



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: November 27, 2017

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

FROM: Scott B. Manske, Comptroller

SUBJECT: Fiscal Report of September 2017 (3<sup>rd</sup> Quarter) for Milwaukee County

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## 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 September 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 September 30, 2017, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2017 year-end fiscal status is a \$3.9 million surplus. 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 the 2017 Budget to offset the cost of these positions and still achieve a balanced budget. This transfer would increase the projection by \$1.2 million to a surplus of \$5.1 million.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
August 2017	Deficit	(\$1.0) million*	\$0.6 million
September 2017 (Current Period)	Surplus	\$3.9 million*	\$4.9 million

*\*County Board Files No. 17-358 and 17-376 would increase the September projected surplus by \$1.2 million to a surplus of \$5.1 million.*

The projection assumes that only \$1.0 million in available allocated and unallocated contingency funds is spent with \$7.5 million applied to offset departmental and non-departmental deficits. The projection will change to the extent that additional contingency funds are used or not used during the year.

This projection takes into account possible retro salary payments to deputies for the years 2015, 2016 and 2017. Approximately \$700,000 has been previously accrued towards these costs; additional costs

of \$2.0 million are anticipated to be accrued in 2017 and are accounted for in the countywide projection.

Based on the most current reports from departments, the departments in the following table have projected a year-end operating surpluses or deficits. Departments not listed are currently reporting a break-even. Taken together with non-departmental surpluses and deficits, the County is projecting a surplus.

<b>Departments in Deficit</b>		
	<b>Deficit</b>	<b>Surplus</b>
County Executive's Office	(\$138,150)	
DAS – IMSD	(\$287,459)	
DAS – Utility	(\$704,652)	
Courts	(\$8,096)	
Sheriff	(\$3,504,420)	
District Attorney	(\$168,197)	
Medical Examiner	(\$69,078)	
Aging	(\$61,449)	
Parks	(\$997,025)	
Zoo	(\$859,098)	
<b>Subtotal</b>	<b>(\$6,797,624)</b>	
<b>Departments in Surplus</b>		
	<b>Deficit</b>	<b>Surplus</b>
Government Relations		\$60,527
Personnel Review Board		\$176,820
Human Resources		\$223,247
DAS		\$1,427,438
Risk Management		\$1,269,949
Election Commission		\$5,004
County Treasurer		\$131,461
Register of Deeds		\$211,236
Office of the Comptroller		\$52,718
Child Support		\$14,552
Courts Pre-Trial Services		\$67,381
House of Correction		\$25,796
Emergency Management		\$695,188
DOT – Transit / Paratransit		\$1,000,000
DHHS		\$126,087
<b>Subtotal</b>		<b>\$5,487,403</b>
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Land Sales	(\$1,000,000)	
Potawatami Revenue		\$83,000
Contingency		\$7,827,472
Contingency – Proceeds		\$308,293
Fringe Benefits	(\$2,000,000)	
Wage & Benefit Mods		\$1,558,267
Interest Income		\$2,900,000
Sales Tax	(\$1,750,000)	

Other Non-Departmentals	(\$944,845)	
Capital – Cash Financing	(\$651,000)	
Countywide Salary Savings		\$1,500,000
Collective Bargaining	(\$2,000,000)	
<i>Subtotal</i>	<i>(\$8,962,431)</i>	<i>\$14,177,032</i>
<b>Grand Totals</b>	<b>(\$15,451,762)</b>	<b>\$19,664,435</b>
<b>Deficit / Surplus</b>		<b>\$3,904,380</b>

The Behavioral Health Division is projecting a surplus of \$0.8 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 Projected Balance for 2017

<b>2017 Starting Balance</b>	<b>\$44,481,241</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
Unspent Bonds Transfer	-1,853,468
Bid Premiums/Surplus Bonds	-713,100
2017 Activity Total Year to Date	-9,837,713
<b>2017 Projected Balance</b>	<b>34,643,528</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>33,413,366</b>

The following attachments provide further detail:

- Attachment A: provides the departments with projected surpluses and deficits that changed more than \$100,000 from the previous fiscal projection.
- 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.



