



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: July 10, 2017
TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors
FROM: Scott B. Manske, Comptroller
SUBJECT: Fiscal Report of May 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 May 31, 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 May 31, 2017, quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2017 year-end fiscal status is a deficit of (\$0.2) 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 decrease the projected deficit by \$1.2 million to a surplus of \$1.0 million.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
April 2017	Deficit	(\$2.2) million*	
May 2017 (Current Period)	Deficit	(\$0.2) million*	\$2.0 million

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

The projected deficit assumes that the full unallocated balance in the contingency fund of \$4.7 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 decrease the

Office of the Comptroller's projected surplus for 2017 to an estimated deficit of (\$6.2) to (\$7.2) 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 (\$7.7) million, DAS-IMSD of (\$0.4) million, DAS-Water Utility of (\$0.7) 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 \$0.5 million in DAS, \$1.2 million in DHHS and \$0.7 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 \$2.2 million.

The Behavioral Health Division is projecting a deficit of (\$1.6) 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

Debt Service Reserve Activity Description	Amount
2016 Beginning Balance	\$47,176,189
2016 Activity	
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
2016 Activity Total	-11,372,386
2016 Contribution based on YE surplus	5,000,000
Carryover Surplus Bond	1,850,313
2016 Ending Balance/2017 Starting Balance	\$42,654,116

Debt Service Reserve Activity and Projected Balance for 2017

2017 Starting Balance	\$42,654,116
2017 Activity	
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
2017 Projected Balance	35,382,971
2017 Pending Items	
Payment of 2017 Debt Service (IMSD Positions)	-647,916
Payment of 2017 Debt Service (Parks Positions)	-582,246
2017 Projected Balance (if Pending actions occur)	34,152,809

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, Legislative Services Division Manager, County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Fiscal Position as of May 31, 2017

Org	Name	April 30, 2017	May 31, 2017	Variance
1011	County Executive	(\$188,000)	(\$188,000)	\$0
1120	Personnel Review Board	\$75,000	\$172,000	\$97,000
1150	DAS	\$333,000	\$487,000	\$154,000
1160	DAS – IMSD	(\$391,000)	(\$410,000)	(\$19,000)
3400	Register of Deeds	(\$110,000)	(\$34,000)	\$76,000
4000	Sheriff	(\$7,629,000)	(\$7,716,000)	(\$87,000)
4500	District Attorney	(\$224,000)	(\$224,000)	\$0
4800	Emergency Management	\$607,000	\$658,000	\$51,000
5500	DAS-Utility	(\$1,310,000)	(\$704,000)	\$606,000
6300	Behavioral Health Division	(\$1,900,000)	(\$1,600,000)	\$300,000
6300RES	Behavioral Health Division Reserve	\$1,900,000	\$1,600,000	(\$300,000)
8000	DHHS	\$0	\$1,202,000	\$1,202,000
9000	Parks Department	(\$494,000)	(\$494,000)	\$0
1950	Employee Fringe Benefits	(\$3,200,000)	(\$3,200,000)	\$0
1945	Unallocated Contingency Fund	\$4,870,000	\$4,720,000	(\$150,000)
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	\$560,000	\$560,000	\$0
CW	County Wide Salary Surplus	\$2,200,000	\$2,200,000	\$0
MISC	Miscellaneous departments	\$123,746	\$199,507	\$75,761
	TOTAL	(\$2,217,254)	(\$211,493)	(\$2,005,761)

Unallocated Contingency Fund	
2017 Adopted Balance	\$5,138,755
Actions	
Kinnickinnic Mntc Bay/Bus replacement	(\$266,114)
WPS Workgroup	(\$150,000)
Current Available Balance	\$4,722,641

Allocated Contingency Fund	
2017 Adopted Balance	\$4,716,212
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
WPS Workgroup	\$150,000
Actions	
Position Creates – Zoo, DHHS	(\$161,836)
Position Creates – DA	(\$210,588)
Current Balance	\$4,343,788

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.

Personnel Review Board (Org 1120) *\$0.2 million surplus*

The Personnel Review Board is projecting an expenditure surplus of \$0.2 million due to projected surpluses for legal fees and salaries and wages.

DAS (Org 1150) *\$0.5 million surplus*

DAS is projecting an overall surplus of \$0.5 million due to a projected surplus of \$0.5 million in salary and wages.

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.

Office of the Sheriff (Org 4000) *(\$7.7) million deficit*

The Office of the Sheriff is projecting a revenue deficit of (\$0.4) million primarily due to a projected deficit of (\$0.1) million in telephone commissions and (\$0.1) million in fines and forfeitures and (\$0.2) million in other various revenue accounts.

In addition to the projected revenue deficit, the Sheriff is projecting an expenditure deficit of (\$7.3) 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 \$1.3 million in salaries.

