



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: June 10, 2021  
TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors  
FROM: Cynthia (CJ) Pahl, Financial Services Manager  
SUBJECT: Fiscal Report of April 2021 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.

## 2021 Year-end Projection

Based on financial results through April 30, 2021, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2021 year-end fiscal status is a ***\$7.5 million surplus***.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
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<sup>1</sup> 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.

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<sup>1</sup> Since the April fiscal reports were filed with the Office of the Comptroller, the Milwaukee County Zoo has issued a separate notice of a net deficit of approximately \$0.8 million. That deficit will be included in the May 2021 fiscal update. The Office of the Comptroller has also submitted File No. 21-494 which if approved, would increase the Appropriation for Contingencies by \$1.5 million.

<b>April 2021</b>		
<b>Departments in Surplus</b>		
	<b>Deficit</b>	<b>Surplus</b>
Office of African American Affairs		\$107,968
Personnel Review Board		\$124,876
DAS		\$61,935
Risk Management		\$47,449
District Attorney		\$41,574
Medical Examiner		\$48,820
DOT – Admin Division		\$60,000
DHHS		\$270,648
<i>Subtotal</i>		<b>\$763,270</b>
<b>Departments in Deficit</b>		
	<b>Deficit</b>	<b>Surplus</b>
Human Resources	(\$13,802)	
Sheriff	(\$988,387)	
Emergency Management	(\$53,875)	
DAS-Utility	(\$905,071)	
<i>Subtotal</i>	<b>(\$1,961,135)</b>	
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Contingency		\$3,794,940
Sales Tax		\$4,000,000
All Others		\$905,071
<i>Subtotal</i>		<b>\$8,700,011</b>
<b>Grand Totals</b>	<b>(\$1,961,135)</b>	<b>\$9,463,281</b>
<b>Deficit / Surplus</b>		<b>\$7,502,146</b>

**Debt Service Reserve Activity and Projected Balance for 2021**

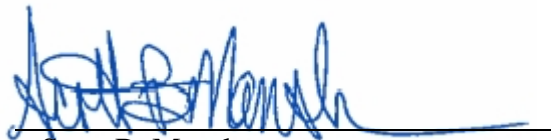
<b>2021 Starting Balance</b>	\$ 50,310,288
<b>2021 Activity</b>	
2020 Final Year End Surplus*	\$ 27,000,000
2021 Budget Commitment	\$ (5,711,360)
File 20-937 (Committing 2020 anticipated surplus for County purposes)**	\$ (7,201,653)
<b>2021 Projected Balance</b>	<b>\$ 64,397,275</b>
*Estimate as of June 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 June 10, 2021**

<b>Unallocated Contingency Fund</b>	
<b>2021 Adopted Balance</b>	<b>\$ 4,950,000</b>
<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 @ Sherman Park	\$ (141,000)
File 21-467 Lake Park Bridget Rehab/Reconstruction	\$ (1,000,000)
<b>Current Available Balance</b>	<b>\$ 3,744,940</b>
<b>Allocated Contingency Fund</b>	
<b>2021 Adopted Balance</b>	<b>\$ 50,000</b>
<i>Allocated Items</i>	
Rock Sports Complex Sound Study	\$ 50,000
<b>Current Available Balance</b>	<b>\$ 50,000</b>

## DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2021

**Office of African American Affairs (Org 1091) *\$0.1 million surplus***

The Office of African American Affairs is currently projecting a surplus of \$0.1 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.

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

The MCSO is projecting a revenue deficit of \$0.5 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 \$0.5 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) *\$0.3 million surplus***

The Department of Health and Human Services (DHHS) is projecting a surplus of \$0.3 million which is largely due to salary surpluses in the Division of Youth and Family Services (DYFS).

