



**COUNTY OF MILWAUKEE**  
**INTEROFFICE COMMUNICATION**

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

**DATE** : May 31, 2017  
**TO** : Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
**FROM** : Scott B. Manske, Comptroller  
**SUBJECT:** Fiscal Report of April 2017 for Milwaukee County

**Policy Issue**

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

This fiscal report is a projection of 2017 financial results based on financial data as of April 30, 2017. The County's 2017 fiscal year ends on December 31, 2017. For each fiscal year, the County prepares a balanced budget in which revenues equal expenditures. Therefore, a report of surplus or deficit for the County represents actual results that are in total above (surplus) or below (deficit) net budgeted funds.

**Year-end Projection**

Based on financial results through April 30, 2017, quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2017 year-end fiscal status is a deficit of (\$2.2) million. However, County Board Files No. 17-358 and 17-376 authorize the transfer of \$1.2 million from the Debt Service Reserve to offset the cost of new positions in DAS-IMSD and the Parks Department if the County Executive determines there are no surplus funds in 2017 to offset the cost of these positions and is projecting that 2017 will end with a County-wide deficit. This transfer would reduce the projected deficit by \$1.2 million to a deficit of (\$1.0) million.

| Period                             | Projected Year<br>End Position | Annual<br>Projection    | Change from<br>Prior Projection |
|------------------------------------|--------------------------------|-------------------------|---------------------------------|
| March 2017                         | Deficit                        | (\$2.0) million         |                                 |
| <b>April 2017 (Current Period)</b> | <b>Deficit</b>                 | <b>(\$2.2) million*</b> | <b>(\$0.2) million</b>          |

\*County Board Files No. 17-358 and 17-376 would reduce the projected deficit by \$1.2 million to a deficit of (\$1.0) million.

The projected deficit assumes that the full unallocated balance in the contingency fund of \$4.9 million is applied to offset departmental and non-departmental deficits. To the extent the contingency fund is used during the year, the projected deficit will increase.

It should also be noted that there is currently a 2017-2019 State Transportation Budget funding proposal that would, if approved, result in the revocation of the vehicle registration fee (VRF) imposed by Milwaukee County in 2017. It is estimated that there would be a negative fiscal impact to Milwaukee County in 2017 of approximately (\$6.0) to (\$7.0) million dollars. This would increase the Office of the Comptroller's projected deficit for 2017 to an estimated (\$8.2) to (\$9.2) million dollars. My office will continue to monitor the legislation and report back to the Finance and Audit Committee should the legislation become law.

This report projects a year-end departmental operating deficit for the County Executive's Office of (\$0.2) million, the Office of the Sheriff of (\$7.6) million, DAS-IMSD of (\$0.4) million, DAS-Water Utility of (\$1.3) million, Register of Deeds of (\$0.1) million, District Attorney of (\$0.2) million, the Parks Department of (\$0.5) million and Employee Fringe Benefits of (\$3.2) million. Partially offsetting these deficits are projected surpluses of \$0.3 million in DAS and \$0.6 million in Emergency Management. In addition, there are projected salary surpluses of \$1.6 million in Org Unit 1972 Wage and Benefit Modifications, \$1.0 million in the Appropriations for Contingencies for Salaries and a countywide projected salary surplus of \$2.3 million.

The Behavioral Health Division is projecting a deficit of (\$1.9) million which is entirely offset by a contribution from the Behavioral Health Division Reserve for no net tax levy impact.

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

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

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

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

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

#### **Debt Service Reserve Activity and Year End Projected Balance for 2016**

| <b>Debt Service Reserve Activity Description</b>         | <b>Amount</b>       |
|--|---------------------|
| <b>2016 Beginning Balance</b>                            | <b>\$47,176,189</b> |
| <b>2016 Activity</b>                                     |                     |
| 2016 Budget Commitment                                   | -10,500,000         |
| 2016 Transfers Included with Carryover Report Resolution | -626,194            |
| Menomonee River Parkway                                  | -651,172            |
| Bus Replacement Program                                  | -148,196            |
| War Memorial- Sub basement Structures                    | -165,526            |
| Brown Deer Clubhouse Roof                                | -128,968            |
| CJF Roof Replacement                                     | -100,000            |
| Wil-O-Way Rec Center Entrance                            | -66,200             |
| HOC Visiting Center Safety/Security Improvements         | -140,000            |
| Highway Bond Reallocation                                | -27,558             |
| Bond Sale 2016A Surplus Bonds                            | 265,800             |
| Bond Sale 2016A Net Bid Premium                          | 492,734             |
| Bond Sale 2016B QECB Surplus Bonds                       | 53,677              |
| Bond Sale 2016C Surplus Bonds                            | 43,699              |
| Bond Sale 2016C Net Bid Premium                          | 60,418              |
| Bond Sale 2016D Surplus Bonds                            | 123,045             |
| Bond Sale 2016D Net Bid Premium                          | 138,594             |
| Bond Sale 2016E Surplus Bonds                            | 3,461               |
| <b>2016 Activity Total</b>                               | <b>-11,372,386</b>  |
| <b>2016 Contribution based on YE surplus</b>             | <b>5,000,000</b>    |
| <b>Carryover Surplus Bond</b>                            | <b>1,850,313</b>    |
| <b>2016 Ending Balance/2017 Starting Balance</b>         | <b>\$42,654,116</b> |

### Debt Service Reserve Activity and Projected Balance for 2017

|  |                     |
|--|---------------------|
| <b>2017 Starting Balance</b>                             | <b>\$42,654,116</b> |
| <b>2017 Activity</b>                                     |                     |
| 2017 Budget Commitment                                   | -6,750,000          |
| Kinnickinnic Parkway (Lake Park Ravine)                  | -430,000            |
| Clarke Square Pavilion (Bond Replacement)                | -91,145             |
| 2017 Activity Total Year to Date                         | -7,271,145          |
| <b>2017 Projected Balance</b>                            | <b>35,382,971</b>   |
| <b>2017 Pending Items</b>                                |                     |
| Payment of 2017 Debt Service (IMSD Positions)            | -647,916            |
| Payment of 2017 Debt Service (Parks Positions)           | -582,246            |
| <b>2017 Projected Balance (if Pending actions occur)</b> | <b>34,152,809</b>   |

The following attachments provide further detail:

- Attachment A: provides the projected surpluses and deficits for any other department in amounts in excess of \$100,000.
- Attachment B: provides narrative explanations of the amounts in excess of \$100,000 as reported in Attachment A.
- Attachment C: provides the projected surplus or deficit for 2017 by agency.

