,321	(347,426)	20,474,879	20,822,305	347,426	-
4800	Emergency Management	2,516,621	2,656,790	(140,169)	11,828,947	11,977,704	148,757	8,588
4900	Medical Examiner	2,408,967	2,461,967	(53,000)	4,955,931	5,014,879	58,948	5,948
	<b>Total Public Safety</b>	<b>26,388,032</b>	<b>28,581,338</b>	<b>(2,193,306)</b>	<b>191,137,411</b>	<b>189,026,215</b>	<b>(2,111,196)</b>	<b>(4,304,502)</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	93,986,662	94,361,412	(374,750)	94,122,066	94,496,816	374,750	-
5100	DOT - Highway Maintenance	20,840,843	21,717,477	(876,634)	22,164,062	23,040,696	876,634	-
5300	DOT - Fleet Management	11,882,156	11,882,156	-	11,132,355	11,073,525	(58,830)	(58,830)
5600	DOT - Transit/Paratransit System	99,102,092	99,102,092	-	121,909,113	121,909,113	-	-
5800	DOT - Admin Div	1,808,899	1,808,899	-	1,821,687	1,821,687	-	-
	<b>Total Transportation</b>	<b>227,620,652</b>	<b>228,872,036</b>	<b>(1,251,384)</b>	<b>251,149,283</b>	<b>252,341,837</b>	<b>1,192,554</b>	<b>(58,830)</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of November 30, 2016 Period 11 BY DEPARTMENT								
		2016	2016		2016	2016		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	131,975,056	129,392,374	2,582,682	188,469,346	190,208,125	1,738,779	4,321,461
7900	Department on Aging	17,476,614	17,836,614	(360,000)	18,348,112	18,766,540	418,428	58,428
7990	Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
8000	Department of Human Services	87,482,773	94,641,721	(7,158,948)	106,955,355	116,801,467	9,846,112	2,687,164
<b>Total Health &amp; Human Services</b>		<b>547,627,959</b>	<b>552,564,225</b>	<b>(4,936,266)</b>	<b>625,183,263</b>	<b>637,186,582</b>	<b>12,003,319</b>	<b>7,067,053</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	21,369,091	20,929,643	439,448	48,876,142	48,641,790	(234,352)	205,096
9500	Zoological Department	17,734,489	19,359,634	(1,625,145)	24,461,579	25,786,725	1,325,146	(299,999)
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 Parks, Recreation &amp; Culture</b>		<b>39,213,580</b>	<b>40,399,277</b>	<b>(1,185,697)</b>	<b>77,361,399</b>	<b>78,458,501</b>	<b>1,097,102</b>	<b>(88,595)</b>
<b>Non-Departmental's</b>								
1933	Land Sales	1,000,000	1,000,000	-	-	-	-	-
1937	Potawatami Revenue	4,084,628	4,084,628	-	-	-	-	-
1945	Contingency	-	-	-	220,155	2,525,392	2,305,237	2,305,237
1950	Fringe Benefits	190,731,968	190,731,968	-	199,722,063	199,722,063	-	-
1972	Wage and Benefit Modifications	-	255,835	(255,835)	300,000	2,528,373	2,228,373	1,972,538
1991	Property Taxes	286,985,126	286,985,126	-	-	-	-	-
1992	Interest Income	1,255,000	1,255,000	-	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,883,032	65,883,032	-	-	-	-	-
	Other Non-Departmental	17,831,515	17,831,515	-	(3,037,145)	(3,037,145)	-	-
1900'S	<b>Total Non-Departmental</b>	<b>599,001,058</b>	<b>599,256,893</b>	<b>(255,835)</b>	<b>197,205,073</b>	<b>201,738,683</b>	<b>4,533,610</b>	<b>4,277,775</b>
9960	<b>Debt Retirement and Interest</b>	<b>20,849,864</b>	<b>51,002,712</b>	<b>(30,152,848)</b>	<b>50,299,599</b>	<b>80,496,622</b>	<b>30,197,023</b>	<b>44,175</b>
