



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: September 7, 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 July 2018 (Period 7) for Milwaukee County

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## 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 July 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 July 31, 2018, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2018 year-end fiscal status is a \$8.7 million surplus.

<b>Period</b>	<b>Projected Year End Position</b>	<b>Annual Projection</b>	<b>Change from Prior Projection</b>
<b>March 2018</b>	<b>Surplus</b>	<b>\$1.8 million</b>	<b>n/a</b>
<b>April 2018</b>	<b>Surplus</b>	<b>\$3.5 million</b>	<b>\$1.7 million</b>
<b>May 2018</b>	<b>Surplus</b>	<b>\$3.2 million</b>	<b>(\$0.3 million)</b>
<b>July 2018 (Current Period)</b>	<b>Surplus</b>	<b>\$8.7 million</b>	<b>\$5.5 million</b>

The projection assumes that of the \$5.7 million in contingency funds, \$3.1 million will be applied to the bottom line to offset department 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.

<b>July 2018</b>		
<b>Departments in Deficits Exceeding \$100,000</b>		
	<b>Deficit</b>	<b>Surplus</b>
County Executive's Office	(\$149,688)	
DAS – IMSD	(\$351,634)	
DAS – Utility	(\$850,000)	
Parks	(\$2,192,641)	
Zoological Department	(\$460,558)	
All Others	(\$80,661)	
<b>Subtotal</b>	<b>(\$4,085,182)</b>	
<b>Departments in Surpluses Exceeding \$100,000</b>		
	<b>Deficit</b>	<b>Surplus</b>
Personnel Review Board		\$149,590
Human Resources		\$125,111
DAS		\$1,577,930
DAS – Risk		\$102,729
Register of Deeds		\$170,048
Emergency Management		\$134,933
Aging		\$232,481
All Others		\$333,962
<b>Subtotal</b>		<b>\$2,826,784</b>
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Contingency		\$3,149,566
Fringe Benefits		\$6,000,000
Sales Tax		\$500,000
All Others		\$291,735
<b>Subtotal</b>		<b>\$9,941,301</b>
<b>Grand Totals</b>	<b>(\$4,085,182)</b>	<b>\$12,768,085</b>
<b>Deficit / Surplus</b>		<b>\$8,682,903</b>

**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

<b>2018 Starting Balance</b>	\$ 40,722,296
<b>2018 Activity</b>	
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)
<b>2018 Projected Balance</b>	<b>\$ 27,379,529</b>

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.



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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 September 7, 2018**

<b>Unallocated Contingency Fund</b>	
<b>2018 Adopted Balance</b>	<b>\$ 5,994,110</b>
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)
<b>Current Available Balance</b>	<b>\$ 3,704,450</b>
<b>Allocated Contingency Fund</b>	
<b>2018 Adopted Balance</b>	<b>\$ 1,430,622</b>
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
<b>Current Available Balance</b>	<b>\$ 1,945,116</b>

## 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.

**Personnel Review Board (Org 1120)** *\$0.1 million surplus*

The Personnel Review Board is projecting an expenditure surplus of \$0.1 million due to projected surpluses for contractual services.

**Human Resources (Org 1140)** *\$0.1 million surplus*

Human Resources is projecting an expenditure surplus of \$0.1 million due to projected surpluses for contractual services.

**DAS (Org 1151)** *\$1.6 million surplus*

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

**DAS – Risk Management (Org 1150)** *\$0.1 million surplus*

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 due to surplus revenues related to parking and surplus expenditures largely in contractual services. In addition, Facilities Management is anticipating a surplus of \$0.7 million largely due to an unnecessary encumbrance that was carried forward from the 2017 Adopted Budget and surplus salary dollars.

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

Register of Deeds is projecting a surplus largely due to a revenue surplus in real estate transfer fees of approximately \$150,000.

**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.

**Emergency Management (Org 4800)** *\$0.1 million surplus*

Emergency Management is projecting a surplus due to expenditures related to building and space rental that are no longer needed.