### Committee Action

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



Scott B. Manske  
Comptroller

### Attachments

cc: Chris Abele, County Executive  
Supervisor Peggy A. West, Chairwoman, Finance & Audit Committee  
Finance & Audit Committee  
Teig Whaley-Smith, Director, Department of Administrative Services  
Janelle Jensen, Committee Clerk, County Clerk  
Stephen Cady, Research Director, Office of the Comptroller  
Department Heads

**Fiscal Position as of April 30, 2017**

| Org     | Name                                 | March 31,<br>2017    | April 30,<br>2017    | Variance           |
|---------|--------------------------------------|----------------------|----------------------|--------------------|
| 1011    | County Executive                     | (\$188,000)          | (\$188,000)          | (\$0)              |
| 1150    | DAS                                  | \$335,000            | \$333,000            | (\$2,000)          |
| 1160    | DAS – IMSD                           | (\$650,000)          | (\$391,400)          | \$258,600          |
| 3400    | Register of Deeds                    | \$4,500              | (\$110,000)          | (\$114,500)        |
| 4000    | Sheriff                              | (\$8,230,000)        | (\$7,629,000)        | \$601,000          |
| 4500    | District Attorney                    | \$0                  | (\$224,000)          | (\$224,000)        |
| 4800    | Emergency Management                 | \$750,000            | \$607,000            | (\$143,000)        |
| 5500    | DAS-Utility                          | (\$1,310,000)        | (\$1,310,000)        | \$0                |
| 6300    | Behavioral Health Division           | \$0                  | (\$1,900,000)        | (\$1,900,000)      |
| 6300RES | Behavioral Health Division Reserve   | \$0                  | \$1,900,000          | \$1,900,000        |
| 9000    | Parks Department                     | \$0                  | (\$494,300)          | (\$494,300)        |
| 1950    | Employee Fringe Benefits             | (\$3,200,000)        | (\$3,200,000)        | \$0                |
| 1945    | Unallocated Contingency Fund         | \$4,872,641          | \$4,872,641          | \$0                |
| 1945    | Contingency Fund Salary for new pos. | \$1,000,000          | \$1,000,000          | \$0                |
| 1972    | Wage and Benefit Modifications       | \$1,560,000          | \$1,560,000          | \$0                |
| 1900s   | Various non-departmental             | \$860,000            | \$560,000            | (\$300,000)        |
| CW      | County Wide Salary Surplus           | \$2,200,000          | \$2,200,000          | \$0                |
| MISC    | Miscellaneous departments            | (\$18,697)           | \$196,805            | \$215,502          |
|         | <b>TOTAL</b>                         | <b>(\$2,014,556)</b> | <b>(\$2,217,254)</b> | <b>(\$202,698)</b> |

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

| <b>Allocated Contingency Fund</b>     |                    |
|---------------------------------------|--------------------|
| <b>2017 Adopted Balance</b>           | <b>\$4,566,212</b> |
| Lead Abatement Pilot Grant Program    | \$1,000,000        |
| Office of African American Affairs    | \$300,000          |
| Chapter 111 Minimum Wage Ordinance    | \$70,000           |
| Position Creates funding              | \$2,530,862        |
| Position Creates fringe funding       | \$665,350          |
| Actions                               |                    |
| Position Creates – Zoo, DHHS          | (\$161,836)        |
| Position Creates – DA                 | (\$210,588)        |
| WZ15007Cost to Cure–New Entry Complex | \$200,000          |
| WZ17301Cost to Cure-Zoo Otter Exhibit | \$2,350,000        |
| <b>Current Balance</b>                | <b>\$6,743,788</b> |

## **Description of Significant Surplus and Deficit Projections for 2017:**

### **Departmental Surpluses and Deficits:**

#### **County Executive (*Org 1011*)**

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

The County Executive is projecting an expenditure deficit of (\$0.2) million due to the inclusion of a budget abatement in the 2017 Adopted Budget.

#### **DAS (*Org 1150*)**

***\$0.3 million surplus***

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

#### **DAS-IMSD (*Org 1160*)**

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

DAS-IMSD is projecting an overall deficit of (\$0.4) million due to a projected revenue deficit of (\$0.1) million due to the Miles/Meca phone revenue decrease and the Cudahy and Willowglen service access discontinuation. An expenditure deficit of (\$0.3) million is due to a projected deficit of (\$0.6) million in contractual services which is partially offset by a projected salary surplus of (\$0.3) million in salary surpluses. County Board File No. 17-358 authorizes the transfer of \$0.6 million from the Debt Service Reserve to offset the cost of new positions in DAS-IMSD if the County Executive determines there are no surplus funds in 2017 to offset the cost of these positions and is projecting that 2017 will end with a County-wide deficit. This transfer would reduce the projected deficit by \$0.6 million resulting in a projected surplus of \$0.2 million for DAS-IMSD.

#### **Register of Deeds (*Org 3400*)**

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

The Register of Deeds is projecting a revenue deficit of (\$0.1) million primarily due to a new statewide issuance of Vital Record which has resulted in a number of funeral homes switching to purchasing Death Records from the City of Milwaukee and the West Allis Health Department. A slight deficit in General Recording Fees is also projected.

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

***(\$7.6) million deficit***

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

In addition to the projected revenue deficit, the Sheriff is projecting an expenditure deficit of (\$7.4) million due to a projected deficit of (\$8.2) million in overtime and (\$0.4) million in social security costs which are partially offset by straight time savings of \$1.2 million in salaries.

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



**District Attorney (Org 4500)**

**(\$0.2) million deficit**

The District Attorney is projecting an expenditure deficit of (\$0.2) million due to a salary deficit from the increased pay of numerous classifications in the District Attorney's Office to market minimums. Funding to offset these increased costs for departments was included in Org Unit 1972 Wage and Benefit Modifications. This deficit would be eliminated for the District Attorney if an appropriation fund transfer was processed.

**Emergency Management (Org 4800)**

**\$0.6 million surplus**

Emergency Management is projecting an expenditure surplus of \$0.6 million due to Radio Program maintenance plan expenditures that will not need to be paid during 2017.

