



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: October 26, 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 September 2018 (Period 9) 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 September 30, 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 September 30, 2018, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2018 year-end fiscal status is a \$8.6 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	Surplus	\$3.2 million	(\$0.3 million)
July 2018	Surplus	\$8.7 million	\$5.5 million
September 2018 (Current Period)	Surplus	\$8.6 million	(\$0.1 million)

The projection assumes that of the \$5.5 million in contingency funds, \$4.0 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>September 2018</b>		
<b>Departments in Deficits Exceeding \$100,000</b>		
	<b>Deficit</b>	<b>Surplus</b>
County Executive's Office	(\$112,629)	
DAS – IMSD	(\$293,580)	
DAS – Utility	(\$850,000)	
County Treasurer	(\$328,777)	
House of Correction	(\$372,365)	
Parks	(\$1,662,000)	
Zoological Department	(\$890,877)	
All Others	(\$55,095)	
<b>Subtotal</b>	<b>(\$4,565,323)</b>	
<b>Departments in Surpluses Exceeding \$100,000</b>		
	<b>Deficit</b>	<b>Surplus</b>
Personnel Review Board		\$150,941
Human Resources		\$111,240
DAS		\$1,314,277
DAS – Risk		\$134,009
Register of Deeds		\$169,049
Aging		\$151,524
Department of Human Services		\$138,762
All Others		\$243,164
<b>Subtotal</b>		<b>\$2,412,966</b>
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Contingency		\$3,968,247
Fringe Benefits		\$6,000,000
Sales Tax		\$500,000
All Others		\$291,735
<b>Subtotal</b>		<b>\$10,759,982</b>
<b>Grand Totals</b>	<b>(\$4,565,323)</b>	<b>\$13,172,948</b>
<b>Deficit / Surplus</b>		<b>\$8,607,625</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.



Scott B. Manske  
Comptroller



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

**Contingency Fund as of October 26, 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)
WZ11901 Adventure Africa Elephant Exhibit	\$ (130,703)
<b>Current Available Balance</b>	<b>\$ 3,573,747</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
Milwaukee County Historical Society	\$ (50,616)
<b>Current Available Balance</b>	<b>\$ 1,894,500</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) *\$0.2 million surplus***

The Personnel Review Board is projecting an expenditure surplus of \$0.2 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) *\$1.3 million surplus***

**DAS – IMSD (Org 1160) *(\$0.3 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 \$350,000 which is available to offset unfunded expenditures in the IMSD budget related to salaries. Other budgetary deviations include a surplus of \$0.7 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 \$0.4 million largely due to an unnecessary encumbrance that was carried forward from the 2017 Adopted Budget and surplus salary dollars.

**Office of the County Treasurer (Org 3090) *(\$0.3 million deficit)***

The County Treasurer is projecting a deficit largely due to a revenue deficit in interest received on delinquent property tax payments of \$500,000.

**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.

**House of Correction (Org 4300) *(\$0.4 million deficit)***

The House of Correction is reporting a deficit of approximately \$0.4 million due to unanticipated revenue shortfalls. These shortfalls appear to be due largely to a lower average daily population (ADP) than originally budgeted. A revenue deficit of \$1.3 million is due to less inmates being held for the Department of Adult Institutions and municipalities, and total phone commission less than budget.

These revenue deficits are offset by expenditure surpluses of nearly \$0.9 million in commodities, contractual services and other expenditure accounts.

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

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

**Department of Health and Human Services (Org 8000) *\$0.1 million surplus***

The Department of Health and Human Services is projecting an overall surplus of \$0.1 million. The department is incurring a revenue deficit of \$900,000, which is offset by an expenditure surplus of \$1.0 million for a net surplus of \$0.1 million. Revenues are short of budget due to shortfalls in HUD revenue in the voucher program (which is offset by expenditure savings) and shortfalls in Title 19 revenue of \$450,000. Unbudgeted MacArthur Grant revenue, Kohls Grant revenue, and surplus IDAP recoveries reduce the department's revenue shortfall. Expenditure surpluses are a result of surplus salary budget, reduced voucher program expenditures, and reduced WRAP expenditures.

