



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: December 10, 2019

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

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

SUBJECT: Fiscal Report of October 2019 for Milwaukee County

Policy Issue

Wisconsin Statutes Section 59.255(2) and County Ordinance Section 56.02(2) require the Comptroller to provide a monthly update of the fiscal condition of the County.

2019 Year-end Projection

Based on financial results through October 31, 2019, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2019 year-end fiscal status is a \$21.2 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
October 2019 (Current Period)	Surplus	\$21.2 million	\$2.6 million
September 2019	Surplus	\$18.6 million	\$8.1 million
July 2019	Surplus	\$10.5 million	\$7.0 million
May 2019	Surplus	\$3.5 million	\$1.0 million
April 2019	Surplus	\$2.5 million	\$0.6 million
March 2019	Surplus	\$1.9 million	n/a

The projection assumes that \$5,080,000 in remaining unallocated *and* allocated contingency funds is 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 remainder of the 2019 fiscal year.

Based on the most current reports from departments, departments in the following table had variance from the prior report of \$100,000 or more.

October 2019			
Departments w/Significant Variances from Prior Report			
	September Fiscal Position	October Fiscal Position	Variance
Human Resources	\$192,289	\$50,660	(\$141,269)
County Sales Tax	\$2,000,000	\$3,700,000	\$1,700,000
Contingency	\$4,346,687	\$5,080,817	\$734,130
Treasurer	(\$791,319)	(\$575,409)	\$215,910
Sheriff	\$10,035	(\$120,272)	(\$130,307)
District Attorney	\$45,488	\$220,839	\$175,351
DOT - Transit	(\$145,000)	(\$545,000)	(\$400,000)
Emergency Management	\$273,713	\$150,239	(\$123,474)
Department on Aging	\$437,337	\$600,083	\$162,746
Health and Human Services	\$830,690	\$1,366,685	\$535,975
Zoo	(\$620,091)	(\$777,584)	(\$157,493)
All Others			\$18,780
		Total	\$2,590,349

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 as of December 10, 2019

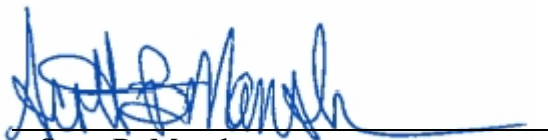
2019 Starting Balance	\$ 29,471,471
2019 Activity	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium (File 19-261)	\$ (199,933)
2018E Net Bid Premium (File 19-261)	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
Portion of 2018 Year-end Surplus (File 19-457)	\$ 18,310,323
To WO60201 ERP to Replace \$1.5M of Bonds/Notes (File 19-500)	\$ (1,500,000)
Unspent Bond Reallocation (File 19-494)	\$ (1,255,969)
Surplus Bonds to 9960 Refunding and WT104 Buses (File 19-612)	\$ (780,842)
2019 A-G Suplus Proceeds / Bid Premium (File 19-245)	\$ 618,671
2019 Projected Balance	\$ 35,928,125

The following attachments provide further detail:

- Attachment A: Summary of Contingency Fund
- Attachment B: provides narrative explanations of the surpluses or deficits in excess of \$100,000.
- Attachment C: provides the projected surplus or deficit for 2019 by agency, by fund, and by percentage of budget spent.

Committee Action

This is an informational report only.



Scott B. Manske
Comptroller



Cynthia (CJ) Pahl, Financial Services Manager
Office of the Comptroller

cc: Supervisor James Schmitt, Chairman, Finance & Audit Committee
Finance & Audit Committee
Joseph Lamers, Director, Department of Administrative Services - PSB
Shanin Brown, Committee Coordinator, County Clerk
Stephen Cady, Research Director, Office of the Comptroller

