



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: September 10, 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 July 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 July 31, 2019, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2019 year-end fiscal status is a \$10.5 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
July 2019 (Current Period)	Surplus	\$10.5 million	\$7.0 million
May 2019	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 \$2.4 million in available unallocated *and* allocated contingency funds is spent with \$3.0 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, departments in the following table had variance from the prior report of \$100,000 or more.

July 2019			
Departments w/Significant Variances from Prior Report			
	May Fiscal Position	July Fiscal Position	Variance
DAS	\$319,594	\$8,209	(\$311,385)
Register of Deeds	\$0	\$100,501	\$100,501
Aging	\$504,887	\$211,173	(\$293,714)
Health and Human Services	\$218,600	\$358,673	\$140,073
Zoo	\$0	(\$489,184)	(\$489,184)
Contingency	\$1,000,000	\$3,000,000	\$2,000,000
Fringe Benefits	\$0	\$5,400,000	\$5,400,000
Other Non-Departmental Revenue	\$0	(\$171,328)	(\$171,328)
All Others		\$622,291	\$622,291
		Total	\$6,997,254

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 September 10, 2019

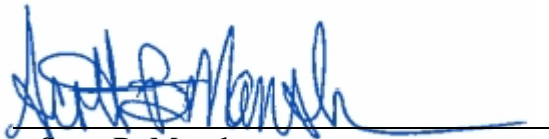
2019 Starting Balance	\$ 47,781,794
2019 Activity	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium (File 19-261)	\$ (199,933)
2018E Net Bid Premium (File 19-261)	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
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)
Surplus Bonds to 9960 Refunding and WT104 Buses (File 19-612)	\$ (780,842)
2019 Projected Balance	\$ 35,309,455

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

Contingency Fund as of September 10, 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)
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)
To WM03701-MPM Dome Planetarium Roof Replacement (File 19-612A)	\$ (165,000)
Fund Signage for Indigenous Peoples' Park (File 19-101)	\$ (9,700)
Current Available Balance	\$ 4,856,879
Max. for New IT Security Engineer in IMSD (File 19-329 adopted April 2019)	\$ (49,824)
Anticipated Available Balance	\$ 4,807,055
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

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 mainly to deficits in contractual services for legal fees, adversary counsel fees, interpreter fees and juror fees.

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 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.

Register of Deeds (Org 3400) *\$0.1 million surplus*

The Register of Deeds is reporting a surplus of \$0.1 million due to revenue surpluses in various service fees.

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) *\$0.5 million surplus*

The Department on Aging is projecting a surplus of approximately \$0.5 million. Expenditure surpluses of \$0.4 million are the result of savings from the favorable contract terms, unanticipated vacancies and prior year carryovers that are no longer needed. Revenue in the nutrition program is also slightly above budget for an overall surplus of \$0.5 million.

Department of Health and Human Services (Org 8000) *\$0.4 million surplus*

DHHS currently is projecting an overall surplus of \$0.4 million due to an expenditure surplus in excess of \$700,000 which offsets a small revenue deficit of greater than \$300,000. The department's revenue projections have improved from a deficit of nearly \$500,000 due to additional energy assistance revenue and CLTS revenue. 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. These surpluses are offset by higher than anticipated expenditures related to out-of-state placements in DYFS.

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 lower than expected 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.

Zoological Department (Org 9500)

(\$0.5 million deficit)

The Zoological Department is currently projecting a significant revenue deficit of roughly \$1.4 million. This is largely due to attendance at 11.3 percent below the budgeted amount (95,969 visitors behind budget). Offsetting these deficits are expenditure savings of \$894,251 in salary and wages, natural gas, sewer and water and in miscellaneous accounts.

Appropriation for Contingency (Org 1945)

\$3.0 million surplus

The current projection for the Appropriation for Contingency assumes that only \$2.4 million of the current contingency appropriation is spent in 2019. It assumes that \$3.0 million will remain available at the end of 2019 to offset departmental and non-departmental deficits.