**Department on Aging (Org 7900)** *\$0.2 million surplus*

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

**Parks Department (Org 9000)**

***(\$2.2 million deficit)***

The Department of Parks is currently projecting a deficit of (\$2.2 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 (\$500,000) due to lower than budgeted golf sales, swimming pool admission and concession revenue.

**Zoological Department (Org 9500)**

***(\$0.5 million deficit)***

The Zoo is currently projecting an attendance shortfall compared to budget of approximately 89,441 which equates to a revenue loss of approximately (\$1.3 million). This revenue deficit is offset by expenditure surpluses in wages, services and equipment.

**Appropriation for Contingency (Org 1945)**

***\$3.1 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 \$3.1 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)**

***\$6.0 million surplus***

Current projections indicate that the County will surplus by approximately \$6.0 million in fringe benefits expenditures. This is largely due to a surplus in budgeted expenditures for medical expenses which is experiencing almost no increase over 2017 costs, and 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.

**Sales Tax**

***\$0.5 million surplus***

The 2018 sales tax budget anticipates collections to increase by 1.5% over the actual 2017 sales tax collections. The County has received six of the twelve total collections related to 2018. Based on recent sales tax trends (12-month rolling average) and historical seasonality, the Office of the Comptroller is estimating that 2018 actual collections will be \$500,000 above the 2018 budgeted amount. This amount will be updated, if necessary, in future fiscal reports as more collections are received.

There are also two policy changes related to State sales tax laws and rules, which will also impact the County's collections. These two changes are 1) the 2018 Sales Tax Holiday and 2) the collection of Online Sales Tax Collections for sellers without a physical presence in Wisconsin. A detailed discussion of these changes is included below.

- **Sales Tax Holiday:** A state “sales tax holiday” was created in April 2018 (2017 Wisconsin Act 367). For a five-day period beginning on August 1, 2018, the sale of certain clothing, computers, school computer supplies and school supplies as defined by state statutes and the Wisconsin Department of Revenue were exempt from Wisconsin and local sales and use tax. The Wisconsin Department of Revenue (DOR) estimates that State sales and use tax collections are estimated to decrease by \$14.8 million as a result of the sales tax holiday. Based on the DOR estimate, the total state-wide value of goods associated with the sales tax holiday is \$296 million. Assuming the value of goods sold within Milwaukee County is 14.4% of the total state-wide value of goods, then the value of goods within Milwaukee County would be approximately \$41 million. Based on the approximately \$41 million of goods being exempted from the Milwaukee County 0.5% sales tax; the County will lose approximately \$200,000 of sales tax collections.
- **Online Sales Tax Collections for sellers without a physical presence in Wisconsin:** The United States Supreme Court recently ruled in *South Dakota v. Wayfair, Inc.*, that a state can require out-of-state sellers without a physical presence in that state (i.e., remote sellers) to collect and remit sales or use tax on sales delivered into that state.

Beginning October 1, 2018, Wisconsin will require remote sellers to collect and remit sales or use tax on sales of taxable products and services in Wisconsin. New standards for administering sales tax laws on remote sellers will be developed by DOR rules. The rules will be consistent with the Court's decision in *Wayfair*, which approved a small seller exception for sellers who do not have annual sales of products and services into the state of (1) more than \$100,000, or (2) 200 or more separate transactions.

