



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: March 15, 2021

TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors

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

SUBJECT: Fiscal Report of December 2020 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.

2020 Year-end Projection

Based on financial results through December 31, 2020, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2020 year-end fiscal status is a **\$32.0 million surplus**.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
December 2020	Surplus	\$32.0 million	\$28.9 million
October 2020	Surplus	\$3.1 million	\$3.2 million
September 2020	Deficit	(\$0.1 million)	(\$0.9 million)
July 2020	Surplus	\$0.8 million	\$20.1 million
May 2020	Deficit	(\$19.3 million)	\$4.7 million
April 2020	Deficit	(\$24.0 million)	\$10.0 million
March 2020	Deficit	(\$34.0 million)	n/a

This projection is based on the most current reports from departments and best estimates of countywide revenue impacts. A bulk of the surplus is due to CARES grant revenue applied to departmental substantially dedicated personnel costs in the amount of \$20.8 million. The remaining surplus was due to larger than originally reported surpluses in departments such as the Courts, the Parks, and the Department of Health and Human Services.

The departments in the following table have a year-end operating surplus or deficit. Departments not listed are currently a break-even. Taken together with non-departmental surpluses and deficits, the County's yearend position is a surplus.

December 2020		
Departments in Surplus		
	Deficit	Surplus
County Board		\$83,610
County Executive		\$207,205
Veterans Services		\$49,585
Office of Governmental Affairs		\$35,784
Office of African American Affairs		\$262,506
Personnel Review Board		\$267,059
Corporation Counsel		\$572,597
Human Resources		\$748,693
DAS		\$4,246,013
DAS-Risk Management		\$1,050,522
DAS-IMSD		\$3,232,587
Courts		\$4,432,739
Child Support Services		\$980,808
Pretrial Services		\$800,461
County Treasurer		\$210,761
Register of Deeds		\$1,341,777
Office of Comptroller		\$42,614
Sheriff		\$12,187,439
House of Correction		\$4,587,006
District Attorney		\$809,904
Emergency Management		\$1,342,878
Medical Examiner		\$808,103
DOT-Transportation Services		\$184,244
DOT-Fleet Management		\$93,215
Aging		\$784,855
DHHS		\$5,238,939
Department of Parks		\$3,200,831
UW-Extension		\$2,587
Subtotal		\$47,805,322
Departments in Deficit		
	Deficit	Surplus
DAS-Utility	(\$585,495)	
Election Commission	(\$65,529)	
County Clerk	(\$155,231)	
DOT-Highway Maintenance	(\$1,577,997)	
Zoological Department	(\$6,903,331)	
Subtotal	(\$9,287,583)	
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Contingency		\$10,453,746
Fringe Benefits		\$9,637,376
Debt Service Reserve	(\$6,284,043)	
Potawatomi Revenue	(\$1,682,374)	
Wage and Benefit Mods	(\$1,423,327)	
Property Taxes	(\$3,621,416)	
Earnings on Investments	(\$2,303,685)	
Sales Tax	(\$463,620)	
COVID Encumbrance Reserve	(\$6,000,000)	
Subtotal	(\$26,635,763)	\$20,091,122
Grand Totals	(\$35,923,346)	\$67,896,444
Deficit / Surplus		\$31,973,098

Debt Service Reserve Activity and Projected Balance for 2020

2020 Starting Balance	\$ 39,092,165
2020 Activity	
2019 Final Year End Surplus	\$ 15,428,463
2020 Budget Commitment	\$ (3,598,267)
Unspent Bond Reallocation (File 20-401)	\$ (3,066,848)
2020 A-D Unspent Proceeds/Bid Premium (File 20-241)	\$ 887,151
Unspent Bond Reallocation (File 21-87)	\$ (100,000)
Unspent Bond Reallocation (WM039012)	\$ 1,667,624
2020 Projected Balance	\$ 50,310,288

Debt Service Reserve Activity and Projected Balance for 2021

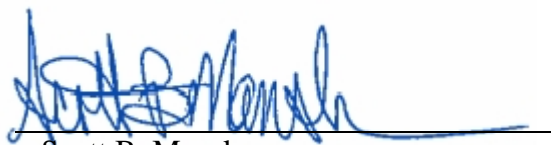
2021 Starting Balance	\$ 50,310,288
2021 Activity	
2020 Final Year End Surplus*	\$ 27,000,000
2021 Budget Commitment	\$ (5,711,360)
File 20-937 (Committing 2020 anticipated surplus for County purposes)**	\$ (7,201,653)
2021 Projected Balance	\$ 64,397,275
*Estimate as of March 15, 2021	
**The approved \$8.8M has been reduced by \$1.6 due to receipt of less revenue relating to the Miller Park Testing Site.	

