



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: May 14, 2019

TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors

FROM: Scott B. Manske, Comptroller
Cynthia (CJ) Pahl, Financial Services Manager

SUBJECT: Fiscal Report of March 2019 (1st Quarter) for Milwaukee County

Policy Issue

Wisconsin Statutes Section 59.255(2) and County Ordinance Section 56.02(2) require the Comptroller to provide a monthly update of the fiscal condition of the County.

2019 Year-end Projection

Based on financial results through March 31, 2019, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2019 year-end fiscal status is a \$1.9 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
March 2018 (Current Period)	Surplus	\$1.9 million	n/a

The projection assumes that \$4.6 million in available unallocated *and* allocated contingency funds is spent with \$1.0 million applied to offset departmental and non-departmental deficits. The projection will change to the extent that additional contingency funds are used or not used during the year.

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

March 2018		
Departments in Deficit		
	Deficit	Surplus
Treasurer	(\$139,546)	
House of Correction	(\$19,936)	
<i>Subtotal</i>	<i>(\$159,482)</i>	
Departments in Surplus		
	Deficit	Surplus
DAS		\$237,696
Sheriff		\$57,270
District Attorney		\$135,898
Medical Examiner		\$86,578
Aging		\$87,303
<i>Subtotal</i>		<i>\$604,745</i>
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Contingency		\$1,000,000
Sales Tax		\$500,000
<i>Subtotal</i>		<i>\$1,500,000</i>
Grand Totals	(\$159,482)	\$2,104,745
Deficit / Surplus		\$1,945,263

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 2019

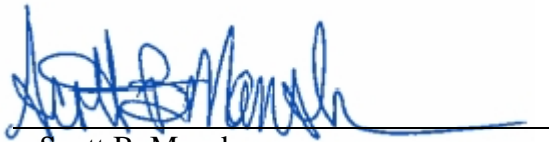
2019 Starting Balance	\$ 29,471,471
2019 Activity	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium	\$ (199,933)
2018E Net Bid Premium	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
2018 Surplus (Estimated)	\$ 15,000,000
2019 Projected Balance	\$ 35,535,943

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

cc: 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 March 31, 2019

Unallocated Contingency Fund	
2019 Adopted Balance	\$ 5,009,655
Approved Actions	
From Charges to Other County Departments (File 19-194)	\$ 1,080,000
Fund Inmate Health Services (File 19-194)	\$ (1,080,000)
Surplus Bid Premium (from Debt Service) (File 19-261)	\$ 150,000
Fund Project WH24301 North Shop Major Maintenance (File 19-261)	\$ (150,000)
Current Available Balance	\$ 5,009,655
Allocated Contingency Fund	
2019 Adopted Balance	\$ 646,283
Allocated Items	
Court Operations (2019 Budget Amendment 1A005)	\$ 196,283
War Memorial Center (WMC) Memorial Hall Renovations (1B001)	\$ 200,000
W. College Ave. (31st/34th) Box Culvert / Railing Repairs (1B003)	\$ 250,000
Approved Actions	
Inmate Medical Insource Due Diligence (File 19-194)	\$ 300,000
Transfer to WO332 WMC Memorial Hall Renovations (File 19-233)	\$ (200,000)
Current Available Balance	\$ 746,283

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2019

County Treasurer (*Org 3090*) *(\$0.1 million deficit)*

The County Treasurer previously received a credit from our banking institution due to the size of the balances the County maintained which resulted in more revenue than if the County were earning interest on its balances. For 2019 the County is actually earning more revenue through interest earnings on its balances than through the bank credit. Although this results in a deficit in the Treasurer's office, there is additional revenue being earned in Org 1992 Earnings on Investments that offsets this deficit.

DAS (*Org 1151*) *\$0.2 million surplus*

DAS, has a surplus of approximately \$240,000 which is a result of additional revenue in the Economic Development Division related to increases in renegotiated leases and increases in lot operator revenue.

District Attorney (*Org 4500*) *\$0.1 million surplus*

The District Attorney is anticipating a surplus due to a higher vacancy rate than originally budgeted for.

Appropriation for Contingency (*Org 1945*) *\$1.0 million surplus*

The current projection for the Appropriation for Contingency assumes that only \$4.6 million of the current contingency appropriation is spent in 2019. It assumes that \$1.0 million will remain available at the end of 2019 to offset departmental and non-departmental deficits.