Contingency Fund as of December 10, 2019

Unallocated Contingency Fund	
2019 Adopted Balance	\$ 5,009,655
Approved Actions	
From Charges to Other County Departments (File 19-194)	\$ 1,080,000
Fund Inmate Health Services (File 19-194)	\$ (1,080,000)
Surplus Bid Premium (from Debt Service) (File 19-261)	\$ 150,000
Fund Project WH24301 North Shop Major Maintenance (File 19-261)	\$ (150,000)
To Employee Fringe for Contract with Funston (File 19-265)	\$ (144,500)
Douglas Pilot Program in Zip 53206 with City of Milwaukee (File 19-306)	\$ (52,000)
Courthouse Fire Insurance Proceeds (Recoveries)	\$ 265,000
Correctional Health Care Self Operation Project Manager (File 19-505)	\$ (46,576)
To WM03701 MPM Dome Planetarium Roof Replacement (File 19-612A)	\$ (165,000)
Fund Signage for Indigenous Peoples' Park (File 19-101)	\$ (9,700)
From WP192 Parks FEMA Projects	\$ 767,849
To WP63201 Washington Park Multi-Use Field and WP62002 Wahl Park Pavilion	\$ (160,000)
To WM04901-MPM-4th Floor Roof Replacement (new capital project)	\$ (140,000)
To WC19101 Courthouse Complex Improvements - CJF Caulk Phase 1	\$ (59,500)
To WO28901 Replace CJF Intercoms/Door Controls (File 19-792B as amended)	\$ (200,000)
To Restore Electricity at Dr. MLK Community Center (File 19-782)	\$ (65,000)
Current Available Balance	\$ 5,000,228
To Mitchell Park Domes Study nondept. acct. (File 19-802 as amended)	\$ (100,000)
To DHHS-Housing for Lead Remediation Loan Fund (File 19-727)	\$ (550,000)
Max. for New IT Security Engineer in MSD (File 19-329 adopted April 2019)	\$ (49,824)
Anticipated Available Balance	\$ 4,300,404
Allocated Contingency Fund	
2019 Adopted Balance	\$ 646,283
Allocated Items	
Court Operations (2019 Budget Amendment 1A005)	\$ 196,283
War Memorial Center (WMC) Memorial Hall Renovations (1B001)	\$ 200,000
W. College Ave. (31st/34th) Box Culvert / Railing Repairs (1B003)	\$ 250,000
Approved Actions	
Inmate Medical Insource Due Diligence (File 19-194)	\$ 300,000
WO332 WMC Memorial Hall Renovations (File 19-233)	\$ (200,000)
WH10801 W. College Ave. (31st /34th) Box Culvert/Railing	\$ (250,000)
Douglas Pilot Program in Zip 53206 with City of Milwaukee (File 19-306)	\$ 52,000
To DHHS to Fund Douglas Pilot Program with City of Milwaukee (File 19-306)	\$ (52,000)
Current Available Balance	\$ 496,283

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2019

Department of Administrative Services (Org 1151) *\$0.5 million surplus*

The Department of Administrative Services is projecting a surplus due mainly to a salary surplus and parking revenue that is greater than budget. These savings are offset by a projected deficit in professional service revenue in Facilities Management.

DAS – Risk Management (Org 1150) *\$2.6 million surplus*

Risk Management is projecting a surplus due to better than budgeted workers comp medical claims.

Courts (Org 2000) *\$0.8 million surplus*

The current projection for the Courts anticipates a revenue surplus of approximately \$0.9 million. This surplus is due to increases in bail forfeitures and other miscellaneous revenues received by the department. This is offset by a projected expenditure deficit of \$0.1 million due mainly to deficits in contractual services for legal fees, adversary counsel fees, and guardian ad litem fees.

County Treasurer (Org 3090) *(\$0.6 million deficit)*

The County Treasurer previously received a credit from our banking institution due to the size of the balances the County maintained which resulted in more revenue than if the County were earning interest on its balances. For 2019 the County is earning more revenue through interest earnings on its balances than through the bank credit. Although this results in a deficit in the Treasurer's office, there is additional revenue being earned in Org 1992 Earnings on Investments that offsets this deficit. Additionally, the Treasurer is anticipating a deficit in delinquent property taxes, penalties and interest due to homeowners paying taxes on time and less foreclosure activity.

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

The Register of Deeds is reporting a surplus of \$0.2 million due to revenue surpluses in various service fees.

