



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: May 15, 2018

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 March 2018 (1st Quarter) for Milwaukee County

Policy Issue

County Ordinance 56.02(2) was modified to reflect changes adopted under 2011 Wisconsin Act 62 which created the Office of the Comptroller and requires a monthly update of the fiscal condition of the County to the County Board.

This fiscal report is a projection of 2018 financial results based on financial data as of March 31, 2018. The County's 2018 fiscal year ends 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.

Year-end Projection

Based on financial results through March 31, 2018, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2018 year-end fiscal status is a \$1.8 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
March 2018 (Current Period)	Surplus	\$1.8 million	n/a

The projection assumes that only \$2.5 million in available unallocated *and* allocated contingency funds is spent with \$3.3 million applied to offset departmental and non-departmental deficits (including \$1.7 million for paid parking in the Parks). The projection will change to the extent that additional contingency funds are used or not used during the year.

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

March 2018		
Departments in Deficit		
	Deficit	Surplus
County Executive's Office	(\$161,500)	
DAS – IMSD	(\$573,760)	
DAS – Utility	(\$850,000)	
Courts / Pretrial Services	(\$265,885)	
Sheriff	(\$1,708,792)	
Health and Human Services	(\$196,157)	
Parks	(\$1,892,246)	
Subtotal	(\$5,648,340)	
Departments in Surplus		
	Deficit	Surplus
Veterans Services		\$13,000
African American Affairs		\$120,842
Personnel Review Board		\$16,983
Corporation Counsel		\$1,700
Human Resources		\$366,637
DAS		\$614,775
House of Correction		\$744
Emergency Management		\$24,288
Medical Examiner		\$18,240
Aging		\$129,446
Subtotal		\$1,306,665
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Contingency		\$3,301,566
Fringe Benefits		\$1,000,000
Wage & Benefit Mods		\$1,751,600
Other Non-Departmentals		\$96,384
Subtotal		\$6,149,550
Grand Totals	(\$5,648,340)	\$7,456,215
Deficit / Surplus		\$1,807,865

Overview of Process for Determining County-wide Year End Financial Projections:

The projection of the County's year-end results begins with an analysis of year-to-date actual results by each Department for the most recent quarter that has ended. These actual results become the basis for each department projecting twelve months of actual activity. Departments then submit a report of projected year-end results to the Comptroller. The departmental projections include a fiscal report of budget versus projected actual results by appropriation category, a written report of variances between budgeted and projected actual results, and a written report of any corrective action plan that the department intends to implement to reduce any projected deficit.

The Comptroller reviews the reports submitted by departments. During the review, questions may arise regarding departmental projections. Discussions will then occur with department personnel on the expected annual results. In rare instances, when the Comptroller projections differ from

departmental financial results, the County-wide report will reflect the Comptroller projection, which will be noted in this report.

The Comptroller analyzes and projects financial results for most non-departmental accounts including fringe benefits, sales taxes, delinquent property taxes, investment income, unallocated contingency fund, debt service fund and capital projects fund. In addition, the Comptroller prepares salary projections for each department and compares the results to the salary projections prepared by departments. The projections by departments and the Comptroller are combined to arrive at a year-end projection of financial results for the County. The fiscal report is then submitted to the County Board and County Executive.

Debt Service Reserve Activity and Projected Balance for 2018

2018 Starting Balance*	\$ 40,722,295
2018 Activity	
2018 Budget Commitment	\$ (6,554,710)
Project WO077 Oak Creek Parkway	\$ (1,074,992)
2018 Projected Balance	\$ 33,092,593
*Does not include possible 2017 surplus funds	

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 2018 by fund and agency and by percentage of budget spent.

Committee Action

This is an informational report only. This report should be referred to and reviewed by the Finance and Audit Committee.



