



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: August 28, 2017

TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors

FROM: Scott B. Manske, Comptroller

SUBJECT: Fiscal Report of June 2017 (2nd Quarter) 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 June 30, 2017, quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2017 year-end fiscal status is a deficit of (\$1.6) 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 deficit of (\$0.4) million.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
May 2017	Deficit	(\$0.2) million*	\$2.0 million
June 2017 (Current Period)	Deficit	(\$1.6) million*	(\$1.4) 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 \$4.9 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 are currently two potential issues which could significantly impact this projection. 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 and would increase the projected deficit. There are also ongoing negotiations with the Milwaukee Deputy Sheriffs Association for the period 2015 - 2018. Depending on the final settlement, the County may be responsible for retro salary payment to deputies for the current year, 2015 and 2016. This settlement would likely increase the County's projected deficit.

This report projects a year-end operating deficit for the County Executive's Office of (\$0.1) million, the Office of the Sheriff of (\$6.6) million, DAS-IMSD of (\$0.4) million, DAS-Water Utility of (\$0.7) million, District Attorney of (\$0.3) million, the Parks Department of (\$0.4) million, Sales Tax Revenue of (\$2.0) million, various non-departmental of (\$2.0) million, Capital cash financing of (\$0.7) million and Employee Fringe Benefits of (\$4.3) million. Partially offsetting these deficits are projected surpluses of \$3.0 million in Earnings on Investments, \$4.9 million in the Unallocated Appropriation for Contingencies, \$0.5 million in DAS, \$1.0 million in DHHS 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 \$3.0 million.

The Behavioral Health Division is projecting a surplus of \$0.5 million which is entirely offset by a contribution to 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	6,827,125
Carryover Surplus Bond	1,850,313
2016 Ending Balance/2017 Starting Balance	\$44,481,241

Debt Service Reserve Activity and Projected Balance for 2017

2017 Starting Balance	\$44,481,241
2017 Activity	
2017 Budget Commitment	-6,750,000
Kinnickinnic Parkway (Lake Park Ravine)	-430,000
Clarke Square Pavilion (Bond Replacement)	-91,145
Unspent Bonds Transfer	-1,853,468
2017 Activity Total Year to Date	-9,124,613
2017 Projected Balance	35,356,628
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)	34,126,466

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 June 30, 2017

Org	Name	May 31, 2017	June 30, 2017	Variance
1011	County Executive	(\$188,000)	(\$138,000)	\$50,000
1120	Personnel Review Board	\$172,000	\$168,000	(\$4,000)
1150	DAS	\$487,000	\$476,000	(\$11,000)
1160	DAS – IMSD	(\$410,000)	(\$394,000)	\$16,000
4000	Sheriff	(\$7,716,000)	(\$6,601,000)	\$1,115,000
4500	District Attorney	(\$224,000)	(\$305,000)	(\$81,000)
4800	Emergency Management	\$658,000	\$575,000	(\$83,000)
5500	DAS-Utility	(\$704,000)	(\$704,000)	\$0
6300	Behavioral Health Division	(\$1,600,000)	\$500,000	\$2,100,000
6300RES	Behavioral Health Division Reserve	\$1,600,000	(\$500,000)	(\$2,100,000)
8000	DHHS	\$1,202,000	\$1,008,000	(\$194,000)
9000	Parks Department	(\$494,000)	(\$361,000)	\$133,000
1950	Employee Fringe Benefits	(\$3,200,000)	(\$4,300,000)	(\$1,100,000)
1945	Unallocated Contingency Fund	\$4,720,000	\$4,879,000	\$159,000
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
1992	Earnings on Investments	\$0	\$3,000,000	\$3,000,000
1996	Sales Tax	\$0	(\$2,000,000)	(\$2,000,000)
1900s	Various non-departmental	\$560,000	(\$1,959,000)	(\$2,519,000)
CW	County Wide Salary Surplus	\$2,200,000	\$3,000,000	\$800,000
Capital	Capital Improvements	\$0	(\$651,000)	(\$651,000)
Other	Other miscellaneous departments	\$200,000	\$147,000	(\$53,000)
	TOTAL	(\$177,000)	(\$1,600,000)	(\$1,423,000)

Unallocated Contingency Fund	
2017 Adopted Balance	\$5,138,755
Actions	
Kinnickinnic Mntc Bay/Bus replacement	(\$266,114)
WPS Workgroup	(\$150,000)
Transfer from Debt Service Budget	\$156,672
Current Available Balance	\$4,879,313

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) *(\$0.1) million deficit*

The County Executive is projecting an expenditure deficit of (\$0.1) 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. 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) *(\$6.6) million deficit*

The Office of the Sheriff is projecting a revenue deficit 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. These deficits are offset by other surpluses revenues for a total revenue deficit of (\$0.2) million.

