



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION
Office of the Comptroller
Scott B. Manske, Comptroller

DATE: September 10, 2019

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

FROM: Scott B. Manske, Comptroller
Cynthia (CJ) Pahl, Financial Services Manager

SUBJECT: Final Fiscal Report of 2018 for Milwaukee County

Year-end Position

This fiscal report is the final, audited year-end financial position for 2018. The County's 2018 fiscal year ended on December 31, 2018. 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.

Milwaukee County's year-end financial position is a \$23.3 million surplus. This is an increase of \$8.6 million from the previously reported fiscal status.

The largest variances from the previous fiscal report are highlighted on the following page:

	December Fiscal Position	Final Fiscal Position	Variance
Personnel Review Board (112)	\$141,000	(\$5,000)	(\$146,000)
Corporation Counsel (113)	\$0	\$509,000	\$509,000
DHR (114)	\$88,000	(\$1,691,000)	(\$1,779,000) *
DAS (115)	\$1,363,000	\$1,103,000	(\$260,000)
DAS – Risk Management (117)	\$236,000	\$371,000	\$135,000
Capital Projects (120)	\$0	\$1,991,000	\$1,991,000
Courts (200)	\$0	\$619,000	\$619,000
Child Support Services (243)	\$96,000	\$598,000	\$502,000
Register of Deeds (340)	\$176,000	\$414,000	\$238,000
Sheriff (400)	\$6,000	\$712,000	\$706,000
District Attorney (450)	(\$30,000)	\$356,000	\$386,000
Emergency Management (480)	\$186,000	\$376,000	\$190,000
DOT – Highway Maintenance (510)	\$0	\$738,000	\$738,000
Department of Human Services (800)	\$1,218,000	\$3,533,000	\$2,315,000
Parks (900)	\$0	(\$350,000)	(\$350,000)
Debt Service (996)	\$1,250,000	\$1,679,000	\$429,000
Appropriation for Contingencies	\$3,806,000	\$3,571,000	(\$235,000)
Earnings on Investments	\$180,000	\$2,300,000	\$2,120,000
Fringe Benefits	\$8,500,000	\$3,398,000	(\$5,102,000)
Non-Departmental Revenues	(\$947,000)	(\$153,000)	\$794,000
Sales Tax	\$2,000,000	\$3,500,000	\$1,500,000
Litigation Reserve	\$0	\$368,000	\$368,000
Other Non-Departmentals	\$0	\$2,915,000	\$2,915,000
		Total Variances	\$8,600,000

* Change in policy on ERS reimbursement of administrative costs (Adopted File 19-457).

Committee Action

The County Board previously authorized the transfer of all but \$5.0 million of the year-end surplus to the Debt Service Reserve under File #19-457. Since the County met the \$5.0 million threshold, \$18.3 million will be transferred to the Debt Service Reserve. No further action is required.

Attachments

cc: Chris Abele, County Executive
Supervisor James Schmitt, Chairman, Finance & Audit Committee
Finance & Audit Committee
Joseph Lamers, Director, Department of Administrative Services, Performance, Strategy & Budget
Shanin Brown, Committee Coordinator, County Clerk
Stephen Cady, Research Director, Office of the Comptroller

Contingency Fund Activity for 2018

Unallocated Contingency Fund	
2018 Adopted Balance	\$ 5,994,110
Approved Actions	
Allocate \$1.7M for Paid Parking in Parks	\$ (1,662,000)
Medical Examiner Firewall	\$ (250,000)
Unbudgeted Child Support Funding	\$ 323,340
Medical Examiner Mass Spectrometer	\$ (270,000)
OAAA Youth Programming	\$ (37,000)
Litigation Reserve Transfer	\$ (225,000)
Humboldt Park Great Hall Naming	\$ (2,000)
Allocate \$15,000 for File 18-333 Marijuana Referendum Question	\$ (15,000)
Villa Terrace Boiler and Roof Repair	\$ (152,000)
WZ11901 Adventure Africa Elephant Exhibit	\$ (130,703)
WP68601 Domes Annex HVAC	\$ (235,000)
Current Available Balance	\$ 3,338,747
Allocated Contingency Fund	
2018 Adopted Balance	\$ 1,430,622
Allocated Items	
Senior Center Contract	\$ 855,006
Milwaukee County Historical Society	\$ 50,616
Local Share of Highway Projects	\$ 525,000
Approved Actions	
Allocate \$1.7M for Paid Parking in Parks	\$ 1,662,000
Fund WH09401 W. Rawson Int.	\$ (507,500)
Senior Centers Funding	\$ (655,006)
Allocate \$15,000 for File 18-333 Marijuana Referendum Question	\$ 15,000
Milwaukee County Historical Society	\$ (50,616)
Allocate \$1.7M for Paid Parking in Parks	\$ (1,662,000)
Current Available Balance	\$ 232,500
TOTAL ENDING BALANCE	\$ 3,571,247