**Appropriation for Contingency (Org 1945) *\$3.8 million surplus***

The current projection for the Appropriation for Contingency assumes that the entire \$3.8 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 April 30, 2021 Period 04 BY DEPARTMENT								
		2021	2021		2021	2021		
		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	-	-	-	1,218,711	1,218,711	-	-
1011	County Executive - General Office	-	-	-	863,132	863,132	-	-
1020	Governmental Relations	-	-	-	307,674	307,674	-	-
1091	Office of African American Affairs	-	-	-	1,383,833	1,491,801	107,968	107,968
1120	Personnel Review Board	3	-	3	138,724	263,596	124,872	124,876
1130	Corporation Counsel	200,000	200,000	-	1,531,907	1,531,907	-	-
1140	Human Resources	6,200	6,200	-	5,197,965	5,184,163	(13,802)	(13,802)
1151	Dept of Administrative Services	13,233,881	13,462,779	(228,898)	40,758,885	41,049,719	290,834	61,935
1150	DAS - Risk Management	-	-	-	10,579,452	10,626,901	47,449	47,449
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	-	-
	<b>Total Legislative, Executive &amp; Staff</b>	<b>24,274,883</b>	<b>25,408,849</b>	<b>(1,133,966)</b>	<b>90,738,039</b>	<b>91,295,361</b>	<b>557,322</b>	<b>(576,645)</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	12,157,059	12,157,059	-	29,579,287	29,579,287	-	-
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	-	-
	<b>Total Courts and Judiciary</b>	<b>29,758,980</b>	<b>29,758,980</b>	<b>-</b>	<b>54,115,270</b>	<b>54,115,270</b>	<b>-</b>	<b>-</b>
<b>Public Safety</b>								
4000	Sheriff	11,853,812	12,343,975	(490,163)	47,011,394	46,513,170	(498,224)	(988,387)
4300	House of Correction	5,585,842	5,585,842	-	50,083,174	50,083,174	-	-
4500	District Attorney	5,379,401	5,716,702	(337,301)	12,069,352	12,448,227	378,875	41,574
4800	Emergency Management	1,285,035	1,285,035	-	7,878,458	7,824,583	(53,875)	(53,875)
4900	Medical Examiner	3,449,597	3,461,647	(12,050)	4,714,672	4,775,542	60,870	48,820
	<b>Total Public Safety</b>	<b>27,553,687</b>	<b>28,393,201</b>	<b>(839,514)</b>	<b>121,757,050</b>	<b>121,644,696</b>	<b>(112,354)</b>	<b>(951,868)</b>
<b>Department of Transportation</b>								
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	123,649,739	123,649,739	-	131,380,299	131,380,299	-	-
5800	DOT - Admin Div	1,181,299	1,166,299	15,000	1,728,333	1,773,333	45,000	60,000
	<b>Total Transportation</b>	<b>260,478,844</b>	<b>260,463,844</b>	<b>15,000</b>	<b>268,755,697</b>	<b>268,800,697</b>	<b>45,000</b>	<b>60,000</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of April 30, 2021 Period 04 BY DEPARTMENT								
		2020	2020	Revenue	2020	2020	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
	<b>Health &amp; Human Services</b>							
6300	Behavioral Health Division	186,206,631	186,206,631	-	239,786,661	239,786,661	-	-
8000	Department of Human Services	127,154,086	127,154,086	-	162,377,722	162,648,370	270,648	270,648
	<b>Total Health &amp; Human Services</b>	<b>313,360,717</b>	<b>313,360,717</b>	<b>-</b>	<b>402,164,383</b>	<b>402,435,031</b>	<b>270,648</b>	<b>270,648</b>
	<b>Parks, Recreation &amp; Culture</b>							
9000	Department of Parks	19,104,289	19,104,289	-	37,762,353	37,762,353	-	-
9500	Zoological Department	17,249,896	18,384,772	(1,134,876)	16,419,119	17,553,995	1,134,876	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	514,631	514,631	-	-
	<b>Total Parks, Recreation &amp; Culture</b>	<b>36,454,185</b>	<b>37,589,061</b>	<b>(1,134,876)</b>	<b>58,196,103</b>	<b>59,330,979</b>	<b>1,134,876</b>	<b>-</b>
	<b>Non-Departmental's</b>							
1945	Contingency	-	-	-	-	3,794,940	3,794,940	3,794,940
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	<b>Total Non-Departmental</b>	<b>322,637,751</b>	<b>416,129,867</b>	<b>(93,492,116)</b>	<b>(4,723,872)</b>	<b>97,468,255</b>	<b>102,192,127</b>	<b>8,700,011</b>
9960	<b>Debt Retirement and Interest</b>	<b>10,878,070</b>	<b>10,878,070</b>	<b>-</b>	<b>47,565,840</b>	<b>47,565,840</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>283,693,648</b>	<b>283,693,648</b>	<b>-</b>	<b>317,260,285</b>	<b>317,260,285</b>	<b>-</b>	<b>-</b>
	<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	-	1,108,570	(1,108,570)	-	1,115,251	1,115,251	6,681
FUND 4	IMSD Expendable Trust	-	-	-	613,939	1,104,262	490,323	490,323
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)
	<b>Total Expendable Trusts</b>	<b>-</b>	<b>1,108,570</b>	<b>(1,108,570)</b>	<b>621,288</b>	<b>2,265,713</b>	<b>1,644,425</b>	<b>535,855</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,309,090,765</b>	<b>1,406,784,807</b>	<b>(97,694,042)</b>	<b>1,356,450,083</b>	<b>1,462,182,127</b>	<b>105,732,044</b>	<b>8,038,002</b>
	<b>Reserves Expendable Trusts</b>							<b>(535,855)</b>
	<b>Contribution from Behavioral Health Reserves</b>							<b>-</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>7,502,147</b>



Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of April 30, 2021 Period 4 BY FUND								
		2021	2021		2021	2021		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>General Fund Departments</b>								
1000	County Board	-	-	-	1,218,711	1,218,711	-	-
1011	County Executive	-	-	-	863,132	863,132	-	-
1020	Governmental Affairs	-	-	-	307,674	307,674	-	-
1091	Office of African American Affairs	-	-	-	1,383,833	1,491,801	107,968	107,968
1120	Personnel Review Board	3	-	3	138,724	263,596	124,872	124,876
1130	Corporation Counsel	200,000	200,000	-	1,531,907	1,531,907	-	-
1140	Human Resources	6,200	6,200	-	5,197,965	5,184,163	(13,802)	(13,802)
1151	Dept of Administrative Services	13,233,881	13,462,779	(228,898)	40,758,885	41,049,719	290,834	61,935
2000	Combined Court Related Operations	12,157,059	12,157,059	-	29,579,287	29,579,287	-	-
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	11,853,812	12,343,975	(490,163)	47,011,394	46,513,170	(498,224)	(988,387)
4300	House of Correction	5,585,842	5,585,842	-	50,083,174	50,083,174	-	-
4500	District Attorney	5,379,401	5,716,702	(337,301)	12,069,352	12,448,227	378,875	41,574
4800	Emergency Management	1,285,035	1,285,035	-	7,878,458	7,824,583	(53,875)	(53,875)
4900	Medical Examiner	3,449,597	3,461,647	(12,050)	4,714,672	4,775,542	60,870	48,820
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	127,154,086	127,154,086	-	162,377,722	162,648,370	270,648	270,648
9000	Department of Parks	19,104,289	19,104,289	-	37,762,353	37,762,353	-	-
9500	Zoological Department	17,249,896	18,384,772	(1,134,876)	16,419,119	17,553,995	1,134,876	-
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	514,631	514,631	-	-
	<b>Total General Fund</b>	<b>267,801,270</b>	<b>269,989,555</b>	<b>(2,188,285)</b>	<b>483,641,434</b>	<b>485,489,476</b>	<b>1,848,042</b>	<b>(340,243)</b>
<b>Other Funds</b>								
1150	Risk Management	-	-	-	10,579,452	10,626,901	47,449	47,449
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	123,649,739	123,649,739	-	131,380,299	131,380,299	-	-
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	-	-
	<b>Total Other Funds</b>	<b>424,080,026</b>	<b>424,985,097</b>	<b>(905,071)</b>	<b>512,085,109</b>	<b>512,132,558</b>	<b>47,449</b>	<b>(857,622)</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of April 30, 2021 Period 4 BY FUND								
		2020	2020	Revenue	2020	2020	Expense	Surplus
		Projected	Budgeted Net	Variance	Projected	Budgeted Net	Variance	(Deficit)
		Revenues	Revenues		Expenditures	Expenditures		
	<b>Non-Departmental's</b>							
1945	Contingency	-	-	-	-	3,794,940	3,794,940	3,794,940
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	<b>Total Non-Departmental</b>	<b>322,637,751</b>	<b>416,129,867</b>	<b>(93,492,116)</b>	<b>(4,723,872)</b>	<b>97,468,255</b>	<b>102,192,127</b>	<b>8,700,011</b>
9960	<b>Debt Retirement and Interest</b>	<b>10,878,070</b>	<b>10,878,070</b>	<b>-</b>	<b>47,565,840</b>	<b>47,565,840</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>283,693,648</b>	<b>283,693,648</b>	<b>-</b>	<b>317,260,285</b>	<b>317,260,285</b>	<b>-</b>	<b>-</b>
	<b>Expendable Trusts</b>							
FUND 3	Zoo Trust Funds	-	1,108,570	(1,108,570)	-	1,115,251	1,115,251	6,681