The following attachments provide further detail:

- Attachment A: Summary of Contingency Fund
- Attachment B: provides narrative explanations of deficits and surpluses in excess of \$100,000 or other items of interest.
- Attachment C: provides the projected surplus or deficit for 2020 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 Jason Haas, Chairman, Finance Committee
Finance 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 March 15, 2021

Unallocated Contingency Fund	
2020 Adopted Balance	\$ 4,355,575
<i>Approved Actions</i>	
Parks Amenities Matching Fund (sPark) (File 20-128)	\$ (100,000)
Voter registration and education outreach (File 20-146)	\$ (50,000)
To new Capital Project WO72101-Laptops COVID-19 Emergency (File 20-288)	\$ (500,000)
To new Capital Project WO72001-COVID-19 Emergency (File 20-288)	\$ (500,000)
From Capital Project WO546-Enterprise Platform Modernization Phase 2 (File 20-286)	\$ 1,730,000
To Org. 1172 DAS-IMSD-Mainframe (File 20-286)	\$ (1,120,000)
To Org. 1921 HR/Payroll Systems for Ceridian upgrade & full year of services (File 20-286)	\$ (610,000)
To WO87001-Special Assessments municipalities levy for improvements (File 20-337)	\$ (80,000)
To Sheriff's Office for Cnty Exec & CB Security (File 20-387 as amended)	\$ (127,694)
From WO72101-Laptops COVID-19 Emergency (File 20-335 as amended)	\$ 500,000
From WO72001-COVID-19 Emergency (File 20-335 as amended)	\$ 500,000
From Org. 9960 Debt Service (File 20-401)	\$ 1,306,111
From Capital (File 20-401)	\$ 346,024
To new Capital Project WT148-FDL Garage Fire Alarm and Sprinkler System (File 20-651)	\$ (327,903)
To WO87001-Special Assessments municipalities levy for improvements (File 20-651)	\$ (200,000)
To Parks for signage renaming Wahl Park as Harriet Tubman Park (File 20-548)	\$ (9,750)
To DHHS Housing for FAST Fund mitigating housing insecurity (File 20-678)	\$ (35,000)
To Transit for communication/safe transportation for November 3 elections (File 20-709)	\$ (28,000)
To Capital Project WH242-North Shop Improvements	\$ (128,000)
To new Capital Project WO6560-Institutional Food Service Master Plan	\$ (200,000)
To WM039012-MPM Fire Replacement Panel (File 21-87)	\$ (400,000)
Land Sale Revenue	\$ 4,532,383
Current Available Balance	\$ 8,853,746
Allocated Contingency Fund	
2020 Adopted Balance	\$ 2,150,000
<i>Allocated Items</i>	
Low-interest revolving loan for lead abatement 1A005	\$ 550,000
HOC dorm closure backup for electronic monitoring initiative 1A023	\$ 1,500,000
Repair lakefront paths if high water/freezing 1A029	\$ 100,000
<i>Approved Actions</i>	
Milwaukee County Lead Remediation Low Interest Loan Program (File 20-121)	\$ (550,000)
Current Available Balance	\$ 1,600,000

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2020

Office of the County Executive (Org 1011) *\$0.2 million surplus*

Salary, social security, and fringe savings resulted from time being charged to the CARES grant.

Office of African American Affairs (Org 1091) *\$0.3 million surplus*

Surplus is a result of salary savings and reduced contractual costs due to the Fiscal Actions Administrative Order 20-9. Salary, social security, and fringe savings also resulted from time being charged to the CARES grant.

Personnel Review Board (Org 1120) *\$0.3 million surplus*

Surplus is a result of salary savings due to the Fiscal Actions Administrative Order 20-9 and reduced legal fees in 2020.

Corporation Counsel (Org 1130) *\$0.6 million surplus*

Surplus is a result of salary and social security savings due to vacancies. Charges to other departments by Corporation Counsel exceeded the budgeted amount by \$235,000, generating a surplus in Corporation Counsel which is offset by the deficits in receiving departments of the same amount. Salary, social security, and fringe savings also resulted from time being charged to the CARES grant.

Human Resources (Org 1140) *\$0.7 million surplus*

Savings are a result of salary and social security savings from the department's workshare and furlough plans in 2020. Other contract savings were achieved through the Aurora contract and through few submissions for educational reimbursement. The department also cancelled its reception area remodel resulting in savings.

DAS (Org 1151) *\$4.2 million surplus*

The large surplus in DAS was driven by surpluses in Economic Development (\$600,000), Central Purchasing (\$600,000), and Facilities Management (\$1.7 million). These surpluses were largely due to vacancies and reduced contractual costs due to the Fiscal Actions Administrative Order 20-9. Salary, social security, and fringe savings also resulted from time being charged to the CARES grant.

DAS-Risk Management (Org 1150) *\$1.1 million surplus*

Costs related to workers compensation were lower in 2020 than originally budgeted, resulting in additional savings for 2020. Additional savings were achieved in public entity liability insurance. This surplus is somewhat offset by unrealized revenue in departments receiving risk cross charges.

DAS-Information Management Services Division (Org 1160) *\$3.2 million surplus*

DAS-IMSD ended with a surplus of \$3.2 million in 2020. This surplus was due to savings of \$1.0 million due to vacancies and furloughs. Depreciation was less than budget by \$1.0 million and

crosscharges were less than budget by \$0.5 million. Substantially dedicated payroll costs of \$0.7 million were charged to the CARES grant.

