



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: November 1, 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 September 2019 (3rd 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 September 30, 2019, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2019 year-end fiscal status is a \$18.6 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
September 2019 (Current Period)	Surplus	\$18.6 million	\$8.1 million
July 2019	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 \$867,000 in available unallocated *and* allocated contingency funds is spent with \$4.3 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 remainder of 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.

September 2019			
Departments w/Significant Variances from Prior Report			
	July Fiscal Position	Sept Fiscal Position	Variance
Human Resources	\$71,112	\$192,289	\$121,177
Administrative Services	\$8,209	\$458,677	\$450,468
DAS – Risk Management	\$27,612	\$2,599,793	\$2,572,181
Treasurer	(\$150,988)	(\$791,319)	(\$640,331)
Courts	\$165,208	\$764,296	\$599,088
DOT – Transit	\$0	(\$145,000)	(\$145,000)
Behavioral Health Division	(\$3,140,040)	(\$4,465,935)	(\$1,325,895)
Health and Human Services	\$358,673	\$830,690	\$472,017
Parks	(\$636,789)	(\$327,590)	\$309,199
Zoo	(\$489,184)	(\$620,091)	(\$130,907)
Contingency	\$3,000,000	\$4,346,687	\$1,346,687
Earnings on Investments	\$0	\$3,077,303	\$3,077,303
All Others	\$622,291	\$1,987,699	\$1,365,408
		Total	\$8,071,395

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 November 1, 2019

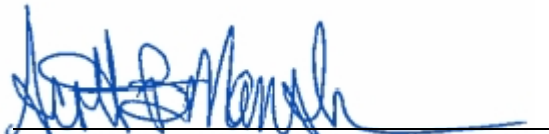
2019 Starting Balance	\$ 47,781,794
2019 Activity	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium (File 19-261)	\$ (199,933)
2018E Net Bid Premium (File 19-261)	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
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 November 1, 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)
From WP192 Parks FEMA Projects	\$ 767,849
3201 Washington Park Multi-Use Field and WP62002 Wahl Park Pavilion	\$ (160,000)
To WM04901-MPM-4th Floor Roof Replacement (new capital project)	\$ (140,000)
To WC19101 Courthouse Complex Improvements - CJF Caulk Phase 1	\$ (59,500)
To DHHS-Housing for Lead Remediation Loan Fund (File 19-727)	\$ (550,000)
ax. for New IT Security Engineer in IMSD (File 19-329 adopted April 2019)	\$ (49,824)
Current Available Balance	\$ 4,665,404
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

Department of Human Resources (Org 1140) *\$0.2 million surplus*

The current projection for Human Resources anticipates a surplus of approximately \$0.2 million due to salary and contractual savings.

Department of Administrative Services (Org 1151) *\$0.5 million surplus*

The Department of Administrative Services is projecting a surplus due mainly to a salary surplus and parking revenue that is greater than budget. These savings are offset by a projected deficit in professional service revenue in Facilities Management.

DAS – Risk Management (Org 1150) *\$2.6 million surplus*

Risk Management is projecting a surplus due to better than budgeted workers comp medical claims.

Courts (Org 2000) *\$0.8 million surplus*

The current projection for the Courts anticipates a revenue surplus of approximately \$0.9 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 \$0.1 million due mainly to deficits in contractual services for legal fees, adversary counsel fees, and guardian ad litem fees.

County Treasurer (Org 3090) *(\$0.8 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. Additionally, the Treasurer is anticipating a deficit in delinquent property taxes, penalties and interest due to homeowners paying taxes on time and less foreclosure activity.

Register of Deeds (Org 3400) *\$0.2 million surplus*

The Register of Deeds is reporting a surplus of \$0.2 million due to revenue surpluses in various service fees.