FUND 4	IMSD Expendable Trust	-	-	-	613,939	1,104,262	490,323	490,323
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)
	<b>Total Expendable Trusts</b>	<b>-</b>	<b>1,108,570</b>	<b>(1,108,570)</b>	<b>621,288</b>	<b>2,265,713</b>	<b>1,644,425</b>	<b>535,855</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,309,090,765</b>	<b>1,406,784,807</b>	<b>(96,788,971)</b>	<b>1,356,450,083</b>	<b>1,462,182,127</b>	<b>105,684,594</b>	<b>8,038,002</b>
	<b>Reserves Expendable Trusts</b>							<b>(535,855)</b>
	<b>Contribution from Behavioral Health Reserves</b>							<b>-</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>7,502,147</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2021							
		2021	2021	Revenue	2021	2021	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	<b>Legislative, Executive &amp; Staff</b>						
1000	County Board	-	-	-	352,585	1,218,711	28.93%
1011	County Executive - General Office	-	-	-	318,232	863,132	36.87%
1020	Governmental Affairs	-	-	-	147,602	307,674	47.97%
1091	Office of African American Affairs	-	-	-	237,155	1,491,801	15.90%
1120	Personnel Review Board	-	-	-	59,205	263,596	22.46%
1130	Corporation Counsel	11,786	200,000	5.89%	756,406	1,531,907	49.38%
1140	Human Resources	-	6,200	0.00%	1,711,840	5,184,163	33.02%
1151	Dept of Administrative Services	2,175,649	13,462,779	16.16%	10,825,559	41,049,719	26.37%
1150	DAS - Risk Management	-	-	0.00%	4,962,293	10,626,901	46.70%
1160	DAS - Information Management Services	44,129	303,858	14.52%	3,233,731	16,110,823	20.07%
5500	DAS - Utility	31,447	4,139,410	0.76%	154,920	4,151,288	3.73%
3010	Election Commission	10,000	45,750	21.86%	333,469	684,790	48.70%
3090	County Treasurer	1,006,681	2,030,000	49.59%	285,636	974,852	29.30%
3270	County Clerk	49,279	523,352	9.42%	383,461	981,078	39.09%
3400	Register of Deeds	1,958,705	4,554,500	43.01%	404,063	1,073,394	37.64%
3700	Office of the Comptroller	(41,816)	143,000	-29.24%	1,612,019	4,781,532	33.71%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>5,245,861</b>	<b>25,408,849</b>	<b>20.65%</b>	<b>25,778,175</b>	<b>91,295,361</b>	<b>28.24%</b>
	<b>Courts and Judiciary</b>						
2000	Combined Court Related Operations	1,468,422	12,157,059	12.08%	7,976,363	29,579,287	26.97%
2430	Dept. of Child Support Enforcement	3,924,295	17,166,894	22.86%	5,026,767	19,044,986	26.39%
2900	Courts - Pre-Trial Services	1,117,573	435,027	256.90%	1,701,824	5,490,997	30.99%
	<b>Total Courts and Judiciary</b>	<b>6,510,290</b>	<b>29,758,980</b>	<b>21.88%</b>	<b>14,704,954</b>	<b>54,115,270</b>	<b>27.17%</b>
	<b>Public Safety</b>						
4000	Sheriff	2,079,869	12,343,975	16.85%	15,380,661	46,513,170	33.07%
4300	House of Correction	986,072	5,585,842	17.65%	12,534,867	50,083,174	25.03%
4500	District Attorney	216,086	5,716,702	3.78%	3,235,751	12,448,227	25.99%
4800	Emergency Management	41,006	1,285,035	3.19%	2,619,052	7,824,583	33.47%
4900	Medical Examiner	1,222,750	3,461,647	35.32%	1,911,966	4,775,542	40.04%
	<b>Total Public Safety</b>	<b>4,545,783</b>	<b>28,393,201</b>	<b>16.01%</b>	<b>35,682,297</b>	<b>121,644,696</b>	<b>29.33%</b>
	<b>Department of Transportation</b>						