1200-1899	<b>Capital Improvements</b>	<b>168,120,976</b>	<b>168,120,976</b>	<b>-</b>	<b>223,344,664</b>	<b>223,344,664</b>	<b>-</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	13,485	1,053,700	(1,040,215)	-	1,502,740	1,502,740	462,525
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	152,043	-	152,043	228,071	1,208,628	980,557	1,132,600
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	-	-	-	304,311	-	(304,311)	(304,311)
FUND 9	DAS -- Trust	30,588	-	30,588	427,654	500,000	72,346	102,934
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
<b>Total Expendable Trusts</b>		<b>196,116</b>	<b>1,071,300</b>	<b>(875,184)</b>	<b>960,036</b>	<b>3,228,968</b>	<b>2,268,932</b>	<b>1,393,749</b>
<b>Projected Surplus (Deficit)</b>		<b>1,744,954,404</b>	<b>1,786,081,898</b>	<b>(41,127,494)</b>	<b>1,806,480,638</b>	<b>1,855,654,123</b>	<b>49,173,485</b>	<b>8,045,990</b>
<b>Reserves Expendable Trusts</b>								<b>(1,393,749)</b>
<b>Contribution to Behavioral Health Reserves</b>								<b>(4,321,461)</b>
<b>Projected Surplus (Deficit)</b>								<b>2,330,781</b>
<b>County Wide Anticipated Salary Surplus</b>								<b>500,000</b>
<b>Total Projected Surplus (Deficit) with salary surplus</b>								<b>2,830,781</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of November 30, 2016 Period 10 BY FUND								
		2016	2016		2016	2016		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<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	-	-	-	379,157	594,391	215,234	215,234
1120	Personnel Review Board	45	-	45	272,625	417,251	144,626	144,671
1130	Corporation Counsel	120,000	120,000	-	1,820,540	1,829,465	8,925	8,925
1140	Human Resources	1,566,680	1,566,093	587	8,225,134	8,286,554	61,420	62,006
115	Dept of Administrative Services	43,448,506	43,848,506	(400,000)	54,983,512	55,231,234	247,722	(152,278)
3010	Election Commission	70,450	70,450	-	1,403,690	1,403,690	-	-
3090	County Treasurer	3,651,545	3,560,632	90,913	1,526,663	1,527,518	855	91,768
3270	County Clerk	562,346	545,955	16,391	1,212,095	1,243,413	31,318	47,709
3400	Register of Deeds	4,497,544	4,316,305	181,239	3,210,076	3,147,300	(62,776)	118,463
3700	Office of the Comptroller	344,768	384,454	(39,686)	7,904,908	8,043,672	138,764	99,078
2000	Combined Court Related Operations	11,938,952	11,640,609	298,343	46,670,727	46,551,056	(119,671)	178,673
2430	Dept. of Child Support Enforcement	17,723,222	17,890,011	(166,789)	19,863,880	20,096,660	232,780	65,991
2900	Courts - Pre-Trial Services	1,569,630	333,900	1,235,730	5,803,060	4,803,083	(999,977)	235,753
4800	Emergency Management	2,516,621	2,656,790	(140,169)	11,828,947	11,977,704	148,757	8,588
4900	Medical Examiner	2,408,967	2,461,967	(53,000)	4,955,931	5,014,879	58,948	5,948
4000	Sheriff	9,485,729	10,965,982	(1,480,253)	88,891,204	85,995,332	(2,895,872)	(4,376,125)
4300	House of Correction	6,070,820	6,243,278	(172,458)	64,986,450	65,215,995	229,545	57,087
4500	District Attorney	5,905,895	6,253,321	(347,426)	20,474,879	20,822,305	347,426	-
5100	DOT - Highway Maintenance	20,840,843	21,717,477	(876,634)	22,164,062	23,040,696	876,634	-
5800	DOT - Admin Div	1,808,899	1,808,899	-	1,821,687	1,821,687	-	-
7900	Department on Aging	17,476,614	17,836,614	(360,000)	18,348,112	18,766,540	418,428	58,428
