



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: July 10, 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 May 2018 (Period 5) 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 May 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 May 31, 2018, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2018 year-end fiscal status is a \$3.2 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
March 2018	Surplus	\$1.8 million	n/a
April 2018	Surplus	\$3.5 million	\$1.7 million
May 2018 (Current Period)	Surplus	\$3.2 million	(\$0.3 million)

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.

May 2018		
Departments in Deficits Exceeding \$100,000		
	Deficit	Surplus
County Executive's Office	(\$144,357)	
DAS – IMSD	(\$442,552)	
DAS – Utility	(\$850,000)	
Parks	(\$2,924,183)	
All Others	(\$90,398)	
Subtotal	(\$4,451,490)	
Departments in Surpluses Exceeding \$100,000		
	Deficit	Surplus
African American Affairs		\$143,151
Human Resources		\$264,610
DAS		\$1,097,027
Aging		\$144,867
Health and Human Services		\$421,033
All Others		\$231,409
Subtotal		\$2,302,097
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Contingency		\$3,301,566
Fringe Benefits		\$2,000,000
Sheriff*	(\$1,747,606)	
Wage & Benefit Mods*		\$1,751,600
Subtotal	(\$1,747,606)	\$7,053,166
Grand Totals	(\$6,199,096)	\$9,355,263
Deficit / Surplus		\$3,156,167
*The County Board approved a fund transfer of \$1,751,600 from the Wage & Benefit Modifications Account to the Office of the Sheriff. Due to restrictions in State Statute, this transfer cannot occur until the fourth quarter, so the monthly fiscal projections will continue to show the funds in the Wage & Benefit Modifications Account until the transfer is processed.		

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*	\$ 40,722,296
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)
2018 Projected Balance	\$ 29,376,792
*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
Shanin Brown, Committee Coordinator, County Clerk
Stephen Cady, Research Director, Office of the Comptroller
Department Heads

Contingency Fund as of July 6, 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)
Current Available Balance	\$ 3,704,450
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)
Allocate \$15,000 for File 18-333 Marijuana Referendum Question	\$ 15,000
Current Available Balance	\$ 1,945,116

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2018

County Executive (Org 1011) (\$0.1 million deficit)

The County Executive is projecting an expenditure deficit of (\$0.1) million due to a deficit in salaries, wages and social security costs.

Office on African American Affairs (Org 1090) \$0.1 million surplus

The Office on African American Affairs is projecting an expenditure surplus of \$0.1 due to vacant positions.

Human Resources (Org 1140) \$0.3 million surplus

Human Resources is projecting an expenditure surplus of \$0.3 million due to projected surpluses for contractual services.

DAS (Org 1151) \$1.1 million surplus

DAS – IMSD (Org 1160) (\$0.4 million deficit)

DAS, including IMSD, is projecting a surplus. 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. In addition, Facilities Management is anticipating a surplus of \$0.3 million largely due to an unnecessary encumbrance that was carried forward from the 2017 Adopted Budget. The remaining surplus in Economic Development is being used to offset the 0.75 percent budget reduction throughout DAS.

Office of the Sheriff (Org 4000) (\$1.7 million deficit)

Wage and Benefit Modifications (Org 1972) \$1.7 million surplus

The County Board approved a fund transfer of \$1,751,600 from the Wage & Benefit Modifications Account to the Office of the Sheriff. Due to restrictions in State Statute, this transfer cannot occur until the fourth quarter, so the monthly fiscal projections will continue to show the funds as a surplus in the Wage & Benefit Modifications Account and as deficit in the Office of the Sheriff until the transfer is processed. Once the transfer can be processed, the Sheriff's deficit will be resolved.

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)

\$0.4 million surplus

Overall DHHS is projecting a surplus of \$0.4 million. Youth Aids, T-19, Federal Match and Prior Year revenues are anticipated to be under budget by \$1.6 million in 2018. WRAP is anticipating a \$1.7 million expenditure surplus, which offsets higher than budgeted charges for youth at Lincoln Hills of \$1.1 million and \$0.2 million for homeless shelters. Additional salary and overtime savings of \$0.3 million offsets the revenue shortfall for an overall surplus of \$0.4 million.

