



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: May 11, 2020

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

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

SUBJECT: Fiscal Report of March 2020 for Milwaukee County

Policy Issue

Wisconsin Statutes Section 59.255(2) and County Ordinance Section 56.02(2) require the Comptroller to provide a monthly update of the fiscal condition of the County.

2020 Year-end Projection

Based on financial results through March 31, 2020, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2020 year-end fiscal status is a ***\$34.0 million deficit***.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
March 2020	Deficit	(\$34.0 million)	n/a

This projection is based on the most current reports from departments and best estimates of countywide revenue impacts.

- Due to timing issues, most departmental projections do not assume savings from the Fiscal Actions Administrative Order 20-9v1 for this report.
- Most departmental projections do not assume potential revenue offsets that may become available to offset COVID-19 related expenditures. For purposes of this report, an estimate of possible revenue offsets is discussed separately.
- The true revenue impacts in most departments will not become fully estimable until additional time has passed and departments are able to resume revenue-generating operations.

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 deficit.

March 2020		
Departments in Surplus		
	Deficit	Surplus
Human Resources		\$393,304
DAS		\$1,635,863
DAS-Risk Management		\$1,569,232
DAS-IMSD		\$916,888
Comptroller		\$200,000
DHHS		\$828,431
All Others		\$123,217
<i>Subtotal</i>		\$5,666,935
Departments in Deficit		
	Deficit	Surplus
Courts	(\$457,306)	
Child Support	(\$51,767)	
Sheriff	(\$1,324,595)	
House of Correction	(\$4,348,650)	
Medical Examiner	(\$194,053)	
DOT-Transportation Svcs	(\$135,000)	
Parks	(\$4,187,089)	
Zoo	(\$5,608,254)	
Utility	(\$850,000)	
<i>Subtotal</i>	(\$17,156,714)	
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Land Sale		\$4,300,000
Contingency		\$4,805,575
Fringe Benefits		\$1,500,000
All Others		\$850,000
Potawatomi Revenue	(\$1,565,039)	
Wage and Benefit Mods	(\$1,124,683)	
Property Taxes	(\$9,000,000)	
Sales Tax	(\$20,000,000)	
Froedtert Revenue	(\$2,250,000)	
<i>Subtotal</i>	(\$33,939,722)	\$11,455,575
Grand Totals	(\$51,096,436)	\$17,122,510
Deficit / Surplus	(\$33,973,925)	

Expenditures w/Possible Offsets (Under Review)	
COVID Leave through 4/18/20	\$2,500,000
Sheriff COVID-related Expenses	\$890,000
Additional Aging Revenue	\$650,000
Laptops/Telecommuting Resources	\$1,700,000
HOC Dorms	*Under Review
Medical Examiner Temporary Morgue	\$100,000
EOC/UEOC Staffing	\$1,000,000
Property Tax Penalties & Interest	\$500,000
Transit Tax Levy Offset	\$12,000,000
Additional Land Sale Revenue	\$1,000,000
Total	\$20,340,000

Debt Service Reserve Activity and Projected Balance for 2020

2020 Starting Balance	\$ 39,092,165
2020 Activity	
2019 Year End Surplus (Estimated)	\$ 17,000,000
2020 Budget Commitment	\$ (3,598,267)
2019 Projected Balance	\$ 52,493,898

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 May 7, 2020

Unallocated Contingency Fund	
2020 Adopted Balance	\$ 4,355,575
<i>Approved Actions</i>	
Parks Amenities Matching Fund (sPark) (File 20-128)	\$ (100,000)
Voter registration and education outreach (File 20-146)	\$ (50,000)
To new Capital Project WO72101-Laptops COVID-19 Emergency (File 20-288)	\$ (500,000)
To new Capital Project WO72001-COVID-19 Emergency (File 20-288)	\$ (500,000)
From Capital Project WO546-Enterprise Platform Modernization Phase 2 (File 20-286)	\$ 1,730,000
To Org. 1172 DAS-IMSD-Mainframe (File 20-286)	\$ (1,120,000)
To Org. 1921 HR & Payroll Systems for Ceridian upgrade & full year of services (File 20-286)	\$ (610,000)
Current Available Balance	\$ 3,205,575
Allocated Contingency Fund	
2020 Adopted Balance	\$ 2,150,000
<i>Allocated Items</i>	
Low-interest revolving loan for lead abatement 1A005	\$ 550,000
HOC dorm closure backup for electronic monitoring initiative 1A023	\$ 1,500,000
Repair lakefront paths if high water/freezing 1A029	\$ 100,000
<i>Approved Actions</i>	
Milwaukee County Lead Remediation Low Interest Loan Program (File 20-121)	\$ (550,000)
Current Available Balance	\$ 1,600,000

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2020

Human Resources (Org 1140) *\$0.4 million surplus*

Savings are a result of salary savings and cancellation of the reception area remodel.