8000	Department of Human Services	87,482,773	94,641,721	(7,158,948)	106,955,355	116,801,467	9,846,112	2,687,164
9000	Department of Parks	21,369,091	20,929,643	439,448	48,876,142	48,641,790	(234,352)	205,096
9500	Zoological Department	17,734,489	19,359,634	(1,625,145)	24,461,579	25,786,725	1,325,146	(299,999)
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>278,704,429</b>	<b>289,262,241</b>	<b>(10,557,812)</b>	<b>575,248,838</b>	<b>585,275,137</b>	<b>10,026,299</b>	<b>(531,512)</b>
<b>Other Funds</b>								
1150	Risk Management	12,156,256	12,152,256	4,000	12,099,108	12,095,104	(4,004)	(4)
1160	Information Management Services	14,774,861	15,022,609	(247,748)	15,360,650	15,402,360	41,710	(206,038)
5040	DOT - Airport Division	93,986,662	94,361,412	(374,750)	94,122,066	94,496,816	374,750	-
5300	DOT - Fleet Management	11,882,156	11,882,156	-	11,132,355	11,073,525	(58,830)	(58,830)
5600	DOT - Transit/Paratransit System	99,102,092	99,102,092	-	121,909,113	121,909,113	-	-
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	131,975,056	129,392,374	2,582,682	188,469,346	190,208,125	1,738,779	4,321,461
7990	Department of Family Care (CMO)	310,693,516	310,693,516	-	311,410,450	311,410,450	-	-
	<b>Total Other Funds</b>	<b>678,081,960</b>	<b>677,367,776</b>	<b>714,184</b>	<b>759,422,429</b>	<b>761,570,049</b>	<b>2,147,620</b>	<b>2,861,804</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of November 30, 2016 Period 10 BY FUND								
		2016	2016		2016	2016		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Non-Departmental's</b>								
1937	Potowatami Revenue	4,084,628	4,084,628	-	-	-	-	-
1945	Contingency	-	-	-	220,155	2,525,392	2,305,237	2,305,237
1950	Fringe Benefits	190,731,968	190,731,968	-	199,722,063	199,722,063	-	-
1991	Property Taxes	286,985,126	286,985,126	-	-	-	-	-
1992	Interest Income	1,255,000	1,255,000	-	-	-	-	-
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,883,032	65,883,032	-	-	-	-	-
	Other Non-Departmental	17,831,515	17,831,515	-	(3,037,145)	(508,772)	2,528,373	2,528,373
1900'S	<b>Total Non-Departmental</b>	<b>599,001,058</b>	<b>599,256,893</b>	<b>(255,835)</b>	<b>197,205,073</b>	<b>201,738,683</b>	<b>4,533,610</b>	<b>4,277,775</b>
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	20,849,864	51,002,712	(30,152,848)	50,299,599	80,496,622	30,197,023	44,175
9960	<b>Debt Retirement and Interest</b>	<b>20,849,864</b>	<b>51,002,712</b>	<b>(30,152,848)</b>	<b>50,299,599</b>	<b>80,496,622</b>	<b>30,197,023</b>	<b>44,175</b>
1200-1899	<b>Capital Improvements</b>	<b>168,120,976</b>	<b>168,120,976</b>	<b>-</b>	<b>223,344,664</b>	<b>223,344,664</b>	<b>-</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	13,485	1,053,700	(1,040,215)	-	1,502,740	1,502,740	462,525
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	152,043	-	152,043	228,071	1,208,628	980,557	1,132,600
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600	-
FUND 8	Airport PFC	-	-	-	304,311	-	(304,311)	(304,311)
FUND 9	DAS -- Trust	30,588	-	30,588	427,654	500,000	72,346	102,934