**DAS-Utilities (Org 5500)**

**(\$1.3) million deficit**

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

**BHD (Org 6300)**

**(\$1.9) million deficit**

**BHD Reserve**

**\$1.9 million contribution**

BHD is projecting a revenue deficit of (\$5.3) million which is partially offset by an expenditure surplus of \$3.3 million. Any deficit will be offset by a corresponding contribution from the BHD reserve for no net tax levy impact to Milwaukee County. The table below details the multiple account variances.

| <b>Revenues</b>                             | <b>Division/Program</b> | <b>Projection</b>    |
|---|-------------------------|----------------------|
| WIMCR – disallowed legacy costs             | Community               | (\$1,000,000)        |
| CARS CCM Revenue                            | Community               | \$50,000             |
| CCS Write Off Improvement                   | Community               | \$200,000            |
| Adult Inpatient Payer Mix                   | Inpatient               | (\$2,400,000)        |
| Adult Inpatient Census – Budget Census = 60 | Inpatient               | (\$1,500,000)        |
| Medicaid Inpatient Rates                    | Inpatient               | (\$800,000)          |
| CAIS Census – Budget = 12, actual = 8.5     | Inpatient               | (\$700,000)          |
| IMD Rebalancing Initiative                  | Inpatient               | \$200,000            |
| UPL CPE – State Plan Amendment              | Inpatient               | \$700,000            |
| <b>TOTAL</b>                                |                         | <b>(\$5,250,000)</b> |
| <b>Expenditures</b>                         |                         |                      |
| Increased Fringe costs v Budget             | Administrative          | (\$1,560,569)        |
| ACA Consultant – BSG                        | Administrative          | (\$99,900)           |
| Consultant fees                             | Administrative          | (\$99,000)           |
| Abolish Vacant billing positions            | Administrative          | \$100,000            |
| Reduction in EMR budget                     | Administrative          | \$700,000            |
| AODA residential payment increase           | Community               | (\$700,000)          |
| Dungarvin                                   | Community               | \$50,000             |
| SS Access Clinic                            | Community               | \$229,194            |
| Northside Hub Operation                     | Community               | \$400,000            |
| TCM FFS savings                             | Community               | \$500,000            |
| IOP   | Community               | \$700,000            |
| CBRF FFS underspend                         | Community               | \$1,700,000          |

|                            |           |                      |
|----------------------------|-----------|----------------------|
| State Institutions         | Inpatient | (\$1,000,000)        |
| Nursing Staff Raises       | Inpatient | (\$100,000)          |
| Drug Costs                 | Inpatient | \$150,000            |
| PCS Admissions reduction   | Inpatient | \$300,000            |
| Personnel – vacancy issues | Inpatient | \$2,000,000          |
| <b>TOTAL</b>               |           | <b>\$3,269,725</b>   |
| <b>TAX LEVY IMPACT</b>     |           | <b>(\$1,980,275)</b> |

**Parks Department (Org 9000)**

***(\$0.5) million deficit***

The Parks Department is projecting an expenditure deficit of (\$0.5) million in salary costs due to the creation of new positions where the funding was budgeted in the 1945 Appropriation for Contingencies. However, County Board File 17-376 authorizes the transfer of up to \$0.6 million from the Debt Service Reserve to offset the cost of new positions in the Parks Department if the County Executive determines there are no surplus funds in 2017 to offset the cost of these positions and is projecting that 2017 will end with a County-wide deficit. This transfer would reduce the projected deficit by \$0.5 million to a breakeven status for the Parks Department.

**Employee Fringe Benefits (Org 1950)**

***(\$3.2) million deficit***

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

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

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

**Sales Tax**

The Governor's 2017-2019 Budget includes a "back to school" sales tax holiday effective for two days in August 2017 and August 2018. The "back to school" sales tax holiday will exempt from sales tax items below certain dollar thresholds – including clothing if the sales price is no more than \$75, computers under \$750, and certain school supplies under \$75. The sales tax holiday will impact County sales taxes as well. For 2017, the estimated impact of the sales tax holiday for Milwaukee County sales tax collections would be between \$150,000 and \$200,000. The Office of the Comptroller will monitor the State Budget to determine if the "back to school" sales tax holiday is ultimately included in the final budget.



The overall estimate for total County sales tax collections is flat to budget since the County has only received two of its 2017 distributions and the 2016 actual ended within one percent of the budgeted estimate.