In addition to the projected revenue deficit, the Sheriff is projecting an expenditure deficit of (\$6.4) million due to a projected deficit of (\$8.6) million in overtime and (\$0.4) million in social security costs which are partially offset by straight time savings of \$2.6 million in salaries.

District Attorney (Org 4500) *(\$0.3) million deficit*

The District Attorney is projecting an expenditure deficit of (\$0.3) 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, but would not impact the overall countywide surplus as the savings from Org Unit 1972 are being used to reduce the current deficit..

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)

(\$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)

\$0.5 million surplus

BHD Reserve

(\$0.5) million contribution

BHD is projecting an expenditure surplus of \$0.5 million. This assumes that the projected (\$1.5) million deficit in legacy fringe will be mostly offset by savings in active fringe costs which are a result of lower FTEs than budgeted. BHD is experiencing an inpatient revenue deficit of \$6.4 million due to lower census due to challenges in recruitment and retainment; payor mix has also resulted in an unfavorable variance for inpatient revenue. This deficit is offset by personnel expenditures of \$4.6 million due to staffing shortages. Lower enrollment in WRAP and slower growth in CCS have also resulted in budgeted variances.

Any surplus / deficit will be offset by a corresponding contribution to / from the BHD reserve for no net tax levy impact to Milwaukee County.

DHHS (Org 8000)

\$1.0 million surplus

DHHS is projecting a surplus of \$1.0 million due to an overall revenue deficit of (\$12.7) million that is offset by an overall expenditure surplus of \$13.7 million. Approximately \$6.3 million is due to the transfer of autism services to the State and the corresponding revenue and expenditure reductions associated with the transfer. With respect to Youth Aids, the department is anticipating a shortfall of (\$3.2) million offset by an expenditure surplus of \$3.6 million. The department is also anticipating a revenue deficit of (\$2.3) million due to the opening delay of the juvenile residential treatment center. Other revenue deficits are anticipated from HUD (\$0.5) million, WIMCR/Crisis billing (\$0.3) million, and Comprehensive Community Services in Housing of (\$0.2) million. Offsetting these revenue deficits are other expenditure deficits and surpluses of \$2.9 million in WRAP charges to DCSD, \$0.4 million in various contractual services, \$0.4 million in capital outlays and (\$0.3) million in overtime expenditures in DCSD.

Parks Department (Org 9000)

(\$0.4) million deficit

The Parks Department is projecting an expenditure deficit of (\$0.1) million and a revenue deficit of (\$0.3) million. The revenue deficit is due to projected shortfalls in lifeguard reimbursements of (\$0.2) million; revenues that are contingent on weather are less than budgeted by (\$0.2) million. The expenditure deficit is due to larger than expected sick payouts offset by favorable overtime and unemployment costs.

It should be noted that 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 \$0.6 million to a slight surplus of \$0.2 million for the Parks Department.

Employee Fringe Benefits (Org 1950)

(\$4.3) million deficit

Current projections using data through May of 2017 indicate that the County will incur a deficit of approximately (\$5.8) million in fringe benefits expenditures, which is offset by charges to revenue departments for a net deficit of (\$4.3) million.

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 also anticipated to be under budget.

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

Capital (Agency 120)

(\$0.7) million deficit

Preliminary analysis of existing capital projects shows an expected cash deficit of (\$0.7) million due primarily to bond financing budgeted for the phone and voicemail project which now requires cash financing.

Sales Tax

(\$2.0) million deficit

The current projection for sales tax, with 6 periods of collection, indicates an overall revenue deficit of (\$2.0) million. The Comptroller will continue to monitor sales tax and provide monthly updates as additional collections are received.