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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 September 30, 2017**

<b>Departments with Month-Over-Month Variance of More Than \$100,000</b>				
<b>Org</b>	<b>Name</b>	<b>August 31, 2017</b>	<b>September 30, 2017</b>	<b>Variance</b>
115	Department of Administrative Services	\$1,034,471	\$1,427,438	\$392,967
400	Office of the Sheriff	(\$4,433,739)	(\$3,504,420)	\$929,319
560	DOT – Transit	\$0	\$1,000,000	\$1,000,000
630	Behavioral Health Division	\$492,706	\$814,239	\$321,533
900	Department of Parks	(\$450,952)	(\$997,025)	(\$546,073)
950	Zoological Department	(\$604,375)	(\$859,098)	(\$254,723)
1945	Contingency	\$6,125,945	\$7,827,472	\$1,701,527
1945	Contingency – Property Proceeds	\$0	\$308,293	\$308,293
1950	Fringe Benefits	(\$4,300,000)	(\$2,000,000)	\$2,300,000
1992	Interest Income	\$3,000,000	\$2,900,000	(\$100,000)
1996	Sales Tax	(\$1,853,435)	(\$1,750,000)	\$103,435
1900	Other Non-Departmentals	(\$1,959,431)	(\$1,561,431)	\$398,000
	Countywide Salary Projections	\$3,000,000	\$1,500,000	(\$1,500,000)
	<b>TOTAL</b>	<b>\$51,190</b>	<b>\$5,105,468</b>	<b>\$5,054,278</b>

<b>Unallocated Contingency Fund</b>	
<b>2017 Adopted Balance</b>	<b>\$5,138,755</b>
<b>Actions</b>	
Kinnickinnic Mntc Bay/Bus replacement	(\$266,114)
WPS Workgroup	(\$150,000)
Transfer from Debt Service Budget	\$149,303
Litigation Reserve Refill	(\$398,000)
KK Maintenance Garage Repair	(\$300,000)
Realign P&I Account	\$609,740
Land Sale Proceeds	\$308,293
<b>Current Available Balance</b>	<b>\$5,091,977</b>

<b>Allocated Contingency Fund</b>	
<b>2017 Adopted Balance</b>	<b>\$4,716,212</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
WPS Workgroup	\$150,000
<b>Actions</b>	
Position Creates – Zoo, DHHS	(\$161,836)
Position Creates – DA	(\$210,588)
July OAAA Operating Dollars	(\$55,000)
Position Creates - OAAA	(\$38,645)
July OAAA Operating Dollars	(\$206,355)
<b>Current Balance</b>	<b>\$4,043,788</b>

## **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.

**Human Resources (Org 1140)** *\$0.2 million surplus*

Human Resources is projecting an expenditure surplus of \$0.2 million due to projected surpluses for salaries and wages.

**DAS (Org 1151)** *\$1.4 million surplus*

DAS is projecting an overall surplus of \$1.4 million. Facilities Management is projecting a surplus of \$0.7 million due to a projected surplus in salary and wages and in utilities. The Economic Development Division is also projecting a surplus of \$0.6 million due to additional parking revenue of \$130,000 and surpluses in services required of approximately \$478,000.

**DAS-IMSD (Org 1160)** *(\$0.3) million deficit*

DAS-IMSD is projecting an overall deficit of (\$0.3) 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 overall expenditure deficit of (\$0.2) million is due to a projected deficit of (\$0.7) million in contractual services which is partially offset by a projected salary surplus of \$0.5 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 still achieve a balanced budget. This transfer would reduce the projected deficit by \$0.6 million resulting in a projected surplus of \$0.3 million for DAS-IMSD.

**Risk Management (Org 1150)** *\$1.3 million surplus*

Risk Management is projecting an overall surplus of \$1.3 million due to better than anticipated worker compensation expenses and lower property insurance premiums.

**County Treasurer (Org 3090)** *\$0.1 million surplus*

The Treasurer is forecasting a surplus of \$0.1 million largely due to a revenue surplus in interest earned on unpaid taxes of foreclosed homes.

**Register of Deeds (Org 3400) *\$0.2 million surplus***

Register of Deeds is forecasting a surplus of \$0.2 million largely due to a revenue surplus in real estate service fees.

**Office of the Sheriff (Org 4000) *(\$3.5) million deficit***

The Office of the Sheriff is projecting an overall revenue deficit of (\$0.2) million primarily due to projected deficits in fines and forfeitures, state grants and reimbursements, commissions on executions and telephone commissions. These revenue deficits are offset by revenue surpluses in process service fees and federal grants and reimbursements.

In addition to the projected revenue deficit, the Sheriff is projecting an expenditure deficit of (\$3.3) million due to a projected deficit of (\$7.5) million in overtime, (\$0.3) million in social security costs and (\$0.1) million in crosscharges for fleet equipment and repair, which are partially offset by straight time savings of \$2.3 million in salaries. Additional surpluses are now projected of \$2.3 million due to an expenditure freeze put in place by the current Sheriff.

