



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: December 5, 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 October 2018 (Period 10) 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 October 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 October 31, 2018, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2018 year-end fiscal status is a \$10.0 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	Surplus	\$8.6 million	(\$0.1 million)
October 2018 (Current Period)	Surplus	\$10.0 million	\$1.4 million

The projection assumes that of the entire balance of \$5.5 million in contingency funds 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 remainder of 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>October 2018</b>		
<b>Departments in Deficits Exceeding \$100,000</b>		
	<b>Deficit</b>	<b>Surplus</b>
County Executive's Office	(\$103,019)	
DAS – Utility	(\$850,000)	
County Treasurer	(\$306,883)	
House of Correction	(\$1,774,715)	
Parks	(\$1,760,108)	
Zoological Department	(\$1,170,355)	
All Others	(\$45,524)	
<b>Subtotal</b>	<b>(\$6,010,604)</b>	
<b>Departments in Surpluses Exceeding \$100,000</b>		
	<b>Deficit</b>	<b>Surplus</b>
Personnel Review Board		\$147,435
Human Resources		\$122,641
DAS		\$730,345
DAS – Risk		\$130,168
Register of Deeds		\$176,355
Aging		\$335,719
Department of Human Services		\$960,091
All Others		\$243,425
<b>Subtotal</b>		<b>\$2,846,179</b>
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Contingency		\$5,468,247
Fringe Benefits		\$6,000,000
Sales Tax		\$1,500,000
Earnings on Investments		\$180,404
All Others		\$62,883
<b>Subtotal</b>		<b>\$13,211,534</b>
<b>Grand Totals</b>	<b>(\$6,010,604)</b>	<b>\$16,057,713</b>
<b>Deficit / Surplus</b>		<b>\$10,047,108</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)
2018A-C Surplus Proceeds	\$ 6,300
<b>2018 Projected Balance</b>	<b>\$ 27,385,829</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 December 3, 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)** *\$0.1 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)** *\$0.7 million surplus*

**DAS – IMSD (Org 1160)** *breakeven*

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

DAS, including IMSD and Risk Management, is projecting a surplus. IMSD is a breakeven and Risk Management has a small salary surplus largely due to excess recoveries. 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 \$0.2 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)** *(\$1.8 million deficit)*

The House of Correction is reporting a deficit of approximately \$1.8 million due to unanticipated revenue shortfalls and medical expenses that occurred in 2018 and will be expensed in 2018. The revenue 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. In addition, the department will accrue for medical expenses that were incurred in 2018 but will not be charged likely until mid to late 2019.

**Department on Aging (Org 7900)**

***\$0.3 million surplus***

Aging is projecting a surplus in revenues related to the Aging Resource Center due to an increase in federal draw down and expenditure savings resulting from a new, lower cost vendor for meal purchases in the senior meal program.

**Department of Health and Human Services (Org 8000)**

***\$1.0 million surplus***

The Department of Health and Human Services is projecting an overall surplus of \$1.0 million. The department is incurring a revenue deficit of \$1.2 million, which is offset by an expenditure surplus of \$2.2 million for a net surplus of \$1.0 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 Nursing Home revenue, MacArthur Grant revenue, Kohls Grant revenue, and surplus IDAP recoveries reduce the department's revenue shortfall. Federal Medical Assistance match revenue is also greater than previously reported due to an increase in allocated crosscharges eligible for match and an increase in the match from 50 percent to 75 percent. Expenditure surpluses are a result of surplus salary budget, reduced internal crosscharges, reduced voucher program expenditures, and reduced WRAP expenditures. Budgeted WRAP expenditures were estimated based on 25 enrollees per month, but enrollment has decreased to just one enrollee.

**Parks Department (Org 9000)**

***(\$1.8 million deficit)***

The Department of Parks is currently projecting a deficit of \$1.8 million. This is largely 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 approximately \$800,000 due to lower than budgeted golf sales, swimming pool admission and concession revenue. These deficits are offset by unanticipated revenue for special events and a reduction in seasonal staffing.

