



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: July 19, 2021

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

FROM: Cynthia (CJ) Pahl, Financial Services Manager

SUBJECT: Fiscal Report of May 2021 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.

2021 Year-end Projection

Based on financial results through May 31, 2021, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2021 year-end fiscal status is a ***\$9.3 million surplus***.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
May 2021	Surplus	\$9.3 million	\$1.8 million
April 2021	Surplus	\$7.5 million	(\$0.5 million)
March 2021	Surplus	\$8.0 million	n/a

This projection is based on the most current reports from departments and best estimates of countywide revenue impacts. This estimate does not assume any revenue from the American Rescue Plan Act.

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

May 2021		
Departments in Surplus		
	Deficit	Surplus
Office of African American Affairs		\$166,867
Personnel Review Board		\$113,163
DAS		\$137,018
Risk Management		\$47,512
Clerk of Courts		\$1,182,085
DOT – Admin Division		\$60,000
DHHS		\$491,900
<i>Subtotal</i>		<i>\$2,198,545</i>
Departments in Deficit		
	Deficit	Surplus
Human Resources	(\$8,382)	
Sheriff	(\$969,322)	
Emergency Management	(\$19,700)	
Zoological Department	(\$2,167,815)	
DAS-Utility	(\$905,071)	
<i>Subtotal</i>	<i>(\$4,070,290)</i>	
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Contingency		\$6,235,296
Sales Tax		\$4,000,000
All Others		\$905,071
<i>Subtotal</i>		<i>\$11,140,367</i>
Grand Totals	(\$4,070,290)	\$13,338,912
Deficit / Surplus		\$9,268,622

Debt Service Reserve Activity and Projected Balance for 2021

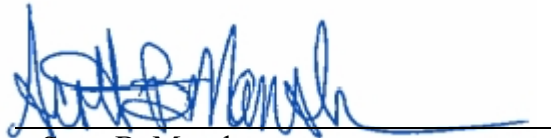
2021 Starting Balance	\$ 50,310,288
2021 Activity	
2020 Final Year End Surplus*	\$ 27,000,000
2021 Budget Commitment	\$ (5,711,360)
File 20-937 (Committing 2020 anticipated surplus for County purposes)**	\$ (7,201,653)
2021 Projected Balance	\$ 64,397,275
*Estimate as of June 10, 2021	
**The approved \$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 the surpluses or deficits 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 & 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 July 19, 2021

Unallocated Contingency Fund	
2021 Adopted Balance	\$ 4,950,000
<i>Approved Actions</i>	
Surplus Bid Premiums	\$ 111,727
Reclassify Clerk Positions	\$ (25,787)
Fund Independent Redistricting Committee	\$ (80,000)
File #21-227 McKinley Beach Safety Study	\$ (70,000)
File #21-399 Sport Court at Sherman Park	\$ (141,000)
File #21-457 Dontre Hamilton Bench in Red Arrow Park	\$ (3,000)
File #21-467 Lake Park Bridge Rehab/Reconstruction	\$ (1,015,000)
Surplus Taxable General Obligation Promissory Notes Series 2018F	\$ 1,098,952
File #21-489 Create position and purchase modern technology	\$ (67,000)
File #21-526 Rename Lindbergh Park to Lucille Berrien Park	\$ (9,750)
File #21-494 Levy Financed Capital Projects	\$ 1,486,154
Current Available Balance	\$ 6,235,296
Allocated Contingency Fund	
2021 Adopted Balance	\$ 50,000
<i>Allocated Items</i>	
Rock Sports Complex Sound Study	\$ 50,000
Current Available Balance	\$ 50,000

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2021

Office of African American Affairs (Org 1091) *\$0.2 million surplus*

The Office of African American Affairs is currently projecting a surplus of \$0.2 million due to vacancies within the department.

Personnel Review Board (Org 1120) *\$0.1 million surplus*

The Personnel Review Board is currently projecting a surplus of \$0.1 million due to salary savings and savings achieved from contractual legal services.

Department of Administrative Services (Org 1151) *\$0.1 million surplus*

The Department of Administrative Services (DAS) is projected an overall surplus of \$0.1 million due to salary savings throughout the department's divisions.

Clerk of Courts (Org 2000) *\$1.2 million surplus*

The Clerk of Courts is projected an overall surplus of \$1.2 million. Revenues are anticipated to deficit by \$0.6 million due to a reduction in marriage license fees, bail forfeitures, and child support reimbursement (which is partially offset by expenditure savings). Surplus expenditures of \$1.8 million offset the revenue deficit and are due to surpluses in salary and contractual services.

