



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: September 28, 2021

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

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

SUBJECT: Final 2020 Fiscal Position for Milwaukee County

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## 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 Fiscal Position

Based on the audited financial results for 2020, Milwaukee County's 2020 year-end fiscal position was a surplus of \$35,490,088. Of the surplus, \$30,490,088 was transferred to the Debt Service Reserve, leaving \$5,000,000 to be budgeted in the 2022 Adopted Budget per state statute.

## Debt Service Reserve Activity and Final Balance for 2020

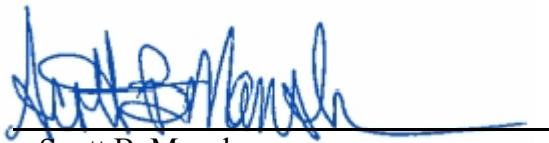
<b>2020 Starting Balance</b>	\$ 39,092,165
<b>2020 Activity</b>	
2019 Final Year End Surplus	\$ 15,428,463
2020 Budget Commitment	\$ (3,598,267)
Unspent Bond Reallocation (File 20-401)	\$ (3,066,848)
2020 A-D Unspent Proceeds/Bid Premium (File 20-241)	\$ 887,151
Unspent Bond Reallocation (File 21-87)	\$ (100,000)
Unspent Bond Reallocation (WM039012)	\$ 1,667,624
Lapsed Bond Proceeds (File 21-402)	\$ 1,799,607
2020 Yearend Surplus	\$ 30,490,088
<b>2020 Final Balance</b>	<b>\$ 82,599,983</b>

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

**2020 Contingency Fund Activity**

<b>Unallocated Contingency Fund</b>	
<b>2020 Adopted Balance</b>	<b>\$ 4,355,575</b>
<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)
Milwaukee Deputy Sheriffs Association Contract Settlement Costs (File 21-303)	\$ (400,000)
*Move Land sale revenue to contingency account	\$ 4,532,383
<b>Final Available Balance</b>	<b>\$ 8,453,746</b>
<b>Allocated Contingency Fund</b>	
<b>2020 Adopted Balance</b>	<b>\$ 2,150,000</b>
<i>Allocated Items</i>	
Low-interest revolving loan for lead abatement 1A.005	\$ 550,000
HOC dorm closure backup for electronic monitoring initiative 1A.023	\$ 1,500,000
Repair lakefront paths if high water/freezing 1A.029	\$ 100,000
<i>Approved Actions</i>	
Milwaukee County Lead Remediation Low Interest Loan Program (File 20-121)	\$ (550,000)
<b>Final Available Balance</b>	<b>\$ 1,600,000</b>

**DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2020**

**Impact of CARES Funding on Departmental Expenses and Revenues**

For 2020, salary and fringe related expenditures within departments that were charged to CARES funding were moved to a centralized CARES budget for tracking purposes; these salary and related fringe expenditures included time off used for PH-Leave and EPSL, time charged to the EOC and UEOC, and pandemic premium pay. The table below shows the eligible salary and associated fringe that were subsequently moved from the departmental budgets to the centralized CARES budget (which reduced expenses in the department and contributed to the overall surplus in each department):

	<b>Agency</b>	<b>Offset for CARES Funding</b>
100	County Board	(4,995.35)
102	Veterans Service	(6,475.45)
103	County Executive - Governmental Affairs	(19,375.52)
109	Office on African American Affairs	(56,156.34)
110	County Executive - General Office	(217,952.48)
113	Corporation Counsel	(87,005.17)
114	Human Resources	(8,929.08)
115	Department of Administrative Services	(563,945.15)
116	DAS - IMSD	(350.59)
117	DAS - Risk	(25,217.01)
200	Combined Court Related Operations	(481,380.35)
243	Department of Child Support	(559,842.58)
301	Election Commission	(7,462.15)
309	Treasurer	(28,224.97)
327	County Clerk	(18,601.73)
340	Register of Deeds	(6,464.43)
370	Office of the Comptroller	(37,337.67)
400	Sheriff	(1,019,913.20)
430	House of Correction	(685,693.58)
450	District Attorney	(255,339.65)
480	Emergency Management	(26,526.51)
490	Medical Examiner	(91,528.74)
509	Transportation Services	(3,081.21)
510	Highway Maintenance	(188,330.57)
530	Fleet Management	(26,924.29)
630	Behavioral Health Division	(350,433.97)
800	Department of Health and Human Services	(317,800.02)
900	Parks Department	(874,767.35)
950	Zoological Department	(240,944.32)
	<b>Total</b>	<b>(6,210,999.43)</b>

For 2020, several departments retained expenses within their departmental expense accounts that were charged to CARES funding for substantially dedicated payroll costs. To properly account for these expenses, these departments received an abatement (offset) to account for those substantially

dedicated payroll expenses billed to CARES. The table below shows the eligible substantially dedicated payroll costs which were abated in the departmental expenditure accounts (which reduced expenses in the department and contributed to the overall surplus in each department):

Agency		Offset from CARES Funding
116	DAS-IMSD	\$ (710,597.36)
400	Sheriff	\$ (12,321,142.31)
430	House of Correction	\$ (4,956,948.01)
480	Emergency Management	\$ (349,359.11)
490	Medical Examiner	\$ (905,542.55)
800	Department of Health and Human Services	\$ (1,234,758.00)
900	Parks Department	\$ (284,208.01)
950	Zoo	\$ (92,123.13)
<b>Total</b>		<b>\$ (20,854,678.48)</b>

**Office of the County Executive (Agency 110)**

***\$0.2 million surplus***

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

**Office of African American Affairs (Agency 109)**

***\$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 eligible expenditures being directly charged to the CARES grant.

