



# Budget Policies

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# Budget Process & Calendar

Milwaukee County's Budget represents the County's business plan for the coming year. The new 2014 budget narrative links County services to important Strategic Outcomes, which were developed through a comprehensive strategic planning process, and shows taxpayers and stakeholders how the County services link to these broad building blocks of our community.

## **THE BUDGET PROCESS**

State Statute 59.60 governs the annual budget process for Milwaukee County. Each department is required to submit requested operating and capital (as part of a five-year capital plan) budgets to the Director of Administrative Services in June. On or before August 15, the Department of Administrative Services (DAS) is required to submit a summary of the requests to the County Executive and County Board, and the County Executive is required to hold public hearings on the requests. DAS is required to analyze the operating and capital requests and assist the County Executive in making "changes in the proposed budget that in the executive's or administrator's discretion are considered desirable or proper" (§59.60 (6) (a)).

The resulting Executive's Budget is then presented to the County Board on or before October 1. The Board then considers and may adopt amendments to the County Executive's Budget, and must hold a public hearing on the budget no later than the first Monday in November. After adopting amendments and holding the public hearing, the Committee submits the amended budget to the County Board, which adopts the final Budget in mid-November. After the Budget has been adopted and a detailed summary of appropriations is provided to County departments, DAS-PSB and Comptroller's Office monitor the Budget during the fiscal year. This monitoring involves periodic checks of expenditures against appropriations, reviewing actual revenue compared to budgeted revenue and reviewing requests for transfer of appropriations. This completes the budget process.

**Annual Budget Process:**

<p><b>March through May</b></p>	<p>DAS-PSB develops budget assumptions for the upcoming fiscal year. Tax levy targets are submitted to the operating departments. Budget instructions and forms are submitted to department administrators. The County Executive also holds listening sessions to solicit input from the public.</p>
<p><b>Early May</b></p>	<p>Capital Budget requests are submitted by County agencies to the Department of Administrative Services-Facilities Management Division.</p>
<p><b>June 1-15</b></p>	<p>Operating Budget requests and revenue estimates are submitted by County agencies to DAS-PSB.</p>
<p><b>June/July</b></p>	<p>Department Administrators present the programmatic impacts of their budgetary requests. The Department of Administrative Services and the County Executive review agency budget submittals.</p>
<p><b>August 15th</b></p>	<p>DAS-PSB submits to the County Board a summary of requested budgets.</p>
<p><b>No Later than October 1</b></p>	<p>County Executive presents to the County Board the Executive Budget for the subsequent year. This is then referred to the Board's Finance, Personnel and Audit Committee for review and recommendation.</p>
<p><b>October 1 - to 1st Week in November</b></p>	<p>Finance, Personnel and Audit Committee reviews the County Executive Budget.</p>
<p><b>November - Not later than First Monday in the Month</b></p>	<p>County Board public hearing on Budget, inviting members of general public to comment on the Executive Budget and Finance, Personnel and Audit Committee changes to date.</p>
<p><b>Monday after First Thursday in November</b></p>	<p>County Board annual meeting and the adoption of the Budget and tax levies. During this meeting, the County Board acts on the amendments and recommendations submitted by the Finance, Personnel and Audit Committee relative to the County Executive's Budget as well as amendments submitted by individual County Board members.</p>
<p><b>January 1 of the Following Year</b></p>	<p>Departments translate Budget to public services.</p>

# Financial Management Policies

The 2014 Budget continues a number of financial management policies that were included in previous budget narratives, and implements a number of new policies that are recommended best practices.

## **Balanced Budget**

It will be the adopted policy of Milwaukee County that the County's budget is balanced. Total expenditures will be funded by a combination of various external revenue sources (e.g., intergovernmental sources, grants, fees, or fines), property taxes, sales taxes, and funds appropriated from available fund balances.