**Zoological Department (Org 9500)**

***(\$1.2 million deficit)***

The Zoo's previously reported attendance shortfall continues to grow from 138,377 previously reported to 176,157. This results in a revenue deficit of \$2.0 million. This revenue deficit is offset by expenditure surpluses in wages, services and equipment.

**Appropriation for Contingency (Org 1945)**

***\$5.5 million surplus***

The current projection for the Appropriation for Contingency assumes that the entire balance of \$5.5 million in contingency funds will fall to the bottom line to offset departmental and non-departmental deficits.

**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 Doyne-related pension expenses.

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

***\$1.5 million surplus***

The 2018 sales tax budget anticipates collections to increase by 1.5 percent over the actual 2017 sales tax collections. The previous projection by the Office of the Comptroller anticipated actual 2018 collections to be \$500,000 above the 2018 budgeted amount. The County has now received nine of the twelve total collections related to 2018. Based on recent sales tax trends and historical seasonality, the Office of the Comptroller is estimating that the 2018 actual collections will increase by approximately 3.5% over the actual 2017 sales tax collections or \$1,500,000 above the 2018 budgeted amount. This amount will be updated, if necessary, in future fiscal reports as the remaining collections are received.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2018 Period 10 BY DEPARTMENT								
	2018	2018	Revenue	2018	2018	Expense	Surplus	
	Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)	
	Revenues	Revenues		Expenditures	Expenditures			
<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	-	-	-	674,317	571,298	(103,019)	(103,019)
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	839,822	843,499	3,677	4,282
1120	Personnel Review Board	35	-	35	207,913	355,313	147,400	147,435
1130	Corporation Counsel	175,000	175,000	-	1,119,412	1,119,412	-	-
1140	Human Resources	1,795,686	1,588,117	207,569	5,885,146	5,800,218	(84,928)	122,641
1151	Dept of Administrative Services	13,819,370	13,944,319	(124,949)	41,040,203	41,895,497	855,294	730,345
1150	DAS - Risk Management	89,356	-	89,356	11,497,187	11,537,999	40,812	130,168
1160	DAS - Information Management Services	318,685	401,278	(82,593)	14,077,482	14,160,075	82,593	0
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	2,707,685	3,080,000	(372,315)	596,864	662,296	65,432	(306,883)
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,740,708	4,595,326	145,382	1,595,701	1,626,673	30,972	176,355
3700	Office of the Comptroller	284,227	318,431	(34,204)	4,193,844	4,307,342	113,498	79,293
	<b>Total Legislative, Executive &amp; Staff</b>	<b>28,469,730</b>	<b>29,489,803</b>	<b>(1,020,073)</b>	<b>90,111,330</b>	<b>91,310,400</b>	<b>1,199,070</b>	<b>178,996</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,443,517	11,510,428	(66,911)	26,915,457	26,994,204	78,747	11,836
2430	Dept. of Child Support Enforcement	18,116,661	18,195,715	(79,054)	20,408,395	20,522,374	113,979	34,925
2900	Courts - Pre-Trial Services	416,371	380,981	35,390	5,424,912	5,390,047	(34,865)	525
	<b>Total Courts and Judiciary</b>	<b>29,976,549</b>	<b>30,087,124</b>	<b>(110,575)</b>	<b>52,748,764</b>	<b>52,906,625</b>	<b>157,861</b>	<b>47,286</b>