The DOR has indicated that Milwaukee County will see an annual increase in sales tax distributions of roughly \$1.7 million. The 2018 impact could potentially be \$350,000 - \$500,000; however, since there may be some time for collections to ramp up and could be compliance issues associated with the new rules, this estimate may vary significantly. Actual collection information will provide a better benchmark for future projections.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2018 Period 7 BY DEPARTMENT								
		2018	2018	2018	2018			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	1,041	-	1,041	1,159,147	1,158,106	(1,041)	-
1011	County Executive - General Office	-	-	-	720,986	571,298	(149,688)	(149,688)
1021	Veterans Service	13,000	13,000	-	210,023	210,023	-	-
1020	Governmental Relations	-	-	-	153,438	221,870	68,432	68,432
1091	Office of African American Affairs	350	-	350	836,026	843,499	7,473	7,823
1120	Personnel Review Board	23	-	23	205,745	355,313	149,568	149,590
1130	Corporation Counsel	175,000	175,000	-	1,119,412	1,119,412	-	-
1140	Human Resources	1,793,559	1,588,117	205,442	5,880,549	5,800,218	(80,331)	125,111
1151	Dept of Administrative Services	14,239,772	13,904,319	335,453	40,964,649	42,207,126	1,242,477	1,577,930
1150	DAS - Risk Management	54,738	-	54,738	11,490,008	11,537,999	47,991	102,729
1160	DAS - Information Management Servi	364,432	401,278	(36,846)	14,123,234	13,808,446	(314,788)	(351,634)
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	3,135,366	3,080,000	55,366	665,597	659,261	(6,336)	49,029
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,675,367	4,595,326	80,041	1,536,666	1,626,673	90,007	170,048
3700	Office of the Comptroller	308,110	318,431	(10,321)	4,258,398	4,307,342	48,944	38,623
	<b>Total Legislative, Executive &amp; S</b>	<b>29,285,088</b>	<b>29,449,803</b>	<b>(164,715)</b>	<b>90,164,658</b>	<b>91,267,365</b>	<b>1,102,707</b>	<b>937,993</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,541,102	11,510,428	30,674	26,968,939	26,994,204	25,265	55,939
2430	Dept. of Child Support Enforcement	18,196,728	18,195,715	1,013	20,522,268	20,522,374	106	1,119
2900	Courts - Pre-Trial Services	380,981	380,981	-	5,384,560	5,390,047	5,487	5,487
	<b>Total Courts and Judiciary</b>	<b>30,118,811</b>	<b>30,087,124</b>	<b>31,687</b>	<b>52,875,766</b>	<b>52,906,625</b>	<b>30,859</b>	<b>62,545</b>
<b>Public Safety</b>								
4000	Sheriff	11,235,038	10,906,800	328,238	45,841,419	45,521,838	(319,581)	8,658
4300	House of Correction	7,027,883	7,715,315	(687,432)	45,169,914	45,803,849	633,935	(53,497)
4500	District Attorney	5,481,340	5,583,153	(101,813)	11,389,871	11,491,684	101,813	-
4800	Emergency Management	1,356,236	1,237,918	118,318	8,169,244	8,185,859	16,615	134,933
4900	Medical Examiner	2,854,305	2,915,243	(60,938)	4,518,414	4,552,188	33,774	(27,164)
	<b>Total Public Safety</b>	<b>27,954,802</b>	<b>28,358,429</b>	<b>(403,627)</b>	<b>115,088,861</b>	<b>115,555,418</b>	<b>466,557</b>	<b>62,930</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	90,730,577	90,730,577	-	90,730,578	90,730,578	-	-
5100	DOT - Highway Maintenance	22,805,276	22,843,896	(38,620)	22,775,786	22,814,406	38,620	-
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	2,798,761	2,798,761	-	2,729,170	2,729,170	-	-
	<b>Total Transportation</b>	<b>239,633,145</b>	<b>239,671,765</b>	<b>(38,620)</b>	<b>248,613,001</b>	<b>248,651,621</b>	<b>38,620</b>	<b>-</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2018 Period 7 BY DEPARTMENT								