**District Attorney (Org 4500) *(\$0.2) million deficit***

The District Attorney's projection is a result in a revenue deficit of (\$0.1) million due to less than budgeted state and federal revenue. This deficit is further worsened by an overall expenditure deficit of (\$46,000) due to unfunded personnel services costs related to increased pay for numerous classifications in the District Attorney's Office to market minimums. The District Attorney is offsetting this deficit with contractual service savings and commodities savings, but still has an expenditure deficit. Funding to offset these increased costs for the increased pay was included in Org Unit 1972 Wage and Benefit Modifications but has not yet been transferred to the District Attorney. 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) *\$0.7 million surplus***

Emergency Management is projecting an expenditure surplus of \$0.7 million mainly 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.

**DOT – Transit (Org 5600) *\$1.0 million surplus***

The DOT – Transit division is forecasting a year-end surplus of \$1.0 million. Overall, revenues are projected to be (\$4.9) million under budget. This is due to a reduction in fixed route passenger revenue of (\$1.3) million due to general ridership declines; a reduction in

federalized capital maintenance revenue of (\$4.0) million due to a reduction in pension and medical costs; and an increase in vehicle registration fees of \$0.4 million. Overall, expenditures are projected to surplus by \$5.9 million. This is due to fuel expenditure savings of \$0.6 million and pension and health care savings of \$5.3 million.

**BHD (Org 6300)**  
**BHD Reserve**

***\$0.8 million surplus***  
***(\$0.8) million contribution***

BHD is projecting an expenditure surplus of \$0.8 million. Total revenues are projected to be (\$12.8) million below budget. This is largely due to an inpatient revenue deficit of (\$8.1) million due to lower census due to challenges in recruitment and retainment; payer mix has also resulted in an unfavorable variance for inpatient revenue. However, additional revenue of \$1.0 million was received due to the State Plan Amendment. This revenue deficit is offset by savings in expenditures of \$13.6 million. Personnel expenditure savings of \$6.6 million are anticipated 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)**

***\$0.1 million surplus***

DHHS was previously projecting a breakeven, but now has a small surplus of \$0.1 million.

**Parks Department (Org 9000)**  
**Parks Amenity Matching Fund**

***\$0.6 million surplus***  
***(\$1.6) million contribution***  
***(\$1.0) million deficit***

Absent any contribution to the Parks Amenity Matching Fund (PAMF), the Parks Department is projecting an overall surplus of \$0.6 million. This is largely a result of surplus O'Donnell revenue of approximately \$1.3 million. This revenue surplus is offset by additional O'Donnell expenditures of approximately (\$0.3) million and additional shortages in wages and sick leave payouts of approximately (\$0.3) million.

However, the 2017 Parks Budget includes a provision to add any additional O'Donnell revenue (after additional expenditures) to the PAMF. It is expected that this will result in a contribution to the PAMF of \$1.6 million. Assuming that this contribution is made and that projects are committed by the end of 2017, the Parks Department would end the year with a (\$1.0) million deficit.

It should also 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 the 2017 Budget to offset the cost of these positions and still achieve a balanced budget. This transfer would reduce the projected deficit by \$0.6 million to a deficit of (\$0.4) million for the Parks Department assuming the PAMF contribution is made.

**Zoological Department (org 9500)**

***(\$0.9) million deficit***



The Zoological Department is projecting a deficit for 2017 of (\$0.9) million. It appears that this deficit is driven by a shortfall of (\$1.0) million in Admission and Rec revenue due to lower than anticipated zoo admission for 2017.

Additionally, Concession revenue is anticipated to be less than budget by about (\$5.1) million, likely due to the implementation of the concession contract with SSA. This revenue shortfall would be offset by additional revenue of \$1.6 million and expenditure reductions of \$3.5 million for no net tax levy impact.

**Land Sales (Org 1933) *(\$1.0) million deficit***

The 2017 Adopted Budget included \$1.0 million in land sale revenue. At this time, there are no projected land sales that will generate revenues sufficient to meet budget.

**Appropriation for Contingency (Org 1945) *\$7.8 million surplus*  
*\$0.3 million surplus***

It is assumed that only \$1.0 million in budgeted contingency expenditures will be spent at this time, resulting in an overall expenditure surplus of \$7.8 million in the contingency fund.

In addition to the budgeted expenditures, County proceeds related to the sale of foreclosures are being deposited in the contingency fund as negative expenditures (which has the net effect of increasing overall expenditure appropriations). There has been approximately \$0.3 million deposited through the 3<sup>rd</sup> quarter.

**Employee Fringe Benefits (Org 1950) *(\$2.0) million deficit***

Current projections indicate that the County will incur a deficit of approximately (\$2.0) million in fringe benefits expenditures.

This is an overall deficit reduction from the prior report due to better than anticipated FSA, healthcare and drug costs. The County also received an unexpected refund of approximately \$1.0 million for prior year drug costs.