Courts (Org 2000) *\$4.4 million surplus*

Courts yearend surplus was \$4.4 million. While Courts was projecting a revenue deficit throughout the year, the final revenue received was in excess of budget by over \$150,000. Savings due to furloughs and savings in various expenditures including guardian ad litem fees, adversary counsel fees, psychiatrist fees, juror fees, and interpreter fees also generated a substantial surplus. Salary, social security, and fringe savings also resulted from time being charged to the CARES grant.

Department of Child Support Services (Org 2430) *\$1.0 million surplus*

The Department of Child Support Services ended with a \$1.0 million surplus. Revenues were less than budget by \$1.6 million due largely to a reduction in actual expenditures which would have otherwise been offset by the federal 66 percent match. Salary and social security savings due to vacancies were significant, and additional salary, social security, and fringe savings also resulted from time being charged to the CARES grant. Additional savings were achieved in contractual costs such as medical service fees, personnel services, and professional services.

Pretrial Services (Org 2900) *\$0.8 million surplus*

Pretrial Services ended with a surplus of \$0.8 million due to savings in contractual services and due to contractual service expenditures charged to the CARES grant.

Treasurer (Org 3090) *\$0.2 million surplus*

The Treasurer had been projecting a deficit for most of 2020 due to a potential shortfall in interest and penalties collected on delinquent tax accounts. However, yearend actuals were only short of budget by \$150,000. Salary and contractual surpluses, as well as salary, social security, and fringe expenditure charges to the CARES grant resulted in an overall surplus of \$0.2 million.

**County Clerk (Org 3270) *(\$0.2 million deficit)*
Election Commission (Org 3010) *(\$0.1 million deficit)***

The County Clerk ended with a deficit due to shortfalls in marriage license and ceremony revenue. The Election Commission ended with a deficit largely due to budgeted CARES revenue that was not realized in the department, but rather in the County's centralized CARES reporting organization.

Register of Deeds (Org 3400) *\$1.3 million surplus*

The Register of Deeds ended with a surplus for 2020 due to both personnel and contractual savings achieved, as well as additional revenue surpluses in general recording fees, real estate transfer fees, and other data fees.

Sheriff (Org 4000) *\$12.6 million surplus*

The MCSO ended in a surplus position due to the accounting of substantially dedicated costs that were charged to the CARES grant. \$12.3 million of revenue was accounted for in the MCSO and offsets

salary, social security and fringe benefits of the same amount in the department. Removing this revenue would result in a surplus of approximately \$0.3 million in the MCSO. As was previously reported, the MCSO revenue deficit was roughly \$0.9 million and was largely due to various revenue impacts related to the pandemic. Citation, forfeiture, process service and foreclosure revenues are all less than budget. Inmate telephone revenue is also less than budget due to a lower ADP and free weekly calls provided to inmates. Crosscharges to the airport and other County facilities also contributed to the deficit by \$0.9 million. Overtime expenditures exceeded budget by \$4.2 million, offset by salary savings of \$1.3 million and other personnel savings. Savings of approximately \$2.6 million in contractual services and commodities and \$0.3 million in capital outlay and other expenses also offset the deficits.

House of Correction (Org 4300)

\$4.6 million surplus

The HOC ended in a surplus position due to the accounting of substantially dedicated costs that were charged to the CARES grant. \$5.0 million of revenue was accounted for in the HOC and offsets salary, social security and fringe benefits of the same amount in the department. Removing this revenue would result in a deficit position in the HOC of \$0.4 million. As was previously reported, revenues in the House of Correction for housing sanction and Division of Adult Institutions (DAI) inmates was not fully achieved, resulting in a deficit of \$1.8 million. Revenues for electronic monitoring were down due to many individuals being on the unemployment rate; phone and commissary revenue was also down due to lower ADP. The overtime and salary deficit in the HOC were roughly \$0.9 million, offset by salary, social security, and fringe savings resulting from time being charged to the CARES grant. Other expenditures such as meals and electronic monitoring are also less than budget due to a lower ADP, and savings are occurring in medical due to staffing penalties and lower claims. Building maintenance and other expenses are also being held to offset the revenue deficit.

District Attorney (Org 4500)

\$0.8 million surplus

The District Attorney ended with a surplus in excess of \$0.8 million. Savings of \$1.8 million in personnel was a result of both furloughs and personnel charges made to the CARES grant. Contractual services were also reduced resulting in \$0.4 million in savings. Those savings were partially offset by a revenue deficit of \$1.3 million.

Emergency Management (Org 4800)

\$1.3 million surplus

The Department of Emergency Management ended with a surplus of \$1.3 million. This surplus is comprised of salary and social security savings of \$500,000 due to vacancies and a revenue surplus due to testing services provided at Miller Park in November and December. Salary, social security, and fringe savings also resulted from time being charged to the CARES grant.

Medical Examiner (Org 4900)

\$0.8 million surplus

The Medical Examiner ended in a surplus position due to the accounting of substantially dedicated costs that were charged to the CARES grant. \$0.9 million of revenue was accounted for in the Medical Examiner and offsets salary, social security and fringe benefits of the same amount in the department. Removing this revenue would result in a deficit position in the Medical Examiner of \$0.1 million. Actual revenue received was near budgeted amounts, for a deficit of \$150,000. The overall

deficit in personnel services was reduced by charges to the CARES grant, but salaries and overtime both exceeded budget.