## **Revenue Policy**

The following revenue policy is implemented in 2014:<sup>1</sup>

1. The County relies on the property tax and has implemented the local option sales tax to fund state and local programs and services. Property taxes account for about 21 percent of total revenues. The local option sales tax provides approximately 5 percent of total revenues. State Statutes also allow for collection of a local motor vehicle registration fee. Milwaukee County has not implemented this option.
2. The County attempts to maintain a diversified and stable revenue stream. The County continues its efforts for greater reliance on true user fee service charges to help offset reductions of federal/state funding and to balance reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The County's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to reflect increasing costs of providing those services.
3. The County maximizes its return on investment consistent with its investment policy as required by County Ordinance 15.215. Investment income is used to reduce reliance on the property tax levy and fund capital projects. Investment returns are relatively stable because of the strict adherence to investment guidelines.
4. Due to strict limits placed on the County by the State regarding use of surplus funds and fund balances, one-time revenues and fund balances shall not be used to fund ongoing operating expenses, other than reducing taxpayer costs for debt service.
5. Revenue budgets shall be based on documented assumptions; significant budgeted increases in revenue shall be based on data and explained in the budget narrative.
6. Sales and Use Tax revenues shall be applied toward county expenditures as follows:
  - a. Pay general obligation debt service costs;
  - b. Cash finance capital improvement projects;
  - c. Pre-pay outstanding bonds;
  - d. Pre-fund employee benefit costs or fund unanticipated or extraordinary annual increases in such costs; or
  - e. Supplement the Appropriation for Contingencies

## **Operating Expenditure Budget**

Under Wisconsin State Statute, no payment may be authorized or made and no obligation incurred against the County unless the County has sufficient appropriations for each payment. Budgetary control

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<sup>1</sup> These policies are based largely on best practices utilized by high-performing (generally AAA-rated) counties, including Waukesha County, WI.

over expenditures is maintained by a formal appropriation and encumbrance system. Encumbrances are charged against appropriations when purchase orders, contracts, or other commitments are incurred. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this policy is void. A county officer who knowingly violates this policy is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause.

Every appropriation excepting an appropriation for capital expenditure or major repair lapses at December 31, to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure or a major repair continues in force until the purpose for which it was made has been accomplished or abandoned or three years pass without any expenditure or encumbrance. The County Board of Supervisors approves carryovers recommended by the Department of Administrative Services – Office of Performance, Strategy and Budget (DAS-PSB).

The legal level of control for each budget is by department. Once the Budget is adopted, transfers of appropriations among departments require approval by the Board of Supervisors. Supplemental appropriations for the purpose of public emergencies or from the contingency appropriation may be made from unanticipated revenues received or surplus, as defined by resolution adopted by a vote of two-thirds of the members of the Board of Supervisors. Supplemental appropriations from the issuance of tax anticipation notes require an affirmative vote of three-fourths of the members of the Board of Supervisors.

#### **Debt Management and Capital Finance**

The County has adopted the following debt management and capital finance policy goals:

1. Tax supported debt service costs shall not exceed actual sales and use tax revenues.
2. Direct debt shall not exceed 1.5 percent of equalized property value.
3. Financing terms shall not exceed 16 years.
4. Average principal maturities shall not exceed 10 years.
5. Net present value savings for proposed advance refundings should total a minimum of 3 percent to 5 percent of refunded principal.
6. Direct debt per capita shall not exceed \$500.
7. Bond insurance will be used when it provides a net economic benefit.
8. Corporate purpose bond issues for 2008 and forward would be limited to a principal amount of \$30 million plus three percent per year for inflation.

#### **Unrestricted Fund Balance Policy**

Unlike most other local governments in Wisconsin and across the Country, Milwaukee County's ability to retain unrestricted fund balance is extremely limited. Wisconsin State Statute 59.60(6)(b)(3) requires Milwaukee County to budget a prior year surplus or deficit in the next budget year. For example, a \$5 million surplus from 2012 must be budgeted as revenue in the 2014 budget. There are two alternatives to this requirement:

The County may, under State Statute 59.60(5)(g), place surplus funds in a "sinking fund" for the "redemption or repurchase of bonds", or for emergency needs. This sinking fund is referred to as the Debt Service Reserve Fund in Milwaukee County. In 2013, the County passed a resolution that split the 2012 surplus so that \$5 million would be applied to the 2014 budget, and the remainder deposited into the Debt Service Reserve Fund.