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 *(\$1.75) million deficit***

The current projection for sales tax indicates an overall revenue deficit of (\$1.75) million. The Comptroller will continue to monitor sales tax and provide monthly updates as additional collections are received.

**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 \$3.0 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 September 30, 2017 Period 09 BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	-	-	-	1,194,081	1,194,081	-	-
<b>County Executive</b>								
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	-	-	-	248,843	309,370	60,527	60,527
1091	Office of African American Affairs	-	-	-	513,330	513,330	-	-
1120	Personnel Review Board	-	-	-	225,742	402,562	176,820	176,820
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-	-
1140	Human Resources	1,556,320	1,596,669	(40,349)	7,031,891	7,295,487	263,596	223,247
115	Dept of Administrative Services	24,205,455	25,274,997	(1,069,542)	51,052,822	53,549,802	2,496,980	1,427,438
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700								
1150	Risk Management	8,331,631	8,331,631	-	10,410,955	11,680,904	1,269,949	1,269,949
1160	Information Management Services	10,265,473	10,394,907	(129,434)	15,983,673	15,825,648	(158,025)	(287,459)
5500	DAS - Utility	4,116,858	4,821,510	(704,652)	5,926,044	5,926,044	-	(704,652)
3010	Election Commission	74,254	69,250	5,004	763,528	763,528	-	5,004
3090	County Treasurer	3,651,490	3,540,000	111,490	1,098,486	1,118,456	19,970	131,461
3270	County Clerk	544,240	544,240	-	859,409	859,409	-	-
3400	Register of Deeds	4,713,388	4,490,023	223,365	1,778,297	1,766,168	(12,129)	211,236
3700	Office of the Comptroller	322,753	422,703	(99,950)	5,506,908	5,659,576	152,668	52,718
<b>Total Legislative, Executive &amp; S</b>		<b>57,960,112</b>	<b>59,664,180</b>	<b>(1,704,068)</b>	<b>104,885,371</b>	<b>109,017,578</b>	<b>4,132,207</b>	<b>2,428,139</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,755,380	11,538,434	216,946	32,241,596	32,016,554	(225,042)	(8,096)
2430	Dept. of Child Support Enforcement	18,441,145	18,516,758	(75,613)	20,638,470	20,728,635	90,165	14,552
2900	Courts - Pre-Trial Services	1,343,681	1,343,681	-	5,920,021	5,987,402	67,381	67,381
<b>Total Courts and Judiciary</b>		<b>31,540,206</b>	<b>31,398,873</b>	<b>141,333</b>	<b>58,800,087</b>	<b>58,732,591</b>	<b>(67,496)</b>	<b>73,837</b>
<b>Public Safety</b>								
4000	Sheriff	9,939,519	10,121,450	(181,931)	57,217,386	53,894,897	(3,322,489)	(3,504,420)
4300	House of Correction	5,297,379	5,881,273	(583,894)	56,720,597	57,330,287	609,690	25,796
4500	District Attorney	5,812,646	5,934,586	(121,940)	14,757,832	14,711,575	(46,257)	(168,197)
4800	Emergency Management	2,179,696	2,274,983	(95,287)	9,639,752	10,430,227	790,475	695,188
4900	Medical Examiner	2,500,800	2,539,500	(38,700)	3,970,753	3,940,375	(30,378)	(69,078)
<b>Total Public Safety</b>		<b>25,730,040</b>	<b>26,751,792</b>	<b>(1,021,752)</b>	<b>142,306,320</b>	<b>140,307,361</b>	<b>(1,998,959)</b>	<b>(3,020,711)</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	93,209,173	93,209,173	-	93,209,609	93,209,609	-	-
5100	DOT - Highway Maintenance	21,419,365	21,814,782	(395,417)	22,638,024	23,033,441	395,417	-
5300	DOT - Fleet Management	10,364,625	10,294,625	70,000	10,922,312	10,852,312	(70,000)	-
5600	DOT - Transit/Paratransit System	106,216,935	109,816,935	(3,600,000)	119,489,510	124,089,510	4,600,000	1,000,000