House of Correction (Org 4300) *(\$0.1 million deficit)*

The House of Corrections currently has a significant revenue deficit of \$2.0 million due to steep declines in municipal commitments and well as fewer DAI inmates. This is largely offset by salary savings, and expenditure reductions in building and roadway improvements and some upgrades/maintenance activities. Pharmacy costs, however, are increasing at an unexpected rate and could impact the deficit in the future months.

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 Transportation - Transit (Org 5600) *\$0.1 million surplus*

The Department of Transportation - Transit is projecting a deficit of \$145,000. This is due largely to a deficit in bus fare revenue that is offset by additional federal revenue and additional vehicle registration fee revenue.

Behavioral Health Division (Org 6300) *(\$4.5 million deficit)*

The Behavioral Health Division is projecting a deficit of \$4.5 million largely due to a deficit in Wrap. Wraparound has received rate decreases to their capitated program for the past 2 years. DHS is using a new “financial template” to evaluate Wraparound’s capitated rate in addition to the 3-years of client encounter data used to establish the rate each year. DHS has been critical of legacy costs in Wraparound and how overhead costs are distributed to that program. The Medicaid HMO financial model is not designed to support the legacy and overhead costs that are being charged to Wraparound.

Department on Aging (Org 7900) *\$0.4 million surplus*

The Department on Aging is projecting a surplus of approximately \$0.4 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 \$0.4 million.

Department of Health and Human Services (Org 8000) *\$0.8 million surplus*

DHHS currently is projecting an expenditure surplus in excess of \$3,500,000 which offsets a revenue deficit of \$2,000,000; the department also anticipates requesting a transfer of \$0.6 million from the Division of Youth and Family Services (DYFS) surplus to capital project WS124 – Secured Youth Center which if approved would result in an overall departmental surplus of \$0.8 million. Revenues are projected under budget by \$2 million due to \$1.1 million in the Children’s Long Term Support and Children’s Community Options Programs (CCOP); this amount is offset by an expenditure savings of the same amount. Additional revenue deficits of \$1.0 million are projected for crisis billing, Medicaid revenue, and Youth Aids revenue; the 2019 Budget anticipated higher Youth Aids revenue than the amount provided in the actual State contract. An expenditure surplus of \$1.6 million is forecasted due to lower costs from the State for youth held at Lincoln Hills, Copper Lake and Mendota Mental Health Institute due to a lower average daily population (ADP) than budgeted. Wrap placements are also down which is anticipated to generate an expenditure surplus of about \$1.3 million. These expenditure surpluses are offset by additional costs for court-ordered out of home placements for youth of about \$1 million.

Parks Department (Org 9000) *(\$0.3 million deficit)*

The Parks Department is currently projecting a significant revenue deficit of roughly \$1.0 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 \$0.7 million in personnel expenditure savings.

Zoological Department (*Org 9500*) ***(\$0.6 million deficit)***

The Zoological Department is currently projecting a significant revenue deficit of roughly \$1.8 million. This is largely due to attendance at 11.3 percent below the budgeted amount (89,353 visitors behind budget). Offsetting these deficits are expenditure savings of \$1.2 million in salary and wages, natural gas, sewer and water and in miscellaneous accounts.

Appropriation for Contingency (*Org 1945*) ***\$4.3 million surplus***

The current projection for the Appropriation for Contingency assumes that only \$867,000 of the current contingency appropriation is spent in 2019, which includes \$367,000 of items currently before the Board. It assumes that \$4.3 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.

Earnings on Investments (*Org 1992*) ***\$3.1 million surplus***

Based on year-to-date earnings and expected earnings in the last quarter, the Comptroller is projecting earnings of over \$7.5 million in 2019. This is an increase of \$3.1 million over the budgeted amount.