Employee Fringe Benefits (Org 1950)

\$5.4 million surplus

The surplus in Employee Fringe benefits is approximately \$5.4 million and is largely comprised of very favorable claims experience for 2019. Employee medical costs are below budget by roughly \$6.5 million and pharmaceutical costs are below budget by roughly \$1.5 million. After accounting for fringe costs in the Behavioral Health Division and Airport, the net surplus that would fall to the bottom line is \$5.4 million.

Sales Tax (Org 1996)

\$2.0 million surplus

The 2019 sales tax budget anticipates total collections of \$78.8 million (of which \$10.8 million is allocated to capital projects). 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 July 31, 2019 Period 07 BY DEPARTMENT								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(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	-	-	-	222,902	230,082	7,180	7,180
1091	Office of African American Affairs	-	-	-	1,134,408	1,153,098	18,690	18,690
1120	Personnel Review Board	-	-	-	397,726	397,726	-	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-	-
1140	Human Resources	1,888,317	1,891,242	(2,925)	6,264,933	6,338,969	74,036	71,111
1151	Dept of Administrative Services	12,066,480	13,004,501	(938,021)	41,154,772	42,101,003	946,231	8,209
1150	DAS - Risk Management	-	-	-	11,552,865	11,580,477	27,612	27,612
1160	DAS - Information Management Servi	334,261	398,600	(64,339)	14,054,002	14,118,341	64,339	0
5500	DAS - Utility	3,934,842	4,226,071	(291,229)	4,277,122	4,568,351	291,229	-
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,842,889	2,830,000	12,889	874,119	710,242	(163,877)	(150,988)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-	-
3400	Register of Deeds	4,716,001	4,615,500	100,501	1,474,438	1,474,438	-	100,501
3700	Office of the Comptroller	286,333	315,431	(29,098)	4,467,528	4,496,626	29,098	0
	Total Legislative, Executive & S	26,850,570	28,062,791	(1,212,221)	90,733,909	92,028,447	1,294,538	82,317
Courts and Judiciary								
2000	Combined Court Related Operations	11,612,692	11,129,371	483,321	28,379,586	28,061,474	(318,112)	165,208
2430	Dept of Child Support Enforcement	18,180,425	18,219,068	(38,643)	20,344,399	20,395,272	50,873	12,230
2900	Courts - Pre-Trial Services	1,752,585	1,752,585	-	6,447,962	6,398,441	(49,521)	(49,521)
	Total Courts and Judiciary	31,545,702	31,101,024	444,678	55,171,948	54,855,187	(316,761)	127,917
Public Safety								
4000	Sheriff	11,073,579	11,100,948	(27,369)	46,196,881	46,233,743	36,862	9,493
4300	House of Correction	6,664,079	8,647,135	(1,983,056)	50,723,969	52,722,923	1,998,954	15,899
4500	District Attorney	5,902,401	6,111,090	(208,689)	12,149,362	12,401,691	252,329	43,640
4800	Emergency Management	1,475,111	1,439,089	36,022	7,900,435	8,120,710	220,275	256,297
4900	Medical Examiner	2,853,095	2,933,988	(80,893)	4,283,905	4,358,879	74,974	(5,919)
	Total Public Safety	27,968,265	30,232,250	(2,263,985)	121,254,552	123,837,946	2,583,394	319,409
Department of Transportation								
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	13,106,530	12,947,430	159,100	12,497,191	12,338,091	(159,100)	-
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	250,274,966	250,115,866	159,100	258,993,723	258,834,623	(159,100)	-