**Personnel Review Board (Agency 112)**

***\$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 (Agency 113)**

***\$0.6 million surplus***

Surplus is a result of salary and social security savings due to vacancies. Salary, social security, and fringe savings also resulted from eligible expenditures being directly charged to the CARES grant. 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.

**Human Resources (Agency 114)**

***\$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 (Agency 115)**

***\$3.6 million surplus***

The DAS surplus was largely driven by vacancies and reduced contractual costs due to the Fiscal Actions Administrative Order 20-9. Salary, social security, and fringe savings also resulted from eligible expenses being directly charged to the CARES grant. Significant savings in Economic Development, Central Purchasing, and Facilities Management related to reduced services during COVID also contributed to the surplus. Offsetting these surpluses were deficits in parking revenue and internal crosscharge revenue.

**DAS-Information Management Services Division (Agency 116)**

***\$3.0 million surplus***

DAS-IMSD ended with a surplus of \$3.0 million in 2020. This surplus was due to savings of \$1.1 million due to vacancies and furloughs and substantially dedicated payroll costs of \$0.7 million that were charged to the CARES grant. Total commodities and services were less than budget by \$0.3 million; depreciation was less than budget by \$1.0 million; and crosscharges were less than budget by \$0.3 million. These surpluses offset a deficit in Social Security Administration and Coggs revenue of \$0.1 million.

**DAS-Risk Management (Agency 117)**

***(\$0.3 million deficit)***

Costs related to workers compensation and public liability entity claims were lower in 2020 than originally budgeted, resulting in savings for 2020. Salary, social security, and fringe savings also resulted from eligible expenses being directly charged to the CARES grant. These surpluses were offset by actuarial required adjustments to risk reserves of \$1.3 million.

**Courts (Agency 200)**

***\$4.3 million surplus***

Courts yearend surplus was \$4.3 million. While Courts was projecting a revenue deficit throughout the year, the actual 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 eligible expenditures being directly charged to the CARES grant.

**Department of Child Support Services (Agency 243)**

***\$0.9 million surplus***

The Department of Child Support Services ended with a \$0.9 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 eligible expenses being directly charged to the CARES grant. Additional savings were achieved in contractual costs such as medical service fees, personnel services, and professional services. Revenue related to Medical Support Liability was also higher than budget, resulting in additional surplus.

**Pretrial Services (Agency 290)**

***\$0.8 million surplus***

Pretrial Services ended with a surplus of \$0.8 million due to savings in contractual services which was a result of accounting for revenue and expenditures under the MacArthur grant, which resulted in approximately \$900,000 of unbudgeted revenue being received in 2020.

**Treasurer (Agency 309)**

***\$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 \$70,000. The department experienced salary and contractual surpluses, as well as additional salary, social security, and fringe savings from eligible expenses being directly charged to the CARES grant.

**County Clerk (Agency 327)**

***(\$0.2 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 (Agency 340)**

***\$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.

**Office of the Comptroller (Agency 370)**

***(\$0.1 million deficit)***

The Office of the Comptroller ended with a deficit because of anticipated TRIP refunds that were accrued to the Comptroller's Office budget in 2020. Without this accrual, the Comptroller would have ended with a small surplus.

**Sheriff (Agency 400)**

***\$12.5 million surplus***

The MCSO ended in a surplus position due to the accounting of substantially dedicated payroll 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 results in a surplus of approximately \$0.2 million in the MCSO. As was previously reported, the MCSO revenue deficit was roughly \$0.8 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. A reduction in charges to the airport and other County facilities resulted in an expenditure deficit of \$0.9 million. Total personnel services deficated by \$1.1 million, largely driven by overtime expenditures that exceeded budget by \$4.2 million, which were offset by salary savings of \$1.7 million and other personnel savings of \$1.4 million. Savings of approximately \$2.8 million in contractual services and commodities and \$0.2 million in capital outlay and other expenses also offset the deficits.

**House of Correction (Agency 430)**

***\$4.6 million surplus***

The HOC ended in a surplus position due to the accounting of substantially dedicated personnel 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 \$1.0 million, offset by salary, social security, and fringe savings resulting from eligible expenditures being charged to the CARES grant. Other expenditures such as meals and electronic monitoring were also less than budget due to a lower ADP, and savings occurred in medical due to staffing penalties and lower claims. Building maintenance and other expenses were also held to offset the revenue deficit.

**District Attorney (Agency 450)**

***\$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 eligible salary, social security, and fringe expenses being directly charged 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 (Agency 480)**

***\$1.1 million surplus***

The Department of Emergency Management ended with a surplus of \$1.1 million. This surplus is comprised of salary and social security savings of \$1.7 million due to vacancies and salary, social security, and fringe savings resulting from eligible expenses being directly charged to the CARES grant. Revenue surplus due to testing services provided at Miller Park in November and December of \$900,000 offset other revenue deficits related to service interruption at special events in which EMS staff provide support services.