Debt Service Reserve Activity for 2018

2018 Starting Balance	\$ 40,722,296
2018 Activity	
2018 Budget Commitment	\$ (6,554,710)
Project WO077 Oak Creek Parkway	\$ (1,074,992)
Project WZ1507 Zoo New Entry Complex	\$ (325,000)
Carryover Bond Reallocation	\$ (3,390,802)
2017A Bonds Reallocated to 2018 Budget Projects (TR044)	\$ (1,463,796)
Bid Premium / Surplus Bond Transfer (TR047)	\$ (533,467)
Surplus Bods/Premiums/Proceeds/COI Adjustments	\$ 659,725
2018 Carryover (Lapsed Bonds)	\$ 1,432,217
2018 Surplus	\$ 18,310,323
2018 Ending Balance	\$ 47,781,794

DESCRIPTION OF ALL DEPARTMENTAL DEFICITS FOR 2018

County Executive (Org 1011) (\$0.2 million deficit)

The County Executive ended with an expenditure deficit of \$0.2 million due to a deficit in salaries, wages and social security costs.

Personnel Review Board (Org 1120) (\$5,000 deficit)

The Personnel Review Board ended with a deficit due to higher salary costs than budgeted.

Human Resources (Org 1140) (\$1.7 million deficit)

The deficit in Human Resources is due to the policy change on reimbursement from the ERS Trust to fund County administrative expenditures.

Office of the County Treasurer (Org 3090) (\$0.8 million deficit)

The County Treasurer ended with a deficit largely due to a revenue deficit in interest received on delinquent property tax payments of nearly \$850,000.

County Clerk (Org 3270) (\$41,806 deficit)

The County Clerk ended 2018 with a deficit of \$41,000. This was due to an overall revenue deficit in marriage licensing and ceremony fees and other miscellaneous revenue. The department also deficiated in its salaries in 2018.

House of Correction (Org 4300) (\$1.7 million deficit)

The House of Correction ended with a deficit of approximately \$1.7 million due to unanticipated revenue shortfalls and medical expenses that occurred in 2018 and were expensed in 2018. A revenue deficit of \$1.3 million is due to less inmates being held for the Department of Adult Institutions and municipalities, and total phone commission less than budget. In addition, the department accrued for medical expenses that were incurred in 2018 but will not be charged likely until mid to late 2019.

Medical Examiner (Org 4900) (\$13,341 deficit)

The Medical Examiner ended with a small deficit in 2018. This was largely due to actual revenues being less than budgeted and a deficit in personnel services.

Department of Transportation – Fleet Management (Org 5300) (\$22,113 deficit)

The DOT – Fleet Management Division ended with a small deficit in 2018. This was due to expenditure deficits in commodities and services related to repair parts, tools and minor equipment and repairs to buildings and structures.

DAS-Utilities (Org 5500) (\$0.6 million deficit)

DAS Water Utility with a deficit of \$0.6 million due to receipt of less revenue for Fire Protection than what was budgeted.

Department of Transportation - Administration (Org 5800) (\$16,487 deficit)

The DOT – Administration Division ended with a small deficit in 2018. This was due to timing of encumbrances for Section 5310 funding.

Parks Department (Org 9000) (\$0.4 million deficit)

The Department of Parks ended 2018 with a deficit of \$0.4 million. Parks revenue was below budget by approximately \$1.0 million due to lower than budgeted golf sales and concession revenue. These deficits were offset by a reduction in corresponding commodities, services and staffing.

Zoological Department (Org 9500) (\$1.0 million deficit)

The Zoological Department ended with a deficit over \$1.0 million. In 2018, attendance was 178,955 below budgeted estimates, resulting in a revenue deficit of \$2.3 million. This revenue deficit was offset by expenditure surpluses in various accounts including wages of \$428,000 and services and commodities of \$1.2 million.