Sheriff (Org 4000) *(\$1.0 million deficit)*

The MCSO is projecting a revenue deficit of \$0.4 million in 2021 due to various revenue impacts largely related to the pandemic. Citation, forfeiture, process service and foreclosure revenues are all expected to be less than budget. Inmate telephone revenue is also expected to be less than budget due to a lower ADP and free weekly calls provided to inmates. Total expenditures are expected to exceed budget by \$0.6 million. Personnel costs are expected to generate a deficit of \$2.1 million, driven by an overtime deficit of \$3.9 million and social security tax deficit of \$0.3 million. This amount is offset by \$1.5 million in a salary adjustment budget and \$0.6 million other personnel expenditures. Additional savings are projected in contractual services and commodities to bring the net deficit to \$1.0 million.

Department of Health and Human Services (Org 8000) *\$0.5 million surplus*

The Department of Health and Human Services (DHHS) is projecting an overall surplus of \$0.5 million. The department is anticipating an expenditure deficit of \$458,000 due to daily rate increases from the DOC, which is expected to be offset with additional Youth Aids revenue of \$301,000. The department is also experiencing a \$150,000 salary surplus in the Division of Youth and Family Services (DYFS) as well as reduced WRAP charges of \$500,000.

Zoological Department (*Org 9500*)

(\$2.2 million deficit)

Per the Zoological Department's most recent reports, a revenue deficit is likely and could exceed \$3.8 million, largely due to a deficit in group sales and general visitor revenue. The department has expenditure surpluses of \$1.1 million that are currently offsetting this deficit. The department has applied for a Shuttered Venue Operators grant which if received, could reduce this deficit in the future.

Appropriation for Contingency (*Org 1945*)

\$6.2 million surplus

The current projection for the Appropriation for Contingency assumes that the entire \$6.2 million of the current contingency appropriation (both allocated and unallocated) is not spent and is used to offset departmental and non-departmental deficits.

Sales Tax (*Org 1996*)

\$4.0 million surplus

In January 2021, the Wisconsin Legislative Fiscal Bureau ("LFB") projected strong sales tax growth for the State's 2021-2022 (+6.7%) and 2022-2023 (+4.5%) fiscal years. According to IHS Markit, distribution of the vaccines is expected to release pent up demand for consumer services in the second half of 2021, when spending on services other than healthcare, housing, and utilities is expected to jump by 12.6%. By comparison, as spending patterns return to their pre-pandemic trends, spending on goods is expected to grow more slowly as consumers return to spending on services. For example, spending at restaurants is expected to grow, whereas purchases for eating at home are expected to decline. Overall, nominal personal consumption expenditures are forecast to grow 6.1% in 2021 and 2022, before slowing to 4.3% in 2023.