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 September 30, 2019 Period 09 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	-	-	-	1,118,413	1,153,098	34,685
1120	Personnel Review Board	-	-	-	397,726	397,726	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-
1140	Human Resources	1,913,290	1,891,242	22,048	6,168,729	6,338,969	170,240
1151	Dept of Administrative Services	12,576,190	13,004,501	(428,311)	41,214,015	42,101,003	886,988
1150	DAS - Risk Management	-	-	-	8,980,684	11,580,477	2,599,793
1160	DAS - Information Management Servi	346,202	398,600	(52,398)	14,065,943	14,118,341	52,398
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	2,037,088	2,830,000	(792,912)	708,650	710,242	1,592
3270	County Clerk	547,696	547,696	-	898,756	898,756	-
3400	Register of Deeds	4,775,510	4,615,500	160,010	1,474,257	1,474,438	181
3700	Office of the Comptroller	284,086	315,431	(31,345)	4,465,281	4,496,626	31,345
	Total Legislative, Executive & S	26,939,884	28,062,791	(1,122,907)	88,251,224	92,028,447	3,777,223
							2,654,316
Courts and Judiciary							
2000	Combined Court Related Operations	12,026,058	11,129,371	896,687	28,193,865	28,061,474	(132,391)
2430	Dept. of Child Support Enforcement	18,161,413	18,219,068	(57,655)	20,251,056	20,395,272	144,216
2900	Courts - Pre-Trial Services	1,752,585	1,752,585	-	6,398,441	6,398,441	-
	Total Courts and Judiciary	31,940,056	31,101,024	839,032	54,843,362	54,855,187	11,825
							850,857
Public Safety							
4000	Sheriff	11,114,786	11,100,948	13,838	46,237,546	46,233,743	(3,803)
4300	House of Correction	6,633,515	8,647,135	(2,013,620)	50,785,558	52,722,923	1,937,365
4500	District Attorney	5,950,225	6,111,090	(160,865)	12,195,338	12,401,691	206,353
4800	Emergency Management	1,489,290	1,439,089	50,201	7,897,198	8,120,710	223,512
4900	Medical Examiner	2,856,110	2,933,988	(77,878)	4,286,969	4,358,879	71,910
	Total Public Safety	28,043,926	30,232,250	(2,188,324)	121,402,609	123,837,946	2,435,337
							247,013
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	13,185,530	12,947,430	238,100	12,576,191	12,338,091	(238,100)
5600	DOT - Transit/Paratransit System	110,792,521	109,792,521	1,000,000	120,916,051	119,771,051	(1,145,000)
5800	DOT - Admin Div	4,558,745	4,558,745	-	4,149,661	4,149,661	-
	Total Transportation	251,353,966	250,115,866	1,238,100	260,217,723	258,834,623	(1,383,100)
							(145,000)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2019 Period 09 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	154,439,239	149,664,726	4,774,513	218,686,040	209,445,592	(9,240,448)	(4,465,935)
7900	Department on Aging	18,041,186	17,978,717	62,469	20,438,396	20,813,264	374,868	437,337
8000	Department of Human Services	93,766,331	93,731,578	34,753	126,915,705	127,711,642	795,937	830,690
	Total Health & Human Services	266,246,756	261,375,021	4,871,735	366,040,141	357,970,498	(8,069,643)	(3,197,908)
Parks, Recreation & Culture								
9000	Department of Parks	19,977,342	21,000,585	(1,023,243)	38,132,458	38,828,111	695,653	(327,590)
9500	Zoological Department	15,440,194	17,246,979	(1,806,785)	15,586,972	16,773,666	1,186,694	(620,091)
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	35,527,536	38,357,564	(2,830,028)	57,698,633	59,580,980	1,882,347	(947,681)
Non-Departmental's								
1945	Contingency	530,000	265,000	265,000	1,323,475	5,405,162	4,081,687	4,346,687
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	7,668,692	4,591,389	3,077,303	-	-	-	3,077,303
1996	Sales Taxes	70,014,546	68,014,546	2,000,000	-	-	-	2,000,000
	Other Revenue Non-Departmentals	337,764,888	337,935,237	(170,349)	-	-	-	(170,349)
	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	330,180,354	325,008,400	5,171,954	(2,962,289)	6,519,398	9,481,687	14,653,641
	Debt Retirement and Interest	13,962,082	13,962,082	-	49,579,917	49,579,917	-	-
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	49,579,917	49,579,917	-	-
1200-1899	Capital Improvements	243,960,711	243,960,711	-	283,258,293	283,258,293	-	-
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	11,951	-	11,951	378,465	1,084,850	706,385	718,336
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	12,016	1,236,799	(1,224,783)	378,465	2,339,302	1,960,837	736,054
	Projected Surplus (Deficit)	1,228,167,286	1,223,412,508	4,754,778	1,278,708,079	1,288,804,591	10,096,512	14,851,290
	Reserves Expendable Trusts							(736,054)
	Contribution to Behavioral Health Reserves							4,465,935
	Total Projected Surplus (Deficit)							18,581,171