5800	DOT - Admin Div	3,102,514	3,102,514	-	2,884,782	2,884,782	-	-
<b>Total Transportation</b>		<b>234,312,612</b>	<b>238,238,029</b>	<b>(3,925,417)</b>	<b>249,144,237</b>	<b>254,069,654</b>	<b>4,925,417</b>	<b>1,000,000</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2017 Period 09 BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	137,186,299	149,935,413	(12,749,114)	195,232,012	208,795,365	13,563,353	814,239
7900	Department on Aging	17,153,387	17,495,770	(342,383)	18,860,790	19,141,724	280,934	(61,449)
7990	Department of Family Care (CMO)	-	-	-	-	-	-	-
8000	Department of Human Services	84,884,325	99,136,258	(14,251,933)	102,079,294	116,457,313	14,378,019	126,087
	<b>Total Health &amp; Human Services</b>	<b>239,224,011</b>	<b>266,567,441</b>	<b>(27,343,430)</b>	<b>316,172,096</b>	<b>344,394,402</b>	<b>28,222,306</b>	<b>878,877</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	21,494,243	20,460,410	1,033,833	45,110,875	43,080,017	(2,030,858)	(997,025)
9500	Zoological Department	15,484,401	20,161,031	(4,676,630)	18,898,097	22,715,629	3,817,532	(859,098)
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>37,088,644</b>	<b>40,731,441</b>	<b>(3,642,797)</b>	<b>68,031,820</b>	<b>69,818,494</b>	<b>1,786,674</b>	<b>(1,856,123)</b>
<b>Non-Departmental's</b>								
1933	Land Sales	-	1,000,000	(1,000,000)	-	-	-	(1,000,000)
1937	Potawatami Revenue	4,267,628	4,184,628	83,000	-	-	-	83,000
1945	Contingency	-	-	-	1,000,000	8,827,472	7,827,472	7,827,472
1945	Contingency - Property Proceeds	-	-	-	(308,293)	-	308,293	308,293
1950	Fringe Benefits	127,564,806	129,964,806	(2,400,000)	203,695,023	204,095,023	400,000	(2,000,000)
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	2,900,000	-	2,900,000	-	-	-	2,900,000
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,875,203	67,625,203	(1,750,000)	-	-	-	(1,750,000)
	Other Non-Departmental	18,454,796	20,414,227	(1,959,431)	(2,194,708)	(1,796,708)	398,000	(1,561,431)
1900'S	<b>Total Non-Departmental</b>	<b>541,370,060</b>	<b>545,496,491</b>	<b>(4,126,431)</b>	<b>202,192,022</b>	<b>212,684,054</b>	<b>10,492,032</b>	<b>6,365,601</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,787,728</b>	<b>17,787,728</b>	<b>-</b>	<b>52,063,589</b>	<b>52,063,589</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>191,741,737</b>	<b>191,741,737</b>	<b>-</b>	<b>240,076,705</b>	<b>239,425,705</b>	<b>(651,000)</b>	<b>(651,000)</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	1,196	938,106	(936,910)	-	1,065,464	1,065,464	128,554
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	55,663	-	55,663	327,856	1,170,483	842,627	898,290
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	-	-	-	23,855	-	(23,855)	(23,855)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	<b>Total Expendable Trusts</b>	<b>56,859</b>	<b>955,706</b>	<b>(898,847)</b>	<b>358,453</b>	<b>2,253,547</b>	<b>1,895,094</b>	<b>996,247</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,376,812,009</b>	<b>1,419,333,418</b>	<b>(42,521,409)</b>	<b>1,434,030,700</b>	<b>1,482,766,975</b>	<b>48,736,275</b>	<b>6,214,866</b>
	<b>Reserves Expendable Trusts</b>							<b>(996,247)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(814,239)</b>
	<b>County Wide Salary projection</b>							<b>1,500,000</b>
	<b>DSA Contract Negotiations</b>							<b>(2,000,000)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>3,904,380</b>

