



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: July 16, 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 May 2019 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 May 31, 2019, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2019 year-end fiscal status is a \$3.5 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
May 2019 (Current Period)	Surplus	\$3.5 million	\$1.0 million
April 2019	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.

May 2019		
Departments in Deficit		
	Deficit	Surplus
Treasurer	(\$127,912)	
House of Correction	(\$19,047)	
Parks	(\$636,789)	
Subtotal	(\$783,748)	
Departments in Surplus		
	Deficit	Surplus
Courts		\$197,826
DAS		\$319,594
District Attorney		\$98,793
Emergency Management		\$250,273
Aging		\$211,173
DHHS		\$218,600
Subtotal		\$1,296,259
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Contingency		\$1,000,010
Sales Tax		\$2,000,000
Subtotal		\$3,000,010
Grand Totals	(\$783,747)	\$4,296,269
Deficit / Surplus		\$3,512,522

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 as of July 16, 2019

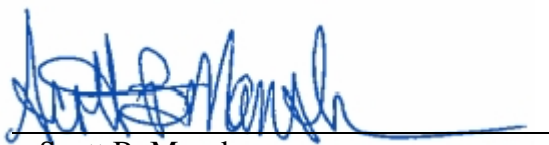
2019 Starting Balance	\$ 29,471,471
2019 Activity	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium (File 19-261)	\$ (199,933)
2018E Net Bid Premium (File 19-261)	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
Portion of 2018 Year-end Surplus (File 19-457)	\$ 15,000,000
To WO60201 ERP to Replace \$1.5M of Bonds/Notes (File 19-500)	\$ (1,500,000)
Unspent Bond Reallocation (File 19-494)	\$ (1,255,969)
2019 Projected Balance	\$ 32,779,974

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 agency, by fund, 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 July 16, 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)
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)
Douglas pilot program in Zip 53206 with City of Milwaukee (File 19-306)	\$ (52,000)
Courthouse Fire Insurance Proceeds (Recoveries)	\$ 265,000
Correctional Health Care Self Operation Project Manager (File 19-505)	\$ (46,576)
Current Available Balance	\$ 4,981,755
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
WO332 WMC Memorial Hall Renovations (File 19-233)	\$ (200,000)
WH10801 W. College Ave. (31st /34th) Box Culvert/Railing	\$ (250,000)
Douglas pilot program in Zip 53206 with City of Milwaukee (File 19-306)	\$ 52,000
Current Available Balance	\$ 548,283

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2019

DAS (Org 1151) *\$0.3 million surplus*

DAS has a surplus of approximately \$320,000 which is a result of additional revenue in the Economic Development Division related to increases in renegotiated leases and increases in lot operator revenue.

Courts (Org 2000) *\$0.2 million surplus*

The current projection for the Courts anticipates a revenue surplus of approximately \$0.5 million. This surplus is due to increases in bail forfeitures and other miscellaneous revenues received by the department. This is offset by a projected expenditure deficit of \$0.3 million due to the personal services abatement in the 2019 adopted budget and anticipated sick leave payouts to retirees.

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 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.

District Attorney (Org 4500) *\$0.1 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 on Aging (Org 7900) *\$0.2 million surplus*

The Department on Aging is projecting both expenditure and revenue surpluses of approximately \$0.1 million each. Expenditure surpluses are the result of savings from the favorable contract terms and prior year carryovers that are no longer needed.

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.

Parks Department (*Org 9000*)

(\$0.6 million deficit)

The Parks Department is currently projecting a significant revenue deficit of roughly \$0.7 million. This is largely due to anticipated shortfalls in event revenue. Poor weather has also contributed to less than anticipated revenue in pools, golf and beer gardens. The department is offsetting the revenue shortfall with roughly \$0.1 million in expenditure savings.

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*)