Scott B. Manske
Comptroller

Attachments

- cc: Chris Abele, County Executive
Supervisor James Schmitt, Chairman, Finance & Audit Committee
Finance & Audit Committee
Joseph Lamers, Director, Department of Administrative Services - PSB
Janelle Jensen, Legislative Services Division Manager, County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Contingency Fund as of April 30, 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)
Current Available Balance	\$ 3,871,450
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)
Current Available Balance	\$ 1,930,116

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2018

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

The County Executive is projecting an expenditure deficit of (\$0.2) million due to a deficit in salaries, wages and social security costs.

Office of African American Affairs (Org 1091) *\$0.1 million surplus*

The Office of African American Affairs is projecting an expenditure surplus of \$0.1 million due to projected surpluses for salaries and wages.

Human Resources (Org 1140) *\$0.4 million surplus*

Human Resources is projecting an expenditure surplus of \$0.4 million due to projected surpluses for contractual services.

DAS (Org 1151) *\$0.6 million surplus*
DAS – IMSD (Org 1160) *(\$0.6 million deficit)*

DAS, including IMSD is projecting a breakeven. IMSD Central Spend has a surplus of approximately \$500,000 which is available to offset unfunded expenditures in the IMSD budget related to salaries. Other budgetary deviations include a surplus of \$0.5 million in Economic Development, which is partially due to surplus expenditures related to the Land Information Office. The LIO was transferred to the Facilities Management Division and is incurring a deficit by the same amount in Facilities Management. This will be corrected through a requested fund transfer. The remaining surplus in Economic Development is being used to offset the 0.75 percent budget reduction throughout DAS.

Combined Court Related Operations (Org 2000) / Pretrial Services (Org 2900) *(\$0.3 million deficit)*

The Courts and Pretrial Services are projecting a combined deficit of (\$0.3 million) in 2018. This deficit is largely due to a \$235,000 abatement included in the 2018 Adopted Budget that is not offset by other expenditure reductions in the department.

Office of the Sheriff (Org 4000) *(\$1.7 million deficit)*
Wage and Benefit Modifications (Org 1972) *\$1.7 million surplus*

Assuming that the requested fund transfer to move funds from Org 1972 for sheriff deputy salaries is approved, the Office of the Sheriff is at a breakeven status for 2018. The Sheriff is currently projecting a deficit of (\$2.0 million) in salaries due to overtime expenditures that exceed budgeted amounts. The Sheriff has substantially reduced overtime costs, but will continue to incur overtime costs due to staffing shortages in the CJF.

DAS-Utilities (Org 5500) *(\$0.9 million deficit)*

DAS Water Utility is projecting a revenue deficit of (\$0.9) million in Fire Protection payments budgeted to be received from tenants on the County Grounds.

Department on Aging (Org 7900)

\$0.1 million surplus

Aging is projecting a surplus in revenues for meal and time reporting revenue.

DHHS (Org 8000)

(\$0.2 million deficit)

Overall DHHS is projecting a deficit of (\$0.2 million). T-19, Federal Match and Prior Year revenues are anticipated to be under budget by \$1.1 million in 2018. WRAP is anticipating a \$2.6 million expenditure surplus, which offsets higher than budgeted charges for youth at Lincoln Hills and homeless shelters. Overall the net expenditure surplus of \$0.9 million offsets the revenue shortfall for an overall deficit of (\$0.2 million).

Parks Department (Org 9000)

(\$1.9 million deficit)

The Department of Parks is currently projecting a deficit of (\$1.9 million). This the result of a (\$1.7 million) deficit in revenue due to cancelling the paid parking in the Parks initiative. Approximately the same amount has been allocated in the Contingency Fund to offset the potential deficit in Parks. Parks is also projecting a (\$0.2 million) deficit in expenditures. This deficit is due to a \$232,000 abatement included in the 2018 Adopted Budget that is not offset by other expenditure reductions in the department.