**County-wide Salary Surplus Projection (includes Org Unit 1972 and CW Account 5199)**

The Office of the Comptroller has conducted a county-wide analysis of the projected salary costs for 2017. Including excess funding the Comptroller believes is in Org. Unit 1972, the Comptroller is projecting a county-wide salary surplus of \$3.86 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<br>Annual Fiscal Report of Surplus/Deficit as of April 30, 2017 Period 04 BY DEPARTMENT   |                               |                                  |                     |                                   |                                      |                     |                      |
|--|-------------------------------|----------------------------------|---------------------|-----------------------------------|--------------------------------------|---------------------|----------------------|
|  | 2017<br>Projected<br>Revenues | 2017<br>Budgeted Net<br>Revenues | Revenue<br>Variance | 2017<br>Projected<br>Expenditures | 2017<br>Budgeted Net<br>Expenditures | Expense<br>Variance | Surplus<br>(Deficit) |
| <b>Legislative, Executive &amp; Staff</b>  |                               |                                  |                     |                                   |                                      |                     |                      |
| 1000 County Board  | -                             | -                                | -                   | 1,208,381                         | 1,206,381                            | -                   | -                    |
| County Executive   |                               |                                  |                     |                                   |                                      |                     |                      |
| 1011 General Office  | -                             | -                                | -                   | 987,618                           | 799,468                              | (188,150)           | (188,150)            |
| 1021 Veterans Service  | -                             | 3,250                            | (3,250)             | 258,346                           | 258,346                              | -                   | (3,250)              |
| 1020 Governmental Relations  | -                             | -                                | -                   | 379,157                           | 309,370                              | (69,787)            | (69,787)             |
| 1120 Personnel Review Board  | 45                            | -                                | 45                  | 327,395                           | 402,562                              | 75,167              | 75,212               |
| 1130 Corporation Counsel   | 175,000                       | 175,000                          | -                   | 1,095,399                         | 1,095,399                            | -                   | -                    |
| 1140 Human Resources   | 1,596,312                     | 1,596,669                        | (357)               | 7,259,848                         | 7,295,487                            | 35,641              | 35,284               |
| 115 Dept of Administrative Services  | 25,124,997                    | 25,124,997                       | -                   | 51,266,520                        | 51,599,802                           | 333,282             | 333,282              |
| Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700 |                               |                                  |                     |                                   |                                      |                     |                      |
| 1150 Risk Management   | 8,333,731                     | 8,331,631                        | 2,100               | 11,682,976                        | 11,680,904                           | (2,072)             | 28                   |
| 1160 Information Management Services   | 10,273,273                    | 10,394,907                       | (121,634)           | 16,095,411                        | 15,825,648                           | (269,763)           | (391,397)            |
| 5500 DAS - Utility   | 3,511,361                     | 4,821,510                        | (1,310,149)         | 5,926,044                         | 5,926,044                            | -                   | (1,310,149)          |
| 3010 Election Commission   | 69,250                        | 69,250                           | -                   | 763,528                           | 763,528                              | -                   | -                    |
| 3090 County Treasurer  | 3,545,521                     | 3,540,000                        | 5,521               | 1,118,456                         | 1,118,456                            | -                   | 5,521                |
| 3270 County Clerk  | 544,240                       | 544,240                          | -                   | 859,409                           | 859,409                              | -                   | -                    |
| 3400 Register of Deeds   | 4,382,652                     | 4,490,023                        | (107,371)           | 1,769,295                         | 1,766,168                            | (3,127)             | (110,498)            |
| 3700 Office of the Comptroller   | 258,691                       | 422,703                          | (164,012)           | 5,495,564                         | 5,659,576                            | 164,012             | -                    |
| Total Legislative, Executive & Staff   | 57,815,073                    | 59,514,180                       | (1,699,107)         | 106,491,345                       | 106,566,548                          | 75,203              | (1,623,904)          |
| <b>Courts and Judiciary</b>  |                               |                                  |                     |                                   |                                      |                     |                      |
| 2000 Combined Court Related Operations   | 11,656,342                    | 11,438,434                       | 217,908             | 32,075,730                        | 31,916,554                           | (159,176)           | 58,732               |
| 2430 Dept. of Child Support Enforcement  | 18,419,610                    | 18,433,701                       | (14,091)            | 20,614,642                        | 20,645,578                           | 30,936              | 16,845               |
| 2900 Courts - Pre-Trial Services   | 333,900                       | 333,900                          | -                   | 4,906,569                         | 4,977,621                            | 71,062              | 71,062               |
| Total Courts and Judiciary   | 30,409,852                    | 30,206,035                       | 203,817             | 57,596,931                        | 57,539,753                           | (57,178)            | 146,639              |
| <b>Public Safety</b>   |                               |                                  |                     |                                   |                                      |                     |                      |
| 4000 Sheriff   | 9,949,339                     | 10,121,450                       | (172,111)           | 61,351,615                        | 53,894,897                           | (7,456,718)         | (7,628,829)          |
| 4300 House of Correction   | 5,935,669                     | 5,881,273                        | 54,396              | 57,362,051                        | 57,330,287                           | (31,764)            | 22,632               |
| 4500 District Attorney   | 5,676,646                     | 5,934,586                        | (257,940)           | 14,611,252                        | 14,645,472                           | 34,220              | (223,720)            |
| 4800 Emergency Management  | 2,221,955                     | 2,274,983                        | (53,028)            | 9,719,148                         | 10,378,746                           | 659,598             | 606,569              |
| 4900 Medical Examiner  | 2,494,500                     | 2,539,500                        | (45,000)            | 3,934,703                         | 3,940,375                            | 5,672               | (39,328)             |
| Total Public Safety  | 26,278,109                    | 26,751,792                       | (473,683)           | 146,978,770                       | 140,189,777                          | (6,788,993)         | (7,262,676)          |
| <b>Department of Transportation</b>  |                               |                                  |                     |                                   |                                      |                     |                      |
| 5040 DOT - Airport Division  | 90,816,346                    | 90,816,346                       | -                   | 93,764,788                        | 93,764,788                           | -                   | -                    |
| 5100 DOT - Highway Maintenance   | 21,409,285                    | 21,814,782                       | (405,497)           | 22,627,944                        | 23,033,441                           | 405,497             | -                    |
| 5300 DOT - Fleet Management  | 10,294,625                    | 10,294,625                       | -                   | 10,852,312                        | 10,852,312                           | -                   | -                    |
| 5600 DOT - Transit/Paratransit System  | 109,816,935                   | 109,816,935                      | -                   | 124,089,510                       | 124,089,510                          | -                   | -                    |
| 5800 DOT - Admin Div   | 285,631                       | 285,631                          | -                   | 1,069,997                         | 1,069,997                            | -                   | -                    |
| Total Transportation   | 232,622,822                   | 233,028,319                      | (405,497)           | 252,404,551                       | 252,810,048                          | 405,497             | -                    |