The Office of the Comptroller is currently projecting 2021 sales tax collections to be \$81.1 million for 2021. This estimate is \$4.0 million higher than the 2021 Budget. It represents a growth of 2.7% compared to the net 2020 sales tax amount.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2021 Period 05 BY DEPARTMENT								
		2021	2021		2021	2021	Expense	Surplus
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net		
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Legislative, Executive & Staff								
1000	County Board	-	-	-	1,218,711	1,218,711	-	-
1011	County Executive - General Office	-	-	-	863,132	863,132	-	-
1020	Governmental Relations	-	-	-	322,674	322,674	-	-
1091	Office of African American Affairs	-	-	-	1,324,934	1,491,801	166,867	166,867
1120	Personnel Review Board	3	-	3	150,437	263,596	113,159	113,163
1130	Corporation Counsel	200,000	200,000	-	1,531,907	1,531,907	-	-
1140	Human Resources	6,000	6,200	(200)	5,192,345	5,184,163	(8,182)	(8,382)
1151	Dept of Administrative Services	13,194,160	13,462,779	(268,619)	41,094,630	41,500,267	405,637	137,018
1150	DAS - Risk Management	-	-	-	10,579,389	10,626,901	47,512	47,512
1160	DAS - Information Management Services	303,858	303,858	-	16,110,823	16,110,823	-	-
5500	DAS - Utility	3,234,339	4,139,410	(905,071)	4,151,288	4,151,288	-	(905,071)
3010	Election Commission	45,750	45,750	-	684,790	684,790	-	-
3090	County Treasurer	2,030,000	2,030,000	-	974,852	974,852	-	-
3270	County Clerk	523,352	523,352	-	981,078	981,078	-	-
3400	Register of Deeds	4,554,500	4,554,500	-	1,073,394	1,073,394	-	-
3700	Office of the Comptroller	143,000	143,000	-	4,781,532	4,781,532	-	-
Total Legislative, Executive & Staff		24,234,962	25,408,849	(1,173,887)	91,035,916	91,760,909	724,993	(448,893)
Courts and Judiciary								
2000	Combined Court Related Operations	11,581,923	12,157,059	(575,136)	27,822,066	29,579,287	1,757,221	1,182,085
2430	Dept. of Child Support Enforcement	17,166,894	17,166,894	-	19,044,986	19,044,986	-	-
2900	Courts - Pre-Trial Services	435,027	435,027	-	5,490,997	5,490,997	-	-
Total Courts and Judiciary		29,183,844	29,758,980	(575,136)	52,358,049	54,115,270	1,757,221	1,182,085
Public Safety								
4000	Sheriff	11,984,171	12,343,975	(359,804)	47,122,688	46,513,170	(609,518)	(969,322)
4300	House of Correction	4,233,460	5,585,842	(1,352,382)	48,730,792	50,083,174	1,352,382	(0)
4500	District Attorney	5,426,436	5,614,621	(188,185)	12,157,961	12,346,146	188,185	-
4800	Emergency Management	1,285,035	1,285,035	-	7,916,248	7,896,548	(19,700)	(19,700)
4900	Medical Examiner	3,408,580	3,461,647	(53,067)	4,722,475	4,775,542	53,067	-
Total Public Safety		26,337,682	28,291,120	(1,953,438)	120,650,164	121,614,580	964,416	(989,022)
Department of Transportation								
5040	DOT - Airport Division	93,939,143	93,939,143	-	93,957,049	93,957,049	-	-