Office of the Sheriff (Org 4000) *(\$0.1 million deficit)*

The driving factor for the deficit in the MCSO is overtime, which exceeds budget by \$6.0 million. This is offset by a revenue surplus of \$60,000, and other service, commodity and capital expenditure savings of nearly \$6.0 million.

House of Correction (Org 4300) *(\$0.2 million deficit)*

The House of Corrections currently has a significant revenue deficit of \$2.0 million due to steep declines in municipal commitments and well as fewer DAI inmates. This is largely offset by salary savings, and expenditure reductions in building and roadway improvements and some upgrades/maintenance activities.

District Attorney (Org 4500)

\$0.2 million surplus

The District Attorney's office is anticipating a surplus of \$0.2 million due to salary surpluses.

Emergency Management (Org 4800)

\$0.2 million surplus

The Department of Emergency Management is projecting a surplus due to savings in repair and maintenance due to lower than budgeted costs achieved through a renegotiated contract.

Department of Transportation - Transit (Org 5600)

(\$0.5 million deficit)

The Department of Transportation - Transit is projecting a deficit of \$0.5. This is due largely to deficits in wages, benefits and in bus fare revenue that are offset by additional federal revenue and additional vehicle registration fee revenue.

Behavioral Health Division (Org 6300)

(\$3.3 million deficit)

The Behavioral Health Division is projecting a deficit of \$3.3 million largely due to a deficit in Wrap. Wraparound has received rate decreases to their capitated program for the past two years. DHS is using a new "financial template" to evaluate Wraparound's capitated rate in addition to the three years of client encounter data used to establish the rate each year. DHS has been critical of legacy costs in Wraparound and how overhead costs are distributed to that program. The Medicaid HMO financial model is not designed to support the legacy and overhead costs that are being charged to Wraparound.

Department on Aging (Org 7900)

\$0.6 million surplus

The Department on Aging is projecting a surplus of approximately \$0.6 million. Expenditure surpluses of \$0.5 million are the result of savings from the favorable contract terms, unanticipated vacancies and prior year carryovers that are no longer needed. Revenue in the nutrition program is also slightly above budget for an overall surplus of \$0.6 million.

Department of Health and Human Services (Org 8000)

\$1.4 million surplus

DHHS currently is projecting an expenditure surplus in excess of \$6.2 million which offsets a revenue deficit of \$4.8 million. Revenues are projected under budget due to \$1.1 million in the Children's Long Term Support and Children's Community Options Programs (CCOP); this amount is offset by an expenditure savings of the same amount. Additional revenue deficits of \$1.0 million are projected for crisis billing, Medicaid revenue, and Youth Aids revenue. Underspending in the Section 8, Home Repair and Community Development Block Grant (CDBG) Programs provides additional expenditure surplus, while offsetting HUD revenue for actual expenses incurred is higher for 2019. Additional expenditure surpluses are forecasted due to lower costs from the State for youth held at Lincoln Hills, Copper Lake and Mendota Mental Health Institute due to a lower average daily population (ADP) than budgeted. Wrap placements are also down which is anticipated to generate an expenditure surplus of about \$1.3 million. These expenditure surpluses are offset by additional costs for court-ordered out of home placements for youth of about \$1.0 million.

Parks Department (Org 9000)

(\$0.3 million deficit)

The Parks Department is currently projecting a significant revenue deficit of roughly \$1.0 million. This is largely due to lower than expected event revenue. Poor weather has also contributed to less than anticipated revenue in pools, golf and beer gardens. The department is offsetting the revenue shortfall with roughly \$0.7 million in personnel expenditure savings.

Zoological Department (Org 9500)

(\$0.8 million deficit)

The Zoological Department is currently projecting a significant revenue deficit of roughly \$1.9 million. This is largely due to attendance at 8.7 percent below the budgeted amount (110,321 visitors behind budget). Offsetting these deficits are expenditure savings of \$1.1 million in salary and wages, natural gas, sewer and water and in miscellaneous accounts.