**Medical Examiner (Agency 490)**

***\$0.8 million surplus***

The Medical Examiner ended in a surplus position due to the accounting of substantially dedicated personnel costs that were charged to the CARES grant. CARES funding of \$0.9 million 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. Total revenue received ended in a deficit of \$150,000. Personnel services deficated by \$50,000, after accounting for salary, social security, and fringe savings from eligible expenses being directly charged to the CARES grant. These deficits were offset by a surplus in commodities and services of \$0.1 million.

**DOT-Airport (Agency 504)**

***Breakeven***

In an effort to reduce and slow the spread of COVID-19, governments across the globe instituted international travel bans and also restrictions were instituted on state-to-state travel within the United States. Passenger traffic for airports reached record lows globally during this time period. Passenger traffic for the Milwaukee Mitchell International Airport (MKE) totaled 2,627,215 in 2020 compared to 6,894,894 during the pre-pandemic period of 2019. On a percentage basis 2020 passenger levels were 62% lower than 2019 passenger levels. Airport revenues are directly linked to passenger activity levels meaning less passengers equates to significantly less revenue available to cover the Airport System's (MKE and LJT) expenditures.



As the reduction of passenger traffic became clearer during the second quarter of 2020, the Airport in consultation with the airlines began to implement a variety of temporary expenditure reductions. The expenditure reduction measures included holding positions vacant and filling only the most critical positions; requiring all Airport staff, with the exception of the Fire Department, to take 10 furlough days; suspending travel, training, and education; reducing repair and maintenance to a minimum break/fix level of service; halting or reducing contractual services spending for a variety of initiatives; and reducing commodities spending when possible. The Airport System's 2020 Adopted Operating Budget was \$97.8 million, but actual expenditures were \$82.5 million, resulting in a surplus of \$15.3 million to offset revenue loss. It was still necessary for the Airport to apply \$22.5 million of its CARES funding towards the Airport's bottom line to end 2020 in a breakeven position. (The Airport was allotted \$29.0 million in direct CARES funding.)

**DOT-Transportation Services (Agency 509) *\$0.2 million surplus***

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

**DOT-Highway Maintenance (Agency 510) *(\$0.2 million deficit)***

The deficit is a result of a drop in winter-related services for State reimbursable operations due to mild conditions which caused a \$3.4 million revenue deficit. General state trunk maintenance dollars were also less than budget by \$0.5 million. Salary savings of \$1.0 million offset this deficit, as well as fringe savings in the amount of \$1.2 million. Further offsetting this deficit was savings in commodities, services, and capital outlays of \$0.6 million and unbudgeted interest earnings applied to the department of \$0.8 million.

**DOT-Fleet Management (Agency 530) *(\$0.4 million deficit)***

Fleet Management ended with a deficit of \$0.3 million. For 2020, services charged to other departments and other revenues were less than budget by \$0.8 million. Offsetting this deficit were salary savings of \$0.5 million, as well as fringe savings in the amount of \$0.5 million. However, charges for repair and maintenance and outside services exceeded budget, as well as other commodities and services by \$0.6 million.

**DAS-Utility (Agency 550) *(\$0.5 million deficit)***

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

**DOT-Transit (Agency 560) *\$2.2 million surplus***

DOT-Transit ended 2020 with a \$17.0 million revenue loss due to fare abatements and other fixed route revenue loss and \$1.5 million in unbudgeted costs relating to capital and depreciation. Transit operations provided savings of roughly \$5.1 million and interest costs were lower than budget by \$0.8 million. Further offsetting this deficit was a net surplus in Paratransit. Paratransit revenue was less than budget by \$3.3 million, offset by expenditure savings of \$5.4 million for a net surplus of \$2.1 million. The County applied \$1.5 million of its CARES funding towards Transit operations, and Transit applied \$9,844,731 of its FTA CARES funding towards the bottom line for 2020. (Transit was allotted \$54.9 million of CARES funding from the Federal Transit Administration available for use

between 2020 and 2026. Transit supplanted 2020 federal Section 5307 funding with \$31,500,000 of its FTA CARES funding in 2020.)

**Behavioral Health Division (Agency 630)**

***\$5.0 million surplus***

The Behavioral Health Division (BHD) ended 2020 with an overall surplus of \$5.0 million. The BHD received unbudgeted revenues of CARES funding of \$3.4 million and WIMCR revenue of \$5.0 million. The BHD also maintained a portion of the County's fringe surplus of \$3.4 million. Offsetting these surpluses was a deficit in inpatient (adult and children) revenue of \$5.0 million. Other costs exceeding budget included expenses for State Institutes of \$0.4 million; temporary help expenses of \$0.2 million; hospital repairs of \$0.6 million; and hospital utility expenses of \$0.4 million.

**Department on Aging (Agency 790)**

***\$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 became eligible for direct reimbursement from the State. Other savings also was achieved due to additional meal program funding and savings in personnel costs due to vacancies.