DAS (Org 1151) *\$1.6 million surplus*

DAS is projecting a savings largely due to vacancies, reduced contractual costs due to the Fiscal Actions Administrative Order 20-9 and reduced technology spend.

DAS-Risk Management (Org 1150) *\$1.6 million surplus*

Costs related to workers compensation were lower in 2019 than originally anticipated, resulting in additional savings for 2020. It is anticipated that workers compensation costs related to COVID-19 will be reimbursable with federal stimulus funding.

DAS-Information Management Services Division (Org 1160) *\$0.9 million surplus*

Expenditures are reduced due to the fiscal administrative order, resulting in vacancy and training savings.

DAS-Utility (Org 5500) *(\$0.9 million deficit)*

Deficit is a result of budgeted revenue relating to the fire charge.

Comptroller (Org 3700) *\$0.2 million surplus*

The Comptroller is projecting a surplus for 2020 due to personnel savings achieved from Fiscal Actions Administrative Order 20-9.

Courts (Org 2000) *(\$0.5 million deficit)*

Courts is currently anticipating a deficit due to an anticipated shortfall in child support funding.

Sheriff (Org 4000) *(\$1.3 million deficit)*

The MCSO is projecting a revenue deficit of \$0.6 million in 2020 due to various revenue impacts 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 inmate. Overtime expenditures are expected to exceed budget by \$5.5 million, offset by salary savings of \$2.1 million. A portion of the deficit is anticipated to be offset by salary dollars funded centrally and by federal stimulus funding for expenses already incurred.

House of Correction (Org 4300) *(\$4.3 million deficit)*

Revenues in the House of Correction for housing sanction and DAI inmates will not be achieved in 2020, resulting in a deficit of \$4.1 million. Staff at the HOC, DAS-Fiscal Affairs and the Comptroller anticipate that costs related to COVID-19 will be reimbursable with federal stimulus funding and are working to develop a cost allocation plan to determine what portion of expenses could be covered.

Medical Examiner (Org 4900) *(\$0.2 million deficit)*

The Medical Examiner is anticipating a shortfall in revenue as well as expenditures that exceed budget.

DOT-Transportation Services (Org 5090) *(\$0.1 million deficit)*

DOT-Transportation Services is anticipating that it will be unable to bill capital projects at the budgeted level for 2020.

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

DHHS is projecting a surplus of \$0.8 million as a result of vacancy and contractual savings anticipated.

Department of Parks (Org 9000) *(\$4.2 million deficit)*

The Parks Department is projecting a deficit of \$4.2 million, which is comprised of a revenue deficit of \$8.4 million, offset with expenditure savings of \$4.2 million. Due to the pandemic, many of Parks revenue-generating operations have been halted or delayed, resulting in severe revenue losses. These losses are offset by salary savings of \$2.4 million. Other expenditure savings include contractual service reductions of \$0.8 million and major maintenance savings of \$0.9 million.

Zoological Department (Org 9500) *(\$5.6 million deficit)*

The Zoo is anticipating a revenue loss of \$7.7 million, reflecting about 50 percent loss of revenue during June and July, with revenue continuing to be below budget for the remainder of the year although at a lower percentage. These losses are offset with expenditure savings of \$2.1 million for a net deficit of \$5.6 million.

Land Sale (Org 1933) *\$4.3 million surplus*

Land sales in the amount of \$4.3 have been completed in 2020 resulting in surplus revenue.

Potawatomi Revenue (Org 1937) *(\$1.6 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 an assumption that the casino was closed from mid-March through the end of the period which will result in less revenue to the County.