DESCRIPTION OF SIGNIFICANT SURPLUSES FOR 2018

Corporation Counsel (Org 1130) \$0.5 million surplus

Corporation Counsel ended with an expenditure surplus of \$0.5 million due to salary surpluses as well as charges to other County departments that exceeded the original budget (these expenditure surpluses were offset by corresponding expenditure deficits in other departments).

**DAS (Org 1151) \$1.1 million surplus
DAS – IMSD (Org 1160) breakeven
DAS – Risk Management (Org 1150) \$0.4 million surplus**

DAS, including IMSD and Risk Management, ended with an overall surplus of \$1.5 million. IMSD broke even and Risk Management ended with a surplus largely due to lower than budgeted work comp claims. Other budgetary deviations include a surplus of \$1.1 million in Economic Development, which was due to surplus revenues related to parking, sale of tax deeded properties, grant monies and cell tower revenue. Surplus expenditures largely came from salary surpluses, cancelled purchased orders in contractual services and lower than budget appraisal fees. In addition, Facilities Management had a surplus of \$0.2 million largely due to an unnecessary encumbrance that was carried forward from the

2017 Adopted Budget and surplus salary dollars; these amounts offset various other deficits that occurred in Facilities Management relating to CATC, employee parking expenses, housekeeping and other related fees and less than budgeted professional service revenue relating to services performed by employees on capital projects.

Combined Court Related Operations (Org 2000) *\$0.6 million surplus*
Courts Pre-Trial Services *\$0.1 million surplus*

The Combined Court Related Operations ended with an expenditure surplus of \$0.6 million. This was largely due to surplus revenues generated of \$330,000 on state reimbursements, bail forfeitures, interest on investments, reimbursement for interpreter revenue, special dispensation fee and fees for summons – small claims. The department also ended with a salary surplus of \$364,000.

Register of Deeds (Org 3400) *\$0.4 million surplus*

Register of Deeds ended with a surplus due to a revenue surplus in real estate transfer taxes of approximately \$320,000. The department also had surplus expenditures in salaries and overtime.

Office of the Sheriff (Org 4000) *\$0.7 million surplus*

The Office of the Sheriff ended with an overall surplus of \$0.7 million. Revenues received were greater than budget in the areas of county forfeitures, GTA aid and state grants which offset other revenue deficits for an overall revenue surplus in excess of \$600,000. Personnel services were in a deficit by over \$2.6 million largely due to overtime costs that exceeded budget and were not offset by surplus salary dollars. The department further limited many expenditures in 2018 which resulted in a surplus of \$2.6 million in commodities and services.

District Attorney (Org 4500) *\$0.4 million surplus*

The District Attorney ended with a surplus of \$0.4 million due to surpluses in personnel services and commodities and services.

Emergency Management (Org 4800) *\$0.4 million surplus*

The Office of Emergency Management ended with a surplus of \$0.4 million. This was largely due to savings from the pro-rated Motorola contract of over \$500,000. Commodities and service expenditures were below budget due to building and space rental savings from a discontinued Froedtert contract and savings from general medical supplies. Revenues also exceeded budget for the paramedic contract.

Department of Transportation – Highway Maintenance (Org 5100) *\$0.7 million surplus*

DOT- Highway Maintenance ended 2018 with an overall surplus of nearly \$0.7 million. Overall expenditures were in a surplus by \$1.1 million. This was mainly the result of fringe surpluses held in the department which is unlike other departments. A small revenue deficit offset the fringe surplus, resulting in a \$0.7 million surplus.

Department of Transportation – Transit Services (Org 5600) *\$0.8 million surplus*

Transit Services ended 2018 with an overall surplus of \$0.8 million. The largest contributors to the overall surplus were VRF revenue which exceeded budget estimates by \$1.2 million; Paratransit costs which were \$0.5 million less than budget due to fewer riders than budgeted; bus fuel which was \$0.5 million less than budget; bond interest allocation and other crosscharges which were \$0.4 million less than budget; and wage and benefits which were \$0.6 million less than budget. Offsetting these surpluses were deficits in Debt, Depreciation, Capital and Contras of \$1.3 million and fare-related revenue deficits of \$1.1 million.

Department on Aging (Org 7900) *\$0.9 million surplus*

Aging ended with a surplus in revenues related to the Aging Resource Center due to an increase in federal draw down. Expenditure savings also occurred, resulting from a new, lower cost vendor for meal purchases in the senior meal program.