State Statute 59.60(13)(b)(3) provides for a tax stabilization fund, into which surpluses may be deposited. However, this statute allows the County to utilize this fund only in order to prevent a tax levy increase of 3 percent or greater over the prior year. 2013 Wisconsin Act 20 (the State's 2013-2015 Biennial Budget) retained limits on property tax levy increases that make this occurrence highly unlikely. To date the County has not utilized this fund.

Due to these statutory restrictions, the County is not able to develop an unrestricted fund balance, and therefore the County has no need to implement an unrestricted fund balance policy.

### **Debt Service Reserve**

Bond rating agencies strongly recommend that sufficient funds be reserved to account for emergencies and other unavoidable, unplanned, one-time expenses. Meeting this recommendation results in increased ability to respond to unanticipated expenses and improved bond ratings, which results in lower interest rates for debt and reduced ongoing debt service costs. Therefore, Debt Service Reserve funds shall be utilized only to:

- a. reduce taxpayer costs for debt service;
- b. provide cash financing for one-time capital projects, or for one-time operating items that result in improved County service and/or reduced ongoing County costs in future years;
- c. provide cash financing for the refinancing of debt when financially advantageous;
- d. Respond to emergencies as allowed by §59.60 (5) (g).

In order to ensure sufficient funding for emergencies and one-time expenses and with the goal of improvement in the County's ability to respond to emergencies, and improve bond ratings, the County will seek to build and maintain a minimum balance of \$10 million in the Debt Service Reserve.

### **Land Sales**

Per adopted County Resolution 11-145, as developed by the Long Range Strategic Plan Steering Committee, sales proceeds shall be utilized for one-time projects or acquisitions and ***shall not*** be used to offset ongoing operating costs of county government. Land sale proceeds shall be budgeted upon actual receipt, or specified payment arrangement, as opposed to prospective planning for anticipated sales proceeds that have historically been subject to significant delays or modifications.

### **Other One-Time Revenues**

Similar to the policy related to land sales, large one-time revenues such as settlements, awards, donations, etc. shall be utilized for one-time projects or acquisitions and ***shall not*** be used to offset ongoing operating costs. Such revenues shall be budgeted only upon receipt. If no appropriate one-time projects are identified and approved by DAS-PSB, the funds shall supplement the Appropriation for Contingencies.

### **Grants**

All positions and other expenditures funded in whole or part by grant revenues shall sunset upon expiration of the grant period, unless DAS-PSB verifies that the item(s) leverages cost savings or operational efficiencies that justify ongoing support.

### **Budget Documents**

The County's Annual Adopted Budget is published in two sections, Operating and Capital, as follows:

The Operating Budget includes five major sections:

1. The Introductory Section provides basic information about the County, such as elected officials, a community profile, and a countywide organizational chart; and the Budget document, such as the table of contents.

2. The Budget Summary Section provides information about the budget from a countywide perspective, including analysis of: the short and long-term factors that influence the annual budget and the County's long-term fiscal situation; performance measures; analysis of major revenue and expenditure changes; information about the county's major funds, and budgeted positions.
3. The Budget Policies Section provides information about the County's budget and financial management policies, the budget process calendar, basis of budgeting, and policies regarding the use of fund balances.
4. The Departmental Narratives Section includes the detailed narratives for each individual department, including major changes, detailed revenue and expenditure analysis, and resources, activity data, and performance measures by service area.
5. The Supplemental Information Section includes additional information such as a glossary, operating authority and purpose for each department, and an index.

The Capital Budget includes project-by-project detail and five-year planning goals, objectives, and funding requirements. Beginning with the 2015 Capital Budget, DAS-PSB will develop a new Capital Budget narrative that includes many of the same elements as are found in the Operating Budget.