Appropriation for Contingency (Org 1945) *\$4.8 million surplus*

The current projection for the Appropriation for Contingency assumes that the entire \$4.8 million of the current contingency appropriation (both allocated and unallocated) is not spent and is used to offset departmental and non-departmental deficits.

Fringe Benefits (Org 1950)

\$1.5 million surplus

Fringe benefits is anticipated to surplus in 2020, but since a portion of that surplus is budgeted in departments with revenue offsets and in the Behavioral Health Division, not all surplus is available to offset the bottom line. At this time, roughly \$1.5 million is expected due to revenue received in 2020 relating to 2019 budgeted items.

Wage and Benefit Modifications (Org 1972)

(\$1.1 million deficit)

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

Property Taxes (Org 1991)

(\$9.0 million deficit)

In August of each year, the County settles any outstanding property taxes with each municipality except for the City of Milwaukee. It is anticipated that the level of unpaid property taxes will increase from the average outstanding amount resulting in a direct impact to the County's bottom line.

Sales Tax (Org 1996)

(\$20.0 million deficit)

Milwaukee County sales tax is currently projected to decline by \$20 million or by approximately 25% compared to the 2020 Adopted Budget. There is an approximately three-month lag time between the date a sales tax transaction occurs and the date that Milwaukee County receives its 0.5% share of the payment which is distributed through the State of Wisconsin. This means that the County will not begin to see the actual COVID-19 impacts on sales tax receipts until June and July. In the absence of actual disbursement data, various indicators were considered to make an initial projection. As a starting point, the Great Recession resulted in a 12% sales tax decline between 2008 and 2009. While this provides an initial benchmark, sales tax losses in 2020 are expected to be far more severe. For example, taxable retail sales in the United States were reported by the U.S. Census to be down by over 13% in the month of March, while economic activity was heavily impacted by COVID-19 for roughly one-half month. Hotel stays in Milwaukee are reportedly at 20% occupancy. Large events such as concerts and professional sporting events are cancelled or postponed. An estimated \$20 million loss in sales tax is an initial estimate which will be updated on a monthly basis going forward as more data becomes available.

Froedtert Revenue (Org 9960)

(\$2.3 million deficit)