Sales Tax (*Org 1996*) *\$0.5 million surplus*

Current projections indicate that the County will surplus by approximately \$0.5 million in sales tax in 2019. This is largely a result of the 2018 year-end surplus that was not fully captured in the 2019 adopted budget.

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of March 31, 2019 Period 3 BY DEPARTMENT							
		2019	2019		2019	2019	
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance
							Surplus
							(Deficit)
Legislative, Executive & Staff							
1000	County Board	-	-	-	1,179,365	1,179,365	-
1011	County Executive - General Office	-	-	-	822,139	822,139	-
1021	Veterans Service	13,000	13,000	-	200,304	200,304	-
1020	Governmental Relations	-	-	-	230,082	230,082	-
1091	Office of African American Affairs	-	-	-	1,152,323	1,152,323	-
1120	Personnel Review Board	-	-	-	397,726	397,726	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-
1140	Human Resources	1,891,242	1,891,242	-	6,338,969	6,338,969	-
1151	Dept of Administrative Services	13,229,933	13,004,501	225,432	41,612,868	41,625,132	12,264
1150	DAS - Risk Management	-	-	-	11,580,477	11,580,477	-
1160	DAS - Information Management Servi	398,600	398,600	-	14,118,341	14,118,341	-
5500	DAS - Utility	4,226,071	4,226,071	-	4,568,351	4,568,351	-
3010	Election Commission	45,750	45,750	-	509,704	509,704	-
3090	County Treasurer	2,830,454	2,830,000	454	850,242	710,242	(140,000)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-
3400	Register of Deeds	4,615,500	4,615,500	-	1,474,438	1,474,438	-
3700	Office of the Comptroller	275,267	315,431	(40,164)	4,456,462	4,496,626	40,164
	Total Legislative, Executive & S	28,248,513	28,062,791	185,722	91,639,373	91,551,801	(87,572)
	98,150						
Courts and Judiciary							
2000	Combined Court Related Operations	11,129,371	11,129,371	-	28,061,474	28,061,474	-
2430	Dept. of Child Support Enforcement	18,219,068	18,219,068	-	20,395,272	20,395,272	-
2900	Courts - Pre-Trial Services	602,585	602,585	-	5,340,834	5,340,834	-
	Total Courts and Judiciary	29,951,024	29,951,024	-	53,797,580	53,797,580	-
Public Safety							
4000	Sheriff	11,110,361	11,086,385	23,976	45,881,029	45,914,323	33,294
4300	House of Correction	6,895,590	8,647,135	(1,751,545)	51,500,572	53,232,181	1,731,609
4500	District Attorney	6,111,090	6,111,090	-	12,265,793	12,401,691	135,898
4800	Emergency Management	1,357,609	1,357,609	-	8,030,947	8,030,947	-
4900	Medical Examiner	2,921,893	2,904,893	17,000	4,260,206	4,329,784	69,578
	Total Public Safety	28,396,543	30,107,112	(1,710,569)	121,938,547	123,908,926	1,970,379
	259,810						
Department of Transportation							
5040	DOT - Airport Division	96,441,211	96,441,211	-	100,467,896	100,467,896	-
5090	DOT - Transportation Services	1,549,361	1,549,361	-	1,853,032	1,853,032	-
5100	DOT - Highway Maintenance	22,436,055	22,436,055	-	21,873,594	21,873,594	-
5300	DOT - Fleet Management	12,947,430	12,947,430	-	12,338,091	12,338,091	-
5600	DOT - Transit/Paratransit System	109,729,072	109,729,072	-	119,771,051	119,771,051	-
5800	DOT - Admin Div	290,000	290,000	-	933,035	933,035	-
	Total Transportation	243,393,129	243,393,129	-	257,236,699	257,236,699	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2019 Period 3 BY DEPARTMENT								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services								
6300	Behavioral Health Division	149,664,726	149,664,726	-	209,445,592	209,445,592	-	-
7900	Department on Aging	17,953,261	17,857,531	95,730	20,700,505	20,692,078	(8,427)	87,303
8000	Department of Human Services	92,135,135	92,135,135	-	127,511,892	127,511,892	-	-
	Total Health & Human Services	259,753,122	259,657,392	95,730	357,657,989	357,649,562	(8,427)	87,303
Parks, Recreation & Culture								
9000	Department of Parks	21,000,585	21,000,585	-	38,828,111	38,828,111	-	-
9500	Zoological Department	17,246,979	17,246,979	-	16,773,666	16,773,666	-	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	479,203	479,203	-	-
	Total Parks, Recreation & Culture	38,357,564	38,357,564	-	59,580,980	59,580,980	-	-
Non-Departmental's								
1945	Contingency	-	-	-	4,755,938	5,755,938	1,000,000	1,000,000
1950	Fringe Benefits	223,059,969	223,059,969	-	223,438,163	223,438,163	-	-
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	4,591,389	4,591,389	-	-	-	-	-
1996	Sales Taxes	68,514,546	68,014,546	500,000	-	-	-	500,000
	Other Revenue Non-Departmentals	337,935,237	337,935,237	-	-	-	-	-
	Parks Non-Departmentals	-	-	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	(213,419,802)	(\$213,419,802.00)	-	(231,520,765)	(231,520,765)	-	-
1900'S	Total Non-Departmental	420,681,339	420,181,339	500,000	2,736,806	3,736,806	1,000,000	1,500,000
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	48,479,830	48,479,830	-	-
1200-1899	Capital Improvements	239,762,838	239,762,838	-	278,373,817	278,373,817	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	65	1,236,799	(1,236,734)	-	1,237,252	1,237,252	518
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	-	202,573	205,578	3,005	3,005
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	65	1,236,799	(1,236,734)	202,573	1,460,030	1,257,457	20,723
	Projected Surplus (Deficit)	1,302,506,219	1,304,672,070	(2,165,851)	1,271,644,194	1,275,776,031	4,131,837	1,965,986
	Reserves Expendable Trusts							(20,723)
	Contribution to Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							1,945,263