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2019 Period 07 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	153,278,285	149,664,726	3,613,559	216,199,191	209,445,592	(6,753,599)	(3,140,040)
7900	Department on Aging	18,075,851	17,978,717	97,134	20,405,511	20,813,264	407,753	504,887
8000	Department of Human Services	93,389,531	93,731,578	(342,047)	127,010,922	127,711,642	700,720	358,673
	Total Health & Human Services	264,743,667	261,375,021	3,368,646	363,615,624	357,970,498	(5,645,126)	(2,276,480)
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	15,863,544	17,246,979	(1,383,435)	15,879,415	16,773,666	894,251	(489,184)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	465,329	479,203	13,874	13,874
	Total Parks, Recreation & Culture	36,232,804	38,357,564	(2,124,760)	58,568,319	59,580,980	1,012,661	(1,112,099)
Non-Departmental's								
1945	Contingency	265,000	265,000	-	2,405,162	5,405,162	3,000,000	3,000,000
1950	Fringe Benefits	124,633,162	124,633,162	-	218,182,663	223,582,663	5,400,000	5,400,000
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	337,763,909	337,935,237	(171,328)	-	-	-	(171,328)
	Parks Non-Departmentals	-	-	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	(210,430,934)	(\$210,430,934.00)	-	(228,531,897)	(228,531,897)	-	-
1900'S	Total Non-Departmental	326,837,072	325,008,400	1,828,672	(1,880,602)	6,519,398	8,400,000	10,228,672
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	49,579,917	49,579,917	-	-
1200-1899	Capital Improvements	243,429,911	243,429,911	-	282,727,493	282,727,493	-	-
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	11,557	-	11,557	291,844	1,084,850	793,006	804,563
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	11,622	1,236,799	(1,225,177)	291,844	2,339,302	2,047,458	822,281
	Projected Surplus (Deficit)	1,221,856,661	1,222,881,708	(1,025,047)	1,279,056,728	1,288,273,791	9,217,063	8,192,016
	Reserves Expendable Trusts							(822,281)
	Contribution from Behavioral Health Reserves							3,140,040
	Total Projected Surplus (Deficit)							10,509,776

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2019 Period 07 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	-	-	-	222,902	230,082	7,180	7,180
1091	Office of African American Affairs	-	-	-	1,134,408	1,153,098	18,690	18,690
1120	Personnel Review Board	-	-	-	397,726	397,726	-	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-	-
1140	Human Resources	1,888,317	1,891,242	(2,925)	6,264,933	6,338,969	74,036	71,111
1151	Dept of Administrative Services	12,066,480	13,004,501	(938,021)	41,154,772	42,101,003	946,231	8,209
2000	Combined Court Related Operations	11,612,692	11,129,371	483,321	28,379,586	28,061,474	(318,112)	165,208
2430	Dept. of Child Support Enforcement	18,180,425	18,219,068	(38,643)	20,344,399	20,395,272	50,873	12,230
2900	Courts - Pre-Trial Services	1,752,585	1,752,585	-	6,447,962	6,398,441	(49,521)	(49,521)
3010	Election Commission	45,750	45,750	-	509,704	509,704	-	-
3090	County Treasurer	2,842,889	2,830,000	12,889	874,119	710,242	(163,877)	(150,988)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-	-