Froedtert revenue is budgeted at \$10.0 million for 2020. The revenue is based on Froedtert's fiscal cycle which is July 1 – June 30. Given the pandemic, it is likely that the revenue will be less in 2020. The Comptroller is including this estimate until further information is obtained.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2020 Period 3 BY DEPARTMENT								
		2020	2020	2020	2020			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
Legislative, Executive & Staff								
1000	County Board	-	-	-	1,210,644	1,210,644	-	-
1011	County Executive - General Office	-	-	-	856,980	856,980	-	-
1021	Veterans Service	13,000	13,000	-	262,890	262,890	-	-
1020	Governmental Relations	-	-	-	246,017	246,017	-	-
1091	Office of African American Affairs	-	-	-	1,250,216	1,297,837	47,621	47,621
1120	Personnel Review Board	-	-	-	397,726	443,178	45,452	45,452
1130	Corporation Counsel	200,000	200,000	-	1,323,515	1,323,515	-	-
1140	Human Resources	6,200	6,200	-	4,998,313	5,391,617	393,304	393,304
1151	Dept of Administrative Services	12,441,854	13,265,302	(823,448)	39,108,553	41,567,864	2,459,311	1,635,863
1150	DAS - Risk Management	-	-	-	8,677,049	10,246,281	1,569,232	1,569,232
1160	DAS - Information Management Servi	329,189	398,600	(69,411)	16,010,612	16,996,911	986,299	916,888
5500	DAS - Utility	3,348,401	4,198,401	(850,000)	4,446,654	4,446,654	-	(850,000)
3010	Election Commission	80,750	80,750	-	1,019,588	1,019,588	-	-
3090	County Treasurer	2,388,884	2,388,884	-	905,802	905,802	-	-
3270	County Clerk	547,696	547,696	-	901,858	901,858	-	-
3400	Register of Deeds	4,532,791	4,586,500	(53,709)	1,371,843	1,455,696	83,853	30,144
3700	Office of the Comptroller	327,180	327,180	-	4,461,475	4,661,475	200,000	200,000
	Total Legislative, Executive & S	24,215,945	26,012,513	(1,796,568)	87,449,735	93,234,807	5,785,072	3,988,504
Courts and Judiciary								
2000	Combined Court Related Operations	10,962,389	11,419,695	(457,306)	29,597,603	29,597,603	-	(457,306)
2430	Dept. of Child Support Enforcement	17,438,274	17,871,146	(432,872)	19,942,290	20,323,395	381,105	(51,767)
2900	Courts - Pre-Trial Services	435,027	435,027	-	5,488,383	5,488,383	-	-
	Total Courts and Judiciary	28,835,690	29,725,868	(890,178)	55,028,276	55,409,381	381,105	(509,073)
Public Safety								
4000	Sheriff	11,824,927	12,388,178	(563,251)	48,221,451	47,460,107	(761,344)	(1,324,595)
4300	House of Correction	3,363,611	7,495,233	(4,131,622)	51,499,885	51,282,857	(217,028)	(4,348,650)
4500	District Attorney	6,584,103	6,584,103	-	12,961,034	12,961,034	-	-
4800	Emergency Management	1,547,066	1,547,066	-	7,841,955	7,841,955	-	-
4900	Medical Examiner	2,963,019	3,003,923	(40,905)	4,482,193	4,329,045	(153,148)	(194,053)
	Total Public Safety	26,282,726	31,018,503	(4,735,778)	125,006,518	123,874,998	(1,131,520)	(5,867,298)
Department of Transportation								
5040	DOT - Airport Division	97,254,523	97,254,523	-	103,449,296	103,449,296	-	-
5090	DOT - Transportation Services	1,659,622	1,794,622	(135,000)	2,081,845	2,081,845	-	(135,000)
5100	DOT - Highway Maintenance	23,213,310	23,213,310	-	23,591,402	23,591,402	-	-
5300	DOT - Fleet Management	15,815,713	15,815,713	-	14,839,125	14,839,125	-	-
5600	DOT - Transit/Paratransit System	112,887,466	112,887,466	-	125,913,943	125,913,943	-	-
5800	DOT - Admin Div	290,000	290,000	-	1,065,536	1,065,536	-	-
	Total Transportation	251,120,634	251,255,634	(135,000)	270,941,147	270,941,147	-	(135,000)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2020 Period 3 BY DEPARTMENT								
		2020	2020	2020	2020			
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
Health & Human Services								
6300	Behavioral Health Division	163,272,372	162,472,372	800,000	228,005,121	219,705,121	(8,300,000)	(7,500,000)
7900	Department on Aging	18,024,028	18,024,028	-	20,366,357	20,366,357	-	-