**Department of Health and Human Services (Agency 800)**

***\$5.1 million surplus***

DHHS ended with a surplus of \$5.1 million. These savings are largely a result of a lower ADP at Lincoln Hills and Copper Lake schools resulting in nearly \$3.4 million in savings. A lower enrollment in Wraparound services also generated 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 (Agency 900)**

***\$2.8 million surplus***

The Parks Department's yearend position was a \$2.8 million surplus. The department saved \$4.3 million in personnel services, including savings from salary, social security, and fringe benefits charged to CARES grant. The department also saved \$3.4 million in commodities, services, capital outlays, and charges from other departments throughout the year. These savings offset revenue reductions of \$4.9 million due to delay in many revenue-generating operations in 2020.

**Zoological Department (Agency 950)**

***(\$6.8 million deficit)***

The Zoo ended with a deficit of \$6.8 million. Revenue losses of \$11.5 million due to pandemic impacts on operations were offset with expenditure savings of \$4.7 million for a net deficit of \$6.8 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)**

***\$10.1 million surplus***

The yearend result for the Appropriation for Contingency is a result of \$5.5 million in unspent appropriations and \$4.6 million in land sale revenue transferred into the contingency fund.

**Fringe Benefits (Org 1950)**

***\$9.3 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. \$9.3 million of the total surplus is offsetting the bottom line for 2020. Major contributors to the surplus were an \$8.4 million in savings in medical claims 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. Additional pharmaceutical rebates, FSA costs, and stop loss premiums contributed \$2.5 million.

**Wage and Benefit Modifications (Org 1972)**

***(\$1.4 million deficit)***

The 2020 Adopted Budget included a centralized vacancy and turnover reduction of \$2.0 million, with offsetting salary expenditures of \$0.9 million. Of this \$0.9 million in salary expenditure authority, \$0.3 million was transferred to departments, leaving \$0.6 million in unspent expenditure authority, which offsets the \$2.0 million abatement. The net result is a deficit of \$1.4 million that is covered by other surplus funds throughout the County.

**Property Taxes (Org 1991)**

***(\$2.3 million deficit)***

For 2020, the County was required to raise its reserves for delinquent/deferred property taxes by \$2.0 million. Additional reductions were required for rescinded property taxes in the amount of \$0.3 million, resulting in a net deficit of \$2.3 million.

**Earnings on Investments (Org 1992)**

***(\$2.3 million deficit)***

Investment earnings were down in 2020 and ended \$2.3 million below budget due to lower than anticipated interest rates on investments.