3400	Register of Deeds	4,716,001	4,615,500	100,501	1,474,438	1,474,438	-	100,501
3700	Office of the Comptroller	286,333	315,431	(29,098)	4,467,528	4,496,626	29,098	0
4000	Sheriff	11,073,579	11,100,948	(27,369)	46,196,881	46,233,743	36,862	9,493
4300	House of Correction	6,664,079	8,647,135	(1,983,056)	50,723,969	52,722,923	1,998,954	15,899
4500	District Attorney	5,902,401	6,111,090	(208,689)	12,149,362	12,401,691	252,329	43,640
4800	Emergency Management	1,475,111	1,439,089	36,022	7,900,435	8,120,710	220,275	256,297
4900	Medical Examiner	2,853,095	2,933,988	(80,893)	4,283,905	4,358,879	74,974	(5,919)
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	18,075,851	17,978,717	97,134	20,405,511	20,813,264	407,753	504,887
8000	Department of Human Services	93,389,531	93,731,578	(342,047)	127,010,922	127,711,642	700,720	358,673
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	15,863,544	17,246,979	(1,383,435)	15,879,415	16,773,666	894,251	(489,184)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	465,329	479,203	13,874	13,874
	Total General Fund	258,337,781	263,383,414	(5,045,633)	471,154,900	476,454,024	5,299,124	253,492
Other Funds								
1150	Risk Management	-	-	-	11,552,865	11,580,477	27,612	27,612
1160	Information Management Services	334,261	398,600	(64,339)	14,054,002	14,118,341	64,339	0
5040	DOT - Airport Division	98,831,754	98,831,754	-	98,831,754	98,831,754	-	-
5300	DOT - Fleet Management	13,106,530	12,947,430	159,100	12,497,191	12,338,091	(159,100)	-
5600	DOT - Transit/ Paratransit System	109,792,521	109,792,521	-	119,771,051	119,771,051	-	-
5500	DAS - Utility	3,934,842	4,226,071	(291,229)	4,277,122	4,568,351	291,229	-
6300	Behavioral Health Division	153,278,285	149,664,726	3,613,559	216,199,191	209,445,592	(6,753,599)	(3,140,040)
	Total Other Funds	379,278,193	375,861,102	3,417,091	477,183,176	470,653,657	(6,529,519)	(3,112,428)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2019 Period 07 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	265,000	265,000	-	2,405,162	5,405,162	3,000,000	3,000,000
1950	Fringe Benefits	124,633,162	124,633,162	-	218,182,663	223,582,663	5,400,000	5,400,000
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	337,763,909	337,935,237	(171,328)	-	-	-	(171,328)
	Parks Non-Departmentals	-	\$0.00	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	(210,430,934)	(\$210,430,934.00)	-	(226,007,190)	(226,007,190)	-	-
1900'S	Total Non-Departmental	326,837,072	325,008,400	1,828,672	(1,880,602)	6,519,398	8,400,000	10,228,672
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	49,579,917	49,579,917	-	-
1200-1899	Capital Improvements	243,429,911	243,429,911	-	282,727,493	282,727,493	-	-
	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	11,557	-	11,557	291,844	1,084,850	793,006	804,563
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	11,622	1,236,799	(1,225,177)	291,844	2,339,302	2,047,458	822,281
	Projected Surplus (Deficit)	1,221,856,661	1,222,881,708	(4,442,138)	1,279,056,728	1,288,273,791	15,746,582	8,192,016
	Reserves Expendable Trusts							(822,281)
	Contribution from Behavioral Health Reserves							3,140,040
	Total Projected Surplus (Deficit)							10,509,776