Department of Health and Human Services (Org 8000) *\$3.5 million surplus*

The Department of Health and Human Services ended with overall surplus of \$3.5 million. Disability Services Division ended with a surplus of approximately \$1.6 million due largely to contracts executed for less than budget, additional WIMCR revenue and a savings from providing crisis beds through emergency funds rather than through a POS contract. Actual temporary help and consultant services for the resource center was used less than what was budgeted as well. Expenditures were less than budget in both the Children's Long Term Support (CLTS) and Children's Community Options Program, but these expenditure reductions were largely offset with corresponding revenue reductions. The Housing Division's \$1.1 million surplus was largely due to revenue received for fringe costs which were charged, but later abated. Housing Assistance and block grant expenditures were below budget, as were corresponding revenues but by a lesser amount resulting in a net gain. Home and Home Repair related revenues exceeded budget but were offset by smaller corresponding expenditure deficits for a net gain also. The Division of Youth and Family Services (DYFS) ended with a \$1.6 million surplus. This surplus was a result of expenditure surpluses for salaries, WRAP-related expenditures and crosscharges that offset other areas of expenditure deficits for unbudgeted scripts for out-of-state placements and higher than anticipated charges for DOC placements due to a higher average daily population than budgeted.

Appropriation for Contingency (Org 1945) *\$3.6 million surplus*

The Appropriation for Contingency ended 2018 with an unused allocation of \$3.6 million. This amount fell to the bottom line to offset departmental and non-departmental deficits.

Employee Fringe Benefits (Org 1950) *\$3.3 million surplus*

For 2018, the County had a surplus of nearly \$7.8 million in fringe benefits expenditures. This is largely due to a surplus in budgeted expenditures for prescription drugs (\$2.0 million surplus) and medical expenses which experienced almost no increase over 2017 costs (\$9.0 million surplus), and offset deficits in other areas such as Medicare reimbursement (\$1.5 million deficit), FSA expenses (\$0.5 million deficit) employee premium contributions (\$0.7 million) and Doyne-related pension expenses (\$1.1 million). Due to nature of fringe budgets in the airport, BHD and Highways, the prorated portion of the surplus that fell to the bottom line is \$3.3 million.

Earnings on Investments (*Org 1992*)

\$2.3 million surplus

The 2018 Earnings on Investments budget ended with a surplus of \$2.3 million.

Sales Tax (*Org 1996*)

\$3.5 million surplus

The 2018 sales tax budget ended with a surplus of \$3.5 million.

Debt Retirement and Interest (*Org 9960*)