| Milwaukee County<br>Annual Fiscal Report of Surplus/Deficit as of April 30, 2017 Period 04 BY DEPARTMENT |   |                               |                                  |                     |                                   |                                      |                     |                      |
|--|---|-------------------------------|----------------------------------|---------------------|-----------------------------------|--------------------------------------|---------------------|----------------------|
|  |   | 2017<br>Projected<br>Revenues | 2017<br>Budgeted Net<br>Revenues | Revenue<br>Variance | 2017<br>Projected<br>Expenditures | 2017<br>Budgeted Net<br>Expenditures | Expense<br>Variance | Surplus<br>(Deficit) |
|  | <b>Health &amp; Human Services</b>                |                               |                                  |                     |                                   |                                      |                     |                      |
| 6300   | Behavioral Health Division                        | 149,935,413                   | 149,935,413                      | -                   | 210,695,365                       | 208,795,365                          | (1,900,000)         | (1,900,000)          |
| 7900   | Department on Aging                               | 17,205,833                    | 17,205,833                       | -                   | 18,851,787                        | 18,851,787                           | -                   | -                    |
| 8000   | Department of Human Services                      | 98,429,057                    | 98,429,057                       | -                   | 115,237,295                       | 115,237,295                          | -                   | -                    |
|  | <b>Total Health &amp; Human Services</b>          | <b>265,570,303</b>            | <b>265,570,303</b>               | <b>-</b>            | <b>344,784,447</b>                | <b>342,884,447</b>                   | <b>(1,900,000)</b>  | <b>(1,900,000)</b>   |
|  | <b>Parks, Recreation &amp; Culture</b>            |                               |                                  |                     |                                   |                                      |                     |                      |
| 9000   | Department of Parks                               | 19,929,195                    | 19,929,195                       | -                   | 42,364,588                        | 41,870,265                           | (494,323)           | (494,323)            |
| 9500   | Zoological Department                             | 20,161,031                    | 20,161,031                       | -                   | 22,689,527                        | 22,715,629                           | 26,102              | 26,102               |
| 9700   | Milwaukee Public Museum                           | -                             | -                                | -                   | 3,500,000                         | 3,500,000                            | -                   | -                    |
| 9910   | University Extension                              | 110,000                       | 110,000                          | -                   | 522,848                           | 522,848                              | -                   | -                    |
|  | <b>Total Parks, Recreation &amp; Culture</b>      | <b>40,200,226</b>             | <b>40,200,226</b>                | <b>-</b>            | <b>69,076,963</b>                 | <b>68,608,742</b>                    | <b>(468,221)</b>    | <b>(468,221)</b>     |
|  | <b>Non-Departmentals</b>                          |                               |                                  |                     |                                   |                                      |                     |                      |
| 1933   | Land Sales  | 1,000,000                     | 1,000,000                        | -                   | -                                 | -                                    | -                   | -                    |
| 1937   | Potawatami Revenue                                | 4,184,628                     | 4,184,628                        | -                   | -                                 | -                                    | -                   | -                    |
| 1945   | Contingency                                       | -                             | -                                | -                   | 3,193,788                         | 9,066,429                            | 5,872,641           | 5,872,641            |
| 1950   | Fringe Benefits                                   | 127,584,806                   | 129,964,806                      | (2,400,000)         | 204,895,023                       | 204,095,023                          | (800,000)           | (3,200,000)          |
| 1972   | Wage and Benefit Modifications                    | -                             | -                                | -                   | -                                 | 1,558,267                            | 1,558,267           | 1,558,267            |
| 1991   | Property Taxes                                    | 291,077,838                   | 291,077,838                      | -                   | -                                 | -                                    | -                   | -                    |
| 1992   | Interest Income                                   | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| 1993   | State Shared Revenue                              | 31,229,789                    | 31,229,789                       | -                   | -                                 | -                                    | -                   | -                    |
| 1996   | Sales Taxes                                       | 67,625,203                    | 67,625,203                       | -                   | -                                 | -                                    | -                   | -                    |
|  | Other Non-Departmental                            | 17,749,068                    | 17,749,068                       | -                   | (5,419,867)                       | (4,859,867)                          | 560,000             | 560,000              |
| 1900'S   | <b>Total Non-Departmental</b>                     | <b>540,431,332</b>            | <b>542,831,332</b>               | <b>(2,400,000)</b>  | <b>202,668,944</b>                | <b>209,859,852</b>                   | <b>7,190,908</b>    | <b>4,790,908</b>     |
|  |   |                               |                                  |                     |                                   |                                      |                     |                      |
| 9950   | Ran Promissory Note Repay                         | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
|  | Debt Retirement and Interest                      | 17,787,728                    | 17,787,728                       | -                   | 51,404,166                        | 51,404,166                           | -                   | -                    |
|  | Adj for Budget of Propr. Fnds                     | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| 9960   | Debt Retirement and Interest                      | 17,787,728                    | 17,787,728                       | -                   | 51,404,166                        | 51,404,166                           | -                   | -                    |
|  |   |                               |                                  |                     |                                   |                                      |                     |                      |
| 1200-1899  | <b>Capital Improvements</b>                       | <b>200,923,963</b>            | <b>200,923,963</b>               | <b>-</b>            | <b>226,200,443</b>                | <b>226,200,443</b>                   | <b>-</b>            | <b>-</b>             |
|  | <b>Expendable Trusts</b>                          |                               |                                  |                     |                                   |                                      |                     |                      |
| FUND 3   | Zoo Trust Funds                                   | 520                           | 938,106                          | (937,586)           | -                                 | 1,065,464                            | 1,065,464           | 127,878              |
| FUND 4   | IMSD Expendable Trust                             | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| FUND 5   | Parks Trust Funds                                 | -                             | -                                | -                   | 205,277                           | 1,161,733                            | 956,456             | 956,456              |
| FUND 6   | Office on Handicapped Trust Fund                  | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| FUND 7   | Behaviorial Health Complex Trust Fund             | -                             | 17,600                           | (17,600)            | -                                 | 17,600                               | 17,600              | -                    |
| FUND 8   | Airport PFC                                       | -                             | -                                | -                   | 9,713                             | -                                    | (9,713)             | (9,713)              |
| FUND 9   | DAS – Trust                                       | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| FUND 10  | DAS – Trust                                       | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| FUND 11  | Fleet Facilities Reserve Trust                    | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
|  | <b>Total Expendable Trusts</b>                    | <b>520</b>                    | <b>955,706</b>                   | <b>(955,186)</b>    | <b>214,990</b>                    | <b>2,244,797</b>                     | <b>2,029,807</b>    | <b>1,074,621</b>     |
|  | <b>Projected Surplus (Deficit)</b>                | <b>1,412,039,928</b>          | <b>1,417,769,584</b>             | <b>(5,729,656)</b>  | <b>1,457,821,549</b>              | <b>1,458,308,573</b>                 | <b>487,024</b>      | <b>(5,242,633)</b>   |
|  | <b>Reserves Expendable Trusts</b>                 |                               |                                  |                     |                                   |                                      |                     | <b>(1,074,621)</b>   |
|  | <b>Contribution to Behavioral Health Reserves</b> |                               |                                  |                     |                                   |                                      |                     | <b>1,900,000</b>     |
|  | <b>County Wide Salary projection</b>              |                               |                                  |                     |                                   |                                      |                     | <b>2,200,000</b>     |
|  | <b>Total Projected Surplus (Deficit)</b>          |                               |                                  |                     |                                   |                                      |                     | <b>(2,217,254)</b>   |