Appropriation for Contingency (Org 1945)

\$3.3 million surplus

The current projection for the Appropriation for Contingency assumes that only \$2.5 million of the current contingency appropriation is spent in 2018. It assumes that \$3.3 million will remain available at the end of 2018 to offset departmental and non-departmental deficits. If the remaining funds allocated to senior centers, highways projects and the County Historical Society are spent, that would reduce the \$2.5 million in expenditures to roughly \$2.25 million available for unexpected expenditures for the remainder of 2018.

Employee Fringe Benefits (Org 1950)

\$1.0 million surplus

Current projections indicate that the County will surplus by approximately \$1.0 million in fringe benefits expenditures. This is largely due to a surplus in budgeted expenditures for medical expenses, which is offsetting deficits in other areas such as Medicare reimbursement, prescription drug rebates, FSA expenses and Doyne-related pension expenses.

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

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2018 Period 3 BY DEPARTMENT								
	2018	2018	Revenue	2018	2018	Expense	Surplus	
	Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)	
	Revenues	Revenues		Expenditures	Expenditures			
<u>Legislative, Executive & Staff</u>								
1000	County Board	-	-	-	1,158,106	1,158,106	-	-
1011	County Executive - General Office	-	-	-	732,798	571,298	(161,500)	(161,500)
1021	Veterans Service	13,000	-	13,000	197,023	197,023	-	13,000
1020	Governmental Relations	-	-	-	221,870	221,870	-	-
1091	Office of African American Affairs	-	-	-	598,077	718,919	120,842	120,842
1120	Personnel Review Board	-	-	-	338,330	355,313	16,983	16,983
1130	Corporation Counsel	176,700	175,000	1,700	1,119,412	1,119,412	-	1,700
1140	Human Resources	1,786,767	1,588,117	198,650	5,632,231	5,800,218	167,987	366,637
1151	Dept of Administrative Services	13,983,268	13,904,319	78,949	41,519,300	42,055,126	535,826	614,775
1150	DAS - Risk Management	5,014	-	5,014	11,543,013	11,537,999	(5,014)	0
1160	DAS - Information Management Servi	401,458	401,278	180	14,394,186	13,820,246	(573,940)	(573,760)
5500	DAS - Utility	3,864,566	4,714,566	(850,000)	5,359,901	5,359,901	-	(850,000)
3010	Election Commission	75,750	75,750	-	638,659	638,659	-	-
3090	County Treasurer	3,080,000	3,080,000	-	659,261	659,261	-	-
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,595,326	4,595,326	-	1,626,673	1,626,673	-	-
3700	Office of the Comptroller	318,431	318,431	-	4,307,342	4,307,342	-	-
	Total Legislative, Executive & S	28,884,296	29,436,803	(552,507)	90,888,401	90,989,585	101,184	(451,323)
<u>Courts and Judiciary</u>								
2000	Combined Court Related Operations	11,477,770	11,510,428	(32,658)	27,190,487	26,994,204	(196,283)	(228,941)
2430	Dept. of Child Support Enforcement	18,119,170	18,119,170	-	20,445,829	20,445,829	-	-
2900	Courts - Pre-Trial Services	380,981	380,981	-	5,426,991	5,390,047	(36,944)	(36,944)
	Total Courts and Judiciary	29,977,921	30,010,579	(32,658)	53,063,307	52,830,080	(233,227)	(265,885)
<u>Public Safety</u>								
4000	Sheriff	10,906,800	10,906,800	-	45,479,030	43,770,238	(1,708,792)	(1,708,792)
4300	House of Correction	7,522,697	7,715,315	(192,618)	45,610,487	45,803,849	193,362	744