\$1.7 million surplus

The 2018 Debt Retirement and Interest Budget ended 2018 with a surplus of \$1.7 million. This was largely due to Froedtert reimbursement which was greater than budget by nearly \$1.0 million.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2018 FINAL BY DEPARTMENT								
		2018	2018	2018	2018			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
Legislative, Executive & Staff								
1000	County Board	1,041	-	1,041	1,124,439	1,158,106	33,667	34,709
1011	County Executive - General Office	-	-	-	743,147	571,298	(171,849)	(171,849)
1021	Veterans Service	13,000	13,000	-	186,591	210,023	23,432	23,432
1020	Governmental Relations	-	-	-	130,284	221,870	91,586	91,586
1091	Office of African American Affairs	605	-	605	836,611	842,724	6,113	6,717
1120	Personnel Review Board	37	-	37	360,349	355,313	(5,036)	(5,000)
1130	Corporation Counsel	242,928	175,000	67,928	678,698	1,119,412	440,714	508,642
1140	Human Resources	-	1,588,117	(1,588,117)	5,829,077	5,726,368	(102,709)	(1,690,826)
1151	Dept of Administrative Services	13,765,724	13,944,319	(178,595)	39,938,304	41,220,104	1,281,800	1,103,206
1150	DAS - Risk Management	89,356	-	89,356	11,256,753	11,537,999	281,246	370,602
1160	DAS - Information Management Servi	124,176	401,278	(277,102)	13,698,504	13,959,275	260,771	(16,330)
5500	DAS - Utility	2,917,562	4,714,566	(1,797,004)	4,109,289	5,359,901	1,250,612	(546,392)
3010	Election Commission	77,631	75,750	1,881	629,350	641,112	11,762	13,644
3090	County Treasurer	2,236,691	3,080,000	(843,309)	596,858	662,296	65,438	(777,871)
3270	County Clerk	538,839	584,016	(45,177)	838,849	842,219	3,370	(41,806)
3400	Register of Deeds	4,792,814	4,595,326	197,488	1,410,232	1,626,673	216,441	413,929
3700	Office of the Comptroller	224,895	318,431	(93,536)	4,155,554	4,307,342	151,788	58,251
	Total Legislative, Executive & S	25,025,300	29,489,803	(4,464,503)	86,522,887	90,362,035	3,839,148	(625,356)
Courts and Judiciary								
2000	Combined Court Related Operations	11,841,904	11,510,428	331,476	26,577,973	26,865,731	287,758	619,234
2430	Dept of Child Support Enforcement	17,056,918	18,195,715	(1,138,797)	18,236,890	19,973,331	1,736,441	597,644
2900	Courts - Pre-Trial Services	510,493	507,097	3,396	5,441,388	5,516,163	74,775	78,171
	Total Courts and Judiciary	29,409,315	30,213,240	(803,925)	50,256,251	52,355,225	2,098,974	1,295,049
Public Safety								
4000	Sheriff	11,552,398	10,922,051	630,347	45,468,496	45,550,067	81,571	711,918
4300	House of Correction	5,797,696	7,715,315	(1,917,619)	45,600,065	45,803,849	203,784	(1,713,835)
4500	District Attorney	5,628,377	5,668,602	(40,225)	11,183,682	11,579,615	395,933	355,708
4800	Emergency Management	1,229,423	1,356,957	(127,534)	7,796,486	8,299,894	503,408	375,874
4900	Medical Examiner	2,821,404	2,915,243	(93,839)	4,471,890	4,552,188	80,298	(13,541)
	Total Public Safety	27,029,297	28,578,168	(1,548,871)	114,520,619	115,785,613	1,264,994	(283,876)
Department of Transportation								
5040	DOT - Airport Division	84,845,599	89,940,034	(5,094,435)	88,987,754	94,166,381	5,178,627	84,192
5100	DOT - Highway Maintenance	22,491,905	22,843,896	(351,991)	22,000,565	23,090,901	1,090,336	738,344
5300	DOT - Fleet Management	12,766,779	12,342,169	424,610	12,007,505	11,560,782	(446,723)	(22,113)
5600	DOT - Transit/Paratransit System	111,990,058	110,892,913	1,097,145	121,216,548	120,933,429	(283,119)	814,027
5800	DOT - Admin Div	1,682,647	1,746,642	(63,995)	2,613,144	2,660,651	47,507	(16,487)
	Total Transportation	233,776,989	237,765,654	(3,988,665)	246,825,516	252,412,144	5,586,628	1,597,963