| Milwaukee County<br>Annual Fiscal Report of Surplus/Deficit as of April 30, 2017 Period 04 BY FUND |                               |                                  |                     |                                   |                                      |                     |                      |
|--|-------------------------------|----------------------------------|---------------------|-----------------------------------|--------------------------------------|---------------------|----------------------|
|  | 2017<br>Projected<br>Revenues | 2017<br>Budgeted Net<br>Revenues | Revenue<br>Variance | 2017<br>Projected<br>Expenditures | 2017<br>Budgeted Net<br>Expenditures | Expense<br>Variance | Surplus<br>(Deficit) |
| <b>General Fund Departments</b>  |                               |                                  |                     |                                   |                                      |                     |                      |
| 1000 County Board  | -                             | -                                | -                   | 1,206,381                         | 1,206,381                            | -                   | -                    |
| 1011 General Office  | -                             | -                                | -                   | 987,818                           | 799,468                              | (188,150)           | (188,150)            |
| 1021 Veterans Service  | -                             | 3,250                            | (3,250)             | 258,346                           | 258,346                              | -                   | (3,250)              |
| 1020 Governmental Relations  | -                             | -                                | -                   | 379,157                           | 309,370                              | (69,787)            | (69,787)             |
| 1120 Personnel Review Board  | 45                            | -                                | 45                  | 327,395                           | 402,562                              | 75,167              | 75,212               |
| 1130 Corporation Counsel   | 175,000                       | 175,000                          | -                   | 1,095,399                         | 1,095,399                            | -                   | -                    |
| 1140 Human Resources   | 1,596,312                     | 1,596,669                        | (357)               | 7,259,846                         | 7,295,487                            | 35,641              | 35,284               |
| 115 Dept of Administrative Services  | 25,124,997                    | 25,124,997                       | -                   | 51,266,520                        | 51,599,802                           | 333,282             | 333,282              |
| 3010 Election Commission   | 69,250                        | 69,250                           | -                   | 763,528                           | 763,528                              | -                   | -                    |
| 3090 County Treasurer  | 3,545,521                     | 3,540,000                        | 5,521               | 1,118,456                         | 1,118,456                            | -                   | 5,521                |
| 3270 County Clerk  | 544,240                       | 544,240                          | -                   | 859,409                           | 859,409                              | -                   | -                    |
| 3400 Register of Deeds   | 4,382,652                     | 4,490,023                        | (107,371)           | 1,769,295                         | 1,766,168                            | (3,127)             | (110,498)            |
| 3700 Office of the Comptroller   | 258,691                       | 422,703                          | (164,012)           | 5,495,564                         | 5,659,576                            | 164,012             | -                    |
| 2000 Combined Court Related Operatio   | 11,656,342                    | 11,438,434                       | 217,908             | 32,075,730                        | 31,916,554                           | (159,176)           | 58,732               |
| 2430 Dept. of Child Support Enforceme  | 18,419,810                    | 18,433,701                       | (14,091)            | 20,614,642                        | 20,645,578                           | 30,936              | 16,845               |
| 2900 Courts - Pre-Trial Services   | 333,900                       | 333,900                          | -                   | 4,906,559                         | 4,977,621                            | 71,062              | 71,062               |
| 4800 Emergency Management  | 2,221,955                     | 2,274,983                        | (53,028)            | 9,719,148                         | 10,378,746                           | 659,598             | 606,569              |
| 4900 Medical Examiner  | 2,494,500                     | 2,539,500                        | (45,000)            | 3,934,703                         | 3,940,375                            | 5,672               | (39,328)             |
| 4000 Sheriff   | 9,949,339                     | 10,121,450                       | (172,111)           | 61,351,615                        | 53,894,897                           | (7,456,718)         | (7,628,829)          |
| 4300 House of Correction   | 5,935,669                     | 5,881,273                        | 54,396              | 57,362,051                        | 57,330,287                           | (31,764)            | 22,632               |
| 4500 District Attorney   | 5,676,646                     | 5,934,586                        | (257,940)           | 14,611,252                        | 14,645,472                           | 34,220              | (223,720)            |
| 5100 DOT - Highway Maintenance   | 21,409,285                    | 21,814,782                       | (405,497)           | 22,627,944                        | 23,033,441                           | 405,497             | -                    |
| 5800 DOT - Admin Div   | 285,631                       | 285,631                          | -                   | 1,069,997                         | 1,069,997                            | -                   | -                    |
| 7900 Department on Aging   | 17,205,833                    | 17,205,833                       | -                   | 18,851,787                        | 18,851,787                           | -                   | -                    |
| 8000 Department of Human Services  | 98,429,057                    | 98,429,057                       | -                   | 115,237,295                       | 115,237,295                          | -                   | -                    |
| 9000 Department of Parks   | 19,929,195                    | 19,929,195                       | -                   | 42,364,588                        | 41,870,265                           | (494,323)           | (494,323)            |
| 9500 Zoological Department   | 20,161,031                    | 20,161,031                       | -                   | 22,689,527                        | 22,715,629                           | 26,102              | 26,102               |
| 9700 Milwaukee Public Museum   | -                             | -                                | -                   | 3,500,000                         | 3,500,000                            | -                   | -                    |
| 9910 University Extension  | 110,000                       | 110,000                          | -                   | 522,848                           | 522,848                              | -                   | -                    |
| <b>Total General Fund</b>  | <b>269,914,701</b>            | <b>270,859,488</b>               | <b>(944,787)</b>    | <b>504,226,600</b>                | <b>497,664,744</b>                   | <b>(6,561,856)</b>  | <b>(7,506,643)</b>   |
| <b>Other Funds</b>   |                               |                                  |                     |                                   |                                      |                     |                      |
| 1150 Risk Management   | 8,333,731                     | 8,331,631                        | 2,100               | 11,682,976                        | 11,680,904                           | (2,072)             | 28                   |
| 1160 Information Management Service  | 10,273,273                    | 10,394,907                       | (121,634)           | 16,095,411                        | 15,825,648                           | (269,763)           | (391,397)            |
| 5040 DOT - Airport Division  | 90,816,346                    | 90,816,346                       | -                   | 93,764,788                        | 93,764,788                           | -                   | -                    |
| 5300 DOT - Fleet Management  | 10,294,625                    | 10,294,625                       | -                   | 10,852,312                        | 10,852,312                           | -                   | -                    |
| 5600 DOT - Transit/Paratransit System  | 109,816,935                   | 109,816,935                      | -                   | 124,089,510                       | 124,089,510                          | -                   | -                    |
| 5500 DAS - Utility   | 3,511,361                     | 4,821,510                        | (1,310,149)         | 5,926,044                         | 5,926,044                            | -                   | (1,310,149)          |
| 6300 Behavioral Health Division  | 149,935,413                   | 149,935,413                      | -                   | 210,695,365                       | 208,795,365                          | (1,900,000)         | (1,900,000)          |
| 7990 Department of Family Care (CMO)   | -                             | -                                | -                   | -                                 | -                                    | -                   | -                    |
| <b>Total Other Funds</b>   | <b>382,981,684</b>            | <b>384,411,387</b>               | <b>(1,429,683)</b>  | <b>473,106,406</b>                | <b>470,934,571</b>                   | <b>(2,171,835)</b>  | <b>(3,601,518)</b>   |