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>196,116</b>	<b>1,071,300</b>	<b>(875,184)</b>	<b>960,036</b>	<b>3,228,968</b>	<b>2,268,932</b>	<b>1,393,749</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,744,954,404</b>	<b>1,786,081,898</b>	<b>(41,841,678)</b>	<b>1,806,480,638</b>	<b>1,855,654,123</b>	<b>47,025,865</b>	<b>8,045,990</b>
	<b>Addback the following:</b>							
	<b>Reserves Expendable Trusts</b>							<b>(1,393,749)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(4,321,461)</b>
	<b>Projected Surplus (Deficit)</b>							<b>2,330,781</b>
	<b>County Wide Anticipated Salary Surplus</b>							<b>500,000</b>
	<b>Total Projected Surplus (Deficit) with salary surplus</b>							<b>2,830,781</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of November 30, 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	-	-		2,111,783	2,601,164	81.19%
<b>County Executive</b>							
1011	General Office	-	-		1,049,797	1,284,320	81.74%
1021	Veterans Service	6,500	-	0.00%	261,192	299,260	87.28%
1020	Governmental Relations	-	-		299,951	594,391	50.46%
1120	Personnel Review Board	45	-		293,614	417,251	70.37%
1130	Corporation Counsel	41,066	120,000	34.22%	1,443,028	1,829,465	78.88%
1140	Human Resources	1,430,622	1,566,093	91.35%	6,801,542	8,286,554	82.08%
115	<b>Dept of Administrative Services</b>	<b>31,381,211</b>	<b>43,848,506</b>	<b>71.57%</b>	<b>39,852,288</b>	<b>55,231,234</b>	<b>72.16%</b>
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	10,048,653	12,152,256	82.69%	10,897,618	12,095,104	90.10%
1160	Information Management Services	13,553,735	15,022,609	90.22%	12,475,195	15,402,360	81.00%
5500	DAS - Utility	2,608,325	4,761,361	54.78%	3,252,433	4,974,556	65.38%
3010	Election Commission	55,535	70,450	78.83%	818,259	1,403,690	58.29%
3090	County Treasurer	3,280,382	3,560,632	92.13%	1,070,683	1,527,518	70.09%
3270	County Clerk	525,893	545,955	96.33%	978,189	1,243,413	78.67%
3400	Register of Deeds	4,145,752	4,316,305	96.05%	2,576,985	3,147,300	81.88%
3700	Office of the Comptroller	216,415	384,454	56.29%	6,535,793	8,043,672	81.25%
<b>Total Legislative, Executive &amp; Staff</b>		<b>67,294,134</b>	<b>86,348,621</b>	<b>77.93%</b>	<b>90,718,350</b>	<b>118,381,252</b>	<b>76.63%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	8,557,865	11,640,609	73.52%	39,551,366	46,551,056	84.96%
2430	Dept. of Child Support Enforcement	13,227,747	17,890,011	73.94%	15,460,637	20,096,660	76.93%
2900	Courts - Pre-Trial Services	1,569,631	333,900	470.09%	4,277,496	4,803,083	89.06%
<b>Total Courts and Judiciary</b>		<b>23,355,243</b>	<b>29,864,520</b>	<b>78.20%</b>	<b>59,289,499</b>	<b>71,450,799</b>	<b>82.98%</b>
<b>Public Safety</b>							
4000	Sheriff	7,893,027	10,965,982	71.98%	77,736,670	85,995,332	90.40%
4300	House of Correction	4,274,891	6,243,278	68.47%	52,146,241	65,215,995	79.96%
4500	District Attorney	4,091,591	6,253,321	65.43%	16,368,622	20,822,305	78.61%
4800	Emergency Management	1,919,653	2,656,790	72.25%	8,772,828	11,977,704	73.24%
4900	Medical Examiner	1,248,202	2,461,967	50.70%	3,982,775	5,014,879	79.42%
<b>Total Public Safety</b>		<b>19,427,364</b>	<b>28,581,338</b>	<b>67.97%</b>	<b>159,007,136</b>	<b>189,026,215</b>	<b>84.12%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	76,488,258	94,361,412	81.06%	73,638,544	94,496,816	77.93%