DOT-Transportation Services (Org 5093) *\$0.2 million surplus*

DOT-Transportation Services ended with a surplus due to excess revenues for permits and for professional services provided.

DAS-Highway Maintenance (Org 5100) *(\$1.6 million deficit)*

The deficit is a result of a drop in winter-related services for State reimbursable operations due to mild conditions.

DAS-Utility (Org 5500) *(\$0.6 million deficit)*

The deficit is a result of budgeted revenue relating to the fire charge. Revenue is offset in a non-departmental resulting in no impact to the bottom line.

DOT-Transit (Org 5600) *Breakeven*

Although DOT-Transit is being reported as a breakeven, Transit ended with a \$17.0 million revenue loss due to fare abatements and other fixed route revenue loss and \$3.0 million in unbudgeted costs relating to capital and depreciation. Transit operations provided savings of roughly \$5.0 million, Paratransit provided savings of \$3.7 million, and the remaining \$11.3 million was offset by CARES grant funding to allow a breakeven at yearend.

Department on Aging (Org 7900) *\$0.8 million surplus*

Aging ended with a 2020 surplus due to unanticipated funding of senior center services that have been reconfigured due to COVID-19 and are now eligible for direct reimbursement from the State. Other savings has also been achieved due to additional meal program funding and savings in personnel costs due to vacancies.

Department of Health and Human Services (Org 8000) *\$5.2 million surplus*

DHHS ended with a surplus of \$5.2 million. These savings are largely a result of a lower ADP at Lincoln Hills and Copper Lake schools resulting in nearly \$3.1 million in savings. A lower enrollment in Wraparound services is also generating additional savings. Salary and vacancy savings within the department and other salary, social security, and fringe savings resulting from time being charged to the CARES grant contributed to the savings. Additional WIMCR revenue of \$1.3 million contributed to the surplus.

Department of Parks (Org 9000) *\$3.2 million surplus*

The Parks Department's yearend position improved by \$3.4 million from prior reports to a \$3.2 million surplus. The department saved over \$4.0 million in personnel services, included savings from salary, social security, and fringe benefits charged to CARES grant. The department also saved \$3.3 million in commodities in services throughout the year. These savings offset revenue reductions of \$4.8 million due to delay in many revenue-generating operations in 2020.

Zoological Department (Org 9500) (\$6.9 million deficit)

The Zoo ended with a deficit of \$6.9 million. Revenue losses exceeded \$12.1 million and were offset with expenditure savings of \$5.2 million for a net deficit of \$6.9 million.

Potawatomi Revenue (Org 1937) (\$1.7 million deficit)

Potawatomi revenue is based on a Class III Net Win during the period July 1, 2019 to June 30, 2020. This deficit is based on actual revenue received and was less than budget due to the casino being closed from mid-March through the end of the period.

Appropriation for Contingency (Org 1945) \$10.5 million surplus

The yearend result for the Appropriation for Contingency is a result of \$5.9 million in unspent appropriations and \$4.5 million in land sale revenue transferred into the contingency fund.

Fringe Benefits (Org 1950) \$9.6 million surplus

For 2020, the overall fringe surplus was \$17.1 million. A portion of that surplus is budgeted in departments with revenue offsets including the Behavioral Health Division, so not all surplus is available to offset the bottom line. \$9.6 million of the total surplus is offsetting the bottom line for 2020. Roughly \$8.5 million in savings was realized due to lower than budgeted medical claims largely due to pandemic-related changes in healthcare in March through July. Savings of \$4.5 million was due to lower than budgeted pharmacy claims.

Wage and Benefit Modifications (Org 1972) (\$1.4 million deficit)

The 2020 Adopted Budget included a centralized vacancy and turnover reduction of \$1.1 million. This reduction will need to be offset by additional savings in departmental personnel expenditures.

Property Taxes (Org 1991) (\$3.6 million deficit)

In August of each year, the County settles any outstanding property taxes with each municipality except for the City of Milwaukee. It is anticipated that the level of unpaid property taxes will increase from the average outstanding amount resulting in a direct impact to the County's bottom line. This deficit projection dropped from \$9.0 million to \$3.0 million due to preliminary projections from the Comptroller. Yearend results are being reviewed and will likely result in an updated projection in the next report.

Earnings on Investments (Org 1992) (\$2.3 million deficit)

Investment earnings are down in 2020 and are currently projected to deficit by \$2.3 million. Yearend results are being reviewed and will likely result in an updated projection in the next report.