**Parks Department (Org 9000) *(\$1.7 million deficit)***

The Department of Parks is currently projecting a deficit of \$1.7 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 nearly \$900,000 due to lower than budgeted golf sales, swimming pool admission and concession revenue. These deficits are offset by \$800,000 in salary savings.

**Zoological Department (Org 9500) *(\$0.9 million deficit)***

The Zoo's previously reported attendance shortfall has grown by 48,936 to 138,377. This results in a revenue deficit of \$1.8 million, which is \$500,000 more than previously reported. This revenue deficit is offset by expenditure surpluses in wages, services and equipment.

**Appropriation for Contingency (Org 1945) *\$4.0 million surplus***

The current projection for the Appropriation for Contingency assumes that of the \$5.5 million in contingency funds, \$4.0 million will fall to the bottom line to offset departmental and non-departmental deficits. The remaining \$1.5 million is available to fund any allocated contingency projects or other late year requests. The County's overall projection, however, will change to the extent that additional contingency funds are used or not used during the year.

**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.

**Sales Tax (*Org 1996*)**

***\$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 September 30, 2018 Period 9 BY DEPARTMENT								
		2018	2018	2018	2018			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
<b><u>Legislative, Executive &amp; Staff</u></b>								
1000	County Board	1,041	-	1,041	1,159,147	1,158,106	(1,041)	-
1011	County Executive - General Office	-	-	-	683,927	571,298	(112,629)	(112,629)
1021	Veterans Service	13,000	13,000	-	210,023	210,023	-	-
1020	Governmental Relations	-	-	-	173,491	221,870	48,379	48,379
1091	Office of African American Affairs	605	-	605	840,486	843,499	3,013	3,618
1120	Personnel Review Board	35	-	35	204,407	355,313	150,906	150,941
1130	Corporation Counsel	175,000	175,000	-	1,119,412	1,119,412	-	-
1140	Human Resources	1,793,559	1,588,117	205,442	5,894,420	5,800,218	(94,202)	111,240
1151	Dept of Administrative Services	13,945,545	13,904,319	41,226	40,934,075	42,207,126	1,273,051	1,314,277
1150	DAS - Risk Management	89,356	-	89,356	11,493,346	11,537,999	44,653	134,009
1160	DAS - Information Management Servi	316,976	401,278	(84,302)	14,017,724	13,808,446	(209,278)	(293,580)
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	2,699,444	3,080,000	(380,556)	607,482	659,261	51,779	(328,777)
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,675,259	4,595,326	79,933	1,537,557	1,626,673	89,116	169,049
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>28,542,262</b>	<b>29,449,803</b>	<b>(907,541)</b>	<b>89,974,673</b>	<b>91,267,365</b>	<b>1,292,692</b>	<b>385,151</b>
<b><u>Courts and Judiciary</u></b>								
2000	Combined Court Related Operations	11,488,869	11,510,428	(21,559)	26,935,874	26,994,204	58,330	36,771
2430	Dept. of Child Support Enforcement	18,115,851	18,195,715	(79,864)	20,408,515	20,522,374	113,859	33,995
2900	Courts - Pre-Trial Services	416,371	380,981	35,390	5,423,107	5,390,047	(33,060)	2,330
	<b>Total Courts and Judiciary</b>	<b>30,021,091</b>	<b>30,087,124</b>	<b>(66,033)</b>	<b>52,767,496</b>	<b>52,906,625</b>	<b>139,129</b>	<b>73,096</b>
<b><u>Public Safety</u></b>								
4000	Sheriff	11,235,070	10,906,800	328,270	45,847,354	45,521,838	(325,516)	2,754