Beginning in 2014, bound paper copies of the Budget Documents are distributed to the members of the County Board of Supervisors, the County Executive, the County Comptroller, and some staff positions. In order to reduce energy consumption, resources and paper waste, all other interested parties may now download the budget documents from the County website or may request a copy on CD format from DAS-PSB.

#### **Performance Management and Budgeting**

The County's Strategic Outcomes are the components of the Mission Statement, as defined above: High-Quality, Responsive Services; enhancement of Self-Sufficiency, enhancement of Personal Safety, enhancement of Economic Opportunity, and enhancement of Quality of Life. Based on these strategic outcomes, all Departments and Offices will:

1. Identify distinct Program Areas.
2. Link Program Areas with the most appropriate Strategic Outcome.
3. Identify whether Program Areas are Mandated, Committed, Discretionary, or Administrative
4. Endeavor to develop Performance Measures that show progress of that Program Area towards achieving the Strategic Outcomes.

#### **Property Tax Levy Increase Limits**

Enrolled 2013 Wisconsin Act 20 (2013-2015 State Budget) imposed new local tax levy increase limits for the 2012 and 2013 budgets. The law allows a County to increase its total property tax levy for the 2014 or 2015 Budgets by the percentage change in the County growth in equalized value due to net new construction between the previous year and the current year. The tax levy cap includes the following exemptions:

- the Federated Library system tax levy;
- debt service tax levy (including any debt that was refinanced or refunded);
- bridge and culvert repair aids to towns paid with County tax levy;
- an exemption provision to allow for payments of consolidated (shared) services and emergency management services (Milwaukee County utilized approximately \$3 million of this exemption, or one-half of the available amount, in the 2013 Adopted Budget);

- Unused tax levy authority up to a maximum of 1.5% of the prior year levy could be carried forward by a super majority vote of the County Board. If Milwaukee County were to use this 1.5% prior year levy, the County would be required to reduce tax levy by an amount equal to the change in pre-2005 debt. This would require a levy reduction of approximately \$20 million in 2015, as noted by the Office in the Comptroller's September 18 memo. Milwaukee County **will not** utilize this option.

#### **Property Tax Levy Rate Limit**

The 2013-15 State Budget effectively eliminated levy rate limits.

# Basis of Budgeting

In accordance with Generally Accepted Accounting Principles (GAAP), the accounts of the County are maintained on the basis of funds. Each fund is a separate fiscal and accounting entity. The various funds are grouped into the following categories:

## **Governmental Funds**

Governmental funds utilize the modified accrual basis of accounting, except for the treatment of the Fund Balance Reserved for Appropriations. For budget purposes, the Fund Balance Reserved for Appropriations is reflected as other financing sources, whereas, for accounting purposes it is reflected as part of fund balance.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

### General Fund

The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

### Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.

### Capital Projects Fund

The Capital Projects Fund is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.

## **Proprietary Funds**

Proprietary funds utilize the accrual basis of accounting. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

### Enterprise Funds

The Enterprise Funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

### Internal Service Funds

The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments in the County or to other governmental entities, on a cost-reimbursement basis.

# Financial Structure

Milwaukee County (the County) operates in accordance with provisions set forth in Chapter 59 of the Wisconsin State Statutes. The County is governed by a County Executive and a County Board. The County Executive coordinates and directs all administrative and management functions of County government not vested in other elected officials. The Executive has the authority to propose and veto legislation, and formulate the County budget and veto in whole or in part the budget adopted by the County Board. A two-thirds vote (12 members) of the Board is required to override each County Executive veto.

The County provides many functions and services to citizens, including but not limited to law enforcement, justice administration, health and human services, parks, cultural activities, planning, and general administrative services. Other activities the County provides are public works services including highway operations, mass transit, airport and fleet and facilities maintenance.

## **Fund Accounting**

Similar to most government entities, the underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The County implemented the new financial reporting mode required by Governmental Accounting Standards Board (GASB) Statement 34 in 2002. In addition to traditional fund reporting, a statement of activities and statement of net assets are prepared on an entity-wide basis.