4500	District Attorney	5,463,853	5,463,853	-	11,339,327	11,339,327	-	-
4800	Emergency Management	1,317,434	1,237,918	79,516	8,208,584	8,153,356	(55,228)	24,288
4900	Medical Examiner	2,867,080	2,615,243	251,837	4,485,785	4,252,188	(233,597)	18,240
	Total Public Safety	28,077,864	27,939,129	138,735	115,123,213	113,318,958	(1,804,255)	(1,665,520)
<u>Department of Transportation</u>								
5040	DOT - Airport Division	88,301,186	88,301,186	-	91,309,718	91,309,718	-	-
5100	DOT - Highway Maintenance	22,712,285	22,843,896	(131,611)	22,682,795	22,814,406	131,611	-
5300	DOT - Fleet Management	12,342,169	12,342,169	-	11,324,038	11,324,038	-	-
5600	DOT - Transit/Paratransit System	110,802,270	110,802,270	-	120,933,429	120,933,429	-	-
5800	DOT - Admin Div	290,000	290,000	-	1,354,646	1,354,646	-	-
	Total Transportation	234,447,910	234,579,521	(131,611)	247,604,626	247,736,237	131,611	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2018 Period 3 BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services								
6300	Behavioral Health Division	154,903,524	154,903,524	-	214,458,475	214,458,475	-	-
7900	Department on Aging	17,109,349	16,959,349	150,000	19,513,593	19,493,039	(20,554)	129,446
8000	Department of Human Services	88,489,035	89,608,569	(1,119,534)	103,858,303	104,781,680	923,377	(196,157)
	Total Health & Human Services	260,501,908	261,471,442	(969,534)	337,830,371	338,733,194	902,823	(66,711)
Parks, Recreation & Culture								
9000	Department of Parks	20,517,026	22,179,026	(1,662,000)	36,685,726	36,455,480	(230,246)	(1,892,246)
9500	Zoological Department	16,853,982	16,853,982	-	16,620,337	16,620,337	-	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	505,834	505,834	-	-
	Total Parks, Recreation & Culture	37,481,008	39,143,008	(1,662,000)	57,311,897	57,081,651	(230,246)	(1,892,246)
Non-Departmental's								
1945	Contingency	-	-	-	2,500,000	5,801,566	3,301,566	3,301,566
1950	Fringe Benefits	223,697,885	223,697,885	-	223,158,196	224,158,196	1,000,000	1,000,000
1972	Wage and Benefit Modifications	-	-	-	-	1,751,600	1,751,600	1,751,600
1992	Earnings on Investments	3,080,028	3,080,028	-	300,000	300,000	-	-
1996	Sales Taxes	70,881,788	70,881,788	-	-	-	-	-
	Other Revenue Non-Departmentals	41,465,118	41,552,173	(87,055)	-	-	-	(87,055)
	Parks Non-Departmentals	-	-	-	3,583,688	3,583,688	-	-
	Other Non-Departmental	5,466,600	(\$227,202,257.00)	232,668,857	497,685	(231,987,733)	(232,485,418)	183,439
1900'S	Total Non-Departmental	344,591,419	112,009,617	232,581,802	230,039,569	3,607,317	(226,432,252)	6,149,550
9960	Debt Retirement and Interest	17,860,795	17,860,795	-	48,532,388	48,532,388	-	-
1200-1899	Capital Improvements	178,930,425	178,930,425	-	222,304,134	222,304,134	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	340	957,808	(957,468)	-	979,021	979,021	21,553
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	-	286,614	293,976	7,362	7,362
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	-	-	-	17,600	17,600	17,600
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	340	957,808	(957,468)	286,614	1,290,597	1,003,983	46,515
	Projected Surplus (Deficit)	1,160,753,886	932,339,127	228,414,759	1,402,984,519	1,176,424,141	(226,560,378)	1,854,381
	Reserves Expendable Trusts							(46,515)
	Contribution to Behaviorial Health Reserves							-
	Total Projected Surplus (Deficit)							1,807,865