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) *\$0.7 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) *(\$0.7) million deficit*

DAS Water Utility is projecting a revenue deficit of (\$0.7) million in Fire Protection payments budgeted to be received from tenants on the County Grounds.

**BHD (Org 6300) *(\$1.6) million deficit*
BHD Reserve *\$1.6 million contribution***

BHD is projecting an expenditure deficit of (\$1.6) million due to higher than budgeted legacy costs. Any deficit will be offset by a corresponding contribution from the BHD reserve for no net tax levy impact to Milwaukee County.

DHHS (Org 8000) *\$1.2 million surplus*

DHHS is projecting a surplus due to a \$2.2 million youth aid surplus resulting from lower average daily populations than budget (66 compared to 87). Offsetting this surplus is a structural deficit in housing of (\$0.5) million and lower Comprehensive Community Services (CCS) revenue than budgeted of (\$0.25) million. In addition, DSD expects to receive (\$0.25) million less crisis revenue than budgeted.

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 projected to be flat to budget at this time.

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								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2017 Period 05 BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Legislative, Executive & Staff								
1000	County Board	-	-	-	1,206,381	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	-	-	-	234,159	309,370	75,211	75,211
1120	Personnel Review Board	-	-	-	230,809	402,562	171,753	171,753
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-	-
1140	Human Resources	1,596,669	1,596,669	-	7,275,249	7,295,487	20,238	20,238
115	Dept of Administrative Services	23,688,270	25,124,997	(1,436,727)	49,675,800	51,599,802	1,924,002	487,275
	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	10,265,473	10,394,907	(129,434)	16,105,791	15,825,648	(280,143)	(409,577)
5500	DAS - Utility	4,116,858	4,821,510	(704,652)	5,926,044	5,926,044	-	(704,652)
3010	Election Commission	69,250	69,250	-	763,528	763,528	-	-
3090	County Treasurer	3,540,000	3,540,000	-	1,118,724	1,118,456	(268)	(268)
3270	County Clerk	544,240	544,240	-	859,409	859,409	-	-
3400	Register of Deeds	4,466,030	4,490,023	(23,993)	1,776,464	1,766,168	(10,296)	(34,289)
3700	Office of the Comptroller	258,691	422,703	(164,012)	5,495,564	5,659,576	164,012	-
	Total Legislative, Executive & S	57,054,212	59,514,180	(2,459,968)	104,692,261	106,566,548	1,874,287	(585,681)
Courts and Judiciary								
2000	Combined Court Related Operations	11,520,879	11,438,434	82,445	31,960,474	31,916,554	(43,920)	38,525
2430	Dept. of Child Support Enforcement	18,399,315	18,433,701	(34,386)	20,598,373	20,645,578	47,205	12,819
2900	Courts - Pre-Trial Services	333,900	333,900	-	4,913,047	4,977,621	64,574	64,574
	Total Courts and Judiciary	30,254,094	30,206,035	48,059	57,471,894	57,539,753	67,859	115,918
Public Safety								
4000	Sheriff	9,986,989	10,121,450	(134,461)	61,476,259	53,894,897	(7,581,362)	(7,715,823)
4300	House of Correction	5,833,169	5,881,273	(48,104)	57,272,104	57,330,287	58,183	10,079
4500	District Attorney	5,676,646	5,934,586	(257,940)	14,677,355	14,711,575	34,220	(223,720)
4800	Emergency Management	2,221,955	2,274,983	(53,028)	9,719,148	10,430,227	711,079	658,050
4900	Medical Examiner	2,494,500	2,539,500	(45,000)	3,940,378	3,940,375	(3)	(45,003)
	Total Public Safety	26,213,259	26,751,792	(538,533)	147,085,244	140,307,361	(6,777,883)	(7,316,417)
