



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: June 11, 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 April 2019 for Milwaukee County

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## 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 April 30, 2019, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2019 year-end fiscal status is a \$2.5 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
April 2019 (Current Period)	Surplus	\$2.5 million	\$0.6 million
March 2019	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.

<b>April 2019</b>		
<b>Departments in Deficit</b>		
	<b>Deficit</b>	<b>Surplus</b>
Treasurer	(\$151,153)	
House of Correction	(\$19,000)	
<i>Subtotal</i>	<i>(\$159,482)</i>	
<b>Departments in Surplus</b>		
	<b>Deficit</b>	<b>Surplus</b>
DAS		\$314,331
Sheriff		\$63,450
District Attorney		\$183,653
Emergency Management		\$257,999
Medical Examiner		\$75,187
Aging		\$95,255
DHHS		\$211,350
<i>Subtotal</i>		<i>\$1,200,224</i>
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Contingency		\$1,000,000
Sales Tax		\$500,000
<i>Subtotal</i>		<i>\$1,500,000</i>
<b>Grand Totals</b>	<b>(\$170,152)</b>	<b>\$2,700,224</b>
<b>Deficit / Surplus</b>		<b>\$2,530,072</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 2019

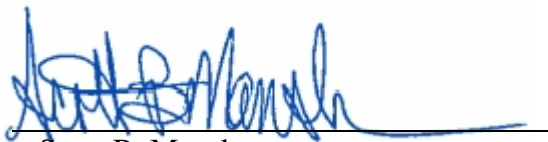
<b>2019 Starting Balance</b>	\$ 29,471,471
<b>2019 Activity</b>	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium	\$ (199,933)
2018E Net Bid Premium	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
2018 Surplus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

### Committee Action

This is an informational report only.



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 April 30, 2019**

<b>Unallocated Contingency Fund</b>	
<b>2019 Adopted Balance</b>	<b>\$ 5,009,655</b>
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)
To Employee Fringe for Contract with Funston (File 19-265)	\$ (144,500)
Maximum for New IT Security Engineer position in IMSD (File 19-329)	\$ (49,824)
<b>Current Available Balance</b>	<b>\$ 4,815,331</b>
<b>Allocated Contingency Fund</b>	
<b>2019 Adopted Balance</b>	<b>\$ 646,283</b>
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
WO332 WMC Memorial Hall Renovations (File 19-233)	\$ (200,000)
WH10801 W. College Ave. (31st/34th) Box Culvert/Railing	\$ (250,000)
<b>Current Available Balance</b>	<b>\$ 496,283</b>

## **DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2019**

### **County Treasurer (Org 3090) *(\$0.2 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) *\$0.3 million surplus***

DAS has a surplus of approximately \$315,000 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) *\$0.2 million surplus***

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

### **Emergency Management (Org 4800) *\$0.3 million surplus***

The Department of Emergency Management is projecting a surplus due to savings in repair and maintenance due to lower than budgeted costs achieved through a renegotiated contract.

### **Department of Health and Human Services (Org 8000) *\$0.2 million surplus***

DHHS currently is projecting an overall surplus of \$200,000 due to an expenditure surplus in excess of \$800,000 which offsets revenue deficits of approximately \$600,000. Revenue deficits are largely a result of less than budgeted youth aid revenues and lower than expected reimbursement revenue relating to the Bakari House. Expenditures exceeded budget for Bakari House construction and purchase of service needs but are under budget in salary and social security in Disability Services and Youth and Family Services. Other expenditure surpluses are expected in Wrap and in DOC charges due to a lower average daily population in Lincoln Hills than budgeted.