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of March 31, 2018 Period 03 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	-	-	-	1,158,106	1,158,106	-
1011	County Executive	-	-	-	732,798	571,298	(161,500)
1021	Veterans Service	13,000	-	13,000	197,023	197,023	-
1020	Governmental Affairs	-	-	-	221,870	221,870	-
1091	Office of African American Affairs	-	-	-	598,077	718,919	120,842
1120	Personnel Review Board	-	-	-	338,330	355,313	16,983
1130	Corporation Counsel	176,700	175,000	1,700	1,119,412	1,119,412	-
1140	Human Resources	1,786,767	1,588,117	198,650	5,632,231	5,800,218	167,987
1151	Dept of Administrative Services	13,983,268	13,904,319	78,949	41,519,300	42,055,126	535,826
2000	Combined Court Related Operations	11,477,770	11,510,428	(32,658)	27,190,487	26,994,204	(196,283)
2430	Dept. of Child Support Enforcement	18,119,170	18,119,170	-	20,445,829	20,445,829	-
2900	Courts - Pre-Trial Services	380,981	380,981	-	5,426,991	5,390,047	(36,944)
3010	Election Commission	75,750	75,750	-	638,659	638,659	-
3090	County Treasurer	3,080,000	3,080,000	-	659,261	659,261	-
3270	County Clerk	584,016	584,016	-	842,219	842,219	-
3400	Register of Deeds	4,595,326	4,595,326	-	1,626,673	1,626,673	-
3700	Office of the Comptroller	318,431	318,431	-	4,307,342	4,307,342	-
4000	Sheriff	10,906,800	10,906,800	-	45,479,030	43,770,238	(1,708,792)
4300	House of Correction	7,522,697	7,715,315	(192,618)	45,610,487	45,803,849	193,362
4500	District Attorney	5,463,853	5,463,853	-	11,339,327	11,339,327	-
4800	Emergency Management	1,317,434	1,237,918	79,516	8,208,584	8,153,356	(55,228)
4900	Medical Examiner	2,867,080	2,615,243	251,837	4,485,785	4,252,188	(233,597)
5100	DOT - Highway Maintenance	22,712,285	22,843,896	(131,611)	22,682,795	22,814,406	131,611
5800	DOT - Admin Div	290,000	290,000	-	1,354,646	1,354,646	-
7900	Department on Aging	17,109,349	16,959,349	150,000	19,513,593	19,493,039	(20,554)
8000	Department of Human Services	88,489,035	89,608,569	(1,119,534)	103,858,303	104,781,680	923,377
9000	Department of Parks	20,517,026	22,179,026	(1,662,000)	36,685,726	36,455,480	(230,246)
9500	Zoological Department	16,853,982	16,853,982	-	16,620,337	16,620,337	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-
9910	University Extension	110,000	110,000	-	505,834	505,834	-
	Total General Fund	248,750,720	251,115,489	(2,364,769)	432,499,055	431,945,899	(553,156)
	(2,917,925)						
Other Funds							
1150	Risk Management	5,014	-	5,014	11,543,013	11,537,999	(5,014)
1160	Information Management Services	401,458	401,278	180	14,394,186	13,820,246	(573,940)
5040	DOT - Airport Division	88,301,186	88,301,186	-	91,309,718	91,309,718	-
5300	DOT - Fleet Management	12,342,169	12,342,169	-	11,324,038	11,324,038	-
5600	DOT - Transit/ Paratransit System	110,802,270	110,802,270	-	120,933,429	120,933,429	-
5500	DAS - Utility	3,864,566	4,714,566	(850,000)	5,359,901	5,359,901	-
6300	Behavioral Health Division	154,903,524	154,903,524	-	214,458,475	214,458,475	-
	Total Other Funds	370,620,187	371,464,993	(844,806)	469,322,760	468,743,806	(578,954)
	(1,423,760)						