Appropriation for Contingency (Org 1945)

\$5.1 million surplus

The current projection for the Appropriation for Contingency assumes that that two pending transfers totaling \$265,870 are approved and the remaining balance of \$5,080,817 remains unspent to offset departmental and non-departmental deficits.

Employee Fringe Benefits (Org 1950)

\$5.4 million surplus

The surplus in Employee Fringe benefits is approximately \$5.4 million and is largely comprised of very favorable claims experience for 2019. Employee medical costs are below budget by roughly \$6.5 million and pharmaceutical costs are below budget by roughly \$1.5 million. After accounting for fringe costs in the Behavioral Health Division and Airport, the net surplus that would fall to the bottom line is \$5.4 million.

Earnings on Investments (Org 1992)

\$3.1 million surplus

Based on year-to-date earnings and expected earnings in the last quarter, the Comptroller is projecting earnings of over \$7.5 million in 2019. This is an increase of \$3.1 million over the budgeted amount.

Sales Tax (Org 1996)

\$3.7 million surplus

The 2019 sales tax budget anticipates total collections of \$78.8 million. The County has now received nine of the twelve total collections related to 2019. Based on 2018/2019 sales tax collections and historical seasonality, the Office of the Comptroller is estimating that the 2019 actual collections will increase by approximately 4.1% over the actual 2018 sales tax collections or \$3,700,000 above the 2019 budgeted amount. This estimated amount is \$1,700,000 higher than the previous estimate.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2019 Period 10 BY DEPARTMENT								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Legislative, Executive & Staff								
1000	County Board	-	-	-	1,179,365	1,179,365	-	-
1011	County Executive - General Office	-	-	-	822,139	822,139	-	-
1021	Veterans Service	13,000	13,000	-	200,304	200,304	-	-
1020	Governmental Relations	-	-	-	230,082	230,082	-	-
1091	Office of African American Affairs	-	-	-	1,118,413	1,153,098	34,685	34,685
1120	Personnel Review Board	-	-	-	397,726	397,726	-	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-	-
1140	Human Resources	1,913,332	1,891,242	22,090	6,310,400	6,338,969	28,569	50,660
1151	Dept of Administrative Services	12,678,360	13,004,501	(326,141)	41,316,185	42,101,003	784,818	458,677
1150	DAS - Risk Management	20	-	20	8,980,704	11,580,477	2,599,773	2,599,793
1160	DAS - Information Management Service	351,340	398,600	(47,260)	14,071,081	14,118,341	47,260	0
5500	DAS - Utility	4,267,208	4,226,071	41,137	4,609,488	4,568,351	(41,137)	-
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,186,738	2,830,000	(643,262)	831,921	899,774	67,853	(575,409)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-	-
3400	Register of Deeds	4,786,169	4,615,500	170,669	1,473,762	1,474,438	677	171,345
3700	Office of the Comptroller	290,546	315,431	(24,885)	4,471,741	4,496,626	24,885	0
	Total Legislative, Executive & Staff	27,255,159	28,062,791	(807,632)	88,670,596	92,217,979	3,547,383	2,739,751
Courts and Judiciary								
2000	Combined Court Related Operations	11,945,742	11,129,371	816,371	28,080,281	28,061,474	(18,807)	797,564
2430	Dept. of Child Support Enforcement	18,161,413	18,219,068	(57,655)	20,251,056	20,395,272	144,216	86,561
2900	Courts - Pre-Trial Services	1,612,812	1,752,585	(139,773)	6,320,449	6,398,441	77,992	(61,781)
	Total Courts and Judiciary	31,719,967	31,101,024	618,943	54,651,786	54,855,187	203,401	822,344
Public Safety								
4000	Sheriff	11,159,286	11,100,948	58,338	46,412,353	46,233,743	(178,610)	(120,272)
4300	House of Correction	6,581,921	8,647,135	(2,065,214)	50,830,233	52,722,923	1,892,690	(172,524)