5090	DOT - Transportation Services	1,738,081	1,738,081	-	2,033,644	2,033,644	-	-
5100	DOT - Highway Maintenance	23,224,266	23,224,266	-	23,536,835	23,536,835	-	-
5300	DOT - Fleet Management	16,746,316	16,746,316	-	16,119,537	16,119,537	-	-
5600	DOT - Transit/Paratransit System	128,599,739	124,899,739	3,700,000	135,080,299	131,380,299	(3,700,000)	-
5800	DOT - Admin Div	1,181,299	1,166,299	15,000	1,728,333	1,773,333	45,000	60,000
Total Transportation		265,428,844	261,713,844	3,715,000	272,455,697	268,800,697	(3,655,000)	60,000

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2021 Period 05 BY DEPARTMENT								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services								
6300	Behavioral Health Division	186,206,631	186,206,631	-	239,786,661	239,786,661	-	-
8000	Department of Human Services	148,531,687	148,230,588	301,099	183,534,071	183,724,872	190,801	491,900
	Total Health & Human Services	334,738,318	334,437,219	301,099	423,320,732	423,511,533	190,801	491,900
Parks, Recreation & Culture								
9000	Department of Parks	19,539,289	19,539,289	-	38,235,353	38,235,353	-	-
9500	Zoological Department	15,104,772	18,384,772	(3,280,000)	16,141,238	17,253,423	1,112,185	(2,167,815)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	514,631	514,631	-	-
	Total Parks, Recreation & Culture	34,744,061	38,024,061	(3,280,000)	58,391,222	59,503,407	1,112,185	(2,167,815)
Non-Departmental's								
1945	Contingency	-	-	-	-	6,235,296	6,235,296	6,235,296
1950	Fringe Benefits	116,314,792	116,314,792	-	225,539,330	225,539,330	-	-
1972	Wage and Benefit Modifications	-	-	-	3,233,867	3,233,867	-	-
1992	Earnings on Investments	2,737,320	2,737,320	-	-	-	-	-
1996	Sales Taxes	73,815,511	69,815,511	4,000,000	-	-	-	4,000,000
	Other Revenue Non-Departmentals	346,678,542	345,773,471	905,071	-	-	-	905,071
	Parks Non-Departmentals	-	-	-	3,483,688	3,483,688	-	-
	Other Non-Departmental	(216,908,414)	(\$118,511,227)	(98,397,187)	(236,980,757)	(138,583,570)	98,397,187	-
1900'S	Total Non-Departmental	322,637,751	416,129,867	(93,492,116)	(4,723,872)	99,908,611	104,632,483	11,140,367
9960	Debt Retirement and Interest	10,878,070	10,878,070	-	47,565,840	47,565,840	-	-
1200-1899	Capital Improvements	290,417,592	290,417,592	-	326,077,681	326,077,681	-	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	-	1,108,570	(1,108,570)	-	1,115,251	1,115,251	6,681
FUND 4	IMSD Expendable Trust	-	-	-	625,087	1,104,262	479,175	479,175
FUND 5	Parks Trust Funds	-	-	-	-	29,000	29,000	29,000
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	7,349	-	(7,349)	(7,349)
	Total Expendable Trusts	-	1,108,570	(1,108,570)	632,436	2,265,713	1,633,277	524,707
	Projected Surplus (Deficit)	1,338,601,125	1,436,168,172	(97,567,047)	1,387,763,864	1,495,124,241	107,360,377	9,793,329
	Reserves Expendable Trusts							(524,707)
	Contribution from Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							9,268,622