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of July 31, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	1,160,833	1,179,365	98.43%
1011	County Executive - General Office	-	-	-	621,093	822,139	75.55%
1021	Veterans Service	13,000	13,000	-	204,993	200,304	102.34%
1020	Governmental Affairs	-	-	-	163,449	230,082	71.04%
1091	Office of African American Affairs	-	-	-	476,978	1,153,098	41.36%
1120	Personnel Review Board	96	-	-	192,940	397,726	48.51%
1130	Corporation Counsel	204,924	175,000	117.10%	1,230,800	1,248,826	98.56%
1140	Human Resources	1,100,019	1,891,242	58.16%	3,912,749	6,338,969	61.73%
1151	Dept of Administrative Services	6,601,543	13,004,501	50.76%	24,098,219	42,101,003	57.24%
1150	DAS - Risk Management	-	-	0.00%	5,271,565	11,580,477	45.52%
1160	DAS - Information Management Services	116,332	398,600	29.19%	6,841,031	14,118,341	48.45%
5500	DAS - Utility	1,528,587	4,226,071	36.17%	1,212,270	4,568,351	26.54%
3010	Election Commission	48,855	45,750	106.79%	264,837	509,704	51.96%
3090	County Treasurer	1,279,252	2,830,000	45.20%	616,602	710,242	86.82%
3270	County Clerk	296,678	547,696	54.17%	819,713	898,756	91.21%
3400	Register of Deeds	2,850,727	4,615,500	61.76%	1,337,895	1,474,438	90.74%
3700	Office of the Comptroller	122,661	315,431	38.89%	3,384,184	4,496,626	75.26%
	Total Legislative, Executive & Staff	14,162,674	28,062,791	50.47%	51,810,150	92,028,447	56.30%
Courts and Judiciary							
2000	Combined Court Related Operations	3,211,156	11,129,371	28.85%	20,106,492	28,061,474	71.65%
2430	Dept. of Child Support Enforcement	7,279,427	18,219,068	39.95%	9,699,699	20,395,272	47.56%
2900	Courts - Pre-Trial Services	1,038,928	1,752,585	59.28%	3,058,144	6,398,441	47.80%
	Total Courts and Judiciary	11,529,511	31,101,024	37.07%	32,864,335	54,855,187	59.91%
Public Safety							
4000	Sheriff	5,492,797	11,100,948	49.48%	41,852,798	46,233,743	90.52%
4300	House of Correction	3,044,041	8,647,135	35.20%	32,677,583	52,722,923	61.98%
4500	District Attorney	1,923,955	6,111,090	31.48%	8,555,724	12,401,691	68.99%
4800	Emergency Management	182,846	1,439,089	12.71%	5,805,995	8,120,710	71.50%
4900	Medical Examiner	785,735	2,933,988	26.78%	3,158,574	4,358,879	72.46%
	Total Public Safety	11,429,373	30,232,250	37.81%	92,050,674	123,837,946	74.33%
Department of Transportation							
5040	DOT - Airport Division	48,459,132	98,831,754	49.03%	43,008,440	98,831,754	43.52%
5090	DOT - Transportation Services	577,140	1,549,361	37.25%	1,053,266	1,855,875	56.75%
5100	DOT - Highway Maintenance	10,984,140	22,436,055	48.96%	11,840,361	21,888,191	54.09%
5300	DOT - Fleet Management	6,849,015	12,947,430	52.90%	8,814,405	12,338,091	71.44%
5600	DOT - Transit/ Paratransit System	30,760,971	109,792,521	28.02%	64,845,258	119,771,051	54.14%
5800	DOT - Admin Div	1,143,070	4,558,745	25.07%	356,801	4,149,661	8.60%
	Total Transportation	98,773,468	250,115,866	39.49%	129,918,531	258,834,623	50.19%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of July 31, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	78,740,761	149,664,726	52.61%	111,786,700	209,445,592	53.37%
7900	Department on Aging	6,063,730	17,978,717	33.73%	9,401,989	20,813,264	45.17%
8000	Department of Human Services	38,981,639	93,731,578	41.59%	63,681,649	127,711,642	49.86%
	Total Health & Human Services	123,786,131	261,375,021	47.36%	184,870,338	357,970,498	51.64%
	Parks, Recreation & Culture						
9000	Department of Parks	9,533,178	21,000,585	45.39%	25,632,987	38,834,076	66.01%
9500	Zoological Department	19,538,794	17,246,979	113.29%	10,632,804	16,773,666	63.39%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	50,720	110,000	46.11%	270,754	479,203	56.50%
	Total Parks, Recreation & Culture	29,122,693	38,357,564	75.92%	39,161,545	59,586,945	65.72%
	Non-Departmental's						
1945	Contingency	265,000	265,000	-	-	5,405,162	0.00%
1950	Fringe Benefits	122,453,793	124,633,162	98.25%	95,184,071	223,582,663	42.57%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	8,213,178	4,591,389	178.88%	-	-	#DIV/0!
1996	Sales Taxes	32,195,235	68,014,546	47.34%	-	-	-
	Other Revenue Non-Departmentals	6,656,438	337,935,237	1.97%	-	-	-
	Parks Non-Departmentals	-	-	-	2,221,864	3,538,763	62.79%
	Other Non-Departmental	6,734,169	(210,430,934)	(0)	(2,878,682)	(226,007,190)	1.27%
1900'S	Total Non-Departmental	176,517,814	325,008,400	54.31%	94,527,253	6,519,398	1449.94%
9960	Debt Retirement and Interest	-	973,222	0.00%	6,421,958	49,579,917	12.95%
1200-1899	Capital Improvements	7,032,231	243,429,911	2.89%	35,861,361	282,727,493	12.68%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	536,493	1,236,799	43.38%	247,192	1,237,252	19.98%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	11,557	-	-	130,982	1,084,850	12.07%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behavioral Health Complex Trust Funds	-	-	-	151,771	17,200	882.39%
FUND 8	Airport PFC	7,336,776	-	0.00%	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	7,884,826	1,236,799	637.52%	529,944	2,339,302	22.65%
	Total	480,238,721	1,209,892,848	39.69%	668,016,089	1,288,279,756	51.85%