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2019 Period 09 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	-	-	-	1,118,413	1,153,098	34,685	34,685
1120	Personnel Review Board	-	-	-	397,726	397,726	-	-
1130	Corporation Counsel	175,000	175,000	-	1,248,826	1,248,826	-	-
1140	Human Resources	1,913,290	1,891,242	22,048	6,168,729	6,338,969	170,240	192,289
1151	Dept of Administrative Services	12,576,190	13,004,501	(428,311)	41,214,015	42,101,003	886,988	458,677
2000	Combined Court Related Operations	12,026,058	11,129,371	896,687	28,193,865	28,061,474	(132,391)	764,296
2430	Dept. of Child Support Enforcement	18,161,413	18,219,068	(57,655)	20,251,056	20,395,272	144,216	86,561
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	2,037,088	2,830,000	(792,912)	708,650	710,242	1,592	(791,319)
3270	County Clerk	547,696	547,696	-	898,756	898,756	-	-
3400	Register of Deeds	4,775,510	4,615,500	160,010	1,474,257	1,474,438	181	160,191
3700	Office of the Comptroller	284,086	315,431	(31,345)	4,465,281	4,496,626	31,345	-
4000	Sheriff	11,114,786	11,100,948	13,838	46,237,546	46,233,743	(3,803)	10,035
4300	House of Correction	6,633,515	8,647,135	(2,013,620)	50,785,558	52,722,923	1,937,365	(76,255)
4500	District Attorney	5,950,225	6,111,090	(160,865)	12,195,338	12,401,691	206,353	45,488
4800	Emergency Management	1,489,290	1,439,089	50,201	7,897,198	8,120,710	223,512	273,713
4900	Medical Examiner	2,856,110	2,933,988	(77,878)	4,286,969	4,358,879	71,910	(5,968)
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	18,041,186	17,978,717	62,469	20,438,396	20,813,264	374,868	437,337
8000	Department of Human Services	93,766,331	93,731,578	34,753	126,915,705	127,711,642	795,937	830,690
9000	Department of Parks	19,977,342	21,000,585	(1,023,243)	38,132,458	38,828,111	695,653	(327,590)
9500	Zoological Department	15,440,194	17,246,979	(1,806,785)	15,586,972	16,773,666	1,186,694	(620,091)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	110,000	110,000	-	479,203	479,203	-	-
	Total General Fund	258,230,806	263,383,414	(5,152,608)	469,828,679	476,454,024	6,625,345	1,472,737
Other Funds								
1150	Risk Management	-	-	-	8,980,684	11,580,477	2,599,793	2,599,793
1160	Information Management Services	346,202	398,600	(52,398)	14,065,943	14,118,341	52,398	0
5040	DOT - Airport Division	98,831,754	98,831,754	-	98,831,754	98,831,754	-	-
5300	DOT - Fleet Management	13,185,530	12,947,430	238,100	12,576,191	12,338,091	(238,100)	-
5600	DOT - Transit/ Paratransit System	110,792,521	109,792,521	1,000,000	120,916,051	119,771,051	(1,145,000)	(145,000)
5500	DAS - Utility	4,226,071	4,226,071	-	4,568,351	4,568,351	-	-
6300	Behavioral Health Division	154,439,239	149,664,726	4,774,513	218,686,040	209,445,592	(9,240,448)	(4,465,935)
	Total Other Funds	381,821,317	375,861,102	5,960,215	478,625,014	470,653,657	(7,971,357)	(2,011,142)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of September 30, 2019 Period 09 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	530,000	265,000	265,000	1,323,475	5,405,162	4,081,687	4,346,687
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	7,668,692	4,591,389	3,077,303	-	-	-	3,077,303
1996	Sales Taxes	70,014,546	68,014,546	2,000,000	-	-	-	2,000,000
	Other Revenue Non-Departmentals	337,764,888	337,935,237	(170,349)	-	-	-	(170,349)
	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	330,180,354	325,008,400	5,171,954	(2,962,289)	6,519,398	9,481,687	14,653,641
9960	Debt Retirement and Interest	13,962,082	13,962,082	-	49,579,917	49,579,917	-	-
1200-1899	Capital Improvements	243,960,711	243,960,711	-	283,258,293	283,258,293	-	-
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	11,951	-	11,951	378,465	1,084,850	706,385	718,336
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	12,016	1,236,799	(1,224,783)	378,465	2,339,302	1,960,837	736,054
	Projected Surplus (Deficit)	1,228,167,286	#####	(1,205,437)	1,278,708,079	1,288,804,591	18,067,869	14,851,290
	Reserves Expendable Trusts							(736,054)
	Contribution to Behavioral Health Reserves							4,465,935
	Total Projected Surplus (Deficit)							18,581,171