Parks Department (Org 9000)

(\$2.9 million deficit)

The Department of Parks is currently projecting a deficit of (\$2.9 million). This is 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 revenue deficits of over \$800,000 due to lower than budgeted golf sales, swimming pool admission and concession revenue. 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)

\$2.0 million surplus

Current projections indicate that the County will surplus by approximately \$2.0 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 Doyme-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 May 31, 2018 Period 5 BY DEPARTMENT								
		2018	2018		2018	2018		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
<u>Legislative, Executive & Staff</u>								
1000	County Board	-	-	-	1,158,106	1,158,106	-	-
1011	County Executive - General Office	-	-	-	715,655	571,298	(144,357)	(144,357)
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	-	-	-	700,348	843,499	143,151	143,151
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	1,793,243	1,588,117	205,126	5,740,734	5,800,218	59,484	264,610
1151	Dept of Administrative Services	13,983,775	13,904,319	79,456	41,037,555	42,055,126	1,017,571	1,097,027
1150	DAS - Risk Management	5,014	-	5,014	11,513,787	11,537,999	24,212	29,226
1160	DAS - Information Management Servi	366,632	401,278	(34,646)	14,228,152	13,820,246	(407,906)	(442,552)
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	322,582	318,431	4,151	4,278,459	4,307,342	28,883	33,034
	Total Legislative, Executive & S	28,860,604	29,436,803	(576,199)	90,376,144	91,114,165	738,021	161,823
<u>Courts and Judiciary</u>								
2000	Combined Court Related Operations	11,933,238	11,510,428	422,810	27,370,059	26,994,204	(375,855)	46,955
2430	Dept. of Child Support Enforcement	18,119,170	18,119,170	-	20,445,829	20,445,829	-	-
2900	Courts - Pre-Trial Services	597,408	380,981	216,427	5,685,830	5,390,047	(295,783)	(79,356)
	Total Courts and Judiciary	30,649,816	30,010,579	639,237	53,501,718	52,830,080	(671,638)	(32,401)
<u>Public Safety</u>								
4000	Sheriff	11,239,094	10,906,800	332,294	45,850,138	43,770,238	(2,079,900)	(1,747,606)
4300	House of Correction	7,381,882	7,715,315	(333,433)	45,481,458	45,803,849	322,391	(11,042)
4500	District Attorney	5,238,855	5,463,853	(224,998)	11,120,329	11,395,327	274,998	50,000
4800	Emergency Management	1,316,934	1,237,918	79,016	8,255,428	8,185,859	(69,569)	9,447
4900	Medical Examiner	2,856,080	2,615,243	240,837	4,461,961	4,252,188	(209,773)	31,064
	Total Public Safety	28,032,845	27,939,129	93,716	115,169,314	113,407,461	(1,761,853)	(1,668,137)
<u>Department of Transportation</u>								
5040	DOT - Airport Division	90,730,577	90,730,577	-	90,730,578	90,730,578	-	-
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	-	11,444,038	11,444,038	-	-
5600	DOT - Transit/Paratransit System	110,956,362	110,956,362	-	120,933,429	120,933,429	-	-
5800	DOT - Admin Div	1,424,237	1,424,237	-	1,354,646	1,354,646	-	-
	Total Transportation	238,165,630	238,297,241	(131,611)	247,145,486	247,277,097	131,611	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2018 Period 5 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	16,999,770	16,959,349	40,421	19,388,593	19,493,039	104,446	144,867
8000	Department of Human Services	89,854,857	91,458,835	(1,603,978)	102,756,669	104,781,680	2,025,011	421,033
	Total Health & Human Services	261,758,151	263,321,708	(1,563,557)	336,603,737	338,733,194	2,129,457	565,900
Parks, Recreation & Culture								
9000	Department of Parks	19,447,131	22,179,026	(2,731,895)	36,784,899	36,592,611	(192,288)	(2,924,183)
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	36,411,113	39,143,008	(2,731,895)	57,411,070	57,218,782	(192,288)	(2,924,183)
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	-	222,158,196	224,158,196	2,000,000	2,000,000
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	41,552,173	41,552,173	-	-	-	-	-
	Parks Non-Departmentals	-	-	-	3,583,688	3,583,688	-	-
	Other Non-Departmental	7,848,399	(\$224,820,458.00)	232,668,857	3,062,923	(229,605,934)	(232,668,857)	-
1900'S	Total Non-Departmental	347,060,273	114,391,416	232,668,857	231,604,807	5,989,116	(225,615,691)	7,053,166
9960	Debt Retirement and Interest	17,860,795	17,860,795	-	48,532,388	48,532,388	-	-
1200-1899	Capital Improvements	185,662,877	185,662,877	-	231,049,701	231,049,701	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	375	957,808	(957,433)	-	979,021	979,021	21,588
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	250	-	250	262,117	293,976	31,859	32,109
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	-	-	-	17,600	17,600	17,600
FUND 8	Airport PFC	-	-	-	1,627	-	(1,627)	(1,627)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	31,559	-	(31,559)	(31,559)
	Total Expendable Trusts	625	957,808	(957,183)	295,303	1,290,597	995,294	38,111
	Projected Surplus (Deficit)	1,174,462,729	947,021,364	227,441,365	1,411,689,668	1,187,442,581	(224,247,087)	3,194,278
	Reserves Expendable Trusts							(38,111)
	Contribution to Behaviorial Health Reserves							-
	Total Projected Surplus (Deficit)							3,156,168