## **Fund Categories and Types**

Funds are normally classified according to the accounting conventions which apply to them. The County presents financial statements in its Comprehensive Annual Financial Report (CAFR), grouped into three broad fund *categories* (Governmental, Proprietary, and Fiduciary) comprised of *seven fund types* as indicated below. Note however, the County does not budget for fiduciary fund types. The County's budgeted funds are shown on the table on the next page.

**Governmental Funds** are governed by standards developed specifically for government activities. The County maintains 10 individual government funds. Three of these funds are considered major funds (see below) – the General Fund, the Debt Service Fund, and the combined Capital Projects Funds.

General Fund -The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. None of Milwaukee County's special revenue funds are considered major funds (see below), and these funds are considered subsidiaries of the General Fund (see "Fund Descriptions" section). The County budgets for these funds in the Behavioral Health Division of DHHS, the Office for Persons with Disabilities, and the Zoo. See the departmental narratives for additional information on these funds.

Debt Service Funds - debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs, but excludes debt serviced by proprietary funds.

Capital Projects Funds - capital projects funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust fund).

**Proprietary Funds** are governed by the same accounting standards which apply to private business. The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. For instance, the County uses enterprise funds to account for the fiscal activities of the Airports and the Transit System. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions.

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost reimbursement basis. Because these services predominantly benefit governmental rather than business-type functions, they are included with governmental activities in the government-wide financial statements in the Comprehensive Annual Financial Report (CAFR).

**Fiduciary Funds** are agency funds. Note the County does not budget for these funds. Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**"Major Funds"** -The County also presents financial statements in its Comprehensive Annual Financial Report (CAFR), grouped by Major (see above) and Non-Major Funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c) In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has five major funds: General, Debt Service, Capital Projects, Transit System and Airport.

For more details regarding Basis of Accounting, refer to the County's Year End CAFR.

# Fund Descriptions

The following are summaries of the County's budgeted funds. The County's Comprehensive Annual Financial Report considers five of the funds below to be "major funds": the General Fund, the Airport Fund, the Transit Fund, the Debt Service Fund, and the combined Capital Projects Funds.

## **General Fund (Fund 0001)**

The General Fund is the government's primary operating fund. It accounts for is the government's primary operating fund. It accounts for and reports all financial resources of the general government, except those resources required to be accounted for in another fund. Various funds (below) are subsidiary funds of the General Fund and are assigned a separate fund number for tracking purposes related to State and Federal funding.

### Family Care (Fund 002)

This fund accounts for costs and revenues of the Department of Family Care, which operates the State Family Care program. This department coordinates all long-term care services, including home and community based services and institutional services for eligible elders who require publicly funded long term care services.

### Fleet Management (Fund 0030)

Primary use of this fund is to account for the costs associated with the maintenance, repairs and centralized fueling of all County-owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.

### Central Services (Fund 0031)

This fund accounts for operation, maintenance, and security of county-owned facilities that are under the management of the Department of Administrative Services-Facilities Management Division including the Courthouse, Jail, Safety Building, City Campus, Vel Phillips Juvenile Justice Center, and Coggs Buildings. This fund also includes the County's central capital planning and project management division and the office of sustainability.

### Behavioral Health Division (Fund 0077)

This fund is used to account for the costs associated with the mental health research, patient activities and special events, and compensated absence payouts for BHD retirees.

### Expendable Trust Funds (Various)

A number of expendable trust funds exist in several departments to account for and report the proceeds of specific revenue sources that are committed to expenditures for specified purposes. These funds presently exist for the Zoo, Department of Parks, Recreation and Culture, Office for Persons with Disabilities, Behavioral Health Division, Fleet Maintenance, Facilities Management, Airport (used for the collection of Passenger Facility Charge Revenues), and Risk Management. The 2014 Budget includes budgeted appropriations in the Zoo, Office for Persons with Disabilities, and Behavioral Health Division expendable trust funds. See the narratives for these departments for additional details.