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of September 30, 2017 Period 08 BY FUND							
		2017	2017		2017	2017	
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance
							Surplus
							(Deficit)
<b>General Fund Departments</b>							
1000	County Board	-	-	-	1,194,081	1,194,081	-
1011	General Office	-	-	-	937,618	799,468	(138,150)
1021	Veterans Service	3,250	3,250	-	258,346	258,346	-
1020	Governmental Relations	-	-	-	248,843	309,370	60,527
1091	Office of African American Affairs	-	-	-	513,330	513,330	-
1120	Personnel Review Board	-	-	-	225,742	402,562	176,820
1130	Corporation Counsel	175,000	175,000	-	1,095,399	1,095,399	-
1140	Human Resources	1,556,320	1,596,669	(40,349)	7,031,891	7,295,487	263,596
115	Dept of Administrative Services	24,205,455	25,274,997	(1,069,542)	51,052,822	53,549,802	2,496,980
3010	Election Commission	74,254	69,250	5,004	763,528	763,528	-
3090	County Treasurer	3,651,490	3,540,000	111,490	1,098,486	1,118,456	19,970
3270	County Clerk	544,240	544,240	-	859,409	859,409	-
3400	Register of Deeds	4,713,388	4,490,023	223,365	1,778,297	1,766,168	(12,129)
3700	Office of the Comptroller	322,753	422,703	(99,950)	5,506,908	5,659,576	152,668
2000	Combined Court Related Operations	11,755,380	11,538,434	216,946	32,241,596	32,016,554	(225,042)
2430	Dept. of Child Support Enforcement	18,441,145	18,516,758	(75,613)	20,638,470	20,728,635	90,165
2900	Courts - Pre-Trial Services	1,343,681	1,343,681	-	5,920,021	5,987,402	67,381
4800	Emergency Management	2,179,696	2,274,983	(95,287)	9,639,752	10,430,227	790,475
4900	Medical Examiner	2,500,800	2,539,500	(38,700)	3,970,753	3,940,375	(30,378)
4000	Sheriff	9,939,519	10,121,450	(181,931)	57,217,386	53,894,897	(3,322,489)
4300	House of Correction	5,297,379	5,881,273	(583,894)	56,720,597	57,330,287	609,690
4500	District Attorney	5,812,646	5,934,586	(121,940)	14,757,832	14,711,575	(46,257)
5100	DOT - Highway Maintenance	21,419,365	21,814,782	(395,417)	22,638,024	23,033,441	395,417
5800	DOT - Admin Div	3,102,514	3,102,514	-	2,884,782	2,884,782	-
7900	Department on Aging	17,153,387	17,495,770	(342,383)	18,860,790	19,141,724	280,934
8000	Department of Human Services	84,884,325	99,136,258	(14,251,933)	102,079,294	116,457,313	14,378,019
9000	Department of Parks	21,494,243	20,460,410	1,033,833	45,110,875	43,080,017	(2,030,858)
9500	Zoological Department	15,484,401	20,161,031	(4,676,630)	18,898,097	22,715,629	3,817,532
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>256,164,632</b>	<b>276,547,562</b>	<b>(20,382,930)</b>	<b>488,165,817</b>	<b>505,960,688</b>	<b>17,794,871</b>
							<b>(2,588,059)</b>
<b>Other Funds</b>							
1150	Risk Management	8,331,631	8,331,631	-	10,410,955	11,680,904	1,269,949
1160	Information Management Services	10,265,473	10,394,907	(129,434)	15,983,673	15,825,648	(158,025)
5040	DOT - Airport Division	93,209,173	93,209,173	-	93,209,609	93,209,609	-
5300	DOT - Fleet Management	10,364,625	10,294,625	70,000	10,922,312	10,852,312	(70,000)
5600	DOT - Transit/ Paratransit System	106,216,935	109,816,935	(3,600,000)	119,489,510	124,089,510	4,600,000
5500	DAS - Utility	4,116,858	4,821,510	(704,652)	5,926,044	5,926,044	-
6300	Behavioral Health Division	137,186,299	149,935,413	(12,749,114)	195,232,012	208,795,365	13,563,353
	<b>Total Other Funds</b>	<b>369,690,994</b>	<b>386,804,194</b>	<b>(17,113,200)</b>	<b>451,174,114</b>	<b>470,379,392</b>	<b>19,205,278</b>
							<b>2,092,078</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2017 Period 08 BY FUND								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Non-Departmental's</b>								
1937	Potawatami Revenue	4,267,628	4,184,628	83,000	-	-	-	83,000
1945	Contingency	-	-	-	1,000,000	8,827,472	7,827,472	7,827,472
1945	Contingency - Property Proceeds	-	-	-	(308,293)	-	308,293	308,293
1950	Fringe Benefits	127,564,806	129,964,806	(2,400,000)	203,695,023	204,095,023	400,000	(2,000,000)
1991	Property Taxes	291,077,838	291,077,838	-	-	-	-	-