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2018 Period 03 BY FUND								
		2018	2018		2018	2018		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental's								
1945	Contingency	-	-	-	2,500,000	5,801,566	3,301,566	3,301,566
1950	Fringe Benefits	223,697,885	223,697,885	-	223,158,196	224,158,196	1,000,000	1,000,000
1972	Wage and Benefit Modifications	-	-	-	-	1,751,600	1,751,600	1,751,600
1992	Earnings on Investments	3,080,028	3,080,028	-	300,000	300,000	-	-
1996	Sales Taxes	70,881,788	70,881,788	-	-	-	-	-
	Other Revenue Non-Departmentals	41,465,118	41,552,173	(87,055)	-	-	-	(87,055)
	Parks Non-Departmentals	-	\$0.00	-	3,583,688	3,583,688	-	-
	Other Non-Departmental	5,466,600	(\$227,202,257.00)	232,668,857	497,685	(231,987,733)	(232,485,418)	183,439
1900S	Total Non-Departmental	344,591,419	112,009,617	232,581,802	230,039,569	3,607,317	(226,432,252)	6,149,550
9960	Debt Retirement and Interest	17,860,795	17,860,795	-	48,532,388	48,532,388	-	-
1200-1899	Capital Improvements	178,930,425	178,930,425	-	222,304,134	222,304,134	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	340	957,808	(957,468)	-	979,021	979,021	21,553
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	-	286,614	293,976	7,362	7,362
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,600	17,600	17,600
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	340	957,808	(957,468)	286,614	1,290,597	1,003,983	46,515
	Projected Surplus (Deficit)	1,160,753,886	932,339,127	229,259,565	1,402,984,519	1,176,424,141	(225,981,424)	1,854,381
	Reserves Expendable Trusts							(46,515)
	Contribution to Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							1,807,865