## **Debt Service Fund (Fund 0016)**

The Debt Service Fund accounts for and reports the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt.

## **Capital Project Funds (Various)**

These funds, which are separated by functional area, report the financial resources that are restricted, committed or assigned for the acquisition or construction of major capital facilities and other capital assets.

## **Enterprise Funds (Various)**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

### *Airport (Fund 0076)*

The Airport Fund accounts for the operations of General Mitchell International and Timmerman Airports. Airport passenger facility charges and related capital expenditures are not accounted for in the airport's enterprise fund but are accounted for as a special revenue fund.

### *Transit (Fund 0083)*

The Transit Fund accounts for the operations of the Milwaukee County Transit System.

## **Internal Service Funds (Various)**

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental entities, on a cost-reimbursement basis.

### *IMSD (Fund 0026)*

This fund is used to account for electronic data processing, graphics, applications, radio, mainframe, desktop support and replacement, and telecommunications services provided to County departments.

### *Water Utility (Fund 0029)*

This fund is used to account for maintenance of the water distribution system that is located on the Milwaukee County grounds and provides service to County departments.

### *Risk Management (Fund 0040)*

This fund accounts for risk financing, loss control and insurance-related activities for the County and its employees.

**Functional Area Summary by Fund Type**

<b>REVENUES</b>	<b>GENERAL FUND(a)</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
Legislative & Executive	\$194,392					\$194,392
Administration	\$34,367,630		\$27,748,244		\$24,800,525	\$86,916,399
General Government	\$10,794,476					\$10,794,476
Courts & Judiciary	\$29,385,000					\$29,385,000
Public Safety	\$25,385,837				\$2,492,240	\$27,878,077
Transportation & Public Works	\$30,508,993	\$178,770,723			\$33,165,464	\$242,445,180
Health & Human Services	\$484,321,317				\$1,047,476	\$485,368,793
Recreation & Culture	\$37,737,632				\$17,533,877	\$55,271,509
Debt Service				\$21,604,392		\$21,604,392
Non-Departmental Revenues	\$99,911,394					\$99,911,394
Non-Departmental Expenditures	(\$33,762,101)					(\$33,762,101)
<b>TAX LEVY</b>	<b>\$218,950,998</b>	<b>\$18,180,649</b>		<b>\$42,189,549</b>		<b>\$279,321,196</b>
<b>TOTAL</b>	<b>\$937,795,568</b>	<b>\$196,951,372</b>	<b>\$27,748,244</b>	<b>\$63,793,941</b>	<b>\$79,039,582</b>	<b>\$1,305,328,707</b>
<b>EXPENDITURES</b>	<b>GENERAL FUND(a)</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
Legislative & Executive	\$7,563,116					\$7,563,116
Administration	\$45,937,623		\$27,748,244		\$24,800,525	\$98,486,392
General Government	\$14,834,629					\$14,834,629
Courts & Judiciary	\$64,125,517					\$64,125,517
Public Safety	\$163,633,826				\$2,492,240	\$166,126,066
Transportation & Public Works	\$30,736,004	\$196,951,372			\$33,165,464	\$260,852,840
Health & Human Services	\$569,811,914				\$1,047,476	\$570,859,390
Recreation & Culture	\$76,070,193				\$17,533,877	\$93,604,070
Debt Service	\$0			\$63,793,941		\$63,793,941
Non-Departmental Revenues	\$0					\$0
Non-Departmental Expenditures	(\$34,917,254)					(\$34,917,254)
<b>TOTAL</b>	<b>\$937,795,568</b>	<b>\$196,951,372</b>	<b>\$27,748,244</b>	<b>\$63,793,941</b>	<b>\$79,039,582</b>	<b>\$1,305,328,707</b>
<i>(a) = General fund includes subsidiary funds as noted in the Fund Descriptions section. These subsidiary funds include Family Care, Fleet Management, Central Services, Behavioral Health Division, and Expendable Trust Funds</i>						

Milwaukee County Budgeted Funds