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of December 31, 2018 FINAL BY DEPARTMENT							
		2018	2018		2018	2018	
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance
							Surplus
							(Deficit)
	Health & Human Services						
6300	Behavioral Health Division	144,539,138	154,903,524	(10,364,386)	203,376,847	214,476,075	734,842
7900	Department on Aging	17,806,346	17,701,208	105,138	19,293,787	20,039,237	850,587
8000	Department of Human Services	93,789,735	95,050,431	(1,260,696)	100,530,529	105,324,542	3,533,316
	Total Health & Human Services	256,135,218	267,655,163	(11,519,945)	323,201,164	339,839,854	5,118,746
	Parks, Recreation & Culture						
9000	Department of Parks	19,965,665	20,966,359	(1,000,694)	36,804,903	37,455,131	(350,466)
9500	Zoological Department	14,522,176	16,853,982	(2,331,806)	15,355,644	16,642,397	(1,045,053)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-
9910	University Extension	89,078	110,000	(20,922)	430,877	505,834	54,035
	Total Parks, Recreation & Culture	34,576,919	37,930,341	(3,353,422)	56,091,424	58,103,362	(1,341,484)
	Non-Departmental's						
1945	Contingency	-	-	-	-	3,571,247	3,571,247
1950	Fringe Benefits	208,391,654	212,427,990	(4,036,336)	216,724,242	224,158,196	3,397,618
1992	Earnings on Investments	5,197,104	2,898,934	2,298,170	481,209	483,439	2,300,400
1996	Sales Taxes	74,381,696	70,881,788	3,499,908	-	-	3,499,908
	Other Revenue Non-Departmentals	334,227,811	334,380,502	(152,691)	-	-	(152,691)
	Parks Non-Departmentals	-	-	-	3,634,304	3,634,304	-
	Other Non-Departmental	13,989,845	(216,945,773)	230,935,618	(828,344)	(230,425,210)	1,338,752
1900'S	Total Non-Departmental	636,188,110	403,643,441	232,544,669	334,775,697	116,186,263	13,955,235
9960	Debt Retirement and Interest	65,571,529	81,641,292	(16,069,763)	94,746,263	112,494,765	1,678,739
1200-1899	Capital Improvements	52,272,779	63,018,504	(10,745,725)	105,798,183	118,534,558	1,990,650
	Expendable Trusts						
FUND 3	Zoo Trust Funds	909,691	1,071,808	(162,117)	787,696	1,093,021	143,207
FUND 5	Parks Trust Funds	212,604	-	212,604	489,750	1,254,835	977,689
FUND 6	Office on Handicapped Trust Fund	4,402	-	4,402	-	-	4,402
FUND 7	Behaviorial Health Complex Trust F	803,515	-	803,515	-	17,600	821,115
FUND 8	Airport PFC	15,416,591	-	15,416,591	8,665,106	-	6,751,484
FUND 9	DAS -- Trust	-	-	-	149,630	-	(149,630)
FUND 10	DAS -- Trust	-	-	-	(127,392)	-	127,392
FUND 11	Fleet Facilities Reserve Trust	-	-	-	47,878	-	(47,878)
	Total Expendable Trusts	17,346,802	1,071,808	16,274,994	10,012,669	2,365,456	8,627,782
	Projected Surplus (Deficit)	1,377,332,259	1,181,007,414	196,324,845	1,422,750,673	1,258,439,275	32,013,447
						Change in Expendable Trusts	(8,627,782)
						Change in Fund Balances	1,459,499
						Contribution to Behavioral Health Reserves	(734,842)
						Lapsed Bonds transferred to Debt Svc Reserve	(800,000)
						Total Projected Surplus (Deficit)	23,310,322

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2018 FINAL BY FUND								
		2018	2018	2018	2018			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
General Fund Departments								
1000	County Board	1,041	-	1,041	1,124,439	1,158,106	33,667	34,709
1011	County Executive	-	-	-	743,147	571,298	(171,849)	(171,849)
1021	Veterans Service	13,000	13,000	-	186,591	210,023	23,432	23,432