Sales Tax (*Org 1996*)

(\$0.5 million deficit)

Total sales tax payments for 2020 net of the baseball stadium district's collection were \$3.6 million under budget. The County's unbudgeted share of the baseball stadium district's collections received after termination of the district on March 31, 2020 was \$3,088,321, resulting in an overall deficit in 2020 of \$0.5 million.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 Period 14-2 BY DEPARTMENT								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus (Deficit)	
Legislative, Executive & Staff								
1000	County Board	830	-	830	1,127,864	1,210,644	82,780	83,610
1011	County Executive - General Office	-	-	-	649,775	856,980	207,205	207,205
1021	Veterans Service	13,000	13,000	-	214,322	263,907	49,585	49,585
1020	Governmental Relations	-	-	-	210,233	246,017	35,784	35,784
1091	Office of African American Affairs	37,693	-	37,693	1,073,024	1,297,837	224,813	262,506
1120	Personnel Review Board	3	-	3	176,122	443,178	267,056	267,059
1130	Corporation Counsel	241,218	200,000	41,218	792,137	1,323,515	531,378	572,597
1140	Human Resources	6,000	6,200	(200)	4,642,724	5,391,617	748,893	748,693
1151	Dept of Administrative Services	12,095,512	13,284,082	(1,188,570)	36,237,562	41,672,145	5,434,583	4,246,013
1150	DAS - Risk Management	-	-	-	9,195,759	10,246,281	1,050,522	1,050,522
1160	DAS - Information Management Services	269,056	398,600	(129,544)	13,595,761	16,957,891	3,362,130	3,232,587
5500	DAS - Utility	2,473,198	4,198,401	(1,725,203)	3,306,946	4,446,654	1,139,708	(585,495)
3010	Election Commission	2,205,292	2,717,302	(512,010)	3,209,659	3,656,140	446,481	(65,529)
3090	County Treasurer	2,319,751	2,388,884	(69,133)	625,907	905,802	279,895	210,761
3270	County Clerk	302,823	547,696	(244,873)	812,216	901,858	89,642	(155,231)
3400	Register of Deeds	5,473,190	4,586,500	886,690	1,000,609	1,455,696	455,087	1,341,777
3700	Office of the Comptroller	310,965	327,180	(16,215)	4,602,646	4,661,475	58,829	42,614
	Total Legislative, Executive & Staff	25,748,533	28,667,845	(2,919,312)	81,473,267	95,937,637	14,464,370	11,545,057
Courts and Judiciary								
2000	Combined Court Related Operations	11,588,612	11,419,695	168,917	25,333,781	29,597,603	4,263,822	4,432,739
2430	Dept. of Child Support Enforcement	16,388,333	18,042,255	(1,653,922)	16,692,850	19,327,580	2,634,730	980,808
2900	Courts - Pre-Trial Services	1,517,046	1,585,027	(67,981)	5,769,941	6,638,383	868,442	800,461
	Total Courts and Judiciary	29,493,990	31,046,977	(1,552,987)	47,796,572	55,563,566	7,766,994	6,214,007
Public Safety								
4000	Sheriff	11,635,102	12,489,618	(854,516)	33,892,180	46,934,135	13,041,955	12,187,439
4300	House of Correction	4,205,479	7,495,233	(3,289,754)	43,533,058	51,409,818	7,876,760	4,587,006
4500	District Attorney	5,389,790	6,667,306	(1,277,516)	10,960,542	13,047,962	2,087,420	809,904
4800	Emergency Management	2,104,961	1,959,072	145,889	7,065,265	8,262,244	1,196,979	1,342,868
4900	Medical Examiner	3,019,981	3,168,664	(148,683)	3,541,291	4,498,077	956,786	808,103
	Total Public Safety	26,355,313	31,779,893	(5,424,580)	98,992,336	124,152,236	25,159,900	19,735,320
Department of Transportation								
5040	DOT - Airport Division	90,752,839	100,379,334	(9,626,495)	90,353,281	99,979,776	9,626,495	-
5090	DOT - Transportation Services	2,005,766	1,794,622	211,144	1,862,291	1,835,391	(26,900)	184,244
5100	DOT - Highway Maintenance	17,852,219	23,213,310	(5,361,091)	19,808,308	23,591,402	3,783,094	(1,577,997)
5300	DOT - Fleet Management	14,945,018	15,815,713	(870,695)	13,890,428	14,854,338	963,910	93,215
5600	DOT - Transit/Paratransit System	122,278,404	112,887,466	9,390,938	135,420,860	126,029,922	(9,390,938)	0
5800	DOT - Admin Div	3,473,277	3,473,277	-	3,077,959	3,077,959	-	-
	Total Transportation	251,307,524	257,563,722	(6,256,198)	264,413,127	269,368,788	4,955,661	(1,300,537)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 Period 14-2 BY DEPARTMENT								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus (Deficit)	
Health & Human Services								
6300	Behavioral Health Division	176,119,476	184,016,369	(7,896,893)	233,376,243	241,249,119	7,872,876	(24,017)
7900	Department on Aging	19,636,205	20,840,570	(1,204,365)	20,320,409	22,309,629	1,989,220	784,855
8000	Department of Human Services	119,289,658	117,323,237	1,966,421	148,645,698	151,918,217	3,272,519	5,238,939
	Total Health & Human Services	315,045,339	322,180,176	(7,134,837)	402,342,350	415,476,965	13,134,615	5,999,778
Parks, Recreation & Culture								
9000	Department of Parks	16,565,346	21,369,502	(4,804,156)	32,229,780	40,234,767	8,004,987	3,200,831
9500	Zoological Department	6,424,771	17,905,058	(11,480,288)	12,685,882	17,262,839	4,576,957	(6,903,331)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	32,878	100,000	(67,122)	402,264	471,972	69,708	2,587
	Total Parks, Recreation & Culture	23,022,994	39,374,560	(16,351,566)	48,817,925	61,469,578	12,651,653	(3,699,913)
Non-Departmental's								
1945	Contingency	4,532,383	-	4,532,383	-	5,921,363	5,921,363	10,453,746
1950	Fringe Benefits	105,659,017	112,947,808	(7,288,791)	210,613,600	227,539,767	16,926,167	9,637,376
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	(1,423,327)	(1,423,327)
1992	Earnings on Investments	3,024,423	5,328,108	(2,303,685)	-	-	-	(2,303,685)
1996	Sales Taxes	74,678,404	75,142,024	(463,620)	-	-	-	(463,620)
	Other Revenue Non-Departmentals	339,838,325	343,837,236	(3,998,911)	-	-	-	(3,998,911)
	Parks Non-Departmentals	-	-	-	3,470,753	3,483,688	12,935	12,935
	Other Non-Departmental	(219,424,550)	(\$112,358,770)	(107,065,780)	(230,637,338)	(129,746,670)	100,890,668	(6,175,112)
1900'S	Total Non-Departmental	308,308,001	424,896,406	(116,588,405)	(16,552,985)	105,774,821	122,327,806	5,739,401
9960	Debt Retirement and Interest	10,836,664	14,321,523	(3,484,859)	50,186,971	47,387,787	(2,799,184)	(6,284,043)
1200-1899	Capital Improvements	266,633,330	266,633,330	-	310,099,363	310,099,363	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	4,984	1,000,522	(995,538)	-	1,014,835	1,014,835	19,297
FUND 4	IMSD Expendable Trust	-	6,500,000	(6,500,000)	7,174,684	6,500,000	(674,684)	(7,174,684)
FUND 5	Parks Trust Funds	108,213	-	108,213	314,615	846,880	532,265	640,478
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	8,415,328	-	(8,415,328)	(8,415,328)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	113,197	7,500,522	(7,387,325)	15,904,627	8,378,915	(7,525,712)	(14,913,037)
	Projected Surplus (Deficit)	1,256,864,884	1,423,964,954	(167,100,070)	1,303,473,553	1,493,609,656	190,136,103	23,036,033
	Reserves Expendable Trusts							14,913,037
	Reserves Encumbrances COVID-19							(6,000,000)
	Contribution from Behavioral Health Reserves							24,017
	Total Projected Surplus (Deficit)							31,973,087