4300	House of Correction	6,415,404	7,715,315	(1,299,911)	44,876,303	45,803,849	927,546	(372,365)
4500	District Attorney	5,530,438	5,651,602	(121,164)	11,411,645	11,560,133	148,488	27,324
4800	Emergency Management	1,324,431	1,356,957	(32,526)	8,223,003	8,304,898	81,895	49,369
4900	Medical Examiner	2,857,105	2,915,243	(58,138)	4,549,145	4,552,188	3,043	(55,095)
	<b>Total Public Safety</b>	<b>27,362,448</b>	<b>28,545,917</b>	<b>(1,183,469)</b>	<b>114,907,450</b>	<b>115,742,906</b>	<b>835,456</b>	<b>(348,013)</b>
<b><u>Department of Transportation</u></b>								
5040	DOT - Airport Division	90,730,577	90,730,577	-	90,730,578	90,730,578	-	-
5100	DOT - Highway Maintenance	22,829,951	22,843,896	(13,945)	22,800,461	22,814,406	13,945	-
5300	DOT - Fleet Management	12,622,169	12,342,169	280,000	11,724,038	11,444,038	(280,000)	-
5600	DOT - Transit/Paratransit System	111,838,948	110,956,362	882,586	121,816,015	120,933,429	(882,586)	-
5800	DOT - Admin Div	2,798,761	2,798,761	-	2,729,170	2,729,170	-	-
	<b>Total Transportation</b>	<b>240,820,406</b>	<b>239,671,765</b>	<b>1,148,641</b>	<b>249,800,262</b>	<b>248,651,621</b>	<b>(1,148,641)</b>	<b>-</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2018 Period 9 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	144,959,533	154,903,524	(9,943,991)	201,798,545	214,458,475	12,659,930	2,715,939
7900	Department on Aging	17,759,043	17,536,609	222,434	20,141,209	20,070,299	(70,910)	151,524
8000	Department of Human Services	90,519,998	91,458,835	(938,837)	103,704,081	104,781,680	1,077,599	138,762
	<b>Total Health &amp; Human Services</b>	<b>253,238,574</b>	<b>263,898,968</b>	<b>(10,660,394)</b>	<b>325,643,835</b>	<b>339,310,454</b>	<b>13,666,619</b>	<b>3,006,225</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	20,019,912	22,542,722	(2,522,810)	36,409,896	37,270,706	860,810	(1,662,000)
9500	Zoological Department	15,075,093	16,853,982	(1,778,889)	15,732,325	16,620,337	888,012	(890,877)
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>35,205,005</b>	<b>39,506,704</b>	<b>(4,301,699)</b>	<b>56,148,055</b>	<b>57,896,877</b>	<b>1,748,822</b>	<b>(2,552,877)</b>
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	1,500,000	5,468,247	3,968,247	3,968,247
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	-	-	-	3,634,304	3,634,304	-	-
	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>226,471,984</b>	<b>3,954,813</b>	<b>(222,517,171)</b>	<b>10,759,982</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,860,795</b>	<b>80,665,505</b>	<b>(62,804,710)</b>	<b>49,832,886</b>	<b>112,637,596</b>	<b>62,804,710</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>182,832,312</b>	<b>183,232,312</b>	<b>(400,000)</b>	<b>232,128,507</b>	<b>232,528,507</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	119,727	-	119,727	383,698	1,290,835	907,137	1,026,864
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behavioral 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>121,102</b>	<b>957,808</b>	<b>(836,706)</b>	<b>421,682</b>	<b>2,287,456</b>	<b>1,865,774</b>	<b>1,029,068</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,163,672,564</b>	<b>1,010,407,322</b>	<b>153,265,242</b>	<b>1,398,096,830</b>	<b>1,257,184,220</b>	<b>(140,912,610)</b>	<b>12,352,632</b>