| Milwaukee County  |   |                            |                                  |               |                                |                                      |               |
|---|---|----------------------------|----------------------------------|---------------|--------------------------------|--------------------------------------|---------------|
| Annual Fiscal Report of % of Budgeted funds as of April 30, 2017  |   |                            |                                  |               |                                |                                      |               |
|   |   | 2017<br>Actual<br>Revenues | 2017<br>Budgeted Net<br>Revenues | Revenue<br>%  | 2017<br>Actual<br>Expenditures | 2017<br>Budgeted Net<br>Expenditures | Exp<br>%      |
| <b>Legislative, Executive &amp; Staff</b>   |   |                            |                                  |               |                                |                                      |               |
| 1000  | County Board                                    | -                          | -                                |               | 264,853                        | 1,206,381                            | 21.95%        |
| <b>County Executive</b>   |   |                            |                                  |               |                                |                                      |               |
| 1011  | General Office                                  | -                          | -                                |               | 258,231                        | 799,468                              | 32.30%        |
| 1021  | Veterans Service                                | -                          | 3,250                            | 0.00%         | 62,723                         | 258,346                              | 24.28%        |
| 1020  | Governmental Relations                          | -                          | 3,250                            |               | 60,131                         | 309,370                              | 19.44%        |
| 1120  | Personnel Review Board                          | 17                         | -                                |               | 54,339                         | 402,562                              | 13.50%        |
| 1130  | Corporation Counsel                             | 623                        | 175,000                          | 0.36%         | 290,255                        | 1,095,399                            | 26.50%        |
| 1140  | Human Resources                                 | (217)                      | 1,596,669                        | -0.01%        | 2,169,574                      | 7,295,487                            | 29.74%        |
| 115   | Dept of Administrative Services                 | 5,871,744                  | 25,124,997                       | 23.37%        | 11,533,448                     | 51,599,802                           | 22.35%        |
| <small>Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700</small> |   |                            |                                  |               |                                |                                      |               |
| 1150  | Risk Management                                 | 1,371,308                  | 8,331,631                        | 16.46%        | 5,572,303                      | 11,680,904                           | 47.70%        |
| 1160  | Information Management Service                  | 3,165,549                  | 10,394,907                       | 30.45%        | 2,669,243                      | 15,825,648                           | 16.87%        |
| 5500  | DAS - Utility                                   | 808,697                    | 4,821,510                        | 16.77%        | 381,636                        | 5,926,044                            | 6.44%         |
| 3010  | Election Commission                             | 40,159                     | 69,250                           | 57.99%        | 215,881                        | 763,528                              | 28.27%        |
| 3090  | County Treasurer                                | 669,126                    | 3,540,000                        | 18.90%        | 305,857                        | 1,118,456                            | 27.35%        |
| 3270  | County Clerk                                    | 162,008                    | 544,240                          | 29.77%        | 174,281                        | 859,409                              | 20.28%        |
| 3400  | Register of Deeds                               | 1,361,329                  | 4,490,023                        | 30.32%        | 437,437                        | 1,766,168                            | 24.77%        |
| 3700  | Office of the Comptroller                       | 4,597                      | 422,703                          | 1.09%         | 1,384,882                      | 5,659,576                            | 24.47%        |
|   | <b>Total Legislative, Executive &amp; Staff</b> | <b>13,454,942</b>          | <b>59,517,430</b>                | <b>22.61%</b> | <b>25,835,074</b>              | <b>106,566,548</b>                   | <b>24.24%</b> |
| <b>Courts and Judiciary</b>   |   |                            |                                  |               |                                |                                      |               |
| 2000  | Combined Court Related Operations               | 1,363,308                  | 11,438,434                       | 11.92%        | 8,613,521                      | 31,916,554                           | 26.99%        |
| 2430  | Dept of Child Support Enforcement               | 4,042,843                  | 18,433,701                       | 21.93%        | 5,331,157                      | 20,645,578                           | 25.82%        |
| 2900  | Courts - Pre-Trial Services                     | -                          | 333,900                          | 0.00%         | 1,585,998                      | 4,977,621                            | 31.86%        |
|   | <b>Total Courts and Judiciary</b>               | <b>5,406,151</b>           | <b>30,206,035</b>                | <b>17.90%</b> | <b>15,530,676</b>              | <b>57,539,753</b>                    | <b>26.99%</b> |
| <b>Public Safety</b>  |   |                            |                                  |               |                                |                                      |               |
| 4000  | Sheriff   | 2,361,830                  | 10,121,450                       | 23.33%        | 16,622,922                     | 53,894,897                           | 30.84%        |
| 4300  | House of Correction                             | 1,315,443                  | 5,881,273                        | 22.37%        | 14,213,310                     | 57,330,287                           | 24.79%        |
| 4500  | District Attorney                               | 367,811                    | 5,934,586                        | 6.20%         | 3,132,514                      | 14,645,472                           | 21.39%        |
| 4800  | Emergency Management                            | 370,973                    | 2,274,983                        | 16.31%        | 2,058,755                      | 10,378,746                           | 19.84%        |
| 4900  | Medical Examiner                                | (98,748)                   | 2,539,500                        | -3.89%        | 1,041,832                      | 3,940,375                            | 26.44%        |
|   | <b>Total Public Safety</b>                      | <b>4,317,309</b>           | <b>26,751,792</b>                | <b>16.14%</b> | <b>37,069,334</b>              | <b>140,189,777</b>                   | <b>26.44%</b> |
| <b>Department of Transportation</b>   |   |                            |                                  |               |                                |                                      |               |
| 5040  | DOT - Airport Division                          | 28,028,297                 | 90,816,346                       | 30.86%        | 15,901,588                     | 93,764,788                           | 16.96%        |
| 5100  | DOT - Highway Maintenance                       | 722,973                    | 21,814,782                       | 3.31%         | 7,370,841                      | 23,033,441                           | 32.00%        |
| 5300  | DOT - Fleet Management                          | 3,476,486                  | 10,294,625                       | 33.77%        | 2,254,284                      | 10,852,312                           | 20.77%        |
| 5600  | DOT - Transit/Paratransit System                | 3,147,929                  | 109,816,935                      | 2.87%         | 826,562                        | 124,089,510                          | 0.67%         |
| 5800  | DOT - Admin Div                                 | 109,795                    | 285,631                          | 38.44%        | 603,520                        | 1,069,997                            | 56.40%        |
|   | <b>Total Transportation</b>                     | <b>35,485,480</b>          | <b>233,028,319</b>               | <b>15.23%</b> | <b>26,956,795</b>              | <b>252,810,048</b>                   | <b>10.66%</b> |