<b>Public Safety</b>								
4000	Sheriff	11,215,047	10,936,614	278,433	45,827,865	45,551,652	(276,213)	2,221
4300	House of Correction	6,015,751	7,715,315	(1,699,564)	45,879,000	45,803,849	(75,151)	(1,774,715)
4500	District Attorney	5,228,244	5,651,602	(423,358)	11,101,958	11,560,133	458,175	34,817
4800	Emergency Management	1,274,678	1,356,957	(82,279)	8,195,472	8,304,898	109,426	27,147
4900	Medical Examiner	2,857,105	2,915,243	(58,138)	4,539,574	4,552,188	12,614	(45,524)
	<b>Total Public Safety</b>	<b>26,590,825</b>	<b>28,575,731</b>	<b>(1,984,906)</b>	<b>115,543,869</b>	<b>115,772,720</b>	<b>228,851</b>	<b>(1,756,055)</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	22,830,601	22,843,896	(13,295)	22,801,111	22,814,406	13,295	-
5300	DOT - Fleet Management	12,505,425	12,342,169	163,256	11,724,038	11,560,782	(163,256)	-
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>240,704,312</b>	<b>239,671,765</b>	<b>1,032,547</b>	<b>249,800,912</b>	<b>248,768,365</b>	<b>(1,032,547)</b>	<b>-</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2018 Period 10 BY DEPARTMENT								
		2018	2018		2018	2018		
		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	214,476,075	12,677,530	2,733,539
7900	Department on Aging	17,729,932	17,536,609	193,323	19,927,903	20,070,299	142,396	335,719
8000	Department of Human Services	93,900,425	95,154,306	(1,253,881)	103,263,179	105,477,151	2,213,972	960,091
	<b>Total Health &amp; Human Services</b>	<b>256,589,890</b>	<b>267,594,439</b>	<b>(11,004,549)</b>	<b>324,989,627</b>	<b>340,023,525</b>	<b>15,033,898</b>	<b>4,029,349</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	20,483,189	22,542,722	(2,059,533)	36,971,281	37,270,706	299,425	(1,760,108)
9500	Zoological Department	14,822,916	16,853,982	(2,031,066)	15,759,626	16,620,337	860,711	(1,170,355)
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>35,416,105</b>	<b>39,506,704</b>	<b>(4,090,599)</b>	<b>56,736,741</b>	<b>57,896,877</b>	<b>1,160,136</b>	<b>(2,930,463)</b>
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	-	5,468,247	5,468,247	5,468,247
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	3,083,063	(3,035)	300,000	483,439	183,439	180,404
1996	Sales Taxes	72,381,788	70,881,788	1,500,000	-	-	-	1,500,000
	Other Revenue Non-Departmentals	41,615,056	41,552,173	62,883	-	-	-	62,883
	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	(229,789,373)	(232,668,857)	-
1900'S	<b>Total Non-Departmental</b>	<b>348,623,156</b>	<b>114,394,451</b>	<b>234,228,705</b>	<b>224,971,984</b>	<b>3,954,813</b>	<b>(221,017,171)</b>	<b>13,211,534</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,860,795</b>	<b>80,782,249</b>	<b>(62,921,454)</b>	<b>49,716,142</b>	<b>112,637,596</b>	<b>62,921,454</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>183,112,312</b>	<b>183,512,312</b>	<b>(400,000)</b>	<b>235,444,507</b>	<b>235,844,507</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	157,799	-	157,799	384,147	1,254,835	870,688	1,028,487
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>159,174</b>	<b>957,808</b>	<b>(798,634)</b>	<b>422,132</b>	<b>2,251,456</b>	<b>1,829,324</b>	<b>1,030,690</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,167,502,848</b>	<b>1,014,572,386</b>	<b>152,930,462</b>	<b>1,400,486,008</b>	<b>1,261,366,884</b>	<b>(139,119,124)</b>	<b>13,811,338</b>
	<b>Reserves Expendable Trusts</b>							<b>(1,030,690)</b>