**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.

**Debt Retirement and Interest (Agency 996)**

***(\$2.3 million deficit)***

The \$2.3 million deficit was due to actual revenue received from Froedtert being less than budget by \$2.3 million.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 Period 10 BY FUND								
	2020	2020	2020	2020	2020			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus	
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)	
<b>General Fund Departments</b>								
1000	County Board	830	-	830	1,127,864	1,210,644	82,780	83,610
1011	County Executive	-	-	-	649,776	856,980	207,204	207,204
1021	Veterans Service	13,000	13,000	-	214,322	263,907	49,585	49,585
1020	Governmental Affairs	-	-	-	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)	4,673,949	5,344,617	670,668	670,468
1151	Dept of Administrative Services	11,827,221	13,284,082	(1,456,861)	36,108,381	41,136,187	5,027,806	3,570,946
2000	Combined Court Related Operations	11,546,808	11,419,695	127,113	25,333,781	29,482,276	4,148,495	4,275,608
2430	Dept. of Child Support Enforcement	16,388,333	18,042,255	(1,653,922)	16,742,620	19,327,580	2,584,960	931,038
2900	Courts - Pre-Trial Services	1,517,046	1,585,027	(67,981)	5,769,941	6,638,383	868,442	800,461
3010	Election Commission	2,205,292	2,717,302	(512,010)	3,108,126	3,656,140	548,014	36,004
3090	County Treasurer	2,319,736	2,388,884	(69,148)	625,907	905,802	279,895	210,746
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)	4,689,034	4,661,475	(27,559)	(43,774)
4000	Sheriff	11,678,850	12,489,618	(810,768)	33,869,079	47,147,384	13,278,305	12,467,537
4300	House of Correction	4,205,484	7,495,233	(3,289,749)	43,520,211	51,409,818	7,889,607	4,599,858
4500	District Attorney	5,390,143	6,667,306	(1,277,163)	10,960,556	13,047,962	2,087,406	810,243
4800	Emergency Management	1,864,001	1,959,072	(95,071)	7,047,954	8,262,244	1,214,290	1,119,218
4900	Medical Examiner	3,019,981	3,168,664	(148,683)	3,526,740	4,498,077	971,337	822,654
5090	Transportation Services	2,005,766	1,794,622	211,144	1,856,279	1,835,391	(20,888)	190,256
5100	DOT - Highway Maintenance	19,189,355	23,213,310	(4,023,955)	19,758,565	23,591,402	3,832,837	(191,118)
5800	DOT - Admin Div	2,549,089	2,573,817	(24,728)	2,006,661	2,038,246	31,585	6,857
7900	Department on Aging	19,636,205	20,840,570	(1,204,365)	20,276,577	22,309,629	2,033,052	828,687
8000	Department of Human Services	108,265,002	118,021,932	(9,756,931)	135,299,704	150,197,795	14,898,091	5,141,160
9000	Department of Parks	16,462,853	21,369,502	(4,906,649)	31,661,244	39,345,202	7,683,958	2,777,310
9500	Zoological Department	6,424,771	17,905,058	(11,480,288)	12,595,179	17,262,839	4,667,660	(6,812,627)
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
	<b>Total General Fund</b>	<b>252,914,536</b>	<b>292,716,525</b>	<b>(39,801,989)</b>	<b>429,389,056</b>	<b>504,070,053</b>	<b>74,680,997</b>	<b>34,879,008</b>
<b>Other Funds</b>								
1150	Risk Management	-	-	-	10,543,245	10,246,281	(296,964)	(296,964)
1160	Information Management Services	269,056	398,600	(129,544)	13,813,153	16,957,891	3,144,738	3,015,195
5040	DOT - Airport Division	83,120,286	99,017,317	(15,897,031)	84,675,673	100,572,703	15,897,030	(0)
5300	DOT - Fleet Management	15,019,649	15,815,713	(796,064)	14,436,658	14,839,125	402,467	(393,597)
5600	DOT - Transit/Paratransit System	122,278,404	112,887,466	9,390,938	133,261,012	126,029,922	(7,231,090)	2,159,849
5500	DAS - Utility	2,591,436	4,198,401	(1,606,965)	3,314,882	4,446,654	1,131,772	(475,193)
6300	Behavioral Health Division	178,800,386	184,016,369	(5,215,983)	226,754,441	237,017,071	10,262,630	5,046,647
	<b>Total Other Funds</b>	<b>402,079,218</b>	<b>416,333,866</b>	<b>(14,254,648)</b>	<b>486,799,064</b>	<b>510,109,647</b>	<b>23,310,583</b>	<b>9,055,935</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 Period 10 BY FUND								
	2020	2020	2020	2020	2020			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense		Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance		(Deficit)
<b>Non-Departmental's</b>								
1945	Contingency	4,532,383	-	4,532,383	-	5,521,363	5,521,363	10,053,746
1950	Fringe Benefits	105,679,871	112,947,808	(7,267,937)	210,981,058	227,539,767	16,558,709	9,290,772
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	(1,423,327)	(1,423,327)
1992	Earnings on Investments	3,017,560	5,328,108	(2,310,548)	-	-	-	(2,310,548)
1996	Sales Taxes	74,678,404	75,142,024	(463,620)	-	-	-	(463,620)
	Other Revenue Non-Departmentals	340,146,591	343,837,236	(3,690,645)	-	-	-	(3,690,645)
	Parks Non-Departmentals	-	\$0.00	-	3,470,753	3,483,688	12,935	12,935
	Other Non-Departmental	20,413,429	(\$112,951,697)	133,365,126	1,966,057	(130,339,597)	(132,305,654)	1,059,472
1900'S	<b>Total Non-Departmental</b>	<b>548,468,237</b>	<b>424,303,479</b>	<b>124,164,758</b>	<b>216,417,868</b>	<b>104,781,894</b>	<b>(111,635,974)</b>	<b>12,528,785</b>
9960	<b>Debt Retirement and Interest</b>	<b>12,592,499</b>	<b>14,321,523</b>	<b>(1,729,024)</b>	<b>47,923,091</b>	<b>47,387,787</b>	<b>(535,304)</b>	<b>(2,264,328)</b>
1200-1899	<b>Capital Improvements</b>	<b>54,970,844</b>	<b>71,949,566</b>	<b>(16,978,722)</b>	<b>100,060,463</b>	<b>117,297,712</b>	<b>17,237,249</b>	<b>258,527</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	431,421	1,105,522	(674,101)	625,501	1,130,135	504,634	(169,467)
FUND 4	COVID	59,778,817	34,350,000	25,428,817	70,378,547	34,350,000	(36,028,547)	(10,599,729)
FUND 5	Parks Trust Funds	345,110	-	345,110	314,615	846,880	532,265	877,375
FUND 6	Office on Handicapped Trust Fund	1,921	10,000	(8,079)	-	10,000	10,000	1,921
FUND 7	Behaviorial Health Complex Trust Funds	231,970	-	231,970	131,069	17,200	(113,869)	118,101
FUND 8	Airport PFC	6,043,892	-	6,043,892	8,415,328	-	(8,415,328)	(2,371,436)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	620,342	-	(620,342)	(620,342)
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>66,833,132</b>	<b>35,465,522</b>	<b>31,367,610</b>	<b>80,485,402</b>	<b>36,354,215</b>	<b>(44,131,187)</b>	<b>(12,763,577)</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,337,858,466</b>	<b>1,255,090,481</b>	<b>97,022,634</b>	<b>1,361,074,944</b>	<b>1,320,001,308</b>	<b>(64,384,219)</b>	<b>41,694,349</b>
	<b>Reserves Expendable Trusts</b>							<b>12,763,577</b>
	<b>Adjustment to Reserves</b>							<b>(3,321,462)</b>
	<b>COVID-19 Unreimbursed Expenses</b>							<b>(10,599,729)</b>
	<b>Contribution to Behavioral Health Reserves</b>							<b>(5,046,647)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>35,490,088</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 BY DEPARTMENT								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Legislative, Executive &amp; Staff</b>								