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2019 Period 03 BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
General Fund Departments								
1000	County Board	-	-	-	1,179,365	1,179,365	-	-
1011	County Executive	-	-	-	822,139	822,139	-	-
1021	Veterans Service	13,000	13,000	-	200,304	200,304	-	-
1020	Governmental Affairs	-	-	-	230,082	230,082	-	-
1091	Office of African American Affairs	-	-	-	1,152,323	1,152,323	-	-
1120	Personnel Review Board	-	-	-	397,726	397,726	-	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-	-
1140	Human Resources	1,891,242	1,891,242	-	6,338,969	6,338,969	-	-
1151	Dept of Administrative Services	13,229,933	13,004,501	225,432	41,612,868	41,625,132	12,264	237,696
2000	Combined Court Related Operations	11,129,371	11,129,371	-	28,061,474	28,061,474	-	-
2430	Dept. of Child Support Enforcement	18,219,068	18,219,068	-	20,395,272	20,395,272	-	-
2900	Courts - Pre-Trial Services	602,585	602,585	-	5,340,834	5,340,834	-	-
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,830,454	2,830,000	454	850,242	710,242	(140,000)	(139,546)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-	-
3400	Register of Deeds	4,615,500	4,615,500	-	1,474,438	1,474,438	-	-
3700	Office of the Comptroller	275,267	315,431	(40,164)	4,456,462	4,496,626	40,164	(0)
4000	Sheriff	11,110,361	11,086,385	23,976	45,881,029	45,914,323	33,294	57,270
4300	House of Correction	6,895,590	8,647,135	(1,751,545)	51,500,572	53,232,181	1,731,609	(19,936)
4500	District Attorney	6,111,090	6,111,090	-	12,265,793	12,401,691	135,898	135,898
4800	Emergency Management	1,357,609	1,357,609	-	8,030,947	8,030,947	-	-
4900	Medical Examiner	2,921,893	2,904,893	17,000	4,260,206	4,329,784	69,578	86,578
5090	Transportation Services	1,549,361	1,549,361	-	1,853,032	1,853,032	-	-
5100	DOT - Highway Maintenance	22,436,055	22,436,055	-	21,873,594	21,873,594	-	-
5800	DOT - Admin Div	290,000	290,000	-	933,035	933,035	-	-
7900	Department on Aging	17,953,261	17,857,531	95,730	20,700,505	20,692,078	(8,427)	87,303
8000	Department of Human Services	92,135,135	92,135,135	-	127,511,892	127,511,892	-	-
9000	Department of Parks	21,000,585	21,000,585	-	38,828,111	38,828,111	-	-
9500	Zoological Department	17,246,979	17,246,979	-	16,773,666	16,773,666	-	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	479,203	479,203	-	-
	Total General Fund	254,692,785	256,121,902	(1,429,117)	469,561,369	471,435,749	1,874,380	445,263
Other Funds								
1150	Risk Management	-	-	-	11,580,477	11,580,477	-	-
1160	Information Management Services	398,600	398,600	-	14,118,341	14,118,341	-	-
5040	DOT - Airport Division	96,441,211	96,441,211	-	100,467,896	100,467,896	-	-
5300	DOT - Fleet Management	12,947,430	12,947,430	-	12,338,091	12,338,091	-	-
5600	DOT - Transit/ Paratransit System	109,729,072	109,729,072	-	119,771,051	119,771,051	-	-
5500	DAS - Utility	4,226,071	4,226,071	-	4,568,351	4,568,351	-	-
6300	Behavioral Health Division	149,664,726	149,664,726	-	209,445,592	209,445,592	-	-
	Total Other Funds	373,407,110	373,407,110	-	472,289,799	472,289,799	-	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2019 Period 03 BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental's								
1945	Contingency	-	-	-	4,755,938	5,755,938	1,000,000	1,000,000
1950	Fringe Benefits	223,059,969	223,059,969	-	223,438,163	223,438,163	-	-
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	4,591,389	4,591,389	-	-	-	-	-
1996	Sales Taxes	68,514,546	68,014,546	500,000	-	-	-	500,000
	Other Revenue Non-Departmentals	337,935,237	337,935,237	-	-	-	-	-
	Parks Non-Departmentals	-	\$0.00	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	(213,419,802)	(\$213,419,802.00)	-	(228,996,058)	(228,996,058)	-	-
1900'S	Total Non-Departmental	420,681,339	420,181,339	500,000	2,736,806	3,736,806	1,000,000	1,500,000
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	48,479,830	48,479,830	-	-
1200-1899	Capital Improvements	239,762,838	239,762,838	-	278,373,817	278,373,817	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	65	1,236,799	(1,236,734)	-	1,237,252	1,237,252	518
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	-	-	-	202,573	205,578	3,005	3,005
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	65	1,236,799	(1,236,734)	202,573	1,460,030	1,257,457	20,723
	Projected Surplus (Deficit)	1,302,506,219	1,304,672,070	(2,165,851)	1,271,644,194	1,275,776,031	4,131,837	1,965,986
	Reserves Expendable Trusts							(20,723)
	Contribution to Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							1,945,263