### **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 April 30, 2019 Period 04 BY DEPARTMENT								
		2019	2019	2019	2019			
		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	-	-	-	1,179,365	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	13,215,213	13,004,501	210,712	41,451,434	41,555,053	103,619	314,331
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	2,842,543	2,830,000	12,543	873,937	710,242	(163,695)	(151,153)
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	275,253	315,431	(40,178)	4,456,448	4,496,626	40,178	(0)
	<b>Total Legislative, Executive &amp; S</b>	<b>28,245,868</b>	<b>28,062,791</b>	<b>183,077</b>	<b>91,501,620</b>	<b>91,481,722</b>	<b>(19,898)</b>	<b>163,179</b>
<b><u>Courts and Judiciary</u></b>								
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	-	5,248,441	5,248,441	-	-
	<b>Total Courts and Judiciary</b>	<b>29,951,024</b>	<b>29,951,024</b>	<b>-</b>	<b>53,705,187</b>	<b>53,705,187</b>	<b>-</b>	<b>-</b>
<b><u>Public Safety</u></b>								
4000	Sheriff	11,161,561	11,086,385	75,176	45,926,049	45,914,323	(11,726)	63,450
4300	House of Correction	6,852,448	8,647,135	(1,794,687)	50,947,236	52,722,923	1,775,687	(19,000)
4500	District Attorney	6,110,385	6,111,090	(705)	12,218,333	12,401,691	183,358	182,653
4800	Emergency Management	1,610,677	1,439,089	171,588	8,026,016	8,112,427	86,411	257,999
4900	Medical Examiner	2,953,988	2,933,988	20,000	4,303,692	4,358,879	55,187	75,187
	<b>Total Public Safety</b>	<b>28,689,059</b>	<b>30,217,687</b>	<b>(1,528,628)</b>	<b>121,421,327</b>	<b>123,510,243</b>	<b>2,088,916</b>	<b>560,289</b>
<b><u>Department of Transportation</u></b>								
5040	DOT - Airport Division	96,441,211	96,441,211	-	100,667,557	100,667,557	-	-
5090	DOT - Transportation Services	1,549,361	1,549,361	-	1,855,875	1,855,875	-	-
5100	DOT - Highway Maintenance	22,436,055	22,436,055	-	21,870,751	21,870,751	-	-
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	3,506,626	3,506,626	-	4,149,661	4,149,661	-	-
	<b>Total Transportation</b>	<b>246,609,755</b>	<b>246,609,755</b>	<b>-</b>	<b>260,652,986</b>	<b>260,652,986</b>	<b>-</b>	<b>-</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of April 30, 2019 Period 04 BY DEPARTMENT								
		2019	2019		2019	2019		
		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	149,664,726	149,664,726	-	209,445,592	209,445,592	-	-
7900	Department on Aging	17,959,079	17,857,531	101,548	20,698,371	20,692,078	(6,293)	95,255
8000	Department of Human Services	91,504,019	92,135,135	(631,116)	126,669,426	127,511,892	842,466	211,350
	<b>Total Health &amp; Human Services</b>	<b>259,127,824</b>	<b>259,657,392</b>	<b>(529,568)</b>	<b>356,813,390</b>	<b>357,649,562</b>	<b>836,172</b>	<b>306,604</b>
<b>Parks, Recreation &amp; Culture</b>								
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	-	-
	<b>Total Parks, Recreation &amp; Culture</b>	<b>38,357,564</b>	<b>38,357,564</b>	<b>-</b>	<b>59,580,980</b>	<b>59,580,980</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	4,361,438	5,361,438	1,000,000	1,000,000
1950	Fringe Benefits	223,059,969	223,059,969	-	223,582,663	223,582,663	-	-
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	0	-	-	-	0
	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	<b>Total Non-Departmental</b>	<b>420,681,339</b>	<b>420,181,339</b>	<b>500,000</b>	<b>2,486,806</b>	<b>3,486,806</b>	<b>1,000,000</b>	<b>1,500,000</b>