		2017	2017		2017	2017		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	143,478,553	154,903,524	(11,424,971)	203,442,715	214,458,475	11,015,760	(409,211)
7900	Department on Aging	17,300,862	17,183,078	117,784	19,602,071	19,716,768	114,697	232,481
8000	Department of Human Services	91,044,864	91,458,835	(413,971)	104,268,856	104,781,680	512,824	98,852
	<b>Total Health &amp; Human Services</b>	<b>251,824,279</b>	<b>263,545,437</b>	<b>(11,721,158)</b>	<b>327,313,643</b>	<b>338,956,923</b>	<b>11,643,280</b>	<b>(77,878)</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	20,243,677	22,542,722	(2,299,045)	37,164,302	37,270,706	106,404	(2,192,641)
9500	Zoological Department	15,581,038	16,853,982	(1,272,944)	15,807,951	16,620,337	812,386	(460,558)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	505,834	505,834	-	-
	<b>Total Parks, Recreation &amp; Culture</b>	<b>35,934,715</b>	<b>39,506,704</b>	<b>(3,571,989)</b>	<b>56,978,087</b>	<b>57,896,877</b>	<b>918,790</b>	<b>(2,653,199)</b>
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	2,500,000	5,649,566	3,149,566	3,149,566
1950	Fringe Benefits	223,697,885	223,697,885	-	218,158,196	224,158,196	6,000,000	6,000,000
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	3,080,028	3,080,028	-	300,000	300,000	-	-
1996	Sales Taxes	71,381,788	70,881,788	500,000	-	-	-	500,000
	Other Revenue Non-Departmentals	41,660,469	41,552,173	108,296	-	-	-	108,296
	Parks Non-Departmentals	-	-	-	3,583,688	3,583,688	-	-
	Other Non-Departmental	7,848,399	(\$224,820,458.00)	232,668,857	2,879,484	(229,605,934)	(232,485,418)	183,439
1900'S	<b>Total Non-Departmental</b>	<b>347,668,569</b>	<b>114,391,416</b>	<b>233,277,153</b>	<b>227,421,368</b>	<b>4,085,516</b>	<b>(223,335,852)</b>	<b>9,941,301</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,860,795</b>	<b>17,860,795</b>	<b>-</b>	<b>49,839,186</b>	<b>49,839,186</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>182,701,610</b>	<b>183,101,610</b>	<b>(400,000)</b>	<b>231,867,102</b>	<b>232,267,102</b>	<b>400,000</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	1,375	957,808	(956,433)	-	979,021	979,021	22,588
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,844	-	10,844	313,263	1,290,835	977,572	988,416
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	-	-	-	36,357	-	(36,357)	(36,357)
	<b>Total Expendable Trusts</b>	<b>12,219</b>	<b>957,808</b>	<b>(945,589)</b>	<b>351,247</b>	<b>2,287,456</b>	<b>1,936,209</b>	<b>990,620</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,162,994,032</b>	<b>946,930,891</b>	<b>216,063,141</b>	<b>1,400,512,919</b>	<b>1,193,714,089</b>	<b>(206,798,830)</b>	<b>9,264,311</b>
	<b>Reserves Expendable Trusts</b>							<b>(990,620)</b>
	<b>Contribution to Behaviorial Health Reserves</b>							<b>409,211</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>8,682,903</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2018 Period 07 BY FUND								
		2018	2018		2018	2018		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>General Fund Departments</b>								
1000	County Board	1,041	-	1,041	1,159,147	1,158,106	(1,041)	-
1011	County Executive	-	-	-	720,986	571,298	(149,688)	(149,688)
1021	Veterans Service	13,000	13,000	-	210,023	210,023	-	-
1020	Governmental Affairs	-	-	-	153,438	221,870	68,432	68,432