4500	District Attorney	5,823,801	6,171,190	(347,389)	11,893,563	12,461,791	568,228	220,839
4800	Emergency Management	1,540,334	1,439,089	101,245	8,071,716	8,120,710	48,994	150,239
4900	Medical Examiner	2,868,331	2,933,988	(65,658)	4,249,011	4,358,879	109,868	44,210
	Total Public Safety	27,973,672	30,292,350	(2,318,678)	121,456,876	123,898,046	2,441,170	122,492
Department of Transportation								
5040	DOT - Airport Division	99,237,204	99,237,204	-	99,237,204	99,237,204	-	-
5090	DOT - Transportation Services	1,549,361	1,549,361	-	1,855,875	1,855,875	-	-
5100	DOT - Highway Maintenance	21,885,431	22,436,055	(550,624)	21,337,567	21,888,191	550,624	-
5300	DOT - Fleet Management	13,343,641	12,947,430	396,211	12,734,302	12,338,091	(396,211)	-
5600	DOT - Transit/Paratransit System	110,792,521	109,792,521	1,000,000	121,316,051	119,771,051	(1,545,000)	(545,000)
5800	DOT - Admin Div	4,558,745	4,558,745	-	4,149,661	4,149,661	-	-
	Total Transportation	251,366,903	250,521,316	845,587	260,630,660	259,240,073	(1,390,587)	(545,000)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2019 Period 10 BY DEPARTMENT								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
Health & Human Services								
6300	Behavioral Health Division	154,588,934	149,664,726	4,924,208	217,634,346	209,445,592	(8,188,754)	(3,264,546)
7900	Department on Aging	18,201,909	17,978,717	223,192	20,436,373	20,813,264	376,891	600,083
8000	Department of Human Services	90,994,232	95,826,139	(4,831,907)	123,607,631	129,806,203	6,198,572	1,366,665
	Total Health & Human Services	263,785,075	263,469,582	315,493	361,678,350	360,065,059	(1,613,291)	(1,297,798)
Parks, Recreation & Culture								
9000	Department of Parks	19,977,342	21,000,585	(1,023,243)	38,142,158	38,837,811	695,653	(327,590)
9500	Zoological Department	15,333,663	17,246,979	(1,913,316)	15,637,934	16,773,666	1,135,732	(777,584)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	83,588	110,000	(26,412)	452,791	479,203	26,412	-
	Total Parks, Recreation & Culture	35,394,593	38,357,564	(2,962,971)	57,732,883	59,590,680	1,857,797	(1,105,174)
Non-Departmental's								
1945	Contingency	265,000	265,000	-	732,694	5,813,511	5,080,817	5,080,817
1950	Fringe Benefits	124,633,162	124,633,162	-	218,182,663	223,582,663	5,400,000	5,400,000
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	7,808,692	4,731,389	3,077,303	-	-	-	3,077,303
1996	Sales Taxes	71,714,546	68,014,546	3,700,000	-	-	-	3,700,000
	Other Revenue Non-Departmentals	337,847,117	337,935,237	(88,120)	-	-	-	(88,120)
	Parks Non-Departmentals	-	-	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	(210,381,447)	(\$210,430,934.00)	49,487	(225,578,540)	(225,628,028)	(49,488)	(0)
1900'S	Total Non-Departmental	331,887,070	325,148,400	6,738,670	(3,124,420)	7,306,909	10,431,329	17,170,000
9960	Debt Retirement and Interest	39,372,138	39,372,138	-	74,733,980	74,733,980	-	-
1200-1899	Capital Improvements	246,447,995	244,824,972	1,623,023	284,908,534	283,285,511	(1,623,023)	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	65	1,236,799	(1,236,734)	-	1,237,252	1,237,252	518
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	67,326	-	67,326	442,628	1,084,850	642,222	709,548
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust F	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	30,425	-	(30,425)	(30,425)
	Total Expendable Trusts	67,391	1,236,799	(1,169,408)	473,052	2,339,302	1,866,250	696,842
	Projected Surplus (Deficit)	1,255,269,964	1,252,386,936	2,883,028	1,301,812,297	1,317,532,726	15,720,429	18,603,456
	Reserves Expendable Trusts							(696,842)
	Contribution from Behavioral Health Reserves							3,264,546
	Total Projected Surplus (Deficit)							21,171,160