9960	<b>Debt Retirement and Interest</b>	<b>13,962,082</b>	<b>13,962,082</b>	<b>-</b>	<b>48,761,729</b>	<b>48,761,729</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>239,921,386</b>	<b>239,921,386</b>	<b>-</b>	<b>278,639,858</b>	<b>278,639,858</b>	<b>-</b>	<b>-</b>
<b>Expendable Trusts</b>								
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	619	-	619	202,573	205,578	3,005	3,625
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	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>684</b>	<b>1,236,799</b>	<b>(1,236,115)</b>	<b>202,573</b>	<b>1,460,030</b>	<b>1,257,457</b>	<b>21,343</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,305,546,586</b>	<b>1,308,157,819</b>	<b>(2,611,233)</b>	<b>1,273,766,456</b>	<b>1,278,929,103</b>	<b>5,162,647</b>	<b>2,551,415</b>
	<b>Reserves Expendable Trusts</b>							<b>(21,343)</b>
	<b>Contribution to Behaviorial Health Reserves</b>							<b>-</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>2,530,072</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of April 30, 2019 Period 04 BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>General Fund Departments</b>								
1000	County Board	-	-	-	1,179,365	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	13,215,213	13,004,501	210,712	41,451,434	41,555,053	103,619	314,331
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	-	5,248,441	5,248,441	-	-
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,842,543	2,830,000	12,543	873,937	710,242	(163,695)	(151,153)
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	275,253	315,431	(40,178)	4,456,448	4,496,626	40,178	(0)
4000	Sheriff	11,161,561	11,086,385	75,176	45,926,049	45,914,323	(11,726)	63,450
4300	House of Correction	6,852,448	8,647,135	(1,794,687)	50,947,236	52,722,923	1,775,687	(19,000)
4500	District Attorney	6,110,385	6,111,090	(705)	12,218,333	12,401,691	183,358	182,653
4800	Emergency Management	1,610,677	1,439,089	171,588	8,026,016	8,112,427	86,411	257,999
4900	Medical Examiner	2,953,988	2,933,988	20,000	4,303,692	4,358,879	55,187	75,187
5090	Transportation Services	1,549,361	1,549,361	-	1,855,875	1,855,875	-	-
5100	DOT - Highway Maintenance	22,436,055	22,436,055	-	21,870,751	21,870,751	-	-
5800	DOT - Admin Div	3,506,626	3,506,626	-	4,149,661	4,149,661	-	-
7900	Department on Aging	17,959,079	17,857,531	101,548	20,698,371	20,692,078	(6,293)	95,255
8000	Department of Human Services	91,504,019	92,135,135	(631,116)	126,669,426	127,511,892	842,466	211,350
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	-	-
<b>Total General Fund</b>		<b>257,573,984</b>	<b>259,449,103</b>	<b>(1,875,119)</b>	<b>471,186,030</b>	<b>474,091,220</b>	<b>2,905,190</b>	<b>1,030,071</b>
<b>Other Funds</b>								
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	-	100,667,557	100,667,557	-	-
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	-	-
<b>Total Other Funds</b>		<b>373,407,110</b>	<b>373,407,110</b>	<b>-</b>	<b>472,489,460</b>	<b>472,489,460</b>	<b>-</b>	<b>-</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of April 30, 2019 Period 04 BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	4,361,438	5,361,438	1,000,000	1,000,000
1950	Fringe Benefits	223,059,969	223,059,969	-	223,582,663	223,582,663	-	-
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	0	-	-	-	0