\$2.0 million surplus

The 2019 sales tax budget anticipates total collections of \$78.8 million. The 2019 budget amount was finalized prior to the receipt of all 2018 actual sales tax collections, which finished stronger than anticipated. The 2018 actual sales tax collections were \$79.2 million. Based on 2018/2019 sales tax collections and historical seasonality, the Office of the Comptroller is now estimating that the 2019 actual collections will increase by approximately 2.0% over the actual 2018 sales tax collections or \$2.0 million above the 2019 budgeted amount.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2019 Period 05 BY DEPARTMENT								
		2019	2019	2019	2019			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
<u>Legislative, Executive & Staff</u>								
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	-	-	-	1,153,098	1,153,098	-	-
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	13,216,944	13,004,501	212,443	41,947,276	42,054,427	107,151	319,594
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	2,842,088	2,830,000	12,088	850,242	710,242	(140,000)	(127,912)
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	278,028	315,431	(37,403)	4,459,223	4,496,626	37,403	(0)
	Total Legislative, Executive & S	28,249,919	28,062,791	187,128	91,977,317	91,981,871	4,554	191,683
<u>Courts and Judiciary</u>								
2000	Combined Court Related Operations	11,614,445	11,129,371	485,074	28,348,722	28,061,474	(287,248)	197,826
2430	Dept. of Child Support Enforcement	18,219,068	18,219,068	-	20,395,272	20,395,272	-	-
2900	Courts - Pre-Trial Services	1,752,585	1,752,585	-	6,398,441	6,398,441	-	-
	Total Courts and Judiciary	31,586,098	31,101,024	485,074	55,142,435	54,855,187	(287,248)	197,826
<u>Public Safety</u>								
4000	Sheriff	11,100,948	11,100,948	-	46,233,743	46,233,743	-	-
4300	House of Correction	6,847,357	8,647,135	(1,799,778)	50,942,192	52,722,923	1,780,731	(19,047)
4500	District Attorney	6,083,414	6,111,090	(27,676)	12,275,222	12,401,691	126,469	98,793
4800	Emergency Management	1,610,677	1,439,089	171,588	8,042,025	8,120,710	78,685	250,273
4900	Medical Examiner	2,933,988	2,933,988	-	4,358,879	4,358,879	-	-
	Total Public Safety	28,576,384	30,232,250	(1,655,866)	121,852,061	123,837,946	1,985,885	330,019
<u>Department of Transportation</u>								
5040	DOT - Airport Division	98,831,754	98,831,754	-	98,831,754	98,831,754	-	-
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	-	21,888,191	21,888,191	-	-
5300	DOT - Fleet Management	12,947,430	12,947,430	-	12,338,091	12,338,091	-	-
5600	DOT - Transit/Paratransit System	109,792,521	109,792,521	-	119,771,051	119,771,051	-	-
5800	DOT - Admin Div	4,558,745	4,558,745	-	4,149,661	4,149,661	-	-
	Total Transportation	250,115,866	250,115,866	-	258,834,623	258,834,623	-	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2019 Period 05 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	17,948,261	17,857,531	90,730	20,571,635	20,692,078	120,443	211,173
8000	Department of Human Services	93,189,826	93,731,578	(541,752)	126,951,290	127,711,642	760,352	218,600
	Total Health & Human Services	260,802,813	261,253,835	(451,022)	356,968,517	357,849,312	880,795	429,773
Parks, Recreation & Culture								
9000	Department of Parks	20,259,260	21,000,585	(741,325)	38,723,575	38,828,111	104,536	(636,789)
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	37,616,239	38,357,564	(741,325)	59,476,444	59,580,980	104,536	(636,789)
Non-Departmental's								
1945	Contingency	-	-	-	4,361,428	5,361,438	1,000,010	1,000,010
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	70,014,546	68,014,546	2,000,000	-	-	-	2,000,000
	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)	(\$210,430,934.00)	(2,988,868)	(231,520,765)	(228,531,897)	2,988,868	-
1900'S	Total Non-Departmental	422,181,339	423,170,207	(988,868)	2,486,796	6,475,674	3,988,878	3,000,010
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	48,761,729	48,761,729	-	-
1200-1899	Capital Improvements	246,113,534	246,113,534	-	282,527,493	282,527,493	-	-
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	619	-	619	202,573	1,052,720	850,147	850,767
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behavioral 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	684	1,236,799	(1,236,115)	202,573	2,307,172	2,104,599	868,485
	Projected Surplus (Deficit)	1,319,204,959	1,323,605,952	(4,400,993)	1,278,229,987	1,287,011,987	8,782,000	4,381,007
	Reserves Expendable Trusts							(868,485)
	Contribution to Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							3,512,522