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 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	-	-	2,587	1,158,106	0.22%
1011	County Executive - General Office	-	-	-	-	571,298	0.00%
1021	Veterans Service	13,000	-	-	11,254	197,023	5.71%
1020	Governmental Affairs	-	-	-	7,256	221,870	3.27%
1091	Office of African American Affairs	-	-	-	42,185	718,919	5.87%
1120	Personnel Review Board	23	-	-	143,331	355,313	40.34%
1130	Corporation Counsel	1,982	175,000	1.13%	78,988	1,119,412	7.06%
1140	Human Resources	529,704	1,588,117	33.35%	350,254	5,800,218	6.04%
1151	Dept of Administrative Services	3,734,740	13,904,319	26.86%	6,598,738	42,055,126	15.69%
1150	DAS - Risk Management	662,971	-	0.00%	350,169	11,537,999	3.03%
1160	DAS - Information Management Services	64,613	401,278	16.10%	2,452,659	13,820,246	17.75%
5500	DAS - Utility	570,201	4,714,566	12.09%	576,495	5,359,901	10.76%
3010	Election Commission	250	75,750	0.33%	73,247	638,659	11.47%
3090	County Treasurer	786,019	3,080,000	25.52%	3,954	659,261	0.60%
3270	County Clerk	136,595	584,016	23.39%	1,619	842,219	0.19%
3400	Register of Deeds	1,415,067	4,595,326	30.79%	9,877	1,626,673	0.61%
3700	Office of the Comptroller	9,615	318,431	3.02%	433,821	4,307,342	10.07%
	Total Legislative, Executive & Staff	7,925,823	29,436,803	26.92%	11,136,435	90,989,585	12.24%
	Courts and Judiciary						
2000	Combined Court Related Operations	1,076,431	11,510,428	9.35%	9,824,959	26,994,204	36.40%
2430	Dept. of Child Support Enforcement	3,092,800	18,119,170	17.07%	1,230,845	20,445,829	6.02%
2900	Courts - Pre-Trial Services	216,427	380,981	56.81%	3,433,971	5,390,047	63.71%
	Total Courts and Judiciary	4,385,658	30,010,579	14.61%	14,489,774	52,830,080	27.43%
	Public Safety						
4000	Sheriff	2,588,472	10,906,800	23.73%	2,318,250	43,770,238	5.30%
4300	House of Correction	1,252,841	7,715,315	16.24%	15,976,936	45,803,849	34.88%
4500	District Attorney	385,524	5,463,853	7.06%	335,682	11,339,327	2.96%
4800	Emergency Management	49,655	1,237,918	4.01%	2,342,542	8,153,356	28.73%
4900	Medical Examiner	(136,115)	2,615,243	-5.20%	529,866	4,252,188	12.46%
	Total Public Safety	4,140,378	27,939,129	14.82%	21,503,276	113,318,958	18.98%
	Department of Transportation						
5040	DOT - Airport Division	26,420,080	88,301,186	29.92%	10,471,250	91,309,718	11.47%
5100	DOT - Highway Maintenance	3,514,349	22,843,896	15.38%	181,827	22,814,406	0.80%
5300	DOT - Fleet Management	4,306,684	12,342,169	34.89%	173,987	11,324,038	1.54%
5600	DOT - Transit/ Paratransit System	5,374,182	110,802,270	4.85%	192,614	120,933,429	0.16%
5800	DOT - Admin Div	109,565	290,000	37.78%	831,907	1,354,646	61.41%
	Total Transportation	39,724,860	234,579,521	16.93%	11,851,585	247,736,237	4.78%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2018							
		2018	2018	Revenue	2018	2018	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	36,283,866	154,903,524	23.42%	27,170,063	214,458,475	12.67%
7900	Department on Aging	1,996,428	16,959,349	11.77%	4,500,909	19,493,039	23.09%
8000	Department of Human Services	17,972,775	89,608,569	20.06%	24,573,478	104,781,680	23.45%
	Total Health & Human Services	56,253,069	261,471,442	21.51%	56,244,450	338,733,194	16.60%
	Parks, Recreation & Culture						
9000	Department of Parks	3,156,998	22,179,026	14.23%	2,961,786	36,493,878	8.12%
9500	Zoological Department	1,270,818	16,853,982	7.54%	1,791,194	16,620,337	10.78%
9700	Milwaukee Public Museum	-	-	-	-	3,500,000	0.00%
9910	University Extension	40,000	110,000	36.36%	185,616	505,834	36.70%
	Total Parks, Recreation & Culture	4,467,816	39,143,008	11.41%	4,938,596	57,120,049	8.65%
	Non-Departmental's						
1945	Contingency	-	-	-	(103,402)	5,801,566	-1.78%
1950	Fringe Benefits	67,588,183	223,697,885	30.21%	47,645,656	224,158,196	21.26%
1972	Wage and Benefit Modifications	-	-	-	-	1,751,600	0.00%
1992	Earnings on Investments	796,212	3,080,028	25.85%	-	300,000	0.00%
1996	Sales Taxes	10,001,412	70,881,788	14.11%	-	-	-
	Other Revenue Non-Departmentals	15,906	41,552,173	0.04%	-	-	-
	Parks Non-Departmentals	-	-	-	1,820,040	3,583,688	50.79%
	Other Non-Departmental	-	(227,202,257)	-	726,824	(231,987,733)	-0.31%
1900'S	Total Non-Departmental	78,401,713	112,009,617	70.00%	50,089,118	3,607,317	1388.54%
9960	Debt Retirement and Interest	-	1,322,464	0.00%	-	48,532,388	0.00%
1200-1899	Capital Improvements	598,197	178,930,425	0.33%	53,052,612	222,304,134	23.86%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	57,551	957,808	6.01%	90,557	979,021	9.25%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	-	-	-	143,307	293,976	48.75%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,600	0.00%
FUND 8	Airport PFC	5,292,201	-	0.00%	-	-	-
FUND 9	DAS - Trust	-	-	-	-	-	-
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	5,349,752	957,808	558.54%	233,864	1,290,597	18.12%
	Total	201,247,265	915,800,796	21.98%	223,539,709	1,176,462,539	19.00%