	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	<b>Total Non-Departmental</b>	<b>420,681,339</b>	<b>420,181,339</b>	<b>500,000</b>	<b>2,486,806</b>	<b>3,486,806</b>	<b>1,000,000</b>	<b>1,500,000</b>
9960	<b>Debt Retirement and Interest</b>	<b>13,962,082</b>	<b>13,962,082</b>	<b>-</b>	<b>48,761,729</b>	<b>48,761,729</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>239,921,386</b>	<b>239,921,386</b>	<b>-</b>	<b>278,639,858</b>	<b>278,639,858</b>	<b>-</b>	<b>-</b>
<b>Expendable Trusts</b>								
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	619	-	619	202,573	205,578	3,005	3,625
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	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>684</b>	<b>1,236,799</b>	<b>(1,236,115)</b>	<b>202,573</b>	<b>1,460,030</b>	<b>1,257,457</b>	<b>21,343</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,305,546,586</b>	<b>1,308,157,819</b>	<b>(2,611,233)</b>	<b>1,273,766,456</b>	<b>1,278,929,103</b>	<b>5,162,647</b>	<b>2,551,415</b>
	<b>Reserves Expendable Trusts</b>							<b>(21,343)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>-</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>2,530,072</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net		Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
<b>Legislative, Executive &amp; Staff</b>							
1000	County Board	-	-	-	607,148	1,179,365	51.48%
1011	County Executive - General Office	-	-	-	300,172	822,139	36.51%
1021	Veterans Service	13,000	13,000	-	105,605	200,304	52.72%
1020	Governmental Affairs	-	-	-	76,262	230,082	33.15%
1091	Office of African American Affairs	-	-	-	252,481	1,152,323	21.91%
1120	Personnel Review Board	43	-	-	109,456	397,726	27.52%
1130	Corporation Counsel	500	175,000	0.29%	679,258	1,248,826	54.39%
1140	Human Resources	628,618	1,891,242	33.24%	2,053,567	6,338,969	32.40%
1151	Dept of Administrative Services	3,253,833	13,004,501	25.02%	13,394,414	41,555,053	32.23%
1150	DAS - Risk Management	-	-	0.00%	4,949,164	11,580,477	42.74%
1160	DAS - Information Management Services	53,874	398,600	13.52%	2,788,218	14,118,341	19.75%
5500	DAS - Utility	273,338	4,226,071	6.47%	362,343	4,568,351	7.93%
3010	Election Commission	13,044	45,750	28.51%	172,234	509,704	33.79%
3090	County Treasurer	714,802	2,830,000	25.26%	357,390	710,242	50.32%
3270	County Clerk	129,777	547,696	23.70%	432,606	898,756	48.13%
3400	Register of Deeds	1,463,073	4,615,500	31.70%	700,828	1,474,438	47.53%
3700	Office of the Comptroller	65,507	315,431	20.77%	1,638,470	4,496,626	36.44%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>6,609,409</b>	<b>28,062,791</b>	<b>23.55%</b>	<b>28,979,614</b>	<b>91,481,722</b>	<b>31.68%</b>
<b>Courts and Judiciary</b>							
2000	Combined Court Related Operations	1,603,920	11,129,371	14.41%	10,326,596	28,061,474	36.80%
2430	Dept. of Child Support Enforcement	3,836,257	18,219,068	21.06%	4,867,477	20,395,272	23.87%
2900	Courts - Pre-Trial Services	428,441	602,585	71.10%	1,744,190	5,248,441	33.23%
	<b>Total Courts and Judiciary</b>	<b>5,868,618</b>	<b>29,951,024</b>	<b>19.59%</b>	<b>16,938,263</b>	<b>53,705,187</b>	<b>31.54%</b>
<b>Public Safety</b>							
4000	Sheriff	2,873,670	11,086,385	25.92%	21,654,721	45,914,323	47.16%
4300	House of Correction	1,829,908	8,647,135	21.16%	16,769,026	52,722,923	31.81%