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2019 Period 10 BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
General Fund Departments								
1000	County Board	-	-	-	1,179,365	1,179,365	-	-
1011	County Executive	-	-	-	822,139	822,139	-	-
1021	Veterans Service	13,000	13,000	-	200,304	200,304	-	-
1020	Governmental Affairs	-	-	-	230,082	230,082	-	-
1091	Office of African American Affairs	-	-	-	1,118,413	1,153,098	34,685	34,685
1120	Personnel Review Board	-	-	-	397,726	397,726	-	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-	-
1140	Human Resources	1,913,332	1,891,242	22,090	6,310,400	6,338,969	28,569	50,660
1151	Dept of Administrative Services	12,678,360	13,004,501	(326,141)	41,316,185	42,101,003	784,818	458,677
2000	Combined Court Related Operations	11,945,742	11,129,371	816,371	28,080,281	28,061,474	(18,807)	797,564
2430	Dept. of Child Support Enforcement	18,161,413	18,219,068	(57,655)	20,251,056	20,395,272	144,216	86,561
2900	Courts - Pre-Trial Services	1,612,812	1,752,585	(139,773)	6,320,449	6,398,441	77,992	(61,781)
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,186,738	2,830,000	(643,262)	831,921	899,774	67,853	(575,409)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-	-
3400	Register of Deeds	4,786,169	4,615,500	170,669	1,473,762	1,474,438	677	171,345
3700	Office of the Comptroller	290,546	315,431	(24,885)	4,471,741	4,496,626	24,885	0
4000	Sheriff	11,159,286	11,100,948	58,338	46,412,353	46,233,743	(178,610)	(120,272)
4300	House of Correction	6,581,921	8,647,135	(2,065,214)	50,830,233	52,722,923	1,892,690	(172,524)
4500	District Attorney	5,823,801	6,171,190	(347,389)	11,893,563	12,461,791	568,228	220,839
4800	Emergency Management	1,540,334	1,439,089	101,245	8,071,716	8,120,710	48,994	150,239
4900	Medical Examiner	2,868,331	2,933,988	(65,658)	4,249,011	4,358,879	109,868	44,210
5090	Transportation Services	1,549,361	1,549,361	-	1,855,875	1,855,875	-	-
5100	DOT - Highway Maintenance	21,885,431	22,436,055	(550,624)	21,337,567	21,888,191	550,624	-
5800	DOT - Admin Div	4,558,745	4,558,745	-	4,149,661	4,149,661	-	-
7900	Department on Aging	18,201,909	17,978,717	223,192	20,436,373	20,813,264	376,891	600,083
8000	Department of Human Services	90,994,232	95,826,139	(4,831,907)	123,607,631	129,806,203	6,198,572	1,366,665
9000	Department of Parks	19,977,342	21,000,585	(1,023,243)	38,142,158	38,837,811	695,653	(327,590)
9500	Zoological Department	15,333,663	17,246,979	(1,913,316)	15,637,934	16,773,666	1,135,732	(777,584)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	83,588	110,000	(26,412)	452,791	479,203	26,412	-
	Total General Fund	254,914,501	265,538,075	(10,623,574)	466,237,976	478,807,917	12,569,941	1,946,388
Other Funds								
1150	Risk Management	20	-	20	8,980,704	11,580,477	2,599,773	2,599,793
1160	Information Management Services	351,340	398,600	(47,260)	14,071,081	14,118,341	47,260	0
5040	DOT - Airport Division	99,237,204	99,237,204	-	99,237,204	99,237,204	-	-
5300	DOT - Fleet Management	13,343,641	12,947,430	396,211	12,734,302	12,338,091	(396,211)	-
5600	DOT - Transit/Paratransit System	110,792,521	109,792,521	1,000,000	121,316,051	119,771,051	(1,545,000)	(545,000)
5500	DAS - Utility	4,267,208	4,226,071	41,137	4,609,488	4,568,351	(41,137)	-
6300	Behavioral Health Division	154,588,934	149,664,726	4,924,208	217,634,346	209,445,592	(8,188,754)	(3,264,546)
	Total Other Funds	382,580,868	376,266,552	6,314,316	478,583,176	471,059,107	(7,524,069)	(1,209,753)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2019 Period 10 BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental's								
1945	Contingency	265,000	265,000	-	732,694	5,813,511	5,080,817	5,080,817
1950	Fringe Benefits	124,633,162	124,633,162	-	218,182,663	223,582,663	5,400,000	5,400,000
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	7,808,692	4,731,389	3,077,303	-	-	-	3,077,303
1996	Sales Taxes	71,714,546	68,014,546	3,700,000	-	-	-	3,700,000
	Other Revenue Non-Departmentals	337,847,117	337,935,237	(88,120)	-	-	-	(88,120)
	Parks Non-Departmentals	-	\$0.00	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	(210,381,447)	(\$210,430,934)	49,487	(225,578,540)	(225,628,028)	(49,488)	(0)
1900'S	Total Non-Departmental	331,887,070	325,148,400	6,738,670	(3,124,420)	7,306,909	10,431,329	17,170,000
9960	Debt Retirement and Interest	39,372,138	39,372,138	-	74,733,980	74,733,980	-	-
1200-1899	Capital Improvements	246,447,995	244,824,972	1,623,023	284,908,534	283,285,511	(1,623,023)	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	65	1,236,799	(1,236,734)	-	1,237,252	1,237,252	518
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	67,326	-	67,326	442,628	1,084,850	642,222	709,548
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	30,425	-	(30,425)	(30,425)
	Total Expendable Trusts	67,391	1,236,799	(1,169,408)	473,052	2,339,302	1,866,250	696,842
	Projected Surplus (Deficit)	1,255,269,964	1,252,386,936	(3,431,289)	1,301,812,297	1,317,532,726	23,244,498	18,603,456
	Reserves Expendable Trusts							(696,842)
	Contribution from Behavioral Health Reserves							3,264,546
	Total Projected Surplus (Deficit)							21,171,160