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 Period 14-2 BY FUND								
	2020	2020		2020	2020			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense		
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance		Surplus (Deficit)
General Fund Departments								
1000	830	-	830	1,127,864	1,210,644	82,780		83,610
1011	-	-	-	649,775	856,980	207,205		207,205
1021	13,000	13,000	-	214,322	263,907	49,585		49,585
1020	-	-	-	210,233	246,017	35,784		35,784
1091	37,693	-	37,693	1,073,024	1,297,837	224,813		262,506
1120	3	-	3	176,122	443,178	267,056		267,059
1130	241,218	200,000	41,218	792,137	1,323,515	531,378		572,597
1140	6,000	6,200	(200)	4,642,724	5,391,617	748,893		748,693
1151	12,095,512	13,284,082	(1,188,570)	36,237,562	41,672,145	5,434,583		4,246,013
2000	11,588,612	11,419,695	168,917	25,333,781	29,597,603	4,263,822		4,432,739
2430	16,388,333	18,042,255	(1,653,922)	16,692,850	19,327,580	2,634,730		980,808
2900	1,517,046	1,585,027	(67,981)	5,769,941	6,638,383	868,442		800,461
3010	2,205,292	2,717,302	(512,010)	3,209,659	3,656,140	446,481		(65,529)
3090	2,319,751	2,388,884	(69,133)	625,907	905,802	279,895		210,761
3270	302,823	547,696	(244,873)	812,216	901,858	89,642		(155,231)
3400	5,473,190	4,586,500	886,690	1,000,609	1,455,696	455,087		1,341,777
3700	310,965	327,180	(16,215)	4,602,646	4,661,475	58,829		42,614
4000	11,635,102	12,489,618	(854,516)	33,892,180	46,934,135	13,041,955		12,187,439
4300	4,205,479	7,495,233	(3,289,754)	43,533,058	51,409,818	7,876,760		4,587,006
4500	5,389,790	6,667,306	(1,277,516)	10,960,542	13,047,962	2,087,420		809,904
4800	2,104,961	1,959,072	145,889	7,065,265	8,262,244	1,196,979		1,342,868
4900	3,019,981	3,168,664	(148,683)	3,541,291	4,498,077	956,786		808,103
5090	2,005,766	1,794,622	211,144	1,862,291	1,835,391	(26,900)		184,244
5100	17,852,219	23,213,310	(5,361,091)	19,808,308	23,591,402	3,783,094		(1,577,997)
5800	3,473,277	3,473,277	-	3,077,959	3,077,959	-		-
7900	19,636,205	20,840,570	(1,204,365)	20,320,409	22,309,629	1,989,220		784,855
8000	119,289,658	117,323,237	1,966,421	148,645,698	151,918,217	3,272,519		5,238,939
9000	16,565,346	21,369,502	(4,804,156)	32,229,780	40,234,767	8,004,987		3,200,831
9500	6,424,771	17,905,058	(11,480,288)	12,685,882	17,262,839	4,576,957		(6,903,331)
9700	-	-	-	3,500,000	3,500,000	-		-
9910	32,878	100,000	(67,122)	402,264	471,972	69,708		2,587
	264,135,700	292,917,290	(28,781,590)	444,696,299	508,204,789	63,508,490		34,726,900
Other Funds								
1150	-	-	-	9,195,759	10,246,281	1,050,522		1,050,522
1160	269,056	398,600	(129,544)	13,595,761	16,957,891	3,362,130		3,232,587
5040	90,752,839	100,379,334	(9,626,495)	90,353,281	99,979,776	9,626,495		-
5300	14,945,018	15,815,713	(870,695)	13,890,428	14,854,338	963,910		93,215
5600	122,278,404	112,887,466	9,390,938	135,420,860	126,029,922	(9,390,938)		0
5500	2,473,198	4,198,401	(1,725,203)	3,306,946	4,446,654	1,139,708		(585,495)
6300	176,119,476	184,016,369	(7,896,893)	233,376,243	241,249,119	7,872,876		(24,017)
	406,837,991	417,695,883	(10,857,892)	499,139,278	513,763,981	14,624,703		3,766,812