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2021 Period 5 BY FUND								
		2021	2021		2021	2021		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
General Fund Departments								
1000	County Board	-	-	-	1,218,711	1,218,711	-	-
1011	County Executive	-	-	-	863,132	863,132	-	-
1020	Governmental Affairs	-	-	-	322,674	322,674	-	-
1091	Office of African American Affairs	-	-	-	1,324,934	1,491,801	166,867	166,867
1120	Personnel Review Board	3	-	3	150,437	263,596	113,159	113,163
1130	Corporation Counsel	200,000	200,000	-	1,531,907	1,531,907	-	-
1140	Human Resources	6,000	6,200	(200)	5,192,345	5,184,163	(8,182)	(8,382)
1151	Dept of Administrative Services	13,194,160	13,462,779	(268,619)	41,094,630	41,500,267	405,637	137,018
2000	Combined Court Related Operations	11,581,923	12,157,059	(575,136)	27,822,066	29,579,287	1,757,221	1,182,085
2430	Dept. of Child Support Enforcement	17,166,894	17,166,894	-	19,044,986	19,044,986	-	-
2900	Courts - Pre-Trial Services	435,027	435,027	-	5,490,997	5,490,997	-	-
3010	Election Commission	45,750	45,750	-	684,790	684,790	-	-
3090	County Treasurer	2,030,000	2,030,000	-	974,852	974,852	-	-
3270	County Clerk	523,352	523,352	-	981,078	981,078	-	-
3400	Register of Deeds	4,554,500	4,554,500	-	1,073,394	1,073,394	-	-
3700	Office of the Comptroller	143,000	143,000	-	4,781,532	4,781,532	-	-
4000	Sheriff	11,984,171	12,343,975	(359,804)	47,122,688	46,513,170	(609,518)	(969,322)
4300	House of Correction	4,233,460	5,585,842	(1,352,382)	48,730,792	50,083,174	1,352,382	(0)
4500	District Attorney	5,426,436	5,614,621	(188,185)	12,157,961	12,346,146	188,185	-
4800	Emergency Management	1,285,035	1,285,035	-	7,916,248	7,896,548	(19,700)	(19,700)
4900	Medical Examiner	3,408,580	3,461,647	(53,067)	4,722,475	4,775,542	53,067	-
5090	Transportation Services	1,738,081	1,738,081	-	2,033,644	2,033,644	-	-
5100	DOT - Highway Maintenance	23,224,266	23,224,266	-	23,536,835	23,536,835	-	-
5800	DOT - Admin Div	1,181,299	1,166,299	15,000	1,728,333	1,773,333	45,000	60,000
8000	Department of Human Services	148,531,687	148,230,588	301,099	183,534,071	183,724,872	190,801	491,900
9000	Department of Parks	19,539,289	19,539,289	-	38,235,353	38,235,353	-	-
9500	Zoological Department	15,104,772	18,384,772	(3,280,000)	16,141,238	17,253,423	1,112,185	(2,167,815)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	514,631	514,631	-	-
	Total General Fund	285,637,686	291,398,976	(5,761,290)	502,426,734	507,173,838	4,747,104	(1,014,186)
Other Funds								
1150	Risk Management	-	-	-	10,579,389	10,626,901	47,512	47,512
1160	Information Management Services	303,858	303,858	-	16,110,823	16,110,823	-	-
5040	DOT - Airport Division	93,939,143	93,939,143	-	93,957,049	93,957,049	-	-
5300	DOT - Fleet Management	16,746,316	16,746,316	-	16,119,537	16,119,537	-	-
5600	DOT - Transit/Paratransit System	128,599,739	124,899,739	3,700,000	135,080,299	131,380,299	(3,700,000)	-
5500	DAS - Utility	3,234,339	4,139,410	(905,071)	4,151,288	4,151,288	-	(905,071)
6300	Behavioral Health Division	186,206,631	186,206,631	-	239,786,661	239,786,661	-	-
	Total Other Funds	429,030,026	426,235,097	2,794,929	515,785,046	512,132,558	(3,652,488)	(857,559)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of May 31, 2021 Period 5 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	-	-	-	-	6,235,296	6,235,296	6,235,296
1950	Fringe Benefits	116,314,792	116,314,792	-	225,539,330	225,539,330	-	-
1972	Wage and Benefit Modifications	-	-	-	3,233,867	3,233,867	-	-
1992	Earnings on Investments	2,737,320	2,737,320	-	-	-	-	-
1996	Sales Taxes	73,815,511	69,815,511	4,000,000	-	-	-	4,000,000
	Other Revenue Non-Departmentals	346,678,542	345,773,471	905,071	-	-	-	905,071
	Parks Non-Departmentals	-	\$0.00	-	3,483,688	3,483,688	-	-
	Other Non-Departmental	(216,908,414)	(\$118,511,227)	(98,397,187)	(236,980,757)	(138,583,570)	98,397,187	-
1900'S	Total Non-Departmental	322,637,751	416,129,867	(93,492,116)	(4,723,872)	99,908,611	104,632,483	11,140,367
9960	Debt Retirement and Interest	10,878,070	10,878,070	-	47,565,840	47,565,840	-	-
1200-1899	Capital Improvements	290,417,592	290,417,592	-	326,077,681	326,077,681	-	-
	Expendable Trusts							
FUND 3	Zoo Trust Funds	-	1,108,570	(1,108,570)	-	1,115,251	1,115,251	6,681
FUND 4	IMSD Expendable Trust	-	-	-	625,087	1,104,262	479,175	479,175
FUND 5	Parks Trust Funds	-	-	-	-	29,000	29,000	29,000
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	-	-	-	7,349	-	(7,349)	(7,349)
	Total Expendable Trusts	-	1,108,570	(1,108,570)	632,436	2,265,713	1,633,277	524,707
	Projected Surplus (Deficit)	1,338,601,125	1,436,168,172	(100,361,976)	1,387,763,864	1,495,124,241	111,012,865	9,793,329
	Reserves Expendable Trusts							(524,707)
	Contribution from Behavioral Health Reserves							-
	Total Projected Surplus (Deficit)							9,268,622