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	1,328,922	1,179,365	112.68%
1011	County Executive - General Office	-	-	-	718,645	822,139	87.41%
1021	Veterans Service	13,000	13,000	-	236,915	200,304	118.28%
1020	Governmental Affairs	-	-	-	188,892	230,082	82.10%
1091	Office of African American Affairs	-	-	-	563,273	1,153,098	48.85%
1120	Personnel Review Board	98	-	-	216,200	397,726	54.36%
1130	Corporation Counsel	205,424	175,000	117.39%	1,435,306	1,248,826	114.93%
1140	Human Resources	1,257,231	1,891,242	66.48%	4,451,457	6,338,969	70.22%
1151	Dept of Administrative Services	7,900,340	13,004,501	60.75%	27,803,387	42,101,003	66.04%
1150	DAS - Risk Management	-	-	0.00%	6,333,796	11,580,477	54.69%
1160	DAS - Information Management Services	219,186	398,600	54.99%	8,830,367	14,118,341	62.55%
5500	DAS - Utility	903,519	4,226,071	21.38%	1,304,686	4,568,351	28.56%
3010	Election Commission	48,855	45,750	106.79%	286,666	509,704	56.24%
3090	County Treasurer	1,390,466	2,830,000	49.13%	671,864	710,242	94.60%
3270	County Clerk	356,749	547,696	65.14%	937,941	898,756	104.36%
3400	Register of Deeds	3,349,427	4,615,500	72.57%	1,565,417	1,474,438	106.17%
3700	Office of the Comptroller	124,195	315,431	39.37%	3,969,143	4,496,626	88.27%
Total Legislative, Executive & Staff		15,768,490	28,062,791	56.19%	60,842,875	92,028,447	66.11%
Courts and Judiciary							
2000	Combined Court Related Operations	7,016,234	11,129,371	63.04%	23,075,093	28,061,474	82.23%
2430	Dept. of Child Support Enforcement	7,514,299	18,219,068	41.24%	11,390,369	20,395,272	55.85%
2900	Courts - Pre-Trial Services	1,038,928	1,752,585	59.28%	3,442,410	6,398,441	53.80%
Total Courts and Judiciary		15,569,461	31,101,024	50.06%	37,907,872	54,855,187	69.11%
Public Safety							
4000	Sheriff	6,180,412	11,100,948	55.67%	47,610,214	46,233,743	102.98%
4300	House of Correction	3,462,635	8,647,135	40.04%	36,312,196	52,722,923	68.87%
4500	District Attorney	2,638,552	6,111,090	43.18%	9,787,963	12,401,691	78.92%
4800	Emergency Management	194,658	1,439,089	13.53%	6,366,138	8,120,710	78.39%
4900	Medical Examiner	785,735	2,933,988	26.78%	3,581,357	4,358,879	82.16%
Total Public Safety		13,261,992	30,232,250	43.87%	103,657,868	123,837,946	83.70%
Department of Transportation							
5040	DOT - Airport Division	56,207,921	98,831,754	56.87%	47,090,371	98,831,754	47.65%
5090	DOT - Transportation Services	672,366	1,549,361	43.40%	1,225,313	1,855,875	66.02%
5100	DOT - Highway Maintenance	12,051,464	22,436,055	53.71%	13,743,066	21,888,191	62.79%