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 Period 14-2 BY FUND								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental's								
1945	Contingency	4,532,383	-	4,532,383	-	5,921,363	5,921,363	10,453,746
1950	Fringe Benefits	105,659,017	112,947,808	(7,288,791)	210,613,600	227,539,767	16,926,167	9,637,376
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	(1,423,327)	(1,423,327)
1992	Earnings on Investments	3,024,423	5,328,108	(2,303,685)	-	-	-	(2,303,685)
1996	Sales Taxes	74,678,404	75,142,024	(463,620)	-	-	-	(463,620)
	Other Revenue Non-Departmentals	339,838,325	343,837,236	(3,998,911)	-	-	-	(3,998,911)
	Parks Non-Departmentals	-	\$0.00	-	3,470,753	3,483,688	12,935	12,935
	Other Non-Departmental	(219,424,550)	(\$112,358,770)	(107,065,780)	(230,637,338)	(129,746,670)	100,890,668	(6,175,112)
1900'S	Total Non-Departmental	308,308,001	424,896,406	(116,588,405)	(16,552,985)	105,774,821	122,327,806	5,739,401
9960	Debt Retirement and Interest	10,836,664	14,321,523	(3,484,859)	50,186,971	47,387,787	(2,799,184)	(6,284,043)
1200-1899	Capital Improvements	266,633,330	266,633,330	-	310,099,363	310,099,363	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	4,984	1,000,522	(995,538)	-	1,014,835	1,014,835	19,297
FUND 4	IMSD Expendable Trust	-	6,500,000	(6,500,000)	7,174,684	6,500,000	(674,684)	(7,174,684)
FUND 5	Parks Trust Funds	108,213	-	108,213	314,615	846,880	532,265	640,478
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	8,415,328	-	(8,415,328)	(8,415,328)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	113,197	7,500,522	(7,387,325)	15,904,627	8,378,915	(7,525,712)	(14,913,037)
	Projected Surplus (Deficit)	1,256,864,884	1,423,964,954	(156,242,178)	1,303,473,553	1,493,609,656	175,511,400	23,036,033
	Reserves Expendable Trusts							14,913,037
	Reserves Encumbrances COVID-19							(6,000,000)
	Contribution from Behavioral Health Reserves							24,017
	Total Projected Surplus (Deficit)							31,973,087