It should be noted that 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. At the time of this report, the sales tax holiday had not been approved and is therefore not likely to impact 2017 sales tax projections.

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 \$4.6 million. This projection is 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 June 30, 2017 Period 06 BY DEPARTMENT								
		2017 Projected Revenues	2017 Budgeted Net Revenues	Revenue Variance	2017 Projected Expenditures	2017 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
	Legislative, Executive & Staff							
1000	County Board	-	-	-	1,206,381	1,206,381	-	-
	County Executive							
1011	General Office	-	-	-	937,618	799,468	(138,150)	(138,150)
1021	Veterans Service	3,250	3,250	-	258,346	258,346	-	-
1020	Governmental Relations	-	-	-	247,825	309,370	61,545	61,545
1091	Office of African American Affairs	-	-	-	458,330	458,330	-	-
1120	Personnel Review Board	-	-	-	234,717	402,562	167,845	167,845
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-	-
1140	Human Resources	1,596,669	1,596,669	-	7,288,373	7,295,487	7,114	7,114
115	Dept of Administrative Services	23,811,617	25,274,997	(1,463,380)	49,810,701	51,749,802	1,939,101	475,721
	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	11,683,001	11,680,904	(2,097)	3
1160	Information Management Services	10,265,473	10,394,907	(129,434)	16,090,564	15,825,648	(264,916)	(394,350)
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	3,545,040	3,540,000	5,040	1,007,207	1,118,456	111,249	116,289
3270	County Clerk	544,240	544,240	-	859,409	859,409	-	-
3400	Register of Deeds	4,466,607	4,490,023	(23,416)	1,776,465	1,766,168	(10,297)	(33,713)
3700	Office of the Comptroller	422,703	422,703	-	5,659,576	5,659,576	-	-
	Total Legislative, Executive & S	57,350,438	59,664,180	(2,313,742)	105,303,483	107,174,878	1,871,395	(442,347)
	Courts and Judiciary							
2000	Combined Court Related Operations	11,647,059	11,438,434	208,625	32,110,539	31,916,554	(193,985)	14,640
2430	Dept. of Child Support Enforcement	18,345,645	18,433,701	(88,056)	20,546,553	20,645,578	99,025	10,969
2900	Courts - Pre-Trial Services	333,900	333,900	-	4,919,084	4,977,621	58,537	58,537
	Total Courts and Judiciary	30,326,604	30,206,035	120,569	57,576,176	57,539,753	(36,423)	84,146
	Public Safety							
4000	Sheriff	9,894,463	10,121,450	(226,987)	60,268,875	53,894,897	(6,373,978)	(6,600,965)
4300	House of Correction	5,812,133	5,881,273	(69,140)	57,253,354	57,330,287	76,933	7,793
4500	District Attorney	5,729,646	5,934,586	(204,940)	14,811,796	14,711,575	(100,221)	(305,161)
4800	Emergency Management	2,224,955	2,274,983	(50,028)	9,805,357	10,430,227	624,870	574,841
4900	Medical Examiner	2,499,150	2,539,500	(40,350)	3,947,772	3,940,375	(7,397)	(47,747)
	Total Public Safety	26,160,347	26,751,792	(591,445)	146,087,154	140,307,361	(5,779,793)	(6,371,239)
	Department of Transportation							
5040	DOT - Airport Division	93,209,173	93,209,173	-	93,209,609	93,209,609	-	-
5100	DOT - Highway Maintenance	21,409,295	21,814,782	(405,487)	22,627,954	23,033,441	405,487	-
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	237,832,542	238,238,029	(405,487)	253,664,167	254,069,654	405,487	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of June 30, 2017 Period 06 BY DEPARTMENT								
		2017 Projected Revenues	2017 Budgeted Net Revenues	Revenue Variance	2017 Projected Expenditures	2017 Budgeted Net Expenditures	Expense Variance	Surplus (Deficit)
	<u>Health & Human Services</u>							
6300	Behavioral Health Division	132,394,969	149,935,413	(17,540,444)	190,762,215	208,795,365	18,033,150	492,706
7900	Department on Aging	17,205,833	17,205,833	-	18,851,787	18,851,787	-	-
7990	Department of Family Care (CMO)	-	-	-	-	-	-	-
8000	Department of Human Services	86,448,898	99,136,258	(12,687,360)	102,762,105	116,457,313	13,695,208	1,007,849
	Total Health & Human Services	236,049,700	266,277,504	(30,227,804)	312,376,107	344,104,465	31,728,358	1,500,555
	<u>Parks, Recreation & Culture</u>							
9000	Department of Parks	20,062,615	20,370,615	(308,000)	43,133,174	43,080,017	(53,157)	(361,157)
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	-	-
	Total Parks, Recreation & Culture	40,333,646	40,641,646	(308,000)	69,845,549	69,818,494	(27,055)	(335,055)
	<u>Non-Departmental's</u>							