1091	Office of African American Affairs	350	-	350	836,026	843,499	7,473	7,823
1120	Personnel Review Board	23	-	23	205,745	355,313	149,568	149,590
1130	Corporation Counsel	175,000	175,000	-	1,119,412	1,119,412	-	-
1140	Human Resources	1,793,559	1,588,117	205,442	5,880,549	5,800,218	(80,331)	125,111
1151	Dept of Administrative Services	14,239,772	13,904,319	335,453	40,964,649	42,207,126	1,242,477	1,577,930
2000	Combined Court Related Operations	11,541,102	11,510,428	30,674	26,968,939	26,994,204	25,265	55,939
2430	Dept. of Child Support Enforcement	18,196,728	18,195,715	1,013	20,522,268	20,522,374	106	1,119
2900	Courts - Pre-Trial Services	380,981	380,981	-	5,384,560	5,390,047	5,487	5,487
3010	Election Commission	75,750	75,750	-	638,659	638,659	-	-
3090	County Treasurer	3,135,366	3,080,000	55,366	665,597	659,261	(6,336)	49,029
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,675,367	4,595,326	80,041	1,536,666	1,626,673	90,007	170,048
3700	Office of the Comptroller	308,110	318,431	(10,321)	4,258,398	4,307,342	48,944	38,623
4000	Sheriff	11,235,038	10,906,800	328,238	45,841,419	45,521,838	(319,581)	8,658
4300	House of Correction	7,027,883	7,715,315	(687,432)	45,169,914	45,803,849	633,935	(53,497)
4500	District Attorney	5,481,340	5,583,153	(101,813)	11,389,871	11,491,684	101,813	-
4800	Emergency Management	1,356,236	1,237,918	118,318	8,169,244	8,185,859	16,615	134,933
4900	Medical Examiner	2,854,305	2,915,243	(60,938)	4,518,414	4,552,188	33,774	(27,164)
5100	DOT - Highway Maintenance	22,805,276	22,843,896	(38,620)	22,775,786	22,814,406	38,620	-
5800	DOT - Admin Div	2,798,761	2,798,761	-	2,729,170	2,729,170	-	-
7900	Department on Aging	17,300,862	17,183,078	117,784	19,602,071	19,716,768	114,697	232,481
8000	Department of Human Services	91,044,864	91,458,835	(413,971)	104,268,856	104,781,680	512,824	98,852
9000	Department of Parks	20,243,677	22,542,722	(2,299,045)	37,164,302	37,270,706	106,404	(2,192,641)
9500	Zoological Department	15,581,038	16,853,982	(1,272,944)	15,807,951	16,620,337	812,386	(460,558)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	505,834	505,834	-	-
	<b>Total General Fund</b>	<b>252,959,443</b>	<b>256,570,786</b>	<b>(3,611,343)</b>	<b>433,510,113</b>	<b>436,961,963</b>	<b>3,451,850</b>	<b>(159,493)</b>
<b>Other Funds</b>								
1150	Risk Management	54,738	-	54,738	11,490,008	11,537,999	47,991	102,729
1160	Information Management Services	364,432	401,278	(36,846)	14,123,234	13,808,446	(314,788)	(351,634)
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	143,478,553	154,903,524	(11,424,971)	203,442,715	214,458,475	11,015,760	(409,211)
	<b>Total Other Funds</b>	<b>361,791,397</b>	<b>374,048,476</b>	<b>(12,257,079)</b>	<b>457,523,903</b>	<b>468,272,866</b>	<b>10,748,963</b>	<b>(1,508,116)</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2018 Period 07 BY FUND								
		2018	2018		2018	2018		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	2,500,000	5,649,566	3,149,566	3,149,566
1950	Fringe Benefits	223,697,885	223,697,885	-	218,158,196	224,158,196	6,000,000	6,000,000
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	3,080,028	3,080,028	-	300,000	300,000	-	-
1996	Sales Taxes	71,381,788	70,881,788	500,000	-	-	-	500,000
	Other Revenue Non-Departmentals	41,660,469	41,552,173	108,296	-	-	-	108,296
	Parks Non-Departmentals	-	\$0.00	-	3,583,688	3,583,688	-	-
	Other Non-Departmental	7,848,399	(\$224,820,458.00)	232,668,857	2,879,484	(229,605,934)	(232,485,418)	183,439