1992	Interest Income	2,900,000	-	2,900,000	-	-	-	2,900,000
1993	State Shared Revenue	31,229,789	31,229,789	-	-	-	-	-
1996	Sales Taxes	65,875,203	67,625,203	(1,750,000)	-	-	-	(1,750,000)
	Other Non-Departmental	18,454,796	20,414,227	(1,959,431)	(2,194,708)	(238,441)	2,264,560	305,129
1900'S	<b>Total Non-Departmental</b>	<b>541,370,060</b>	<b>545,496,491</b>	<b>(4,126,431)</b>	<b>202,192,022</b>	<b>212,684,054</b>	<b>10,492,032</b>	<b>6,365,601</b>
9950	Ran Promissory Note Repay	-	-	-	-	-	-	-
	Debt Retirement and Interest	17,787,728	17,787,728	-	52,063,589	52,063,589	-	-
9960	<b>Debt Retirement and Interest</b>	<b>17,787,728</b>	<b>17,787,728</b>	-	<b>52,063,589</b>	<b>52,063,589</b>	-	-
1200-1899	<b>Capital Improvements</b>	<b>191,741,737</b>	<b>191,741,737</b>	-	<b>240,076,705</b>	<b>239,425,705</b>	<b>(651,000)</b>	<b>(651,000)</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	1,196	938,106	(936,910)	-	1,065,464	1,065,464	128,554
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	55,663	-	55,663	327,856	1,170,483	842,627	898,290
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	(17,600)	-	17,600	17,600	-
FUND 8	Airport PFC	-	-	-	23,855	-	(23,855)	(23,855)
FUND 9	DAS - Trust	-	-	-	-	-	-	-
FUND 10	DAS - Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	6,742	-	(6,742)	(6,742)
	<b>Total Expendable Trusts</b>	<b>56,859</b>	<b>955,706</b>	<b>(898,847)</b>	<b>358,453</b>	<b>2,253,547</b>	<b>1,895,094</b>	<b>996,247</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,376,812,009</b>	<b>1,419,333,418</b>	<b>(25,408,209)</b>	<b>1,434,030,700</b>	<b>1,482,766,975</b>	<b>29,530,997</b>	<b>6,214,866</b>
	<b>Addback the following:</b>							
	<b>Reserves Expendable Trusts</b>							<b>(996,247)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(814,239)</b>
	<b>County Wide Salary projection</b>							<b>1,500,000</b>
	<b>DSA Contract Negotiations</b>							<b>(2,000,000)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>3,904,380</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2017							
		2017	2017		2017	2017	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	-	-		689,332	1,194,081	57.73%
<b>County Executive</b>							
1011	General Office	-	-		618,188	799,468	77.32%
1021	Veterans Service	3,250	3,250	0.00%	168,764	258,346	65.32%
1020	Governmental Relations	-	-		154,740	309,370	50.02%
1091	Office of African American Affairs	-	-		258,842	513,330	50.42%
1120	Personnel Review Board	139	-		152,200	402,562	37.81%
1130	Corporation Counsel	6,223	175,000	3.56%	682,151	1,095,399	62.27%
1140	Human Resources	1,193,407	1,596,669	74.74%	4,932,378	7,295,487	67.61%
115	<b>Dept of Administrative Services</b>	<b>16,263,504</b>	<b>25,274,997</b>	<b>64.35%</b>	<b>29,196,959</b>	<b>53,549,802</b>	<b>54.52%</b>
Persons with Disabilities 1019, Community Business Dev. Partners 1040, Procurement 1152, Economic Development 1190, DAS - Facilities Mngmnt 5700							
1150	Risk Management	4,873,539	8,331,631	58.49%	7,560,016	11,680,904	64.72%
1160	Information Management Services	7,242,780	10,394,907	69.68%	9,399,225	15,825,648	59.39%
5500	DAS - Utility	1,649,698	4,821,510	34.22%	2,373,262	5,926,044	40.05%
3010	Election Commission	74,254	69,250	107.23%	443,955	763,528	58.15%
3090	County Treasurer	1,754,417	3,540,000	49.56%	536,684	1,118,456	47.98%
3270	County Clerk	450,844	544,240	82.84%	508,750	859,409	59.20%
3400	Register of Deeds	3,502,161	4,490,023	78.00%	1,064,394	1,766,168	60.27%
3700	Office of the Comptroller	76,681	422,703	18.14%	3,581,011	5,659,576	63.27%
<b>Total Legislative, Executive &amp; Staff</b>		<b>37,090,896</b>	<b>59,664,180</b>	<b>62.17%</b>	<b>62,320,852</b>	<b>109,017,578</b>	<b>57.17%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	4,672,053	11,538,434	40.49%	21,979,628	32,016,554	68.65%
2430	Dept. of Child Support Enforcement	9,376,890	18,516,758	50.64%	13,073,915	20,728,635	63.07%
2900	Courts - Pre-Trial Services	202,186	1,343,681	15.05%	3,329,499	5,987,402	55.61%