1933	Land Sales	1,000,000	1,000,000	-	-	-	-	-
1937	Potawatami Revenue	4,267,628	4,184,628	83,000	-	-	-	83,000
1945	Contingency	-	-	-	3,343,788	9,066,429	5,722,641	5,722,641
1950	Fringe Benefits	127,564,806	129,964,806	(2,400,000)	205,995,023	204,095,023	(1,900,000)	(4,300,000)
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	3,000,000	-	3,000,000	-	-	-	3,000,000
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,625,203	67,625,203	(2,000,000)	-	-	-	(2,000,000)
	Other Non-Departmental	18,454,796	20,414,227	(1,959,431)	(2,194,708)	(2,194,708)	-	(1,959,431)
1900'S	Total Non-Departmental	542,220,060	545,496,491	(3,276,431)	207,144,103	212,525,011	5,380,908	2,104,477
9960	Debt Retirement and Interest	17,787,728	17,787,728	-	51,404,166	51,404,166	-	-
1200-1899	Capital Improvements	184,385,076	184,385,076	-	230,662,202	230,011,202	(651,000)	(651,000)
	<u>Expendable Trusts</u>							
FUND 3	Zoo Trust Funds	938,106	938,106	(0)	1,065,464	1,065,464	-	(0)
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,653	-	10,653	1,161,733	1,161,733	0	10,653
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	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	-	-	-	-	-	-	-
	Total Expendable Trusts	948,759	955,706	(6,947)	2,236,910	2,244,797	7,887	940
	Projected Surplus (Deficit)	1,373,394,900	1,410,404,187	(37,009,287)	1,436,300,018	1,469,199,781	32,899,763	(4,109,524)
	Reserves Expendable Trusts							(940)
	Contribution to Behavioral Health Reserves							(492,706)
	County Wide Salary projection							3,000,000
	Total Projected Surplus (Deficit)							(1,603,169)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of June 30, 2017 Period 06 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	-	-	-	937,618	799,468	(138,150)	(138,150)
1021	Veterans Service	3,250	3,250	-	258,346	258,346	-	-
1020	Governmental Relations	-	-	-	247,825	309,370	61,545	61,545
1091	Office of African American Affairs	-	-	-	458,330	458,330	-	-
1120	Personnel Review Board	-	-	-	234,717	402,562	167,845	167,845
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-	-
1140	Human Resources	1,596,669	1,596,669	-	7,288,373	7,295,487	7,114	7,114
115	Dept of Administrative Services	23,811,617	25,274,997	(1,463,380)	49,810,701	51,749,802	1,939,101	475,721
3010	Election Commission	69,250	69,250	-	763,528	763,528	-	-
3090	County Treasurer	3,545,040	3,540,000	5,040	1,007,207	1,118,456	111,249	116,289
3270	County Clerk	544,240	544,240	-	859,409	859,409	-	-
3400	Register of Deeds	4,466,607	4,490,023	(23,416)	1,776,465	1,766,168	(10,297)	(33,713)
3700	Office of the Comptroller	422,703	422,703	-	5,659,576	5,659,576	-	-
2000	Combined Court Related Operations	11,647,059	11,438,434	208,625	32,110,539	31,916,554	(193,985)	14,640
2430	Dept. of Child Support Enforcement	18,345,645	18,433,701	(88,056)	20,546,553	20,645,578	99,025	10,969
2900	Courts - Pre-Trial Services	333,900	333,900	-	4,919,084	4,977,621	58,537	58,537
4800	Emergency Management	2,224,955	2,274,983	(50,028)	9,805,357	10,430,227	624,870	574,841
4900	Medical Examiner	2,499,150	2,539,500	(40,350)	3,947,772	3,940,375	(7,397)	(47,747)
4000	Sheriff	9,894,463	10,121,450	(226,987)	60,268,875	53,894,897	(6,373,978)	(6,600,965)
4300	House of Correction	5,812,133	5,881,273	(69,140)	57,253,354	57,330,287	76,933	7,793
4500	District Attorney	5,729,646	5,934,586	(204,940)	14,811,796	14,711,575	(100,221)	(305,161)
5100	DOT - Highway Maintenance	21,409,295	21,814,782	(405,487)	22,627,954	23,033,441	405,487	-
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	86,448,898	99,136,258	(12,687,360)	102,762,105	116,457,313	13,695,208	1,007,849
9000	Department of Parks	20,062,615	20,370,615	(308,000)	43,133,174	43,080,017	(53,157)	(361,157)
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	-	-
	Total General Fund	259,621,513	274,974,992	(15,353,479)	492,239,381	502,635,213	10,395,832	(4,957,647)
Other Funds								
1150	Risk Management	8,333,731	8,331,631	2,100	11,683,001	11,680,904	(2,097)	3
1160	Information Management Services	10,265,473	10,394,907	(129,434)	16,090,564	15,825,648	(264,916)	(394,350)
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	-	(704,652)
6300	Behavioral Health Division	132,394,969	149,935,413	(17,540,444)	190,762,215	208,795,365	18,033,150	492,706
	Total Other Funds	368,431,764	386,804,194	(18,372,430)	452,613,255	470,379,392	17,766,137	(606,293)