1020	Governmental Affairs	-	-	-	130,284	221,870	91,586	91,586
1091	Office of African American Affairs	605	-	605	836,611	842,724	6,113	6,717
1120	Personnel Review Board	37	-	37	360,349	355,313	(5,036)	(5,000)
1130	Corporation Counsel	242,928	175,000	67,928	678,698	1,119,412	440,714	508,642
1140	Human Resources	-	1,588,117	(1,588,117)	5,829,077	5,726,368	(102,709)	(1,690,826)
1151	Dept of Administrative Services	13,765,724	13,944,319	(178,595)	39,938,304	41,220,104	1,281,800	1,103,206
2000	Combined Court Related Operations	11,841,904	11,510,428	331,476	26,577,973	26,865,731	287,758	619,234
2430	Dept. of Child Support Enforcement	17,056,918	18,195,715	(1,138,797)	18,236,890	19,973,331	1,736,441	597,644
2900	Courts - Pre-Trial Services	510,493	507,097	3,396	5,441,388	5,516,163	74,775	78,171
3010	Election Commission	77,631	75,750	1,881	629,350	641,112	11,762	13,644
3090	County Treasurer	2,236,691	3,080,000	(843,309)	596,858	662,296	65,438	(777,871)
3270	County Clerk	538,839	584,016	(45,177)	838,849	842,219	3,370	(41,806)
3400	Register of Deeds	4,792,814	4,595,326	197,488	1,410,232	1,626,673	216,441	413,929
3700	Office of the Comptroller	224,895	318,431	(93,536)	4,155,554	4,307,342	151,788	58,251
4000	Sheriff	11,552,398	10,922,051	630,347	45,468,496	45,550,067	81,571	711,918
4300	House of Correction	5,797,696	7,715,315	(1,917,619)	45,600,065	45,803,849	203,784	(1,713,835)
4500	District Attorney	5,628,377	5,668,602	(40,225)	11,183,682	11,579,615	395,933	355,708
4800	Emergency Management	1,229,423	1,356,957	(127,534)	7,796,486	8,299,894	503,408	375,874
4900	Medical Examiner	2,821,404	2,915,243	(93,839)	4,471,890	4,552,188	80,298	(13,541)
5100	DOT - Highway Maintenance	22,491,905	22,843,896	(351,991)	22,000,565	23,090,901	1,090,336	738,344
5800	DOT - Admin Div	1,682,647	1,746,642	(63,995)	2,613,144	2,660,651	47,507	(16,487)
7900	Department on Aging	17,806,346	17,701,208	105,138	19,293,787	20,039,237	745,450	850,587
8000	Department of Human Services	93,789,735	95,050,431	(1,260,696)	100,530,529	105,324,542	4,794,013	3,533,316
9000	Department of Parks	19,965,665	20,966,359	(1,000,694)	36,804,903	37,455,131	650,228	(350,466)
9500	Zoological Department	14,522,176	16,853,982	(2,331,806)	15,355,644	16,642,397	1,286,753	(1,045,053)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	89,078	110,000	(20,922)	430,877	505,834	74,957	54,035
	Total General Fund	248,680,369	258,437,885	(9,757,516)	422,764,662	436,864,391	14,099,729	4,342,214
Other Funds								
1150	Risk Management	89,356	-	89,356	11,256,753	11,537,999	281,246	370,602
1160	Information Management Services	124,176	401,278	(277,102)	13,698,504	13,959,275	260,771	(16,330)
5040	DOT - Airport Division	84,845,599	89,940,034	(5,094,435)	88,987,754	94,166,381	5,178,627	84,192
5300	DOT - Fleet Management	12,766,779	12,342,169	424,610	12,007,505	11,560,782	(446,723)	(22,113)
5600	DOT - Transit/ Paratransit System	111,990,058	110,892,913	1,097,145	121,216,548	120,933,429	(283,119)	814,027
5500	DAS - Utility	2,917,562	4,714,566	(1,797,004)	4,109,289	5,359,901	1,250,612	(546,392)
6300	Behavioral Health Division	144,539,138	154,903,524	(10,364,386)	203,376,847	214,476,075	11,099,228	734,842
	Total Other Funds	357,272,669	373,194,484	(15,921,815)	454,653,199	471,993,842	17,340,643	1,418,827