Department of Transportation								
5040	DOT - Airport Division	93,209,173	93,209,173	-	93,209,609	93,209,609	-	-
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	3,102,514	3,102,514	-	2,884,782	2,884,782	-	-
	Total Transportation	237,832,532	238,238,029	(405,497)	253,664,157	254,069,654	405,497	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2017 Period 05 BY FUND								
	2017	2017		2017	2017			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus	
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)	
General Fund Departments								
1000	County Board	-	-	1,206,381	1,206,381	-	-	
1011	General Office	-	-	987,618	799,468	(188,150)	(188,150)	
1021	Veterans Service	-	3,250	258,346	258,346	-	(3,250)	
1020	Governmental Relations	-	-	234,159	309,370	75,211	75,211	
1120	Personnel Review Board	-	-	230,809	402,562	171,753	171,753	
1130	Corporation Counsel	175,000	175,000	1,095,399	1,095,399	-	-	
1140	Human Resources	1,596,669	1,596,669	7,275,249	7,295,487	20,238	20,238	
115	Dept of Administrative Services	23,688,270	25,124,997	(1,436,727)	49,675,800	51,599,802	1,924,002	
3010	Election Commission	69,250	69,250	-	763,528	763,528	-	
3090	County Treasurer	3,540,000	3,540,000	-	1,118,724	1,118,456	(268)	
3270	County Clerk	544,240	544,240	-	859,409	859,409	-	
3400	Register of Deeds	4,466,030	4,490,023	(23,993)	1,776,464	1,766,168	(10,296)	
3700	Office of the Comptroller	258,691	422,703	(164,012)	5,495,564	5,659,576	164,012	
2000	Combined Court Related Operations	11,520,879	11,438,434	82,445	31,960,474	31,916,554	(43,920)	
2430	Dept of Child Support Enforcement	18,399,315	18,433,701	(34,386)	20,598,373	20,645,578	47,205	
2900	Courts - Pre-Trial Services	333,900	333,900	-	4,913,047	4,977,621	64,574	
4800	Emergency Management	2,221,955	2,274,983	(53,028)	9,719,148	10,430,227	711,079	
4900	Medical Examiner	2,494,500	2,539,500	(45,000)	3,940,378	3,940,375	(3)	
4000	Sheriff	9,986,989	10,121,450	(134,461)	61,476,259	53,894,897	(7,581,362)	
4300	House of Correction	5,833,169	5,881,273	(48,104)	57,272,104	57,330,287	58,183	
4500	District Attorney	5,676,646	5,934,586	(257,940)	14,677,355	14,711,575	34,220	
5100	DOT - Highway Maintenance	21,409,285	21,814,782	(405,497)	22,627,944	23,033,441	405,497	
5800	DOT - Admin Div	3,102,514	3,102,514	-	2,884,782	2,884,782	-	
7900	Department on Aging	17,205,833	17,205,833	-	18,851,787	18,851,787	-	
8000	Department of Human Services	100,336,258	99,136,258	1,200,000	116,457,313	116,459,313	2,000	
9000	Department of Parks	20,370,615	20,370,615	-	43,484,545	42,990,222	(494,323)	
9500	Zoological Department	20,161,031	20,161,031	-	22,689,527	22,715,629	26,102	
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	
9910	University Extension	110,000	110,000	-	522,848	522,848	-	
	Total General Fund	273,501,039	274,824,992	(1,323,953)	506,553,334	501,939,088	(4,614,246)	(5,938,199)
Other Funds								
1150	Risk Management	8,333,731	8,331,631	2,100	11,682,976	11,680,904	(2,072)	
1160	Information Management Services	10,265,473	10,394,907	(129,434)	16,105,791	15,825,648	(280,143)	
5040	DOT - Airport Division	93,209,173	93,209,173	-	93,209,609	93,209,609	-	
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	4,116,858	4,821,510	(704,652)	5,926,044	5,926,044	-	
6300	Behavioral Health Division	149,953,013	149,935,413	17,600	210,412,965	208,795,365	(1,617,600)	
7990	Department of Family Care (CMO)	-	-	-	-	-	-	
	Total Other Funds	385,989,808	386,804,194	(814,386)	472,279,207	470,379,392	(1,899,815)	(2,714,201)