	<b>Reserves Expendable Trusts</b>							<b>(1,029,068)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(2,715,939)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>8,607,625</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2018 Period 09 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	-	-	-	683,927	571,298	(112,629)	(112,629)
1021	Veterans Service	13,000	13,000	-	210,023	210,023	-	-
1020	Governmental Affairs	-	-	-	173,491	221,870	48,379	48,379
1091	Office of African American Affairs	605	-	605	840,486	843,499	3,013	3,618
1120	Personnel Review Board	35	-	35	204,407	355,313	150,906	150,941
1130	Corporation Counsel	175,000	175,000	-	1,119,412	1,119,412	-	-
1140	Human Resources	1,793,559	1,588,117	205,442	5,894,420	5,800,218	(94,202)	111,240
1151	Dept of Administrative Services	13,945,545	13,904,319	41,226	40,934,075	42,207,126	1,273,051	1,314,277
2000	Combined Court Related Operations	11,488,869	11,510,428	(21,559)	26,935,874	26,994,204	58,330	36,771
2430	Dept. of Child Support Enforcement	18,115,851	18,195,715	(79,864)	20,408,515	20,522,374	113,859	33,995
2900	Courts - Pre-Trial Services	416,371	380,981	35,390	5,423,107	5,390,047	(33,060)	2,330
3010	Election Commission	75,750	75,750	-	638,659	638,659	-	-
3090	County Treasurer	2,699,444	3,080,000	(380,556)	607,482	659,261	51,779	(328,777)
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,675,259	4,595,326	79,933	1,537,557	1,626,673	89,116	169,049
3700	Office of the Comptroller	308,110	318,431	(10,321)	4,258,398	4,307,342	48,944	38,623
4000	Sheriff	11,235,070	10,906,800	328,270	45,847,354	45,521,838	(325,516)	2,754
4300	House of Correction	6,415,404	7,715,315	(1,299,911)	44,876,303	45,803,849	927,546	(372,365)
4500	District Attorney	5,530,438	5,651,602	(121,164)	11,411,645	11,560,133	148,488	27,324
4800	Emergency Management	1,324,431	1,356,957	(32,526)	8,223,003	8,304,898	81,895	49,369
4900	Medical Examiner	2,857,105	2,915,243	(58,138)	4,549,145	4,552,188	3,043	(55,095)
5100	DOT - Highway Maintenance	22,829,951	22,843,896	(13,945)	22,800,461	22,814,406	13,945	-
5800	DOT - Admin Div	2,798,761	2,798,761	-	2,729,170	2,729,170	-	-
7900	Department on Aging	17,759,043	17,536,609	222,434	20,141,209	20,070,299	(70,910)	151,524
8000	Department of Human Services	90,519,998	91,458,835	(938,837)	103,704,081	104,781,680	1,077,599	138,762
9000	Department of Parks	20,019,912	22,542,722	(2,522,810)	36,409,896	37,270,706	860,810	(1,662,000)
9500	Zoological Department	15,075,093	16,853,982	(1,778,889)	15,732,325	16,620,337	888,012	(890,877)
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>250,767,661</b>	<b>257,111,805</b>	<b>(6,344,144)</b>	<b>432,301,624</b>	<b>437,502,982</b>	<b>5,201,358</b>	<b>(1,142,786)</b>
<b>Other Funds</b>								
1150	Risk Management	89,356	-	89,356	11,493,346	11,537,999	44,653	134,009
1160	Information Management Services	316,976	401,278	(84,302)	14,017,724	13,808,446	(209,278)	(293,580)
5040	DOT - Airport Division	90,730,577	90,730,577	-	90,730,578	90,730,578	-	-
5300	DOT - Fleet Management	12,622,169	12,342,169	280,000	11,724,038	11,444,038	(280,000)	-
5600	DOT - Transit/ Paratransit System	111,838,948	110,956,362	882,586	121,816,015	120,933,429	(882,586)	-
5500	DAS - Utility	3,864,566	4,714,566	(850,000)	5,359,901	5,359,901	-	(850,000)
6300	Behavioral Health Division	144,959,533	154,903,524	(9,943,991)	201,798,545	214,458,475	12,659,930	2,715,939