[illegible]

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of June 30, 2017							
		2017 Actual Revenues	2017 Budgeted Net Revenues	Revenue %	2017 Actual Expenditures	2017 Budgeted Net Expenditures	Expenditure %
	Legislative, Executive & Staff						
1000	County Board	-	-		467,284	1,206,381	38.73%
	County Executive						
1011	General Office	-	-		422,072	799,468	52.79%
1021	Veterans Service	-	3,250	0.00%	107,353	258,346	41.55%
1020	Governmental Relations	-	-		100,730	309,370	32.56%
1091	Office of African American Affairs	-	-		146,363	458,330	31.93%
1120	Personnel Review Board	19	-		105,752	402,562	26.27%
1130	Corporation Counsel	4,223	175,000	2.41%	507,073	1,095,399	46.29%
1140	Human Resources	795,017	1,596,669	49.79%	3,305,722	7,295,487	45.31%
115	Dept of Administrative Services	10,185,780	25,274,997	40.30%	19,489,660	51,749,802	37.66%
	Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngn						
1150	Risk Management	2,761,633	8,331,631	33.15%	5,939,884	11,680,904	50.85%
1160	Information Management Services	4,759,348	10,394,907	45.79%	4,883,944	15,825,648	30.86%
5500	DAS - Utility	827,203	4,821,510	17.16%	1,667,125	5,926,044	28.13%
3010	Election Commission	72,157	69,250	104.20%	357,975	763,528	46.88%
3090	County Treasurer	909,052	3,540,000	25.68%	406,086	1,118,456	36.31%
3270	County Clerk	275,391	544,240	50.60%	341,717	859,409	39.76%
3400	Register of Deeds	2,197,555	4,490,023	48.94%	762,484	1,766,168	43.17%
3700	Office of the Comptroller	72,317	422,703	17.11%	2,415,722	5,659,576	42.68%
	Total Legislative, Executive & Staff	22,859,695	59,664,180	38.31%	41,426,947	107,174,878	38.65%
	Courts and Judiciary						
2000	Combined Court Related Operations	2,425,677	11,438,434	21.21%	14,825,338	31,916,554	46.45%
2430	Dept. of Child Support Enforcement	4,436,376	18,433,701	24.07%	8,609,221	20,645,578	41.70%
2900	Courts - Pre-Trial Services	-	333,900	0.00%	2,670,804	4,977,621	53.66%
	Total Courts and Judiciary	6,862,052	30,206,035	22.72%	26,105,363	57,539,753	45.37%
	Public Safety						
4000	Sheriff	3,631,460	10,121,450	35.88%	28,317,889	53,894,897	52.54%
4300	House of Correction	1,684,428	5,881,273	28.64%	24,711,384	57,330,287	43.10%
4500	District Attorney	1,273,545	5,934,586	21.46%	6,029,962	14,711,575	40.99%
4800	Emergency Management	615,058	2,274,983	27.04%	3,900,202	10,430,227	37.39%
4900	Medical Examiner	327,524	2,539,500	12.90%	1,756,134	3,940,375	44.57%
	Total Public Safety	7,532,015	26,751,792	28.16%	64,715,570	140,307,361	46.12%
	Department of Transportation						
5040	DOT - Airport Division	41,799,177	93,209,173	44.84%	33,680,862	93,209,609	36.13%