5300	DOT - Fleet Management	8,612,559	12,947,430	66.52%	9,451,367	12,338,091	76.60%
5600	DOT - Transit/ Paratransit System	79,424,980	109,792,521	72.34%	74,893,041	119,771,051	62.53%
5800	DOT - Admin Div	1,201,866	4,558,745	26.36%	522,197	4,149,661	12.58%
Total Transportation		158,171,156	250,115,866	63.24%	146,925,355	258,834,623	56.76%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of September 30, 2019							
		2019	2019	Revenue	2019	2019	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	Health & Human Services						
6300	Behavioral Health Division	91,419,973	149,664,726	61.08%	129,107,964	209,445,592	61.64%
7900	Department on Aging	8,457,731	17,978,717	47.04%	11,250,267	20,813,264	54.05%
8000	Department of Human Services	44,491,490	93,731,578	47.47%	72,037,997	127,711,642	56.41%
	Total Health & Human Services	144,369,194	261,375,021	55.23%	212,396,228	357,970,498	59.33%
	Parks, Recreation & Culture						
9000	Department of Parks	12,552,150	21,000,585	59.77%	30,444,224	38,834,076	78.40%
9500	Zoological Department	11,528,819	17,246,979	66.85%	12,376,660	16,773,666	73.79%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	50,720	110,000	46.11%	290,414	479,203	60.60%
	Total Parks, Recreation & Culture	24,131,689	38,357,564	62.91%	45,736,298	59,586,945	76.76%
	Non-Departmental's						
1945	Contingency	265,000	265,000	-	-	5,405,162	0.00%
1950	Fringe Benefits	139,833,986	124,633,162	112.20%	111,890,387	223,582,663	50.04%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	8,697,554	4,591,389	189.43%	-	-	#DIV/0!
1996	Sales Taxes	40,252,402	68,014,546	59.18%	-	-	-
	Other Revenue Non-Departmentals	305,626,386	337,935,237	90.44%	-	-	-
	Parks Non-Departmentals	-	-	-	2,574,083	3,538,763	72.74%
	Other Non-Departmental	7,696,575	(210,430,934)	(0)	(2,949,487)	(226,007,190)	1.31%
1900'S	Total Non-Departmental	502,371,904	325,008,400	154.57%	111,514,983	6,519,398	1710.51%
9960	Debt Retirement and Interest	-	1,156,218	0.00%	33,725,315	49,579,917	68.02%
1200-1899	Capital Improvements	19,499,749	243,960,711	7.99%	40,186,425	283,258,293	14.19%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	800,186	1,236,799	64.70%	266,047	1,237,252	21.50%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	11,951	-	-	178,077	1,084,850	16.41%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	151,771	17,200	882.39%
FUND 8	Airport PFC	8,430,513	-	0.00%	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	9,242,649	1,236,799	747.30%	595,895	2,339,302	25.47%
	Total	902,386,285	1,210,606,644	74.54%	793,489,113	1,288,810,556	61.57%