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2017							
		2017		Revenue %	2017		Exp %
		Actual Revenues	Budgeted Net Revenues		Actual Expenditures	Budgeted Net Expenditures	
Legislative, Executive & Staff							
1000	County Board	-	-		339,400	1,206,381	28.13%
County Executive							
1011	General Office	-	-		323,844	799,468	40.51%
1021	Veterans Service	-	3,250	0.00%	80,402	258,346	31.12%
1020	Governmental Relations	-	3,250		76,721	309,370	24.80%
1120	Personnel Review Board	17	-		84,907	402,562	21.09%
1130	Corporation Counsel	1,023	175,000	0.58%	346,427	1,095,399	31.63%
1140	Human Resources	662,478	1,596,669	41.49%	2,659,630	7,295,487	36.46%
115	Dept of Administrative Services	8,060,767	25,124,997	32.08%	15,144,957	51,599,802	29.35%
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	2,067,191	8,331,631	24.81%	5,756,984	11,680,904	49.29%
1160	Information Management Services	3,956,860	10,394,907	38.07%	4,183,370	15,825,648	26.43%
5500	DAS - Utility	809,197	4,821,510	16.78%	1,185,288	5,926,044	20.00%
3010	Election Commission	52,281	69,250	75.50%	268,757	763,528	35.20%
3090	County Treasurer	843,969	3,540,000	23.84%	340,481	1,118,456	30.44%
3270	County Clerk	218,973	544,240	40.23%	241,393	859,409	28.09%
3400	Register of Deeds	1,765,405	4,490,023	39.32%	580,350	1,766,168	32.86%
3700	Office of the Comptroller	5,761	422,703	1.36%	1,785,553	5,659,576	31.55%
	Total Legislative, Executive & S	18,443,923	59,517,430	30.99%	33,398,464	106,566,548	31.34%
Courts and Judiciary							
2000	Combined Court Related Operations	1,801,550	11,438,434	15.75%	11,369,093	31,916,554	35.62%
2430	Dept. of Child Support Enforcement	4,404,478	18,433,701	23.89%	6,771,325	20,645,578	32.80%
2900	Courts - Pre-Trial Services	-	333,900	0.00%	1,969,500	4,977,621	39.57%
	Total Courts and Judiciary	6,206,028	30,206,035	20.55%	20,109,919	57,539,753	34.95%
Public Safety							
4000	Sheriff	3,093,315	10,121,450	30.56%	21,137,087	53,894,897	39.22%
4300	House of Correction	1,311,955	5,881,273	22.31%	18,759,429	57,330,287	32.72%
4500	District Attorney	1,221,288	5,934,586	20.58%	4,641,425	14,711,575	31.55%
4800	Emergency Management	493,251	2,274,983	21.68%	2,957,330	10,430,227	28.35%
4900	Medical Examiner	166,970	2,539,500	6.57%	1,321,468	3,940,375	33.54%
	Total Public Safety	6,286,778	26,751,792	23.50%	48,816,740	140,307,361	34.79%
Department of Transportation							
5040	DOT - Airport Division	35,150,115	93,209,173	37.71%	27,394,447	93,209,609	29.39%
5100	DOT - Highway Maintenance	2,592,257	21,814,782	11.88%	9,162,419	23,033,441	39.78%
5300	DOT - Fleet Management	4,283,470	10,294,625	41.61%	2,829,442	10,852,312	26.07%
5600	DOT - Transit/Paratransit System	(150,983)	109,816,935	-0.14%	29,422,387	124,089,510	23.71%
5800	DOT - Admin Div	1,074,288	3,102,514	34.63%	690,296	2,884,782	23.93%
	Total Transportation	42,949,147	238,238,029	18.03%	69,498,990	254,069,654	27.35%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2017							
		2017	2017	Revenue	2017	2017	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
Health & Human Services							
6300	Behavioral Health Division	47,737,803	149,935,413	31.84%	64,180,285	208,795,365	30.74%
7900	Department on Aging	3,332,262	17,205,833	19.37%	5,837,653	18,851,787	30.97%
8000	Department of Human Services	23,775,381	99,136,258	23.98%	34,619,106	116,459,313	29.73%
	Total Health & Human Services	74,845,446	266,277,504	28.11%	104,637,044	344,106,465	30.41%
Parks, Recreation & Culture							
9000	Department of Parks	5,153,551	20,370,615	25.30%	13,105,459	43,071,063	30.43%
9500	Zoological Department	2,313,611	20,161,031	11.48%	6,244,791	22,715,629	27.49%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	7,655	110,000	6.96%	307,691	522,848	58.85%
	Total Parks, Recreation & Cultur	7,474,817	40,641,646	18.39%	22,282,941	69,809,540	31.92%
Non-Departmental's							
1937	Potawatami Revenue	-	4,184,628	0.00%	-	-	-
1945	Contingency	-	-	-	-	9,066,429	0.00%
1950	Fringe Benefits	47,676,469	129,964,806	36.68%	62,715,805	204,095,023	30.73%
1991	Property Taxes	(380,145)	291,077,838	-0.13%	-	-	-
1992	Interest Income	1,371,657	-	-	-	-	-
1993	State Shared Revenue	-	31,229,789	0.00%	-	-	-
1996	Sales Taxes	16,546,915	67,625,203	24.47%	-	-	-
	Other Non-Departmental	41,038	21,214,227	0.19%	(3,057,387)	(836,441)	365.52%
1900'S	Total Non-Departmental	65,255,935	545,296,491	11.97%	59,658,418	212,325,011	28.10%
9960	Debt Retirement and Interest	-	1,319,556	0.00%	10,793,393	51,404,166	21.00%
1200-1899	Capital Improvements	4,547,556	180,946,248	2.51%	11,453,311	226,572,174	5.06%
Expendable Trusts							
FUND 3	Zoo Trust Funds	63,629	938,106	6.78%	184,225	1,065,464	17.29%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	4,653	-	-	116,107	1,161,733	9.99%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	17,600	0.00%	42,677	17,600	242.48%
FUND 8	Airport PFC	5,915,689	-	-	9,713	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	5,983,971	955,706	626.13%	352,722	2,244,797	15.71%
	Projected Surplus (Deficit)	231,993,601	1,390,150,437	16.69%	381,001,941	1,464,945,469	26.01%