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of May 31, 2021							
		2021	2021	Revenue	2021	2021	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	Legislative, Executive & Staff						
1000	County Board	-	-	-	447,590	1,218,711	36.73%
1011	County Executive - General Office	-	-	-	401,751	863,132	46.55%
1020	Governmental Affairs	-	-	-	167,223	322,674	51.82%
1091	Office of African American Affairs	-	-	-	287,205	1,491,801	19.25%
1120	Personnel Review Board	-	-	-	74,478	263,596	28.25%
1130	Corporation Counsel	12,786	200,000	6.39%	(141,144)	1,531,907	-9.21%
1140	Human Resources	-	6,200	0.00%	2,360,080	5,184,163	45.52%
1151	Dept of Administrative Services	6,325,051	13,462,779	46.98%	13,619,241	41,500,267	32.82%
1150	DAS - Risk Management	-	-	0.00%	5,724,209	10,626,901	53.87%
1160	DAS - Information Management Services	57,683	303,858	18.98%	4,035,356	16,110,823	25.05%
5500	DAS - Utility	145,788	4,139,410	3.52%	337,818	4,151,288	8.14%
3010	Election Commission	50,029	45,750	109.35%	358,212	684,790	52.31%
3090	County Treasurer	1,136,849	2,030,000	56.00%	384,710	974,852	39.46%
3270	County Clerk	75,374	523,352	14.40%	474,368	981,078	48.35%
3400	Register of Deeds	2,497,826	4,554,500	54.84%	515,194	1,073,394	48.00%
3700	Office of the Comptroller	(25,059)	143,000	-17.52%	1,974,627	4,781,532	41.30%
	Total Legislative, Executive & Staff	10,276,329	25,408,849	40.44%	31,020,917	91,760,909	33.81%
	Courts and Judiciary						
2000	Combined Court Related Operations	2,064,322	12,157,059	16.98%	10,521,780	29,579,287	35.57%
2430	Dept. of Child Support Enforcement	3,924,295	17,166,894	22.86%	6,362,382	19,044,986	33.41%
2900	Courts - Pre-Trial Services	1,116,319	435,027	256.61%	2,138,725	5,490,997	38.95%
	Total Courts and Judiciary	7,104,935	29,758,980	23.87%	19,022,887	54,115,270	35.15%
	Public Safety						
4000	Sheriff	2,707,827	12,343,975	21.94%	19,626,784	46,513,170	42.20%
4300	House of Correction	1,238,543	5,585,842	22.17%	18,586,804	50,083,174	37.11%
4500	District Attorney	630,403	5,614,621	11.23%	4,727,814	12,346,146	38.29%
4800	Emergency Management	48,979	1,285,035	3.81%	3,500,063	7,896,548	44.32%
4900	Medical Examiner	1,520,459	3,461,647	43.92%	2,317,540	4,775,542	48.53%
	Total Public Safety	6,146,211	28,291,120	21.72%	48,759,005	121,614,580	40.09%
	Department of Transportation						
5040	DOT - Airport Division	27,478,043	93,939,143	29.25%	21,723,748	93,957,049	23.12%
5090	DOT - Transportation Services	1,158,699	1,738,081	66.67%	833,028	2,033,644	40.96%
5100	DOT - Highway Maintenance	1,606,323	23,224,266	6.92%	9,476,218	23,536,835	40.26%
5300	DOT - Fleet Management	6,570,516	16,746,316	39.24%	3,619,004	16,119,537	22.45%
5600	DOT - Transit/Paratransit System	8,113,238	124,899,739	6.50%	41,684,655	131,380,299	31.73%
5800	DOT - Admin Div	134,452	1,166,299	11.53%	34,225	1,773,333	1.93%
	Total Transportation	45,061,270	261,713,844	17.22%	77,370,879	268,800,697	28.78%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of May 31, 2021							
		2020	2020	Revenue	2020	2020	
		Actual	Budgeted Net		Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	49,218,119	186,206,631	26.43%	84,231,433	239,786,661	35.13%
8000	Department of Human Services	28,775,870	148,230,588	19.41%	62,665,314	183,724,872	34.11%
	Total Health & Human Services	77,993,989	334,437,219	23.32%	146,896,748	423,511,533	34.69%
	Parks, Recreation & Culture						
9000	Department of Parks	2,403,269	19,539,289	12.30%	13,257,217	38,503,475	34.43%
9500	Zoological Department	2,885,521	18,384,772	15.70%	5,743,778	17,253,423	33.29%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	40,272	100,000	40.27%	98,255	514,631	19.09%
	Total Parks, Recreation & Culture	5,329,062	38,024,061	14.01%	20,849,250	59,771,529	34.88%
	Non-Departmental's						
1945	Contingency	-	-	-	-	6,235,296	0.00%
1950	Fringe Benefits	61,721,600	116,314,792	53.06%	33,676,404	225,539,330	14.93%
1972	Wage and Benefit Modifications	-	-	-	-	3,233,867	0.00%
1992	Earnings on Investments	933,857	2,737,320	34.12%	-	-	-
1996	Sales Taxes	20,020,633	69,815,511	28.68%	-	-	-
	Other Revenue Non-Departmentals	1,276,662	345,773,471	0.37%	-	-	-
	Parks Non-Departmentals	-	-	-	1,501,107	3,483,688	43.09%
	Other Non-Departmental	4,850,701	(118,511,227)	(0)	(1,158,523)	(138,583,570)	0.84%
1900'S	Total Non-Departmental	88,803,455	416,129,867	21.34%	34,018,988	99,908,611	34.05%
9960	Debt Retirement and Interest	-	426,104	0.00%	3,191,359	47,565,840	6.71%
1200-1899	Capital Improvements	3,681,939	290,417,592	1.27%	11,300,832	326,077,681	3.47%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	617,415	1,108,570	55.69%	167,389	1,115,251	15.01%
FUND 4	IMSD Expendable Trust	-	-	-	588,904	1,104,262	0.00%
FUND 5	Parks Trust Funds	-	-	-	-	29,000	0.00%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	32,398	17,200	188.36%
FUND 8	Airport PFC	2,465,778	-	0.00%	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	7,349	-	-
	Total Expendable Trusts	3,083,193	1,108,570	278.12%	796,040	2,265,713	35.13%
	Total	247,480,382	1,425,716,206	17.36%	393,226,904	1,495,392,363	26.30%