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2019 Period 05 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	-	-	-	1,153,098	1,153,098	-	-
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	13,216,944	13,004,501	212,443	41,947,276	42,054,427	107,151	319,594
2000	Combined Court Related Operations	11,614,445	11,129,371	485,074	28,348,722	28,061,474	(287,248)	197,826
2430	Dept. of Child Support Enforcement	18,219,068	18,219,068	-	20,395,272	20,395,272	-	-
2900	Courts - Pre-Trial Services	1,752,585	1,752,585	-	6,398,441	6,398,441	-	-
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,842,088	2,830,000	12,088	850,242	710,242	(140,000)	(127,912)
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	278,028	315,431	(37,403)	4,459,223	4,496,626	37,403	(0)
4000	Sheriff	11,100,948	11,100,948	-	46,233,743	46,233,743	-	-
4300	House of Correction	6,847,357	8,647,135	(1,799,778)	50,942,192	52,722,923	1,780,731	(19,047)
4500	District Attorney	6,083,414	6,111,090	(27,676)	12,275,222	12,401,691	126,469	98,793
4800	Emergency Management	1,610,677	1,439,089	171,588	8,042,025	8,120,710	78,685	250,273
4900	Medical Examiner	2,933,988	2,933,988	-	4,358,879	4,358,879	-	-
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	-	21,888,191	21,888,191	-	-
5800	DOT - Admin Div	4,558,745	4,558,745	-	4,149,661	4,149,661	-	-
7900	Department on Aging	17,948,261	17,857,531	90,730	20,571,635	20,692,078	120,443	211,173
8000	Department of Human Services	93,189,826	93,731,578	(541,752)	126,951,290	127,711,642	760,352	218,600
9000	Department of Parks	20,259,260	21,000,585	(741,325)	38,723,575	38,828,111	104,536	(636,789)
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	261,086,217	263,262,228	(2,176,011)	473,597,740	476,286,262	2,688,522	512,512
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	98,831,754	98,831,754	-	98,831,754	98,831,754	-	-
5300	DOT - Fleet Management	12,947,430	12,947,430	-	12,338,091	12,338,091	-	-
5600	DOT - Transit/ Paratransit System	109,792,521	109,792,521	-	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	375,861,102	375,861,102	-	470,653,657	470,653,657	-	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2019 Period 05 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	-	-	-	4,361,428	5,361,438	1,000,010	1,000,010
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	70,014,546	68,014,546	2,000,000	-	-	-	2,000,000
	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)	(\$210,430,934.00)	(2,988,868)	(228,996,058)	(226,007,190)	2,988,868	-
1900'S	Total Non-Departmental	422,181,339	423,170,207	(988,868)	2,486,796	6,475,674	3,988,878	3,000,010
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	48,761,729	48,761,729	-	-
1200-1899	Capital Improvements	246,113,534	246,113,534	-	282,527,493	282,527,493	-	-
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	619	-	619	202,573	1,052,720	850,147	850,767
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	684	1,236,799	(1,236,115)	202,573	2,307,172	2,104,599	868,485
	Projected Surplus (Deficit)	1,319,204,959	1,323,605,952	(4,400,993)	1,278,229,987	1,287,011,987	8,782,000	4,381,007
	Reserves Expendable Trusts							(868,485)
	Contribution to Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							3,512,522