5040	DOT - Airport Division	22,041,992	93,939,143	23.46%	16,774,279	93,957,049	17.85%
5090	DOT - Transportation Services	415,724	1,738,081	23.92%	542,597	2,033,644	26.68%
5100	DOT - Highway Maintenance	561,251	23,224,266	2.42%	7,449,467	23,536,835	31.65%
5300	DOT - Fleet Management	4,212,791	16,746,316	25.16%	3,060,366	16,119,537	18.99%
5600	DOT - Transit/Paratransit System	4,170,023	123,649,739	3.37%	11,544,130	131,380,299	8.79%
5800	DOT - Admin Div	70,524	1,166,299	6.05%	29,986	1,773,333	1.69%
	<b>Total Transportation</b>	<b>31,472,305</b>	<b>260,463,844</b>	<b>12.08%</b>	<b>39,400,825</b>	<b>268,800,697</b>	<b>14.66%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of April 30, 2021							
		2020	2020	Revenue	2020	2020	Expenditure
		Actual	Budgeted Net		Actual	Budgeted Net	
		Revenues	Revenues	%	Expenditures	Expenditures	%
	<b>Health &amp; Human Services</b>						
6300	Behavioral Health Division	38,911,412	186,206,631	20.90%	64,394,195	239,786,661	26.85%
8000	Department of Human Services	14,967,272	127,154,086	11.77%	48,703,933	162,648,370	29.94%
	<b>Total Health &amp; Human Services</b>	<b>53,878,684</b>	<b>313,360,717</b>	<b>17.19%</b>	<b>113,098,129</b>	<b>402,435,031</b>	<b>28.10%</b>
	<b>Parks, Recreation &amp; Culture</b>						
9000	Department of Parks	2,345,671	19,104,289	12.28%	9,813,546	38,030,475	25.80%
9500	Zoological Department	2,032,982	18,384,772	11.06%	4,427,321	17,553,995	25.22%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	40,272	100,000	40.27%	79,666	514,631	15.48%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>4,418,925</b>	<b>37,589,061</b>	<b>11.76%</b>	<b>16,070,534</b>	<b>59,599,101</b>	<b>26.96%</b>
	<b>Non-Departmental's</b>						
1945	Contingency	-	-	-	-	3,794,940	0.00%
1950	Fringe Benefits	46,650,489	116,314,792	40.11%	21,195,788	225,539,330	9.40%
1972	Wage and Benefit Modifications	-	-	-	-	3,233,867	0.00%
1992	Earnings on Investments	433,942	2,737,320	15.85%	-	-	-
1996	Sales Taxes	12,750,313	69,815,511	18.26%	-	-	-
	Other Revenue Non-Departmentals	471	345,773,471	0.00%	-	-	-
	Parks Non-Departmentals	-	-	-	1,501,107	3,483,688	43.09%
	Other Non-Departmental	3,880,561	(118,511,227)	(0)	(1,070,178)	(138,583,570)	0.77%
1900'S	<b>Total Non-Departmental</b>	<b>63,715,776</b>	<b>416,129,867</b>	<b>15.31%</b>	<b>21,626,716</b>	<b>97,468,255</b>	<b>22.19%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>248,631</b>	<b>0.00%</b>	<b>3,191,359</b>	<b>47,565,840</b>	<b>6.71%</b>
1200-1899	<b>Capital Improvements</b>	<b>3,852,890</b>	<b>283,693,648</b>	<b>1.36%</b>	<b>5,649,316</b>	<b>317,260,285</b>	<b>1.78%</b>
	<b>Expendable Trusts</b>						
FUND 3	Zoo Trust Funds	555,520	1,108,570	50.11%	68,181	1,115,251	6.11%
FUND 4	IMSD Expendable Trust	-	-	-	488,927	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	-	-	-	16,729	17,200	97.26%
FUND 8	Airport PFC	1,706,486	-	0.00%	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	7,349	-	-
	<b>Total Expendable Trusts</b>	<b>2,262,006</b>	<b>1,108,570</b>	<b>204.05%</b>	<b>581,186</b>	<b>2,265,713</b>	<b>25.65%</b>
	<b>Total</b>	<b>175,902,520</b>	<b>1,396,155,368</b>	<b>12.60%</b>	<b>275,783,491</b>	<b>1,462,450,249</b>	<b>18.86%</b>