8000	Department of Human Services	92,254,953	92,503,101	(248,148)	127,565,896	128,642,475	1,076,579	828,431
	Total Health & Human Services	273,551,353	272,999,501	551,852	375,937,374	368,713,953	(7,223,421)	(6,671,569)
Parks, Recreation & Culture								
9000	Department of Parks	11,695,316	20,087,216	(8,391,900)	33,848,355	38,053,166	4,204,811	(4,187,089)
9500	Zoological Department	10,185,028	17,905,058	(7,720,030)	15,148,563	17,260,339	2,111,776	(5,608,254)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	471,972	471,972	-	-
	Total Parks, Recreation & Culture	21,980,344	38,092,274	(16,111,930)	52,968,890	59,285,477	6,316,587	(9,795,343)
Non-Departmental's								
1933	Land Sale	4,300,000	-	4,300,000	-	-	-	4,300,000
1937	Potawatomi Revenue	3,043,574	4,608,613	(1,565,039)	-	-	-	(1,565,039)
1945	Contingency	265,000	-	265,000	1,265,000	5,805,575	4,540,575	4,805,575
1950	Fringe Benefits	123,315,093	123,315,093	-	224,336,423	225,836,423	1,500,000	1,500,000
1972	Wage and Benefit Modifications	-	-	-	-	(1,124,683)	(1,124,683)	(1,124,683)
1991	Property Taxes	292,109,336	301,109,336	(9,000,000)	-	-	-	(9,000,000)
1992	Earnings on Investments	5,934,456	5,934,456	-	-	-	-	-
1996	Sales Taxes	55,142,024	75,142,024	(20,000,000)	-	-	-	(20,000,000)
	Other Revenue Non-Departmentals	38,969,287	38,119,287	850,000	-	-	-	850,000
	Parks Non-Departmentals	-	-	-	3,483,688	3,483,688	-	-
	Other Non-Departmental	(115,778,803)	(\$115,828,290)	49,487	(132,073,359)	(132,122,846)	(49,487)	0
1900'S	Total Non-Departmental	407,299,967	432,400,519	(25,100,552)	97,011,752	101,878,157	4,866,405	(20,234,147)
9960	Debt Retirement and Interest	11,558,088	13,808,088	(2,250,000)	47,374,095	47,374,095	-	(2,250,000)
1200-1899	Capital Improvements	240,391,152	236,554,902	3,836,250	297,414,203	293,577,953	(3,836,250)	-
Expendable Trusts								
FUND 3	Zoo Trust Funds	-	1,000,522	(1,000,522)	-	1,014,835	1,014,835	14,313
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	22	-	22	45,899	59,495	13,596	13,617
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust F	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	22	1,000,522	(1,000,500)	45,899	1,091,530	1,045,631	45,130
	Projected Surplus (Deficit)	1,285,235,921	1,332,868,324	(47,632,403)	1,409,177,889	1,415,381,498	6,203,609	(41,428,795)
	Reserves Expendable Trusts							(45,130)
	Contribution from Behavioral Health Reserves							7,500,000
	Total Projected Surplus (Deficit)							(33,973,925)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2020 Period 03 BY FUND								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
General Fund Departments								
1000	County Board	-	-	-	1,210,644	1,210,644	-	-
1011	County Executive	-	-	-	856,980	856,980	-	-
1021	Veterans Service	13,000	13,000	-	262,890	262,890	-	-
1020	Governmental Affairs	-	-	-	246,017	246,017	-	-
1091	Office of African American Affairs	-	-	-	1,250,216	1,297,837	47,621	47,621
1120	Personnel Review Board	-	-	-	397,726	443,178	45,452	45,452
1130	Corporation Counsel	200,000	200,000	-	1,323,515	1,323,515	-	-
1140	Human Resources	6,200	6,200	-	4,998,313	5,391,617	393,304	393,304
1151	Dept of Administrative Services	12,441,854	13,265,302	(823,448)	39,108,553	41,567,864	2,459,311	1,635,863
2000	Combined Court Related Operations	10,962,389	11,419,695	(457,306)	29,597,603	29,597,603	-	(457,306)
2430	Dept. of Child Support Enforcement	17,438,274	17,871,146	(432,872)	19,942,290	20,323,395	381,105	(51,767)
2900	Courts - Pre-Trial Services	435,027	435,027	-	5,488,383	5,488,383	-	-
3010	Election Commission	80,750	80,750	-	1,019,588	1,019,588	-	-
3090	County Treasurer	2,388,884	2,388,884	-	905,802	905,802	-	-
3270	County Clerk	547,696	547,696	-	901,858	901,858	-	-
3400	Register of Deeds	4,532,791	4,586,500	(53,709)	1,371,843	1,455,696	83,853	30,144
3700	Office of the Comptroller	327,180	327,180	-	4,461,475	4,661,475	200,000	200,000