	<b>Contribution to Behaviorial Health Reserves</b>							<b>(2,733,539)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>10,047,108</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2018 Period 10 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	-	-	-	674,317	571,298	(103,019)	(103,019)
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	839,822	843,499	3,677	4,282
1120	Personnel Review Board	35	-	35	207,913	355,313	147,400	147,435
1130	Corporation Counsel	175,000	175,000	-	1,119,412	1,119,412	-	-
1140	Human Resources	1,795,686	1,588,117	207,569	5,885,146	5,800,218	(84,928)	122,641
1151	Dept of Administrative Services	13,819,370	13,944,319	(124,949)	41,040,203	41,895,497	855,294	730,345
2000	Combined Court Related Operations	11,443,517	11,510,428	(66,911)	26,915,457	26,994,204	78,747	11,836
2430	Dept. of Child Support Enforcement	18,116,661	18,195,715	(79,054)	20,408,395	20,522,374	113,979	34,925
2900	Courts - Pre-Trial Services	416,371	380,981	35,390	5,424,912	5,390,047	(34,865)	525
3010	Election Commission	75,750	75,750	-	638,659	638,659	-	-
3090	County Treasurer	2,707,685	3,080,000	(372,315)	596,864	662,296	65,432	(306,883)
3270	County Clerk	584,016	584,016	-	842,219	842,219	-	-
3400	Register of Deeds	4,740,708	4,595,326	145,382	1,595,701	1,626,673	30,972	176,355
3700	Office of the Comptroller	284,227	318,431	(34,204)	4,193,844	4,307,342	113,498	79,293
4000	Sheriff	11,215,047	10,936,614	278,433	45,827,865	45,551,652	(276,213)	2,221
4300	House of Correction	6,015,751	7,715,315	(1,699,564)	45,879,000	45,803,849	(75,151)	(1,774,715)
4500	District Attorney	5,228,244	5,651,602	(423,358)	11,101,958	11,560,133	458,175	34,817
4800	Emergency Management	1,274,678	1,356,957	(82,279)	8,195,472	8,304,898	109,426	27,147
4900	Medical Examiner	2,857,105	2,915,243	(58,138)	4,539,574	4,552,188	12,614	(45,524)
5100	DOT - Highway Maintenance	22,830,601	22,843,896	(13,295)	22,801,111	22,814,406	13,295	-
5800	DOT - Admin Div	2,798,761	2,798,761	-	2,729,170	2,729,170	-	-
7900	Department on Aging	17,729,932	17,536,609	193,323	19,927,903	20,070,299	142,396	335,719
8000	Department of Human Services	93,900,425	95,154,306	(1,253,881)	103,263,179	105,477,151	2,213,972	960,091
9000	Department of Parks	20,483,189	22,542,722	(2,059,533)	36,971,281	37,270,706	299,425	(1,760,108)
9500	Zoological Department	14,822,916	16,853,982	(2,031,066)	15,759,626	16,620,337	860,711	(1,170,355)
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>253,440,322</b>	<b>260,877,090</b>	<b>(7,436,768)</b>	<b>432,927,498</b>	<b>437,919,673</b>	<b>4,992,175</b>	<b>(2,444,593)</b>
<b>Other Funds</b>								
1150	Risk Management	89,356	-	89,356	11,497,187	11,537,999	40,812	130,168
1160	Information Management Services	318,685	401,278	(82,593)	14,077,482	14,160,075	82,593	0
5040	DOT - Airport Division	90,730,577	90,730,577	-	90,730,578	90,730,578	-	-
5300	DOT - Fleet Management	12,505,425	12,342,169	163,256	11,724,038	11,560,782	(163,256)	-
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	214,476,075	12,677,530	2,733,539
	<b>Total Other Funds</b>	<b>364,307,090</b>	<b>374,048,476</b>	<b>(9,741,386)</b>	<b>457,003,746</b>	<b>468,758,839</b>	<b>11,755,093</b>	<b>2,013,707</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2018 Period 10 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	-	-	-	-	5,468,247	5,468,247	5,468,247
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	3,083,063	(3,035)	300,000	483,439	183,439	180,404