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of March 31, 2019							
		2019	2019		2019	2019	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	437,123	1,179,365	37.06%
1011	County Executive - General Office	-	-	-	224,762	822,139	27.34%
1021	Veterans Service	13,000	13,000	-	75,376	200,304	37.63%
1020	Governmental Affairs	-	-	-	53,813	230,082	23.39%
1091	Office of African American Affairs	-	-	-	173,212	1,152,323	15.03%
1120	Personnel Review Board	38	-	-	78,210	397,726	19.66%
1130	Corporation Counsel	-	175,000	0.00%	456,230	1,248,826	36.53%
1140	Human Resources	154	1,891,242	0.01%	1,450,392	6,338,969	22.88%
1151	Dept of Administrative Services	2,310,669	13,004,501	17.77%	9,952,685	41,625,132	23.91%
1150	DAS - Risk Management	-	-	0.00%	3,677,445	11,580,477	31.76%
1160	DAS - Information Management Services	38,674	398,600	9.70%	1,942,443	14,118,341	13.76%
5500	DAS - Utility	272,277	4,226,071	6.44%	288,943	4,568,351	6.32%
3010	Election Commission	13,044	45,750	28.51%	108,723	509,704	21.33%
3090	County Treasurer	538,296	2,830,000	19.02%	203,986	710,242	28.72%
3270	County Clerk	90,908	547,696	16.60%	315,583	898,756	35.11%
3400	Register of Deeds	1,092,842	4,615,500	23.68%	513,036	1,474,438	34.80%
3700	Office of the Comptroller	63,624	315,431	20.17%	1,188,328	4,496,626	26.43%
	Total Legislative, Executive & Staff	4,433,524	28,062,791	15.80%	21,140,290	91,551,801	23.09%
Courts and Judiciary							
2000	Combined Court Related Operations	824,538	11,129,371	7.41%	7,454,582	28,061,474	26.57%
2430	Dept. of Child Support Enforcement	322,321	18,219,068	1.77%	3,442,859	20,395,272	16.88%
2900	Courts - Pre-Trial Services	480,878	602,585	79.80%	1,316,619	5,340,834	24.65%
	Total Courts and Judiciary	1,627,737	29,951,024	5.43%	12,214,061	53,797,580	22.70%
Public Safety							
4000	Sheriff	1,766,038	11,086,385	15.93%	15,621,911	45,914,323	34.02%
4300	House of Correction	1,324,529	8,647,135	15.32%	11,122,238	53,232,181	20.89%
4500	District Attorney	247,706	6,111,090	4.05%	2,950,323	12,401,691	23.79%
4800	Emergency Management	13,835	1,357,609	1.02%	1,999,308	8,030,947	24.90%
4900	Medical Examiner	(314,858)	2,904,893	-10.84%	1,130,085	4,329,784	26.10%
	Total Public Safety	3,037,250	30,107,112	10.09%	32,823,865	123,908,926	26.49%
Department of Transportation							
5040	DOT - Airport Division	20,256,972	96,441,211	21.00%	11,869,446	100,467,896	11.81%
5090	DOT - Transportation Services	208,355	1,549,361	13.45%	382,233	1,853,032	20.63%
5100	DOT - Highway Maintenance	682,563	22,436,055	3.04%	5,701,120	21,873,594	26.06%