5100	DOT - Highway Maintenance	12,926,321	21,717,477	59.52%	18,546,350	23,040,696	80.49%
5300	DOT - Fleet Management	10,432,146	11,882,156	87.80%	10,219,038	11,073,525	92.28%
5600	DOT - Transit/Paratransit System	63,864,952	99,102,092	64.44%	93,410,816	121,909,113	76.62%
5800	DOT - Admin Div	481,304	1,808,899	26.61%	27,557	1,821,687	1.51%
<b>Total Transportation</b>		<b>164,192,980</b>	<b>228,872,036</b>	<b>71.74%</b>	<b>195,842,305</b>	<b>252,341,837</b>	<b>77.61%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of November 30, 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	109,737,718	129,392,374	84.81%	150,880,473	190,208,125	79.32%
7900	Department on Aging	15,422,789	17,836,614	86.47%	15,187,536	18,766,540	80.93%
7990	Department of Family Care (CMO)	203,991,028	310,693,516	65.66%	207,515,782	311,410,450	66.64%
8000	Department of Human Services	66,629,226	94,641,721	70.40%	88,670,206	116,801,467	75.92%
	<b>Total Health &amp; Human Services</b>	<b>395,780,761</b>	<b>552,564,225</b>	<b>71.63%</b>	<b>462,253,997</b>	<b>637,186,582</b>	<b>72.55%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	19,916,188	20,929,643	95.16%	40,558,808	48,731,646	83.23%
9500	Zoological Department	17,115,922	19,359,634	88.41%	21,436,296	25,786,725	83.13%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	77,285	110,000	70.26%	476,068	529,986	89.83%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>37,109,395</b>	<b>40,399,277</b>	<b>91.86%</b>	<b>65,971,173</b>	<b>78,548,357</b>	<b>83.99%</b>
<b>Non-Departmental's</b>							
1937	Potawatami Revenue	4,086,243	4,084,628	100.04%	-	-	-
1945	Contingency	-	-	-	-	2,525,392	0.00%
1950	Fringe Benefits	107,928,161	190,731,968	56.59%	82,390,703	199,722,063	41.25%
1991	Property Taxes	286,985,125	286,985,126	100.00%	-	-	-
1992	Interest Income	3,296,609	1,255,000	262.68%	-	-	-
1993	State Shared Revenue	27,282,380	31,229,789	87.36%	-	-	-
1996	Sales Taxes	47,581,832	65,883,032	72.22%	-	-	-
	Other Non-Departmental	10,084,917	18,831,515	53.55%	(9,886,486)	(508,772)	1943.21%
1900'S	<b>Total Non-Departmental</b>	<b>483,159,024</b>	<b>599,256,893</b>	<b>80.63%</b>	<b>72,504,216</b>	<b>201,738,683</b>	<b>35.94%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>29,232,654</b>	<b>0.00%</b>	<b>56,870,209</b>	<b>80,496,622</b>	<b>70.65%</b>
1200-1899	<b>Capital Improvements</b>	<b>61,970,802</b>	<b>168,120,976</b>	<b>36.86%</b>	<b>67,514,368</b>	<b>223,344,664</b>	<b>30.23%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	956,061	1,053,700	90.73%	331,935	1,502,740	22.09%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	152,043	-	-	192,256	1,208,628	15.91%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	212,429	17,600	1206.98%
FUND 8	Airport PFC	12,830,465	-	-	304,311	-	-
FUND 9	DAS -- Trust	30,588	-	-	427,654	500,000	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>13,969,156</b>	<b>1,071,300</b>	<b>1303.94%</b>	<b>1,468,584</b>	<b>3,228,968</b>	<b>45.48%</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,266,258,860</b>	<b>1,764,311,840</b>	<b>71.77%</b>	<b>1,231,439,839</b>	<b>1,855,743,979</b>	<b>66.36%</b>