1900'S	<b>Total Non-Departmental</b>	<b>347,668,569</b>	<b>114,391,416</b>	<b>233,277,153</b>	<b>227,421,368</b>	<b>4,085,516</b>	<b>(223,335,852)</b>	<b>9,941,301</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,860,795</b>	<b>17,860,795</b>	<b>-</b>	<b>49,839,186</b>	<b>49,839,186</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>182,701,610</b>	<b>183,101,610</b>	<b>(400,000)</b>	<b>231,867,102</b>	<b>232,267,102</b>	<b>400,000</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	1,375	957,808	(956,433)	-	979,021	979,021	22,588
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	10,844	-	10,844	313,263	1,290,835	977,572	988,416
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	-	-	-	36,357	-	(36,357)	(36,357)
	<b>Total Expendable Trusts</b>	<b>12,219</b>	<b>957,808</b>	<b>(945,589)</b>	<b>351,247</b>	<b>2,287,456</b>	<b>1,936,209</b>	<b>990,620</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,162,994,032</b>	<b>946,930,891</b>	<b>228,320,221</b>	<b>1,400,512,919</b>	<b>1,193,714,089</b>	<b>(217,547,793)</b>	<b>9,264,311</b>
	<b>Reserves Expendable Trusts</b>							<b>(990,620)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>409,211</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>8,682,903</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of July 31, 2018							
		2018	2018		2018	2018	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	1,041	-	-	620,257	1,158,106	53.56%
1011	County Executive - General Office	-	-	-	504,084	571,298	88.23%
1021	Veterans Service	13,000	13,000	-	118,556	210,023	56.45%
1020	Governmental Affairs	-	-	-	92,500	221,870	41.69%
1091	Office of African American Affairs	-	-	-	181,761	843,499	21.55%
1120	Personnel Review Board	23	-	-	146,962	355,313	41.36%
1130	Corporation Counsel	3,106	175,000	1.77%	471,113	1,119,412	42.09%
1140	Human Resources	927,077	1,588,117	58.38%	3,357,278	5,800,218	57.88%
1151	Dept of Administrative Services	7,045,994	13,904,319	50.67%	19,322,435	42,207,126	45.78%
1150	DAS - Risk Management	54,788	-	0.00%	5,785,944	11,537,999	50.15%
1160	DAS - Information Management Services	133,350	401,278	33.23%	5,767,989	13,808,446	41.77%
5500	DAS - Utility	1,763,274	4,714,566	37.40%	1,078,302	5,359,901	20.12%
3010	Election Commission	46,421	75,750	61.28%	365,706	638,659	57.26%
3090	County Treasurer	1,270,791	3,080,000	41.26%	394,341	659,261	59.82%
3270	County Clerk	300,116	584,016	51.39%	556,420	842,219	66.07%
3400	Register of Deeds	2,680,597	4,595,326	58.33%	995,916	1,626,673	61.22%
3700	Office of the Comptroller	82,876	318,431	26.03%	2,743,312	4,307,342	63.69%
<b>Total Legislative, Executive &amp; Staff</b>		<b>14,322,453</b>	<b>29,449,803</b>	<b>48.63%</b>	<b>42,502,876</b>	<b>91,267,365</b>	<b>46.57%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	3,342,950	11,510,428	29.04%	16,932,050	26,994,204	62.72%
2430	Dept. of Child Support Enforcement	7,384,235	18,195,715	40.58%	9,809,626	20,522,374	47.80%
2900	Courts - Pre-Trial Services	201,877	380,981	52.99%	3,411,732	5,390,047	63.30%
<b>Total Courts and Judiciary</b>		<b>10,929,062</b>	<b>30,087,124</b>	<b>36.32%</b>	<b>30,153,409</b>	<b>52,906,625</b>	<b>56.99%</b>
<b>Public Safety</b>							
4000	Sheriff	5,487,141	10,906,800	50.31%	31,276,108	45,521,838	68.71%
4300	House of Correction	2,781,284	7,715,315	36.05%	25,609,331	45,803,849	55.91%
4500	District Attorney	1,715,282	5,583,153	30.72%	6,799,554	11,491,684	59.17%