<b>Total Courts and Judiciary</b>		<b>14,251,129</b>	<b>31,398,873</b>	<b>45.39%</b>	<b>38,383,042</b>	<b>58,732,591</b>	<b>65.35%</b>
<b>Public Safety</b>							
4000	Sheriff	6,331,499	10,121,450	62.56%	42,174,295	53,894,897	78.25%
4300	House of Correction	3,043,898	5,881,273	51.76%	37,343,579	57,330,287	65.14%
4500	District Attorney	3,188,711	5,934,586	53.73%	9,569,091	14,711,575	65.04%
4800	Emergency Management	1,250,049	2,274,983	54.95%	6,096,828	10,430,227	58.45%
4900	Medical Examiner	832,342	2,539,500	32.78%	2,682,609	3,940,375	68.08%
<b>Total Public Safety</b>		<b>14,646,499</b>	<b>26,751,792</b>	<b>54.75%</b>	<b>97,866,403</b>	<b>140,307,361</b>	<b>69.75%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	63,217,597	93,209,173	67.82%	54,817,280	93,209,609	58.81%
5100	DOT - Highway Maintenance	11,137,646	21,814,782	51.06%	16,246,888	23,033,441	70.54%
5300	DOT - Fleet Management	7,678,044	10,294,625	74.58%	5,096,129	10,852,312	46.96%
5600	DOT - Transit/ Paratransit System	81,243,920	109,816,935	73.98%	70,207,613	124,089,510	56.58%
5800	DOT - Admin Div	1,326,047	3,102,514	42.74%	914,307	2,884,782	31.69%
<b>Total Transportation</b>		<b>164,603,255</b>	<b>238,238,029</b>	<b>69.09%</b>	<b>147,282,217</b>	<b>254,069,654</b>	<b>57.97%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2017							
		2016	2016		2016	2016	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	103,152,387	149,935,413	68.80%	130,976,352	208,795,365	62.73%
7900	Department on Aging	10,859,514	17,495,770	62.07%	12,356,833	19,141,724	64.55%
7990	Department of Family Care (CMO)	-	-	#DIV/0!	-	-	#DIV/0!
8000	Department of Human Services	49,486,470	99,136,258	49.92%	66,409,181	116,457,313	57.02%
	<b>Total Health &amp; Human Services</b>	<b>163,498,370</b>	<b>266,567,441</b>	<b>61.33%</b>	<b>209,742,366</b>	<b>344,394,402</b>	<b>60.90%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	16,552,088	20,460,410	80.90%	29,308,021	43,160,858	67.90%
9500	Zoological Department	11,437,513	20,161,031	56.73%	13,366,723	22,715,629	58.84%
9700	Milwaukee Public Museum	-	-		3,500,000	3,500,000	100.00%
9910	University Extension	59,154	110,000	53.78%	422,190	522,848	80.75%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>28,048,754</b>	<b>40,731,441</b>	<b>68.86%</b>	<b>46,596,935</b>	<b>69,899,335</b>	<b>66.66%</b>
<b>Non-Departmental's</b>							
1937	Potowatami Revenue	4,169,411	4,184,628	99.64%	-	-	
1945	Contingency	-	-		(246,632)	8,827,472	-2.79%
1950	Fringe Benefits	90,761,164	129,964,806	69.84%	119,218,104	204,095,023	58.41%
1991	Property Taxes	290,687,875	291,077,838	99.87%	-	-	
1992	Interest Income	3,160,142	-	#DIV/0!	-	-	
1993	State Shared Revenue	323,254	31,229,789	1.04%	-	-	
1996	Sales Taxes	35,448,875	67,625,203	52.42%	-	-	
	Other Non-Departmental	9,148,428	21,414,227	42.72%	(4,954,187)	(238,441)	2077.74%
1900'S	<b>Total Non-Departmental</b>	<b>429,529,739</b>	<b>545,496,491</b>	<b>78.74%</b>	<b>114,017,285</b>	<b>212,684,054</b>	<b>53.61%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>6,693,612</b>	<b>0.00%</b>	<b>54,888,662</b>	<b>52,063,589</b>	<b>105.43%</b>
1200-1899	<b>Capital Improvements</b>	<b>32,241,800</b>	<b>191,741,737</b>	<b>16.82%</b>	<b>56,158,142</b>	<b>239,425,705</b>	<b>23.46%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	672,568	938,106	71.69%	321,907	1,065,464	30.21%
FUND 4	IMSD Expendable Trust	-	-		-	-	
FUND 5	Parks Trust Funds	55,663	-		238,615	1,170,483	20.39%
FUND 6	Office on Handicapped Trust Fund	-	-		-	-	
FUND 7	Behaviorial Health Complex Trust Funds	-	17,600	0.00%	264,807	17,600	1504.58%
FUND 8	Airport PFC	10,728,116	-		23,855	-	
FUND 9	DAS -- Trust	-	-		-	-	
FUND 10	DAS -- Trust	-	-		-	-	
FUND 11	Fleet Facilities Reserve Trust	-	-		6,742	-	
	<b>Total Expendable Trusts</b>	<b>11,456,347</b>	<b>955,706</b>	<b>1198.73%</b>	<b>855,926</b>	<b>2,253,547</b>	<b>37.98%</b>
	<b>Total</b>	<b>895,366,789</b>	<b>1,408,239,302</b>	<b>63.58%</b>	<b>828,111,829</b>	<b>1,482,847,816</b>	<b>55.85%</b>