<b>Total Other Funds</b>		<b>364,422,125</b>	<b>374,048,476</b>	<b>(9,626,351)</b>	<b>456,940,147</b>	<b>468,272,866</b>	<b>11,332,719</b>	<b>1,706,368</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2018 Period 09 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	-	-	-	1,500,000	5,468,247	3,968,247	3,968,247
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	-	3,634,304	3,634,304	-	-
	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>226,471,984</b>	<b>3,954,813</b>	<b>(222,517,171)</b>	<b>10,759,982</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,860,795</b>	<b>80,665,505</b>	<b>(62,804,710)</b>	<b>49,832,886</b>	<b>112,637,596</b>	<b>62,804,710</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>182,832,312</b>	<b>183,232,312</b>	<b>(400,000)</b>	<b>232,128,507</b>	<b>232,528,507</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	119,727	-	119,727	383,698	1,290,835	907,137	1,026,864
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>121,102</b>	<b>957,808</b>	<b>(836,706)</b>	<b>421,682</b>	<b>2,287,456</b>	<b>1,865,774</b>	<b>1,029,068</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,163,672,564</b>	<b>#####</b>	<b>162,891,593</b>	<b>1,398,096,830</b>	<b>1,257,184,220</b>	<b>(152,245,329)</b>	<b>12,352,632</b>
	<b>Reserves Expendable Trusts</b>							<b>(1,029,068)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(2,715,939)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>8,607,625</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2018							
		2018	2018	Revenue	2018	2018	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	1,041	-	-	797,041	1,158,106	68.82%
1011	County Executive - General Office	-	-	-	651,019	571,298	113.95%
1021	Veterans Service	13,000	13,000	-	155,698	210,023	74.13%
1020	Governmental Affairs	-	-	-	102,650	221,870	46.27%
1091	Office of African American Affairs	605	-	-	262,889	843,499	31.17%
1120	Personnel Review Board	35	-	-	190,080	355,313	53.50%
1130	Corporation Counsel	10,106	175,000	5.77%	627,551	1,119,412	56.06%
1140	Human Resources	1,197,895	1,588,117	75.43%	4,325,457	5,800,218	74.57%
1151	Dept of Administrative Services	9,916,626	13,904,319	71.32%	24,724,299	42,207,126	58.58%
1150	DAS - Risk Management	84,449	-	0.00%	7,116,370	11,537,999	61.68%
1160	DAS - Information Management Services	203,625	401,278	50.74%	8,891,552	13,808,446	64.39%
5500	DAS - Utility	1,426,221	4,714,566	30.25%	1,835,264	5,359,901	34.24%
3010	Election Commission	46,421	75,750	61.28%	439,415	638,659	68.80%
3090	County Treasurer	1,682,976	3,080,000	54.64%	504,628	659,261	76.54%
3270	County Clerk	421,717	584,016	72.21%	723,825	842,219	85.94%
3400	Register of Deeds	3,565,287	4,595,326	77.59%	1,275,586	1,626,673	78.42%
3700	Office of the Comptroller	124,171	318,431	38.99%	3,523,614	4,307,342	81.80%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>18,694,176</b>	<b>29,449,803</b>	<b>63.48%</b>	<b>56,146,936</b>	<b>91,267,365</b>	<b>61.52%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	7,664,154	11,510,428	66.58%	21,700,475	26,994,204	80.39%
2430	Dept. of Child Support Enforcement	8,784,783	18,195,715	48.28%	12,639,117	20,522,374	61.59%
2900	Courts - Pre-Trial Services	321,226	380,981	84.32%	4,264,939	5,390,047	79.13%
	<b>Total Courts and Judiciary</b>	<b>16,770,163</b>	<b>30,087,124</b>	<b>55.74%</b>	<b>38,604,531</b>	<b>52,906,625</b>	<b>72.97%</b>
<b>Public Safety</b>							
4000	Sheriff	6,805,636	10,906,800	62.40%	40,294,821	45,521,838	88.52%
4300	House of Correction	3,435,674	7,715,315	44.53%	33,746,527	45,803,849	73.68%