5100	DOT - Highway Maintenance	4,220,755	21,814,782	19.35%	10,737,526	23,033,441	46.62%
5300	DOT - Fleet Management	4,281,023	10,294,625	41.59%	3,356,166	10,852,312	30.93%
5600	DOT - Transit/ Paratransit System	18,994,347	109,816,935	17.30%	30,326,068	124,089,510	24.44%
5800	DOT - Admin Div	1,105,358	3,102,514	35.63%	746,794	2,884,782	25.89%
	Total Transportation	70,400,660	238,238,029	29.55%	78,847,415	254,069,654	31.03%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of June 30, 2017							
		2017 Actual Revenues	2017 Budgeted Net Revenues	Revenue %	2017 Actual Expenditures	2017 Budgeted Net Expenditures	Expenditure %
Health & Human Services							
6300	Behavioral Health Division	59,427,075	149,935,413	39.64%	79,372,457	208,795,365	38.01%
7900	Department on Aging	4,568,277	17,205,833	26.55%	7,842,939	18,851,787	41.60%
8000	Department of Human Services	34,323,419	99,136,258	34.62%	45,812,809	116,457,313	39.34%
	Total Health & Human Services	98,318,772	266,277,504	36.92%	133,028,205	344,104,465	38.66%
Parks, Recreation & Culture							
9000	Department of Parks	7,385,663	20,370,615	36.26%	17,353,182	43,160,858	40.21%
9500	Zoological Department	3,736,321	20,161,031	18.53%	8,365,529	22,715,629	36.83%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	57,190	110,000	51.99%	368,343	522,848	70.45%
	Total Parks, Recreation & Culture	11,179,174	40,641,646	27.51%	28,712,055	69,899,335	41.08%
Non-Departmental's							
1937	Potawatami Revenue	-	4,184,628	0.00%	-	-	-
1945	Contingency	-	-	-	(32,062)	9,066,429	-0.35%
1950	Fringe Benefits	60,885,219	129,964,806	46.85%	78,739,445	204,095,023	38.58%
1991	Property Taxes	(382,085)	291,077,838	-0.13%	-	-	-
1992	Interest Income	1,857,154	-	#DIV/0!	-	-	-
1993	State Shared Revenue	-	31,229,789	0.00%	-	-	-
1996	Sales Taxes	9,678,233	67,625,203	14.31%	-	-	-
	Other Non-Departmental	41,506	21,414,227	0.19%	(3,245,502)	(636,441)	509.95%
1900'S	Total Non-Departmental	72,080,028	545,496,491	13.21%	75,461,879	212,525,011	35.51%
9960	Debt Retirement and Interest	-	1,395,359	0.00%	19,231,154	51,404,166	37.41%
1200-1899	Capital Improvements	4,590,396	184,385,076	2.49%	15,095,683	230,011,202	6.56%
Expendable Trusts							
FUND 3	Zoo Trust Funds	178,471	938,106	19.02%	241,216	1,065,464	22.64%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,653	-	-	156,906	1,161,733	13.51%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	195,123	17,600	1108.66%
FUND 8	Airport PFC	6,444,875	-	-	9,713	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	6,633,998	955,706	694.15%	602,958	2,244,797	26.86%
	Totals	300,456,789	1,394,011,818	21.55%	483,227,230	1,469,280,622	32.89%