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2018 Period 05 BY FUND								
		2018	2018		2018	2018		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
General Fund Departments								
1000	County Board	-	-	-	1,158,106	1,158,106	-	-
1011	County Executive	-	-	-	715,655	571,298	(144,357)	(144,357)
1021	Veterans Service	13,000	-	13,000	197,023	197,023	-	13,000
1020	Governmental Affairs	-	-	-	221,870	221,870	-	-
1091	Office of African American Affairs	-	-	-	700,348	843,499	143,151	143,151
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	1,793,243	1,588,117	205,126	5,740,734	5,800,218	59,484	264,610
1151	Dept of Administrative Services	13,983,775	13,904,319	79,456	41,037,555	42,055,126	1,017,571	1,097,027
2000	Combined Court Related Operations	11,933,238	11,510,428	422,810	27,370,059	26,994,204	(375,855)	46,955
2430	Dept. of Child Support Enforcement	18,119,170	18,119,170	-	20,445,829	20,445,829	-	-
2900	Courts - Pre-Trial Services	597,408	380,981	216,427	5,685,830	5,390,047	(295,783)	(79,356)
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	322,582	318,431	4,151	4,278,459	4,307,342	28,883	33,034
4000	Sheriff	11,239,094	10,906,800	332,294	45,850,138	43,770,238	(2,079,900)	(1,747,606)
4300	House of Correction	7,381,882	7,715,315	(333,433)	45,481,458	45,803,849	322,391	(11,042)
4500	District Attorney	5,238,855	5,463,853	(224,998)	11,120,329	11,395,327	274,998	50,000
4800	Emergency Management	1,316,934	1,237,918	79,016	8,255,428	8,185,859	(69,569)	9,447
4900	Medical Examiner	2,856,080	2,615,243	240,837	4,461,961	4,252,188	(209,773)	31,064
5100	DOT - Highway Maintenance	22,712,285	22,843,896	(131,611)	22,682,795	22,814,406	131,611	-
5800	DOT - Admin Div	1,424,237	1,424,237	-	1,354,646	1,354,646	-	-
7900	Department on Aging	16,999,770	16,959,349	40,421	19,388,593	19,493,039	104,446	144,867
8000	Department of Human Services	89,854,857	91,458,835	(1,603,978)	102,756,669	104,781,680	2,025,011	421,033
9000	Department of Parks	19,447,131	22,179,026	(2,731,895)	36,784,899	36,592,611	(192,288)	(2,924,183)
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	250,709,315	254,099,992	(3,390,677)	431,539,109	432,296,113	757,004	(2,633,672)
Other Funds								
1150	Risk Management	5,014	-	5,014	11,513,787	11,537,999	24,212	29,226
1160	Information Management Services	366,632	401,278	(34,646)	14,228,152	13,820,246	(407,906)	(442,552)
5040	DOT - Airport Division	90,730,577	90,730,577	-	90,730,578	90,730,578	-	-
5300	DOT - Fleet Management	12,342,169	12,342,169	-	11,444,038	11,444,038	-	-
5600	DOT - Transit/ Paratransit System	110,956,362	110,956,362	-	120,933,429	120,933,429	-	-
5500	DAS - Utility	3,864,566	4,714,566	(850,000)	5,359,901	5,359,901	-	(850,000)
6300	Behavioral Health Division	154,903,524	154,903,524	-	214,458,475	214,458,475	-	-
	Total Other Funds	373,168,844	374,048,476	(879,632)	468,668,360	468,284,666	(383,694)	(1,263,326)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2018 Period 05 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	-	222,158,196	224,158,196	2,000,000	2,000,000
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	41,552,173	41,552,173	-	-	-	-	-
	Parks Non-Departmentals	-	\$0.00	-	3,583,688	3,583,688	-	-
	Other Non-Departmental	7,848,399	(\$224,820,458.00)	232,668,857	3,062,923	(229,605,934)	(232,668,857)	-
1900S	Total Non-Departmental	347,060,273	114,391,416	232,668,857	231,604,807	5,989,116	(225,615,691)	7,053,166
9960	Debt Retirement and Interest	17,860,795	17,860,795	-	48,532,388	48,532,388	-	-
1200-1899	Capital Improvements	185,662,877	185,662,877	-	231,049,701	231,049,701	-	-
	Expendable Trusts							
FUND 3	Zoo Trust Funds	375	957,808	(957,433)	-	979,021	979,021	21,588
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	250	-	250	262,117	293,976	31,859	32,109
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,600	17,600	17,600
FUND 8	Airport PFC	-	-	-	1,627	-	(1,627)	(1,627)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	31,559	-	(31,559)	(31,559)
	Total Expendable Trusts	625	957,808	(957,183)	295,303	1,290,597	995,294	38,111
	Projected Surplus (Deficit)	1,174,462,729	947,021,364	228,320,997	1,411,689,668	1,187,442,581	(223,863,393)	3,194,278
	Reserves Expendable Trusts							(38,111)
	Contribution to Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							3,156,168