| Milwaukee County   |   |                    |                      |                |                    |                      |               |
|--|---|--------------------|----------------------|----------------|--------------------|----------------------|---------------|
| Annual Fiscal Report of % of Budgeted funds as of April 30, 2017 |   |                    |                      |                |                    |                      |               |
|  |   | 2017               | 2017                 | Revenue        | 2017               | 2017                 |               |
|  |   | Actual             | Budgeted Net         |                | Actual             | Budgeted Net         | Expenditure   |
|  |   | Revenues           | Revenues             | %              | Expenditures       | Expenditures         | %             |
| <b><u>Health &amp; Human Services</u></b>                        |   |                    |                      |                |                    |                      |               |
| 6300   | Behavioral Health Division                    | 33,866,065         | 149,935,413          | 22.59%         | 46,381,245         | 208,795,365          | 22.21%        |
| 7900   | Department on Aging                           | 1,752,750          | 17,205,833           | 10.19%         | 4,471,431          | 18,851,787           | 23.72%        |
| 8000   | Department of Human Services                  | 14,665,803         | 98,429,057           | 14.90%         | 27,079,850         | 115,237,295          | 23.50%        |
|  | <b>Total Health &amp; Human Service:</b>      | <b>50,284,618</b>  | <b>265,570,303</b>   | <b>18.93%</b>  | <b>77,932,526</b>  | <b>342,884,447</b>   | <b>22.73%</b> |
| <b><u>Parks, Recreation &amp; Culture</u></b>                    |   |                    |                      |                |                    |                      |               |
| 9000   | Department of Parks                           | 3,477,583          | 19,929,195           | 17.45%         | 9,340,506          | 41,951,106           | 22.27%        |
| 9500   | Zoological Department                         | 2,283,903          | 20,161,031           | 11.33%         | 4,494,854          | 22,715,629           | 19.79%        |
| 9700   | Milwaukee Public Museum                       | -                  | -                    |                | 1,750,000          | 3,500,000            | 50.00%        |
| 9910   | University Extension                          | 7,655              | 110,000              | 6.96%          | 301,327            | 522,848              | 57.63%        |
|  | <b>Total Parks, Recreation &amp; Culture:</b> | <b>5,769,142</b>   | <b>40,200,226</b>    | <b>14.35%</b>  | <b>15,886,687</b>  | <b>68,689,583</b>    | <b>23.13%</b> |
| <b><u>Non-Departmental's</u></b>                                 |   |                    |                      |                |                    |                      |               |
| 1937   | Potawatami Revenue                            | -                  | 4,184,628            | 0.00%          | -                  | -                    |               |
| 1945   | Contingency                                   | -                  | -                    |                | -                  | 9,066,429            | 0.00%         |
| 1950   | Fringe Benefits                               | 37,584,812         | 129,964,806          | 28.92%         | 27,515,715         | 204,095,023          | 13.48%        |
| 1991   | Property Taxes                                | (626,707)          | 291,077,838          | -0.22%         | -                  | -                    |               |
| 1992   | Interest Income                               | 1,039,752          | -                    |                | -                  | -                    |               |
| 1993   | State Shared Revenue                          | -                  | 31,229,789           | 0.00%          | -                  | -                    |               |
| 1996   | Sales Taxes                                   | 10,647,283         | 67,625,203           | 15.74%         | -                  | -                    |               |
|  | Other Non-Departmental                        | 40,525             | 18,749,068           | 0.22%          | (2,180,392)        | (3,301,600)          | 66.04%        |
| 1900'S   | <b>Total Non-Departmental</b>                 | <b>48,685,665</b>  | <b>542,831,332</b>   | <b>8.97%</b>   | <b>25,335,322</b>  | <b>209,859,852</b>   | <b>12.07%</b> |
| 9960   | Debt Retirement and Interest                  | -                  | 1,194,523            | 0.00%          | 10,793,393         | 51,404,166           | 21.00%        |
| 200-1899   | Capital Improvements                          | 3,790,224          | 200,923,963          | 1.89%          | 8,322,205          | 226,200,443          | 3.68%         |
| <b><u>Expendable Trusts</u></b>                                  |   |                    |                      |                |                    |                      |               |
| FUND 3   | Zoo Trust Funds                               | 63,206             | 938,106              | 6.74%          | 153,794            | 1,065,464            | 14.43%        |
| FUND 4   | IMSD Expendable Trust                         | -                  | -                    |                | -                  | -                    |               |
| FUND 5   | Parks Trust Funds                             | -                  | -                    |                | 114,599            | 1,161,733            | 9.86%         |
| FUND 6   | Office on Handicapped Trust Fu                | -                  | -                    |                | -                  | -                    |               |
| FUND 7   | Behavioral Health Complex Tru                 | -                  | 17,600               | 0.00%          | 15,449             | 17,600               | 87.78%        |
| FUND 8   | Airport PFC                                   | 4,013,477          | -                    |                | 9,713              | -                    |               |
| FUND 9   | DAS – Trust                                   | -                  | -                    |                | -                  | -                    |               |
| FUND 10  | DAS – Trust                                   | -                  | -                    |                | -                  | -                    |               |
| FUND 11  | Fleet Facilities Reserve Trust                | -                  | -                    |                | -                  | -                    |               |
|  | <b>Total Expendable Trusts</b>                | <b>4,076,683</b>   | <b>955,706</b>       | <b>426.56%</b> | <b>293,555</b>     | <b>2,244,797</b>     | <b>13.08%</b> |
|  | <b>Projected Surplus (Deficit)</b>            | <b>171,270,213</b> | <b>1,401,179,629</b> | <b>12.22%</b>  | <b>243,955,566</b> | <b>1,458,389,414</b> | <b>16.73%</b> |