1996	Sales Taxes	72,381,788	70,881,788	1,500,000	-	-	-	1,500,000
	Other Revenue Non-Departmentals	41,615,056	41,552,173	62,883	-	-	-	62,883
	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	(229,789,373)	(232,668,857)	-
1900S	<b>Total Non-Departmental</b>	<b>348,623,156</b>	<b>114,394,451</b>	<b>234,228,705</b>	<b>224,971,984</b>	<b>3,954,813</b>	<b>(221,017,171)</b>	<b>13,211,534</b>
9960	<b>Debt Retirement and Interest</b>	<b>17,860,795</b>	<b>80,782,249</b>	<b>(62,921,454)</b>	<b>49,716,142</b>	<b>112,637,596</b>	<b>62,921,454</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>183,112,312</b>	<b>183,512,312</b>	<b>(400,000)</b>	<b>235,444,507</b>	<b>235,844,507</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	157,799	-	157,799	384,147	1,254,835	870,688	1,028,487
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>159,174</b>	<b>957,808</b>	<b>(798,634)</b>	<b>422,132</b>	<b>2,251,456</b>	<b>1,829,324</b>	<b>1,030,690</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,167,502,848</b>	<b>1,014,572,386</b>	<b>162,671,848</b>	<b>1,400,486,008</b>	<b>1,261,366,884</b>	<b>(150,874,218)</b>	<b>13,811,338</b>
	<b>Reserves Expendable Trusts</b>							<b>(1,030,690)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(2,733,539)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>10,047,108</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of October 31, 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	-	-	890,361	1,158,106	76.88%
1011	County Executive - General Office	-	-	-	725,508	571,298	126.99%
1021	Veterans Service	13,000	13,000	-	175,413	210,023	83.52%
1020	Governmental Affairs	-	-	-	111,383	221,870	50.20%
1091	Office of African American Affairs	605	-	-	292,272	843,499	34.65%
1120	Personnel Review Board	37	-	-	214,951	355,313	60.50%
1130	Corporation Counsel	11,106	175,000	6.35%	693,282	1,119,412	61.93%
1140	Human Resources	1,197,895	1,588,117	75.43%	4,813,155	5,800,218	82.98%
1151	Dept of Administrative Services	10,968,602	13,944,319	78.66%	27,791,647	41,895,497	66.34%
1150	DAS - Risk Management	89,356	-	0.00%	7,156,641	11,537,999	62.03%
1160	DAS - Information Management Services	236,797	401,278	59.01%	9,930,552	14,160,075	70.13%
5500	DAS - Utility	2,359,338	4,714,566	50.04%	1,895,337	5,359,901	35.36%
3010	Election Commission	46,558	75,750	61.46%	575,594	638,659	90.13%
3090	County Treasurer	1,891,979	3,080,000	61.43%	558,806	662,296	84.37%
3270	County Clerk	463,952	584,016	79.44%	801,114	842,219	95.12%
3400	Register of Deeds	4,011,202	4,595,326	87.29%	1,477,800	1,626,673	90.85%
3700	Office of the Comptroller	132,670	318,431	41.66%	4,034,151	4,307,342	93.66%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>21,424,138</b>	<b>29,489,803</b>	<b>72.65%</b>	<b>62,137,968</b>	<b>91,310,400</b>	<b>68.05%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	8,233,234	11,510,428	71.53%	24,061,574	26,994,204	89.14%
2430	Dept. of Child Support Enforcement	9,312,745	18,195,715	51.18%	14,406,030	20,522,374	70.20%
2900	Courts - Pre-Trial Services	275,226	380,981	72.24%	4,738,320	5,390,047	87.91%
	<b>Total Courts and Judiciary</b>	<b>17,821,205</b>	<b>30,087,124</b>	<b>59.23%</b>	<b>43,205,924</b>	<b>52,906,625</b>	<b>81.66%</b>
<b>Public Safety</b>							
4000	Sheriff	8,073,613	10,936,614	73.82%	44,599,870	45,551,652	97.91%
4300	House of Correction	3,876,920	7,715,315	50.25%	37,876,489	45,803,849	82.69%