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of May 31, 2018							
		2018	2018		2018	2018	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	1,041	-	-	446,434	1,158,106	38.55%
1011	County Executive - General Office	-	-	-	356,337	571,298	62.37%
1021	Veterans Service	13,000	-	-	84,293	197,023	42.78%
1020	Governmental Affairs	-	-	-	81,451	221,870	36.71%
1091	Office of African American Affairs	-	-	-	111,240	843,499	13.19%
1120	Personnel Review Board	23	-	-	108,707	355,313	30.59%
1130	Corporation Counsel	1,982	175,000	1.13%	382,138	1,119,412	34.14%
1140	Human Resources	662,109	1,588,117	41.69%	2,310,489	5,800,218	39.83%
1151	Dept of Administrative Services	4,613,812	13,904,319	33.18%	13,922,457	42,055,126	33.11%
1150	DAS - Risk Management	662,971	-	0.00%	5,687,484	11,537,999	49.29%
1160	DAS - Information Management Services	84,505	401,278	21.06%	4,192,574	13,820,246	30.34%
5500	DAS - Utility	838,172	4,714,566	17.78%	751,349	5,359,901	14.02%
3010	Election Commission	9,541	75,750	12.60%	248,136	638,659	38.85%
3090	County Treasurer	905,003	3,080,000	29.38%	290,647	659,261	44.09%
3270	County Clerk	188,653	584,016	32.30%	396,496	842,219	47.08%
3400	Register of Deeds	1,862,748	4,595,326	40.54%	694,528	1,626,673	42.70%
3700	Office of the Comptroller	79,852	318,431	25.08%	1,909,043	4,307,342	44.32%
	Total Legislative, Executive & Staff	9,923,412	29,436,803	33.71%	31,973,803	91,114,165	35.09%
Courts and Judiciary							
2000	Combined Court Related Operations	2,183,939	11,510,428	18.97%	12,112,202	26,994,204	44.87%
2430	Dept. of Child Support Enforcement	3,150,492	18,119,170	17.39%	6,377,016	20,445,829	31.19%
2900	Courts - Pre-Trial Services	330,529	380,981	86.76%	2,134,214	5,390,047	39.60%
	Total Courts and Judiciary	5,664,960	30,010,579	18.88%	20,623,432	52,830,080	39.04%
Public Safety							
4000	Sheriff	3,016,949	10,906,800	27.66%	23,668,051	43,770,238	54.07%
4300	House of Correction	2,144,873	7,715,315	27.80%	15,610,078	45,803,849	34.08%
4500	District Attorney	1,017,354	5,463,853	18.62%	5,030,955	11,395,327	44.15%
4800	Emergency Management	69,589	1,237,918	5.62%	2,640,408	8,185,859	32.26%
4900	Medical Examiner	242,848	2,615,243	9.29%	1,806,645	4,252,188	42.49%
	Total Public Safety	6,491,612	27,939,129	23.23%	48,756,137	113,407,461	42.99%
Department of Transportation							
5040	DOT - Airport Division	33,023,818	90,730,577	36.40%	27,279,106	90,730,578	30.07%
5100	DOT - Highway Maintenance	5,749,559	22,843,896	25.17%	9,035,085	22,814,406	39.60%
5300	DOT - Fleet Management	5,295,583	12,342,169	42.91%	2,783,412	11,444,038	24.32%