1000	County Board	830	-	830	1,127,864	1,210,644	82,780	83,610
1011	County Executive - General Office	-	-	-	649,776	856,980	207,204	207,204
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)	4,673,949	5,344,617	670,668	670,468
1151	Dept of Administrative Services	11,827,221	13,284,082	(1,456,861)	36,108,381	41,136,187	5,027,806	3,570,946
1150	DAS - Risk Management	-	-	-	10,543,245	10,246,281	(296,964)	(296,964)
1160	DAS - Information Management Services	269,056	398,600	(129,544)	13,813,153	16,957,891	3,144,738	3,015,195
5500	DAS - Utility	2,591,436	4,198,401	(1,606,965)	3,314,882	4,446,654	1,131,772	(475,193)
3010	Election Commission	2,205,292	2,717,302	(512,010)	3,108,126	3,656,140	548,014	36,004
3090	County Treasurer	2,319,736	2,388,884	(69,148)	625,907	905,802	279,895	210,746
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)	4,689,034	4,661,475	(27,559)	(43,774)
	<b>Total Legislative, Executive &amp; Staff</b>	<b>25,598,464</b>	<b>28,667,845</b>	<b>(3,069,381)</b>	<b>82,932,982</b>	<b>95,354,679</b>	<b>12,421,697</b>	<b>9,352,317</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	11,546,808	11,419,695	127,113	25,333,781	29,482,276	4,148,495	4,275,608
2430	Dept. of Child Support Enforcement	16,388,333	18,042,255	(1,653,922)	16,742,620	19,327,580	2,584,960	931,038
2900	Courts - Pre-Trial Services	1,517,046	1,585,027	(67,981)	5,769,941	6,638,383	868,442	800,461
	<b>Total Courts and Judiciary</b>	<b>29,452,186</b>	<b>31,046,977</b>	<b>(1,594,791)</b>	<b>47,846,342</b>	<b>55,448,239</b>	<b>7,601,897</b>	<b>6,007,106</b>
<b>Public Safety</b>								
4000	Sheriff	11,678,850	12,489,618	(810,768)	33,869,079	47,147,384	13,278,305	12,467,537
4300	House of Correction	4,205,484	7,495,233	(3,289,749)	43,520,211	51,409,818	7,889,607	4,599,858
4500	District Attorney	5,390,143	6,667,306	(1,277,163)	10,960,556	13,047,962	2,087,406	810,243
4800	Emergency Management	1,864,001	1,959,072	(95,071)	7,047,954	8,262,244	1,214,290	1,119,218
4900	Medical Examiner	3,019,981	3,168,664	(148,683)	3,526,740	4,498,077	971,337	822,654
	<b>Total Public Safety</b>	<b>26,158,460</b>	<b>31,779,893</b>	<b>(5,621,433)</b>	<b>98,924,540</b>	<b>124,365,485</b>	<b>25,440,945</b>	<b>19,819,511</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	83,120,286	99,017,317	(15,897,031)	84,675,673	100,572,703	15,897,030	(0)
5090	DOT - Transportation Services	2,005,766	1,794,622	211,144	1,856,279	1,835,391	(20,888)	190,256
5100	DOT - Highway Maintenance	19,189,355	23,213,310	(4,023,955)	19,758,565	23,591,402	3,832,837	(191,118)
5300	DOT - Fleet Management	15,019,649	15,815,713	(796,064)	14,436,658	14,839,125	402,467	(393,597)
5600	DOT - Transit/Paratransit System	122,278,404	112,887,466	9,390,938	133,261,012	126,029,922	(7,231,090)	2,159,849
5800	DOT - Admin Div	2,549,089	2,573,817	(24,728)	2,006,661	2,038,246	31,585	6,857
	<b>Total Transportation</b>	<b>244,162,550</b>	<b>255,302,245</b>	<b>(11,139,695)</b>	<b>255,994,848</b>	<b>268,906,789</b>	<b>12,911,941</b>	<b>1,772,246</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2020 BY DEPARTMENT								
	2020	2020	2020	2020	2020	Expense	Surplus	
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Variance	(Deficit)	
	Revenues	Revenues	Variance	Expenditures	Expenditures			
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	178,800,386	184,016,369	(5,215,983)	226,754,441	237,017,071	10,262,630	5,046,647
7900	Department on Aging	19,636,205	20,840,570	(1,204,365)	20,276,577	22,309,629	2,033,052	828,687
8000	Department of Human Services	108,265,002	118,021,932	(9,756,931)	135,299,704	150,197,795	14,898,091	5,141,160
	<b>Total Health &amp; Human Services</b>	<b>306,701,592</b>	<b>322,878,871</b>	<b>(16,177,279)</b>	<b>382,330,723</b>	<b>409,524,495</b>	<b>27,193,772</b>	<b>11,016,494</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	16,462,853	21,369,502	(4,906,649)	31,661,244	39,345,202	7,683,958	2,777,310
9500	Zoological Department	6,424,771	17,905,058	(11,480,288)	12,595,179	17,262,839	4,667,660	(6,812,627)
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
	<b>Total Parks, Recreation &amp; Culture</b>	<b>22,920,502</b>	<b>39,374,560</b>	<b>(16,454,058)</b>	<b>48,158,686</b>	<b>60,580,013</b>	<b>12,421,327</b>	<b>(4,032,731)</b>
<b>Non-Departmental's</b>								
1945	Contingency	4,532,383	-	4,532,383	-	5,521,363	5,521,363	10,053,746
1950	Fringe Benefits	105,679,871	112,947,808	(7,267,937)	210,981,058	227,539,767	16,558,709	9,290,772
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	(1,423,327)	(1,423,327)
1992	Earnings on Investments	3,017,560	5,328,108	(2,310,548)	-	-	-	(2,310,548)
1996	Sales Taxes	74,678,404	75,142,024	(463,620)	-	-	-	(463,620)
	Other Revenue Non-Departmentals	340,146,591	343,837,236	(3,690,645)	-	-	-	(3,690,645)
	Parks Non-Departmentals	-	-	-	3,470,753	3,483,688	12,935	12,935
	Other Non-Departmental	20,413,429	(\$112,951,697)	133,365,126	1,966,057	(130,339,597)	(132,305,654)	1,059,472
1900'S	<b>Total Non-Departmental</b>	<b>548,468,237</b>	<b>424,303,479</b>	<b>124,164,758</b>	<b>216,417,868</b>	<b>104,781,894</b>	<b>(111,635,974)</b>	<b>12,528,785</b>
9960	<b>Debt Retirement and Interest</b>	<b>12,592,499</b>	<b>14,321,523</b>	<b>(1,729,024)</b>	<b>47,923,091</b>	<b>47,387,787</b>	<b>(535,304)</b>	<b>(2,264,328)</b>
1200-1899	<b>Capital Improvements</b>	<b>54,970,844</b>	<b>71,949,566</b>	<b>(16,978,722)</b>	<b>100,060,463</b>	<b>117,297,712</b>	<b>17,237,249</b>	<b>258,527</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	431,421	1,105,522	(674,101)	625,501	1,130,135	504,634	(169,467)
FUND 4	COVID	59,778,817	34,350,000	25,428,817	70,378,547	34,350,000	(36,028,547)	(10,599,729)
FUND 5	Parks Trust Funds	345,110	-	345,110	314,615	846,880	532,265	877,375
FUND 6	Office on Handicapped Trust Fund	1,921	10,000	(8,079)	-	10,000	10,000	1,921
FUND 7	Behaviorial Health Complex Trust Funds	231,970	-	231,970	131,069	17,200	(113,869)	118,101
FUND 8	Airport PFC	6,043,892	-	6,043,892	8,415,328	-	(8,415,328)	(2,371,436)
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	620,342	-	(620,342)	(620,342)
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>66,833,132</b>	<b>35,465,522</b>	<b>31,367,610</b>	<b>80,485,402</b>	<b>36,354,215</b>	<b>(44,131,187)</b>	<b>(12,763,577)</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,337,858,466</b>	<b>1,255,090,481</b>	<b>82,767,985</b>	<b>1,361,074,944</b>	<b>1,320,001,308</b>	<b>(41,073,636)</b>	<b>41,694,349</b>
	<b>Reserves Expendable Trusts</b>							<b>12,763,577</b>
	<b>Adjustment to Reserves</b>							<b>(3,321,462)</b>
	<b>COVID-19 Unreimbursed Expenses</b>							<b>(10,599,729)</b>
	<b>Contribution from Behavioral Health Reserves</b>							<b>(5,046,647)</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>35,490,088</b>