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of October 31, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	1,720,808	1,179,365	145.91%
1011	County Executive - General Office	-	-	-	947,401	822,139	115.24%
1021	Veterans Service	13,000	13,000	-	305,813	200,304	152.67%
1020	Governmental Affairs	-	-	-	245,593	230,082	106.74%
1091	Office of African American Affairs	-	-	-	721,945	1,153,098	62.61%
1120	Personnel Review Board	135	-	-	270,326	397,726	67.97%
1130	Corporation Counsel	205,924	175,000	117.67%	1,878,898	1,248,826	150.45%
1140	Human Resources	609	1,891,242	0.03%	5,767,545	6,338,969	90.99%
1151	Dept of Administrative Services	9,877,777	13,004,501	75.96%	35,363,845	42,101,003	84.00%
1150	DAS - Risk Management	20	-	0.00%	8,075,467	11,580,477	69.73%
1160	DAS - Information Management Services	278,727	398,600	69.93%	11,944,937	14,118,341	84.61%
5500	DAS - Utility	1,142,492	4,226,071	27.03%	1,789,195	4,568,351	39.16%
3010	Election Commission	50,770	45,750	110.97%	347,260	509,704	68.13%
3090	County Treasurer	1,832,295	2,830,000	64.75%	865,113	899,774	96.15%
3270	County Clerk	452,329	547,696	82.59%	1,207,276	898,756	134.33%
3400	Register of Deeds	4,132,342	4,615,500	89.53%	2,044,630	1,474,438	138.67%
3700	Office of the Comptroller	209,109	315,431	66.29%	5,115,700	4,496,626	113.77%
	Total Legislative, Executive & Staff	18,195,530	28,062,791	64.84%	78,611,750	92,217,979	85.25%
Courts and Judiciary							
2000	Combined Court Related Operations	8,125,263	11,129,371	73.01%	29,795,497	28,061,474	106.18%
2430	Dept. of Child Support Enforcement	12,025,838	18,219,068	66.01%	14,651,051	20,395,272	71.84%
2900	Courts - Pre-Trial Services	1,131,771	1,752,585	64.58%	4,269,723	6,398,441	66.73%
	Total Courts and Judiciary	21,282,873	31,101,024	68.43%	48,716,272	54,855,187	88.81%
Public Safety							
4000	Sheriff	7,597,199	11,100,948	68.44%	60,855,273	46,233,743	131.63%
4300	House of Correction	4,278,539	8,647,135	49.48%	48,418,630	52,722,923	91.84%
4500	District Attorney	2,909,755	6,171,190	47.15%	13,011,315	12,461,791	104.41%
4800	Emergency Management	240,120	1,439,089	16.69%	7,575,567	8,120,710	93.29%
4900	Medical Examiner	1,598,127	2,933,988	54.47%	4,582,824	4,358,879	105.14%
	Total Public Safety	16,623,740	30,292,350	54.88%	134,443,609	123,898,046	108.51%
Department of Transportation							
5040	DOT - Airport Division	70,702,346	99,237,204	71.25%	63,840,983	99,237,204	64.33%
5090	DOT - Transportation Services	1,114,258	1,549,361	71.92%	1,567,315	1,855,875	84.45%
5100	DOT - Highway Maintenance	16,194,344	22,436,055	72.18%	16,772,078	21,888,191	76.63%