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of May 31, 2019							
		2019	2019		2019	2019	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	824,344	1,179,365	69.90%
1011	County Executive - General Office	-	-	-	423,667	822,139	51.53%
1021	Veterans Service	13,000	13,000	-	142,614	200,304	71.20%
1020	Governmental Affairs	-	-	-	108,757	230,082	47.27%
1091	Office of African American Affairs	-	-	-	356,063	1,153,098	30.88%
1120	Personnel Review Board	48	-	-	147,212	397,726	37.01%
1130	Corporation Counsel	1,500	175,000	0.86%	938,954	1,248,826	75.19%
1140	Human Resources	785,705	1,891,242	41.54%	2,805,079	6,338,969	44.25%
1151	Dept of Administrative Services	4,306,955	13,004,501	33.12%	17,019,758	42,054,427	40.47%
1150	DAS - Risk Management	-	-	0.00%	5,041,047	11,580,477	43.53%
1160	DAS - Information Management Services	74,789	398,600	18.76%	3,796,088	14,118,341	26.89%
5500	DAS - Utility	273,338	4,226,071	6.47%	568,504	4,568,351	12.44%
3010	Election Commission	13,522	45,750	29.56%	220,616	509,704	43.28%
3090	County Treasurer	751,033	2,830,000	26.54%	461,247	710,242	64.94%
3270	County Clerk	181,605	547,696	33.16%	586,016	898,756	65.20%
3400	Register of Deeds	1,922,372	4,615,500	41.65%	949,646	1,474,438	64.41%
3700	Office of the Comptroller	67,817	315,431	21.50%	2,412,484	4,496,626	53.65%
	Total Legislative, Executive & Staff	8,391,684	28,062,791	29.90%	36,802,097	91,981,871	40.01%
Courts and Judiciary							
2000	Combined Court Related Operations	2,145,496	11,129,371	19.28%	14,160,938	28,061,474	50.46%
2430	Dept. of Child Support Enforcement	3,950,187	18,219,068	21.68%	6,831,396	20,395,272	33.49%
2900	Courts - Pre-Trial Services	428,441	1,752,585	24.45%	2,193,664	6,398,441	34.28%
	Total Courts and Judiciary	6,524,123	31,101,024	20.98%	23,185,998	54,855,187	42.27%
Public Safety							
4000	Sheriff	3,663,107	11,100,948	33.00%	29,952,979	46,233,743	64.79%
4300	House of Correction	2,231,915	8,647,135	25.81%	23,207,419	52,722,923	44.02%
4500	District Attorney	896,881	6,111,090	14.68%	5,700,325	12,401,691	45.96%
4800	Emergency Management	27,992	1,439,089	1.95%	3,801,539	8,120,710	46.81%
4900	Medical Examiner	324,323	2,933,988	11.05%	2,243,798	4,358,879	51.48%
	Total Public Safety	7,144,217	30,232,250	23.63%	64,906,061	123,837,946	52.41%
Department of Transportation							
5040	DOT - Airport Division	34,678,318	98,831,754	35.09%	23,122,236	98,831,754	23.40%
5090	DOT - Transportation Services	350,391	1,549,361	22.62%	735,218	1,855,875	39.62%
5100	DOT - Highway Maintenance	5,300,960	22,436,055	23.63%	8,659,875	21,888,191	39.56%
5300	DOT - Fleet Management	4,708,746	12,947,430	36.37%	3,259,802	12,338,091	26.42%
5600	DOT - Transit/ Paratransit System	6,150,887	109,792,521	5.60%	847,843	119,771,051	0.71%
5800	DOT - Admin Div	224,104	4,558,745	4.92%	230,486	4,149,661	5.55%
	Total Transportation	51,413,406	250,115,866	20.56%	36,855,461	258,834,623	14.24%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of May 31, 2019							
		2019	2019		2019	2019	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Health & Human Services							
6300	Behavioral Health Division	53,330,199	149,664,726	35.63%	74,345,054	209,445,592	35.50%
7900	Department on Aging	2,095,810	17,857,531	11.74%	6,226,566	20,692,078	30.09%
8000	Department of Human Services	31,967,281	93,731,578	34.11%	41,800,086	127,711,642	32.73%
	Total Health & Human Services	87,393,290	261,253,835	33.45%	122,371,706	357,849,312	34.20%
Parks, Recreation & Culture							
9000	Department of Parks	4,788,613	21,000,585	22.80%	16,464,531	38,834,076	42.40%
9500	Zoological Department	1,650,949	17,246,979	9.57%	6,918,482	16,773,666	41.25%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	50,720	110,000	46.11%	231,732	479,203	48.36%
	Total Parks, Recreation & Culture	6,490,282	38,357,564	16.92%	25,364,744	59,586,945	42.57%
Non-Departmental's							
1945	Contingency	265,000	-	-	-	5,361,438	0.00%
1950	Fringe Benefits	87,468,094	223,059,969	39.21%	69,702,980	223,582,663	31.18%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	4,914,447	4,591,389	107.04%	-	-	#DIV/0!
1996	Sales Taxes	18,876,342	68,014,546	27.75%	-	-	-
	Other Revenue Non-Departmentals	1,197,152	337,935,237	0.35%	-	-	-
	Parks Non-Departmentals	-	-	-	1,471,235	3,538,763	41.57%
	Other Non-Departmental	4,604,981	(210,430,934)	(0)	1,382,069	(226,007,190)	-0.61%
1900'S	Total Non-Departmental	117,326,016	423,170,207	27.73%	72,556,284	6,475,674	1120.44%
9960	Debt Retirement and Interest	-	761,283	0.00%	3,071,801	48,761,729	6.30%
1200-1899	Capital Improvements	3,700,571	246,113,534	1.50%	12,900,051	282,527,493	4.57%
Expendable Trusts							
FUND 3	Zoo Trust Funds	101,087	1,236,799	8.17%	148,691	1,237,252	12.02%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	619	-	-	13,080	1,052,720	1.24%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	-	-	71,110	17,200	413.43%
FUND 8	Airport PFC	5,728,326	-	0.00%	-	-	-
FUND 9	DAS - Trust	-	-	-	-	-	-
FUND 10	DAS - Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	5,830,032	1,236,799	471.38%	232,881	2,307,172	10.09%
	Total	294,213,622	1,310,405,153	22.45%	398,247,085	1,287,017,952	30.94%