4500	District Attorney	327,847	6,111,090	5.36%	4,159,449	12,401,691	33.54%
4800	Emergency Management	19,398	1,439,089	1.35%	2,589,748	8,112,427	31.92%
4900	Medical Examiner	4,790	2,933,988	0.16%	1,628,598	4,358,879	37.36%
	<b>Total Public Safety</b>	<b>5,055,613</b>	<b>30,217,687</b>	<b>16.73%</b>	<b>46,801,542</b>	<b>123,510,243</b>	<b>37.89%</b>
<b>Department of Transportation</b>							
5040	DOT - Airport Division	27,792,394	96,441,211	28.82%	17,737,779	100,667,557	17.62%
5090	DOT - Transportation Services	258,054	1,549,361	16.66%	522,078	1,855,875	28.13%
5100	DOT - Highway Maintenance	2,749,186	22,436,055	12.25%	7,201,159	21,870,751	32.93%
5300	DOT - Fleet Management	4,701,220	12,947,430	36.31%	2,621,790	12,338,091	21.25%
5600	DOT - Transit/ Paratransit System	4,757,634	109,729,072	4.34%	567,207	119,771,051	0.47%
5800	DOT - Admin Div	161,815	3,506,626	4.61%	169,975	4,149,661	4.10%
	<b>Total Transportation</b>	<b>40,420,303</b>	<b>246,609,755</b>	<b>16.39%</b>	<b>28,819,989</b>	<b>260,652,986</b>	<b>11.06%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	41,179,532	149,664,726	27.51%	57,466,928	209,445,592	27.44%
7900	Department on Aging	1,707,267	17,857,531	9.56%	4,213,320	20,692,078	20.36%
8000	Department of Human Services	25,799,061	92,135,135	28.00%	31,811,487	127,511,892	24.95%
	<b>Total Health &amp; Human Services</b>	<b>68,685,860</b>	<b>259,657,392</b>	<b>26.45%</b>	<b>93,491,735</b>	<b>357,649,562</b>	<b>26.14%</b>
<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	3,325,787	21,000,585	15.84%	12,181,083	38,834,076	31.37%
9500	Zoological Department	1,408,282	17,246,979	8.17%	4,935,350	16,773,666	29.42%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	-	110,000	0.00%	208,762	479,203	43.56%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>4,734,070</b>	<b>38,357,564</b>	<b>12.34%</b>	<b>19,075,196</b>	<b>59,586,945</b>	<b>32.01%</b>
<b>Non-Departmental's</b>							
1945	Contingency	265,000	-	-	-	5,361,438	0.00%
1950	Fringe Benefits	66,231,271	223,059,969	29.69%	51,735,284	223,582,663	23.14%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	3,992,306	4,591,389	86.95%	-	-	#DIV/0!
1996	Sales Taxes	11,431,912	68,014,546	16.81%	-	-	-
	Other Revenue Non-Departmentals	(457,418)	337,935,237	-0.14%	-	-	-
	Parks Non-Departmentals	-	-	-	1,469,885	3,538,763	41.54%
	Other Non-Departmental	3,611,846	(213,419,802)	(0)	1,126,220	(228,996,058)	-0.49%
1900'S	<b>Total Non-Departmental</b>	<b>85,074,917</b>	<b>420,181,339</b>	<b>20.25%</b>	<b>54,331,390</b>	<b>3,486,806</b>	<b>1558.20%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>672,514</b>	<b>0.00%</b>	<b>3,071,801</b>	<b>48,761,729</b>	<b>6.30%</b>
1200-1899	<b>Capital Improvements</b>	<b>3,170,776</b>	<b>239,921,386</b>	<b>1.32%</b>	<b>9,717,569</b>	<b>278,639,858</b>	<b>3.49%</b>
<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	96,503	1,236,799	7.80%	109,253	1,237,252	8.83%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	619	-	-	13,080	205,578	6.36%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	14,356	17,200	83.47%
FUND 8	Airport PFC	4,505,147	-	0.00%	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>4,602,270</b>	<b>1,236,799</b>	<b>372.11%</b>	<b>136,689</b>	<b>1,460,030</b>	<b>9.36%</b>
	<b>Total</b>	<b>224,221,834</b>	<b>1,294,868,251</b>	<b>17.32%</b>	<b>301,363,787</b>	<b>1,278,935,068</b>	<b>23.56%</b>