5300	DOT - Fleet Management	10,329,166	12,947,430	79.78%	10,519,939	12,338,091	85.26%
5600	DOT - Transit/Paratransit System	96,281,269	109,792,521	87.69%	90,506,746	119,771,051	75.57%
5800	DOT - Admin Div	1,391,212	4,558,745	30.52%	619,917	4,149,661	14.94%
	Total Transportation	196,012,595	250,521,316	78.24%	183,826,978	259,240,073	70.91%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of October 31, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	118,237,893	149,664,726	79.00%	166,169,041	209,445,592	79.34%
7900	Department on Aging	10,544,996	17,978,717	58.65%	14,414,939	20,813,264	69.26%
8000	Department of Human Services	64,836,320	95,826,139	67.66%	89,777,992	129,806,203	69.16%
	Total Health & Human Services	193,619,208	263,469,582	73.49%	270,361,973	360,065,059	75.09%
	Parks, Recreation & Culture						
9000	Department of Parks	16,718,687	21,000,585	79.61%	39,625,180	38,843,776	102.01%
9500	Zoological Department	13,517,047	17,246,979	78.37%	16,391,129	16,773,666	97.72%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	83,588	110,000	75.99%	332,672	479,203	69.42%
	Total Parks, Recreation & Culture	30,319,322	38,357,564	79.04%	59,848,981	59,596,645	100.42%
	Non-Departmental's						
1945	Contingency	265,000	265,000	-	-	5,813,511	0.00%
1950	Fringe Benefits	178,048,118	124,633,162	142.86%	143,376,985	223,582,663	64.13%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	10,882,793	4,731,389	230.01%	-	-	#DIV/0!
1996	Sales Taxes	44,068,817	68,014,546	64.79%	-	-	-
	Other Revenue Non-Departmentals	305,627,753	337,935,237	90.44%	-	-	-
	Parks Non-Departmentals	-	-	-	3,488,779	3,538,763	98.59%
	Other Non-Departmental	8,541,601	(210,430,934)	(0)	(3,223,056)	(225,628,028)	1.43%
1900'S	Total Non-Departmental	547,434,082	325,148,400	168.36%	143,642,708	7,306,909	1965.85%
9960	Debt Retirement and Interest	-	27,332,910	0.00%	70,281,192	74,733,980	94.04%
1200-1899	Capital Improvements	40,421,247	244,824,972	16.51%	52,478,780	283,285,511	18.53%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	922,733	1,236,799	74.61%	532,684	1,237,252	43.05%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	67,326	-	-	325,659	1,084,850	30.02%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	-	-	154,420	17,200	897.79%
FUND 8	Airport PFC	10,740,543	-	0.00%	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	30,425	-	-
	Total Expendable Trusts	11,730,603	1,236,799	948.46%	1,043,188	2,339,302	44.59%
	Total	1,075,639,199	1,240,347,708	86.72%	1,043,255,429	1,317,538,691	79.18%