4500	District Attorney	2,803,090	5,651,602	49.60%	9,291,474	11,560,133	80.38%
4800	Emergency Management	264,001	1,356,957	19.46%	5,329,213	8,304,898	64.17%
4900	Medical Examiner	718,700	2,915,243	24.65%	3,197,464	4,552,188	70.24%
	<b>Total Public Safety</b>	<b>14,027,100</b>	<b>28,545,917</b>	<b>49.14%</b>	<b>91,859,498</b>	<b>115,742,906</b>	<b>79.37%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	60,494,109	90,730,577	66.67%	55,471,427	90,730,578	61.14%
5100	DOT - Highway Maintenance	13,450,278	22,843,896	58.88%	16,051,695	22,814,406	70.36%
5300	DOT - Fleet Management	9,348,735	12,342,169	75.75%	9,189,968	11,444,038	80.30%
5600	DOT - Transit/ Paratransit System	87,219,608	110,956,362	78.61%	68,346,660	120,933,429	56.52%
5800	DOT - Admin Div	1,470,125	2,798,761	52.53%	941,702	2,729,170	34.51%
	<b>Total Transportation</b>	<b>171,982,855</b>	<b>239,671,765</b>	<b>71.76%</b>	<b>150,001,452</b>	<b>248,651,621</b>	<b>60.33%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 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	99,107,706	154,903,524	63.98%	136,399,890	214,458,475	63.60%
7900	Department on Aging	9,347,633	17,536,609	53.30%	12,654,650	20,070,299	63.05%
8000	Department of Human Services	51,388,716	91,458,835	56.19%	66,480,004	104,781,680	63.45%
	<b>Total Health &amp; Human Services</b>	<b>159,844,055</b>	<b>263,898,968</b>	<b>60.57%</b>	<b>215,534,544</b>	<b>339,310,454</b>	<b>63.52%</b>
	<b>Parks, Recreation &amp; Culture</b>						
9000	Department of Parks	15,988,357	22,542,722	70.92%	28,004,114	37,309,104	75.06%
9500	Zoological Department	12,275,151	16,853,982	72.83%	12,665,629	16,620,337	76.21%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	79,532	110,000	72.30%	307,171	505,834	60.73%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>28,343,040</b>	<b>39,506,704</b>	<b>71.74%</b>	<b>44,476,914</b>	<b>57,935,275</b>	<b>76.77%</b>
	<b>Non-Departmental's</b>						
1945	Contingency	-	-	-	-	5,468,247	0.00%
1950	Fringe Benefits	159,846,687	223,697,885	71.46%	127,278,437	224,158,196	56.78%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	3,926,562	3,080,028	127.48%	145,610	300,000	48.54%
1996	Sales Taxes	38,875,038	70,881,788	54.84%	-	-	-
	Other Revenue Non-Departmentals	301,713,240	41,552,173	726.11%	-	-	-
	Parks Non-Departmentals	-	-	-	3,575,763	3,634,304	98.39%
	Other Non-Departmental	-	(224,820,458)	-	(2,841,264)	(229,605,934)	1.24%
1900'S	<b>Total Non-Departmental</b>	<b>504,361,527</b>	<b>114,391,416</b>	<b>440.91%</b>	<b>128,158,546</b>	<b>3,954,813</b>	<b>3240.57%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>2,901,066</b>	<b>0.00%</b>	<b>25,044,898</b>	<b>112,637,596</b>	<b>22.23%</b>
1200-1899	<b>Capital Improvements</b>	<b>15,398,924</b>	<b>183,232,312</b>	<b>8.40%</b>	<b>41,448,817</b>	<b>232,528,507</b>	<b>17.83%</b>
	<b>Expendable Trusts</b>						
FUND 3	Zoo Trust Funds	721,547	957,808	75.33%	260,015	979,021	26.56%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	119,727	-	-	210,944	1,290,835	16.34%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	76,366	17,600	433.90%
FUND 8	Airport PFC	10,638,373	-	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>11,479,647</b>	<b>957,808</b>	<b>1198.53%</b>	<b>585,309</b>	<b>2,287,456</b>	<b>25.59%</b>
	<b>Total</b>	<b>940,901,487</b>	<b>932,642,883</b>	<b>100.89%</b>	<b>791,861,446</b>	<b>1,257,222,618</b>	<b>62.98%</b>