5600	DOT - Transit/ Paratransit System	7,715,599	110,956,362	6.95%	34,132,677	120,933,429	28.22%
5800	DOT - Admin Div	138,175	1,424,237	9.70%	217,682	1,354,646	16.07%
	Total Transportation	51,922,734	238,297,241	21.79%	73,447,962	247,277,097	29.70%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of May 31, 2018							
		2018	2018		2018	2018	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Health & Human Services							
6300	Behavioral Health Division	47,278,561	154,903,524	30.52%	69,100,439	214,458,475	32.22%
7900	Department on Aging	3,135,302	16,959,349	18.49%	5,605,030	19,493,039	28.75%
8000	Department of Human Services	17,529,649	91,458,835	19.17%	35,116,220	104,781,680	33.51%
	Total Health & Human Services	67,943,512	263,321,708	25.80%	109,821,689	338,733,194	32.42%
Parks, Recreation & Culture							
9000	Department of Parks	4,337,790	22,179,026	19.56%	12,927,490	36,631,009	35.29%
9500	Zoological Department	1,988,501	16,853,982	11.80%	5,746,973	16,620,337	34.58%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	40,000	110,000	36.36%	239,205	505,834	47.29%
	Total Parks, Recreation & Culture	6,366,291	39,143,008	16.26%	20,663,668	57,257,180	36.09%
Non-Departmental's							
1945	Contingency	-	-	-	(103,402)	5,801,566	-1.78%
1950	Fringe Benefits	88,982,770	223,697,885	39.78%	66,388,984	224,158,196	29.62%
1972	Wage and Benefit Modifications	-	-	-	-	1,751,600	0.00%
1992	Earnings on Investments	1,050,638	3,080,028	34.11%	69,176	300,000	23.06%
1996	Sales Taxes	16,789,591	70,881,788	23.69%	-	-	-
	Other Revenue Non-Departmentals	(15,396)	41,552,173	-0.04%	-	-	-
	Parks Non-Departmentals	-	-	-	1,833,364	3,583,688	51.16%
	Other Non-Departmental	-	(224,820,458)	-	952,768	(229,605,934)	-0.41%
1900'S	Total Non-Departmental	106,807,602	114,391,416	93.37%	69,140,890	5,989,116	1154.44%
9960	Debt Retirement and Interest	-	1,474,860	0.00%	3,926,000	48,532,388	8.09%
1200-1899	Capital Improvements	1,945,872	185,662,877	1.05%	14,655,700	231,049,701	6.34%
Expendable Trusts							
FUND 3	Zoo Trust Funds	106,934	957,808	11.16%	141,747	979,021	14.48%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	250	-	-	119,238	293,976	40.56%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	42,231	17,600	239.95%
FUND 8	Airport PFC	6,471,671	-	0.00%	1,627	-	-
FUND 9	DAS - Trust	-	-	-	-	-	-
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	31,559	-	-
	Total Expendable Trusts	6,578,854	957,808	686.87%	336,402	1,290,597	26.07%
	Total	263,644,848	930,635,429	28.33%	393,345,682	1,187,480,979	33.12%