4800	Emergency Management	133,249	1,237,918	10.76%	4,404,290	8,185,859	53.80%
4900	Medical Examiner	404,128	2,915,243	13.86%	2,512,998	4,552,188	55.20%
<b>Total Public Safety</b>		<b>10,521,085</b>	<b>28,358,429</b>	<b>37.10%</b>	<b>70,602,281</b>	<b>115,555,418</b>	<b>61.10%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	46,455,555	90,730,577	51.20%	41,090,969	90,730,578	45.29%
5100	DOT - Highway Maintenance	10,652,968	22,843,896	46.63%	12,743,390	22,814,406	55.86%
5300	DOT - Fleet Management	7,267,160	12,342,169	58.88%	4,257,366	11,444,038	37.20%
5600	DOT - Transit/ Paratransit System	34,759,768	110,956,362	31.33%	63,629,196	120,933,429	52.62%
5800	DOT - Admin Div	1,321,254	2,798,761	47.21%	744,331	2,729,170	27.27%
<b>Total Transportation</b>		<b>100,456,704</b>	<b>239,671,765</b>	<b>41.91%</b>	<b>122,465,252</b>	<b>248,651,621</b>	<b>49.25%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of July 31, 2018							
		2018	2018	Revenue	2018	2018	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	74,177,173	154,903,524	47.89%	104,132,798	214,458,475	48.56%
7900	Department on Aging	6,423,975	17,183,078	37.39%	9,281,986	19,716,768	47.08%
8000	Department of Human Services	46,289,405	91,458,835	50.61%	51,379,190	104,781,680	49.03%
	<b>Total Health &amp; Human Services</b>	<b>126,890,553</b>	<b>263,545,437</b>	<b>48.15%</b>	<b>164,793,975</b>	<b>338,956,923</b>	<b>48.62%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	9,953,678	22,542,722	44.15%	20,628,793	37,309,104	55.29%
9500	Zoological Department	6,067,257	16,853,982	36.00%	8,955,068	16,620,337	53.88%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	76,073	110,000	69.16%	270,939	505,834	53.56%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>16,097,009</b>	<b>39,506,704</b>	<b>40.75%</b>	<b>32,479,800</b>	<b>57,935,275</b>	<b>56.06%</b>
<b>Non-Departmental's</b>							
1945	Contingency	-	-	-	-	5,649,566	0.00%
1950	Fringe Benefits	124,573,285	223,697,885	55.69%	95,715,925	224,158,196	42.70%
1972	Wage and Benefit Modifications	-	-	-	-	-	#DIV/0!
1992	Earnings on Investments	2,568,746	3,080,028	83.40%	69,176	300,000	23.06%
1996	Sales Taxes	29,669,765	70,881,788	41.86%	-	-	-
	Other Revenue Non-Departmentals	5,271,574	41,552,173	12.69%	-	-	-
	Parks Non-Departmentals	-	-	-	2,655,960	3,583,688	74.11%
	Other Non-Departmental	-	(224,820,458)	-	(2,126,162)	(229,605,934)	0.93%
1900'S	<b>Total Non-Departmental</b>	<b>162,083,369</b>	<b>114,391,416</b>	<b>141.69%</b>	<b>96,314,898</b>	<b>4,085,516</b>	<b>2357.47%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>1,664,624</b>	<b>0.00%</b>	<b>11,829,625</b>	<b>49,839,186</b>	<b>23.74%</b>
1200-1899	<b>Capital Improvements</b>	<b>5,861,215</b>	<b>183,101,610</b>	<b>3.20%</b>	<b>26,927,716</b>	<b>232,267,102</b>	<b>11.59%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	419,832	957,808	43.83%	202,695	979,021	20.70%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	10,844	-	-	137,032	1,290,835	10.62%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	39,003	17,600	221.61%
FUND 8	Airport PFC	8,209,506	-	0.00%	1,627	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	36,357	-	-
	<b>Total Expendable Trusts</b>	<b>8,640,182</b>	<b>957,808</b>	<b>902.08%</b>	<b>416,714</b>	<b>2,287,456</b>	<b>18.22%</b>
	<b>Total</b>	<b>455,801,633</b>	<b>930,734,720</b>	<b>48.97%</b>	<b>598,486,547</b>	<b>1,193,752,487</b>	<b>50.13%</b>