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	%
	<b>Legislative, Executive &amp; Staff</b>						
1000	County Board	830	-	-	1,125,027	1,210,644	92.93%
1011	County Executive - General Office	-	-	-	649,643	856,980	75.81%
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	-	-	176,122	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%	4,451,278	5,344,617	83.29%
1151	Dept of Administrative Services	12,095,512	13,284,082	91.05%	32,416,900	41,136,187	78.80%
1150	DAS - Risk Management	10,534,740	-	0.00%	10,337,122	10,246,281	100.89%
1160	DAS - Information Management Services	21,301,352	398,600	5344.04%	15,034,917	16,957,891	88.66%
5500	DAS - Utility	3,587,233	4,198,401	85.44%	3,891,590	4,446,654	87.52%
3010	Election Commission	2,205,292	2,717,302	81.16%	2,998,738	3,656,140	82.02%
3090	County Treasurer	2,319,736	2,388,884	97.11%	618,434	905,802	68.27%
3270	County Clerk	302,823	547,696	55.29%	812,065	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%	4,541,612	4,661,475	97.43%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>58,429,589</b>	<b>28,667,845</b>	<b>203.82%</b>	<b>79,914,129</b>	<b>95,354,679</b>	<b>83.81%</b>
	<b>Courts and Judiciary</b>						
2000	Combined Court Related Operations	11,588,894	11,419,695	101.48%	24,962,030	29,482,276	84.67%
2430	Dept. of Child Support Enforcement	16,388,333	18,042,255	90.83%	16,627,679	19,327,580	86.03%
2900	Courts - Pre-Trial Services	1,517,046	1,585,027	95.71%	5,558,518	6,638,383	83.73%
	<b>Total Courts and Judiciary</b>	<b>29,494,273</b>	<b>31,046,977</b>	<b>95.00%</b>	<b>47,148,227</b>	<b>55,448,239</b>	<b>85.03%</b>
	<b>Public Safety</b>						
4000	Sheriff	11,678,850	12,489,618	93.51%	33,481,997	47,147,384	71.02%
4300	House of Correction	4,205,484	7,495,233	56.11%	42,618,998	51,409,818	82.90%
4500	District Attorney	5,390,143	6,667,306	80.84%	10,782,905	13,047,962	82.64%
4800	Emergency Management	2,104,961	1,959,072	107.45%	6,626,477	8,262,244	80.20%
4900	Medical Examiner	3,019,981	3,168,664	95.31%	3,400,292	4,498,077	75.59%
	<b>Total Public Safety</b>	<b>26,399,420</b>	<b>31,779,893</b>	<b>83.07%</b>	<b>96,910,670</b>	<b>124,365,485</b>	<b>77.92%</b>
	<b>Department of Transportation</b>						
5040	DOT - Airport Division	87,712,655	99,017,317	88.58%	96,968,493	100,572,703	96.42%
5090	DOT - Transportation Services	2,005,766	1,794,622	111.77%	1,845,055	1,835,391	100.53%
5100	DOT - Highway Maintenance	19,189,355	23,213,310	82.67%	19,446,001	23,591,402	82.43%
5300	DOT - Fleet Management	15,197,707	15,815,713	96.09%	15,019,649	14,839,125	101.22%
5600	DOT - Transit/Paratransit System	147,790,521	112,887,466	130.92%	150,005,444	126,029,922	119.02%
5800	DOT - Admin Div	2,549,089	2,573,817	99.04%	1,702,406	2,038,246	83.52%
	<b>Total Transportation</b>	<b>274,445,093</b>	<b>255,302,245</b>	<b>107.50%</b>	<b>284,987,049</b>	<b>268,906,789</b>	<b>105.98%</b>



Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2020							
		2020	2020	Revenue	2020	2020	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
	<b>Health &amp; Human Services</b>						
6300	Behavioral Health Division	229,588,284	184,016,369	124.77%	224,635,961	237,016,371	94.78%
7900	Department on Aging	19,636,205	20,840,570	94.22%	20,276,230	22,309,629	90.89%
8000	Department of Human Services	108,979,492	118,021,932	92.34%	126,589,402	150,197,795	84.28%
	<b>Total Health &amp; Human Services</b>	<b>358,203,981</b>	<b>322,878,871</b>	<b>110.94%</b>	<b>371,501,593</b>	<b>409,523,795</b>	<b>90.72%</b>
	<b>Parks, Recreation &amp; Culture</b>						
9000	Department of Parks	16,462,853	21,369,502	77.04%	29,669,960	39,387,887	75.33%
9500	Zoological Department	6,424,771	17,905,058	35.88%	12,294,607	17,262,839	71.22%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	32,878	100,000	32.88%	331,091	471,972	70.15%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>22,920,502</b>	<b>39,374,560</b>	<b>58.21%</b>	<b>45,795,657</b>	<b>60,622,698</b>	<b>75.54%</b>
	<b>Non-Departmental's</b>						
1945	Contingency	4,532,383	-	-	-	5,521,363	0.00%
1950	Fringe Benefits	105,679,871	112,947,808	93.57%	210,589,749	227,539,767	92.55%
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	0.00%
1992	Earnings on Investments	5,512,560	5,328,108	103.46%	-	-	-
1996	Sales Taxes	74,678,404	75,142,024	99.38%	-	-	-
	Other Revenue Non-Departmentals	336,402,892	343,837,236	97.84%	-	-	-
	Parks Non-Departmentals	-	-	-	3,470,753	3,483,688	99.63%
	Other Non-Departmental	50,438,541	(112,951,697)	(0)	159,172,925	(130,339,597)	-122.12%
1900'S	<b>Total Non-Departmental</b>	<b>577,244,650</b>	<b>424,303,479</b>	<b>136.05%</b>	<b>373,233,427</b>	<b>104,781,894</b>	<b>356.20%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>42,859,219</b>	<b>0.00%</b>	<b>45,269,952</b>	<b>47,387,787</b>	<b>95.53%</b>
1200-1899	<b>Capital Improvements</b>	<b>97,810,811</b>	<b>71,949,566</b>	<b>135.94%</b>	<b>104,569,604</b>	<b>117,297,712</b>	<b>89.15%</b>
	<b>Expendable Trusts</b>						
FUND 3	Zoo Trust Funds	439,914	1,105,522	39.79%	636,752	1,130,135	56.34%
FUND 4	IMSD Expendable Trust	7,151,975	6,500,000	-	6,647,713	6,500,000	0.00%
FUND 5	Parks Trust Funds	108,235	-	-	316,110	846,880	37.33%
FUND 6	Office on Handicapped Trust Fund	1,921	10,000	-	-	10,000	-
FUND 7	Behaviorial Health Complex Trust Fund	231,970	-	-	131,069	17,200	762.03%
FUND 8	Airport PFC	6,043,892	-	0.00%	8,415,328	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	240,960	-	-	620,342	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>14,218,867</b>	<b>7,615,522</b>	<b>186.71%</b>	<b>16,767,314</b>	<b>8,504,215</b>	<b>197.16%</b>
	<b>Total</b>	<b>1,459,167,186</b>	<b>1,255,778,177</b>	<b>116.20%</b>	<b>1,466,097,621</b>	<b>1,292,193,293</b>	<b>113.46%</b>