4500	District Attorney	3,032,526	5,651,602	53.66%	10,120,567	11,560,133	87.55%
4800	Emergency Management	308,080	1,356,957	22.70%	6,124,185	8,304,898	73.74%
4900	Medical Examiner	1,102,784	2,915,243	37.83%	3,674,697	4,552,188	80.72%
	<b>Total Public Safety</b>	<b>16,393,922</b>	<b>28,575,731</b>	<b>57.37%</b>	<b>102,395,808</b>	<b>115,772,720</b>	<b>88.45%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	57,894,912	90,730,577	63.81%	60,134,363	90,730,578	66.28%
5100	DOT - Highway Maintenance	15,337,220	22,843,896	67.14%	17,923,370	22,814,406	78.56%
5300	DOT - Fleet Management	10,372,428	12,342,169	84.04%	9,826,839	11,560,782	85.00%
5600	DOT - Transit/ Paratransit System	98,150,302	110,956,362	88.46%	88,211,219	120,933,429	72.94%
5800	DOT - Admin Div	1,612,187	2,798,761	57.60%	936,400	2,729,170	34.31%
	<b>Total Transportation</b>	<b>183,367,049</b>	<b>239,671,765</b>	<b>76.51%</b>	<b>177,032,191</b>	<b>248,768,365</b>	<b>71.16%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of October 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	109,643,490	154,903,524	70.78%	153,706,028	214,476,075	71.67%
7900	Department on Aging	12,479,684	17,536,609	71.16%	14,490,117	20,070,299	72.20%
8000	Department of Human Services	70,970,711	95,154,306	74.58%	74,855,346	105,477,151	70.97%
	<b>Total Health &amp; Human Services</b>	<b>193,093,884</b>	<b>267,594,439</b>	<b>72.16%</b>	<b>243,051,491</b>	<b>340,023,525</b>	<b>71.48%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	17,519,345	22,542,722	77.72%	31,391,665	37,309,104	84.14%
9500	Zoological Department	12,275,151	16,853,982	72.83%	14,231,405	16,620,337	85.63%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	89,078	110,000	80.98%	397,234	505,834	78.53%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>29,883,574</b>	<b>39,506,704</b>	<b>75.64%</b>	<b>49,520,305</b>	<b>57,935,275</b>	<b>85.48%</b>
<b>Non-Departmental's</b>							
1945	Contingency	-	-	-	-	5,468,247	0.00%
1950	Fringe Benefits	177,419,179	223,697,885	79.31%	134,767,672	224,158,196	60.12%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	4,213,744	3,083,063	136.67%	145,610	483,439	30.12%
1996	Sales Taxes	45,789,930	70,881,788	64.60%	-	-	-
	Other Revenue Non-Departmentals	301,686,750	41,552,173	726.04%	-	-	-
	Parks Non-Departmentals	-	-	-	3,578,613	3,634,304	98.47%
	Other Non-Departmental	-	(224,820,458)	-	(3,327,447)	(229,789,373)	1.45%
1900'S	<b>Total Non-Departmental</b>	<b>529,109,603</b>	<b>114,394,451</b>	<b>462.53%</b>	<b>135,164,448</b>	<b>3,954,813</b>	<b>3417.72%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>58,922,025</b>	<b>0.00%</b>	<b>101,501,025</b>	<b>112,637,596</b>	<b>90.11%</b>
1200-1899	<b>Capital Improvements</b>	<b>20,858,756</b>	<b>183,512,312</b>	<b>11.37%</b>	<b>55,240,745</b>	<b>235,844,507</b>	<b>23.42%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	725,975	957,808	75.80%	278,940	979,021	28.49%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	157,799	-	-	245,006	1,254,835	19.52%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	82,677	17,600	469.76%
FUND 8	Airport PFC	11,814,227	-	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>12,698,001</b>	<b>957,808</b>	<b>1325.74%</b>	<b>644,608</b>	<b>2,251,456</b>	<b>28.63%</b>
	<b>Total</b>	<b>1,024,650,131</b>	<b>992,712,162</b>	<b>103.22%</b>	<b>969,894,513</b>	<b>1,261,405,282</b>	<b>76.89%</b>