4000	Sheriff	11,824,927	12,388,178	(563,251)	48,221,451	47,460,107	(761,344)	(1,324,595)
4300	House of Correction	3,363,611	7,495,233	(4,131,622)	51,499,885	51,282,857	(217,028)	(4,348,650)
4500	District Attorney	6,584,103	6,584,103	-	12,961,034	12,961,034	-	-
4800	Emergency Management	1,547,066	1,547,066	-	7,841,955	7,841,955	-	-
4900	Medical Examiner	2,963,019	3,003,923	(40,905)	4,482,193	4,329,045	(153,148)	(194,053)
5090	Transportation Services	1,659,622	1,794,622	(135,000)	2,081,845	2,081,845	-	(135,000)
5100	DOT - Highway Maintenance	23,213,310	23,213,310	-	23,591,402	23,591,402	-	-
5800	DOT - Admin Div	290,000	290,000	-	1,065,536	1,065,536	-	-
7900	Department on Aging	18,024,028	18,024,028	-	20,366,357	20,366,357	-	-
8000	Department of Human Services	92,254,953	92,503,101	(248,148)	127,565,896	128,642,475	1,076,579	828,431
9000	Department of Parks	11,695,316	20,087,216	(8,391,900)	33,848,355	38,053,166	4,204,811	(4,187,089)
9500	Zoological Department	10,185,028	17,905,058	(7,720,030)	15,148,563	17,260,339	2,111,776	(5,608,254)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	471,972	471,972	-	-
	Total General Fund	233,079,027	256,077,218	(22,998,191)	465,990,139	475,862,432	9,872,293	(13,125,898)
Other Funds								
1150	Risk Management	-	-	-	8,677,049	10,246,281	1,569,232	1,569,232
1160	Information Management Services	329,189	398,600	(69,411)	16,010,612	16,996,911	986,299	916,888
5040	DOT - Airport Division	97,254,523	97,254,523	-	103,449,296	103,449,296	-	-
5300	DOT - Fleet Management	15,815,713	15,815,713	-	14,839,125	14,839,125	-	-
5600	DOT - Transit/ Paratransit System	112,887,466	112,887,466	-	125,913,943	125,913,943	-	-
5500	DAS - Utility	3,348,401	4,198,401	(850,000)	4,446,654	4,446,654	-	(850,000)
6300	Behavioral Health Division	163,272,372	162,472,372	800,000	228,005,121	219,705,121	(8,300,000)	(7,500,000)
	Total Other Funds	392,907,664	393,027,075	(119,411)	501,341,801	495,597,331	(5,744,470)	(5,863,880)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2020 Period 03 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							
1933	Land Sale	4,300,000	-	4,300,000	-	-	-	4,300,000
1937	Potawatomi Revenue	3,043,574	4,608,613	(1,565,039)	-	-	-	(1,565,039)
1945	Contingency	265,000	-	265,000	1,265,000	5,805,575	4,540,575	4,805,575
1950	Fringe Benefits	123,315,093	123,315,093	-	224,336,423	225,836,423	1,500,000	1,500,000
1972	Wage and Benefit Modifications	-	-	-	-	(1,124,683)	(1,124,683)	(1,124,683)
1991	Property Taxes	292,109,336	301,109,336	(9,000,000)	-	-	-	(9,000,000)
1992	Earnings on Investments	5,934,456	5,934,456	-	-	-	-	-
1996	Sales Taxes	55,142,024	75,142,024	(20,000,000)	-	-	-	(20,000,000)
	Other Revenue Non-Departmentals	38,969,287	38,119,287	850,000	-	-	-	850,000
	Parks Non-Departmentals	-	\$0.00	-	3,483,688	3,483,688	-	-
	Other Non-Departmental	(115,778,803)	(\$115,828,290)	49,487	(132,073,359)	(132,122,846)	(49,487)	0
1900'S	Total Non-Departmental	407,299,967	432,400,519	(25,100,552)	97,011,752	101,878,157	4,866,405	(20,234,147)
9960	Debt Retirement and Interest	11,558,088	13,808,088	(2,250,000)	47,374,095	47,374,095	-	(2,250,000)
1200-1899	Capital Improvements	240,391,152	236,554,902	3,836,250	297,414,203	293,577,953	(3,836,250)	-
	Expendable Trusts							
FUND 3	Zoo Trust Funds	-	1,000,522	(1,000,522)	-	1,014,835	1,014,835	14,313
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	22	-	22	45,899	59,495	13,596	13,617
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	Total Expendable Trusts	22	1,000,522	(1,000,500)	45,899	1,091,530	1,045,631	45,130
	Projected Surplus (Deficit)	1,285,235,921	1,332,868,324	(47,512,993)	1,409,177,889	1,415,381,498	11,948,078	(41,428,795)
	Reserves Expendable Trusts							(45,130)
	Contribution from Behavioral Health Reserves							7,500,000
	Total Projected Surplus (Deficit)							(33,973,925)