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2018							
		2018	2018	Revenue	2018	2018	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	1,041	-	-	1,121,587	1,158,106	96.85%
1011	County Executive - General Office	-	-	-	743,147	571,298	130.08%
1021	Veterans Service	13,000	13,000	-	186,591	210,023	88.84%
1020	Governmental Affairs	-	-	-	129,784	221,870	58.50%
1091	Office of African American Affairs	605	-	-	433,930	842,724	51.49%
1120	Personnel Review Board	37	-	-	237,304	355,313	66.79%
1130	Corporation Counsel	242,928	175,000	138.82%	551,326	1,119,412	49.25%
1140	Human Resources	1,595,173	1,588,117	100.44%	5,361,473	5,726,368	93.63%
1151	Dept of Administrative Services	13,765,724	13,944,319	98.72%	35,843,376	41,220,104	86.96%
1150	DAS - Risk Management	11,251,690	-	0.00%	11,241,673	11,537,999	97.43%
1160	DAS - Information Management Services	20,110,708	401,278	5011.66%	14,322,351	13,959,275	102.60%
5500	DAS - Utility	4,878,220	4,714,566	103.47%	4,193,162	5,359,901	78.23%
3010	Election Commission	77,631	75,750	102.48%	615,903	641,112	96.07%
3090	County Treasurer	2,236,691	3,080,000	72.62%	588,097	662,296	88.80%
3270	County Clerk	538,839	584,016	92.26%	837,099	842,219	99.39%
3400	Register of Deeds	4,792,814	4,595,326	104.30%	1,405,300	1,626,673	86.39%
3700	Office of the Comptroller	224,895	318,431	70.63%	4,059,157	4,307,342	94.24%
	Total Legislative, Executive & Staff	59,729,996	29,489,803	202.54%	81,871,259	90,362,035	90.60%
Courts and Judiciary							
2000	Combined Court Related Operations	11,841,904	11,510,428	102.88%	26,319,727	26,865,731	97.97%
2430	Dept. of Child Support Enforcement	17,056,918	18,195,715	93.74%	18,044,583	19,973,331	90.34%
2900	Courts - Pre-Trial Services	510,493	507,097	100.67%	5,349,163	5,516,163	96.97%
	Total Courts and Judiciary	29,409,315	30,213,240	97.34%	49,713,474	52,355,225	94.95%
Public Safety							
4000	Sheriff	11,552,398	10,922,051	105.77%	45,092,686	45,550,067	99.00%
4300	House of Correction	5,797,696	7,715,315	75.15%	45,244,079	45,803,849	98.78%
4500	District Attorney	5,628,377	5,668,602	99.29%	11,103,707	11,579,615	95.89%
4800	Emergency Management	1,356,815	1,356,957	99.99%	7,082,253	8,299,894	85.33%
4900	Medical Examiner	2,821,404	2,915,243	96.78%	4,397,488	4,552,188	96.60%
	Total Public Safety	27,156,689	28,578,168	95.03%	112,920,213	115,785,613	97.53%
Department of Transportation							
5040	DOT - Airport Division	76,743,183	89,940,034	85.33%	85,425,959	94,166,381	90.72%
5100	DOT - Highway Maintenance	22,491,905	22,843,896	98.46%	21,907,011	23,090,901	94.87%
5300	DOT - Fleet Management	12,766,779	12,342,169	103.44%	12,674,939	11,560,782	109.64%
5600	DOT - Transit/ Paratransit System	127,533,039	110,892,913	115.01%	136,620,567	120,933,429	112.97%
5800	DOT - Admin Div	1,682,647	1,746,642	96.34%	1,970,109	2,660,651	74.05%
	Total Transportation	241,217,553	237,765,654	101.45%	258,598,585	252,412,144	102.45%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2018							
		2018	2018	Revenue	2018	2018	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
Health & Human Services							
6300	Behavioral Health Division	204,666,504	154,903,524	132.13%	202,500,430	214,476,075	94.42%
7900	Department on Aging	17,806,346	17,701,208	100.59%	19,213,921	20,039,237	95.88%
8000	Department of Human Services	93,789,735	95,050,431	98.67%	96,172,708	105,324,542	91.31%
	Total Health & Human Services	316,262,584	267,655,163	118.16%	317,887,060	339,839,854	93.54%
Parks, Recreation & Culture							
9000	Department of Parks	19,965,665	20,966,359	95.23%	34,789,798	37,455,131	92.88%
9500	Zoological Department	14,522,176	16,853,982	86.16%	15,163,934	16,642,397	91.12%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	89,078	110,000	80.98%	410,992	505,834	81.25%
	Total Parks, Recreation & Culture	34,576,919	37,930,341	91.16%	53,864,725	58,103,362	92.71%
Non-Departmental's							
1945	Contingency	-	-	-	-	3,571,247	0.00%
1950	Fringe Benefits	208,391,654	212,427,990	98.10%	216,346,048	224,158,196	96.51%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	5,197,104	2,898,934	179.28%	288,704	483,439	59.72%
1996	Sales Taxes	74,381,696	70,881,788	104.94%	-	-	-
	Other Revenue Non-Departmentals	329,128,491	334,380,502	98.43%	-	-	-
	Parks Non-Departmentals	-	-	-	3,629,229	3,634,304	99.86%
	Other Non-Departmental	43,050,054	(216,945,773)	(0)	153,731,447	(230,425,210)	-66.72%
1900'S	Total Non-Departmental	660,149,000	403,643,441	163.55%	488,759,714	116,186,263	420.67%
9960	Debt Retirement and Interest	-	100,896,797	0.00%	112,164,342	112,494,765	99.71%
1200-1899	Capital Improvements	101,970,239	63,018,504	161.81%	109,565,601	118,534,558	92.43%
Expendable Trusts							
FUND 3	Zoo Trust Funds	909,691	1,071,808	84.87%	787,697	1,093,021	72.07%
FUND 5	Parks Trust Funds	212,604	-	-	(37,288)	1,254,835	-2.97%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	803,515	-	-	86,274	17,600	490.19%
FUND 8	Airport PFC	24,586,565	-	0.00%	8,665,106	-	-
FUND 9	DAS - Trust	-	-	-	149,630	-	-
FUND 10	DAS - Trust	-	-	-	(127,392)	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	36,357	-	-
	Total Expendable Trusts	26,512,374	1,071,808	2473.61%	9,560,385	2,365,456	404.17%
	Total	1,496,984,670	1,200,262,919	124.72%	1,594,905,358	1,258,439,275	126.74%