5300	DOT - Fleet Management	3,635,117	12,947,430	28.08%	1,957,866	12,338,091	15.87%
5600	DOT - Transit/ Paratransit System	3,040,817	109,729,072	2.77%	507,545	119,771,051	0.42%
5800	DOT - Admin Div	91,545	290,000	31.57%	(48,127)	933,035	-5.16%
	Total Transportation	27,915,369	243,393,129	11.47%	20,370,084	257,236,699	7.92%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of March 31, 2019							
		2019	2019	Revenue	2019	2019	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	Health & Human Services						
6300	Behavioral Health Division	26,827,959	149,664,726	17.93%	37,472,444	209,445,592	17.89%
7900	Department on Aging	1,108,664	17,857,531	6.21%	2,739,909	20,692,078	13.24%
8000	Department of Human Services	12,800,586	92,135,135	13.89%	21,174,761	127,511,892	16.61%
	Total Health & Human Services	40,737,209	259,657,392	15.69%	61,387,113	357,649,562	17.16%
	Parks, Recreation & Culture						
9000	Department of Parks	2,136,617	21,000,585	10.17%	8,188,228	38,834,076	21.09%
9500	Zoological Department	358,456	17,246,979	2.08%	3,494,700	16,773,666	20.83%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	-	110,000	0.00%	68,889	479,203	14.38%
	Total Parks, Recreation & Culture	2,495,073	38,357,564	6.50%	13,501,817	59,586,945	22.66%
	Non-Departmental's						
1945	Contingency	265,000	-	-	-	5,755,938	0.00%
1950	Fringe Benefits	48,618,173	223,059,969	21.80%	17,626,765	223,438,163	7.89%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	2,622,924	4,591,389	57.13%	-	-	#DIV/0!
1996	Sales Taxes	5,748,313	68,014,546	8.45%	-	-	-
	Other Revenue Non-Departmentals	(122,100)	337,935,237	-0.04%	-	-	-
	Parks Non-Departmentals	-	-	-	1,467,932	3,538,763	41.48%
	Other Non-Departmental	2,733,036	(213,419,802)	(0)	825,491	(228,996,058)	-0.36%
1900'S	Total Non-Departmental	59,865,346	420,181,339	14.25%	19,920,188	3,736,806	533.08%
9960	Debt Retirement and Interest	-	208,303	0.00%	1,758,003	48,479,830	3.63%
1200-1899	Capital Improvements	(13,091)	239,762,838	-0.01%	5,838,458	278,373,817	2.10%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	38,160	1,236,799	3.09%	73,276	1,237,252	5.92%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	-	-	-	13,080	205,578	6.36%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	7,851	17,200	45.65%
FUND 8	Airport PFC	2,609,074	-	0.00%	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	2,647,233	1,236,799	214.04%	94,207	1,460,030	6.45%
	Total	142,745,651	1,290,918,291	11.06%	189,048,087	1,275,781,996	14.82%