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2020							
		2020	2020	Revenue	2020	2020	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
Legislative, Executive & Staff							
1000	County Board	830	-	-	1,074,558	1,210,644	88.76%
1011	County Executive - General Office	-	-	-	700,111	856,980	81.70%
1021	Veterans Service	13,000	13,000	-	214,322	263,907	81.21%
1020	Governmental Affairs	-	-	-	184,411	246,017	74.96%
1091	Office of African American Affairs	37,693	-	-	669,889	1,297,837	51.62%
1120	Personnel Review Board	3	-	-	176,106	443,178	39.74%
1130	Corporation Counsel	241,218	200,000	120.61%	791,927	1,323,515	59.84%
1140	Human Resources	6,000	6,200	96.77%	4,420,037	5,391,617	81.98%
1151	Dept of Administrative Services	16,627,896	13,284,082	125.17%	32,460,282	41,672,145	77.89%
1150	DAS - Risk Management	14,234	-	0.00%	9,002,821	10,246,281	87.86%
1160	DAS - Information Management Services	269,056	398,600	67.50%	12,696,410	16,957,891	74.87%
5500	DAS - Utility	2,473,198	4,198,401	58.91%	3,295,068	4,446,654	74.10%
3010	Election Commission	2,205,292	2,717,302	81.16%	2,895,618	3,656,140	79.20%
3090	County Treasurer	2,319,751	2,388,884	97.11%	617,974	905,802	68.22%
3270	County Clerk	302,823	547,696	55.29%	812,033	901,858	90.04%
3400	Register of Deeds	5,473,190	4,586,500	119.33%	1,000,129	1,455,696	68.70%
3700	Office of the Comptroller	310,965	327,180	95.04%	4,499,480	4,661,475	96.52%
	Total Legislative, Executive & Staff	30,295,150	28,667,845	105.68%	75,511,178	95,937,637	78.71%
Courts and Judiciary							
2000	Combined Court Related Operations	11,588,612	11,419,695	101.48%	23,688,795	29,597,603	80.04%
2430	Dept. of Child Support Enforcement	16,388,333	18,042,255	90.83%	16,588,285	19,327,580	85.83%
2900	Courts - Pre-Trial Services	1,517,046	1,585,027	95.71%	5,477,983	6,638,383	82.52%
	Total Courts and Judiciary	29,493,990	31,046,977	95.00%	45,755,063	55,563,566	82.35%
Public Safety							
4000	Sheriff	11,635,102	12,489,618	93.16%	33,583,498	46,934,135	71.55%
4300	House of Correction	4,205,479	7,495,233	56.11%	42,547,009	51,409,818	82.76%
4500	District Attorney	5,389,790	6,667,306	80.84%	10,776,775	13,047,962	82.59%
4800	Emergency Management	2,104,961	1,959,072	107.45%	6,700,232	8,262,244	81.09%
4900	Medical Examiner	3,019,981	3,168,664	95.31%	3,418,378	4,498,077	76.00%
	Total Public Safety	26,355,313	31,779,893	82.93%	97,025,893	124,152,236	78.15%
Department of Transportation							
5040	DOT - Airport Division	84,635,893	100,379,334	84.32%	80,256,124	99,979,776	80.27%
5090	DOT - Transportation Services	2,005,766	1,794,622	111.77%	1,851,044	1,835,391	100.85%
5100	DOT - Highway Maintenance	16,743,960	23,213,310	72.13%	19,503,135	23,591,402	82.67%
5300	DOT - Fleet Management	14,945,018	15,815,713	94.49%	13,553,884	14,854,338	91.25%
5600	DOT - Transit/Paratransit System	122,278,404	112,887,466	108.32%	145,920,726	126,029,922	115.78%
5800	DOT - Admin Div	2,549,089	3,473,277	73.39%	1,699,580	3,077,959	55.22%
	Total Transportation	243,158,130	257,563,722	94.41%	262,784,492	269,368,788	97.56%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2020							
		2020	2020	Revenue	2020	2020	
		Actual	Budgeted Net		Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	162,606,891	184,016,369	88.37%	225,959,655	241,249,119	93.66%
7900	Department on Aging	19,636,205	20,840,570	94.22%	20,326,100	22,309,629	91.11%
8000	Department of Human Services	104,407,033	117,323,237	88.99%	130,075,261	151,918,217	85.62%
	Total Health & Human Services	286,650,129	322,180,176	88.97%	376,361,016	415,476,965	90.59%
	Parks, Recreation & Culture						
9000	Department of Parks	16,472,650	21,369,502	77.08%	29,636,491	40,277,452	73.58%
9500	Zoological Department	6,424,771	17,905,058	35.88%	12,336,377	17,262,839	71.46%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	32,878	100,000	32.88%	331,307	471,972	70.20%
	Total Parks, Recreation & Culture	22,930,299	39,374,560	58.24%	45,804,175	61,512,263	74.46%
	Non-Departmental's						
1945	Contingency	-	-	-	-	5,921,363	0.00%
1950	Fringe Benefits	105,659,017	112,947,808	93.55%	210,203,919	227,539,767	92.38%
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	0.00%
1992	Earnings on Investments	5,515,423	5,328,108	103.52%	-	-	-
1996	Sales Taxes	74,678,404	75,142,024	99.38%	-	-	-
	Other Revenue Non-Departmentals	337,838,325	343,837,236	98.26%	-	-	-
	Parks Non-Departmentals	-	-	-	3,470,753	3,483,688	99.63%
	Other Non-Departmental	10,129,219	(112,358,770)	(0)	(3,520,096)	(129,746,670)	2.71%
1900'S	Total Non-Departmental	533,820,388	424,896,406	125.64%	210,154,576	105,774,821	198.68%
9960	Debt Retirement and Interest	-	8,906,021	0.00%	50,186,971	47,387,787	105.91%
1200-1899	Capital Improvements	65,031,776	266,633,330	24.39%	70,839,220	310,099,363	22.84%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	325,690	1,000,522	32.55%	566,155	1,014,835	55.79%
FUND 4	IMSD Expendable Trust	-	6,500,000	-	6,642,787	6,500,000	0.00%
FUND 5	Parks Trust Funds	108,213	-	-	285,615	846,880	33.73%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	70,743	17,200	411.30%
FUND 8	Airport PFC	6,043,892	-	0.00%	8,415,328	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	6,477,796	7,500,522	86.36%	15,980,628	8,378,915	190.72%
	Total	1,244,212,971	1,418,549,452	87.71%	1,250,403,213	1,493,652,341	83.71%