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of March 31, 2020							
		2020	2020	Revenue	2020	2020	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	289,982	1,210,644	23.95%
1011	County Executive - General Office	-	-	-	226,725	856,980	26.46%
1021	Veterans Service	13,000	13,000	-	75,841	262,890	28.85%
1020	Governmental Affairs	-	-	-	54,758	246,017	22.26%
1091	Office of African American Affairs	-	-	-	180,404	1,297,837	13.90%
1120	Personnel Review Board	1	-	-	58,030	443,178	13.09%
1130	Corporation Counsel	500	200,000	0.25%	409,265	1,323,515	30.92%
1140	Human Resources	-	6,200	0.00%	1,481,967	5,391,617	27.49%
1151	Dept of Administrative Services	2,556,027	13,265,302	19.27%	8,710,178	41,567,864	20.95%
1150	DAS - Risk Management	-	-	0.00%	4,047,551	10,246,281	39.50%
1160	DAS - Information Management Services	60,792	398,600	15.25%	2,135,241	16,996,911	12.56%
5500	DAS - Utility	28,000	4,198,401	0.67%	166,672	4,446,654	3.75%
3010	Election Commission	153	80,750	0.19%	163,577	1,019,588	16.04%
3090	County Treasurer	582,131	2,388,884	24.37%	185,790	905,802	20.51%
3270	County Clerk	95,926	547,696	17.51%	251,360	901,858	27.87%
3400	Register of Deeds	1,087,916	4,586,500	23.72%	340,086	1,455,696	23.36%
3700	Office of the Comptroller	75,427	327,180	23.05%	1,188,567	4,661,475	25.50%
	Total Legislative, Executive & Staff	4,499,874	26,012,513	17.30%	19,965,995	93,234,807	21.41%
Courts and Judiciary							
2000	Combined Court Related Operations	770,238	11,419,695	6.74%	6,424,531	29,597,603	21.71%
2430	Dept. of Child Support Enforcement	443,300	17,871,146	2.48%	3,123,052	20,323,395	15.37%
2900	Courts - Pre-Trial Services	628,137	435,027	144.39%	1,280,934	5,488,383	23.34%
	Total Courts and Judiciary	1,841,675	29,725,868	6.20%	10,828,517	55,409,381	19.54%
Public Safety							
4000	Sheriff	1,506,923	12,388,178	12.16%	13,165,968	47,460,107	27.74%
4300	House of Correction	608,959	7,495,233	8.12%	8,525,689	51,282,857	16.62%
4500	District Attorney	127,958	6,584,103	1.94%	2,780,868	12,961,034	21.46%
4800	Emergency Management	(571,018)	1,547,066	-36.91%	2,007,288	7,841,955	25.60%
4900	Medical Examiner	71,409	3,003,923	2.38%	1,199,867	4,329,045	27.72%
	Total Public Safety	1,744,231	31,018,503	5.62%	27,679,681	123,874,998	22.34%
Department of Transportation							
5040	DOT - Airport Division	18,334,447	97,254,523	18.85%	10,371,386	103,449,296	10.03%
5090	DOT - Transportation Services	310,351	1,794,622	17.29%	313,552	2,081,845	15.06%
5100	DOT - Highway Maintenance	(1,031,987)	23,213,310	-4.45%	4,017,168	23,591,402	17.03%
5300	DOT - Fleet Management	2,217,555	15,815,713	14.02%	1,355,696	14,839,125	9.14%
5600	DOT - Transit/ Paratransit System	4,696,496	112,887,466	4.16%	9,708,296	125,913,943	7.71%
5800	DOT - Admin Div	906,717	290,000	312.66%	(60,779)	1,065,536	-5.70%
	Total Transportation	25,433,579	251,255,634	10.12%	25,705,319	270,941,147	9.49%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of March 31, 2020							
		2020	2020	Revenue	2020	2020	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	Health & Human Services						
6300	Behavioral Health Division	23,307,267	162,472,372	14.35%	36,865,529	219,705,121	16.78%
7900	Department on Aging	922,644	18,024,028	5.12%	2,539,241	20,366,357	12.47%
8000	Department of Human Services	6,835,401	92,503,101	7.39%	17,149,766	128,642,475	13.33%
	Total Health & Human Services	31,065,312	272,999,501	11.38%	56,554,536	368,713,953	15.34%
	Parks, Recreation & Culture						
9000	Department of Parks	2,221,061	20,087,216	11.06%	7,073,711	38,095,851	18.57%
9500	Zoological Department	478,705	17,905,058	2.67%	3,389,394	17,260,339	19.64%
9700	Milwaukee Public Museum	-	-	-	1,750,000	3,500,000	50.00%
9910	University Extension	24,625	100,000	24.63%	62,831	471,972	13.31%
	Total Parks, Recreation & Culture	2,724,391	38,092,274	7.15%	12,275,936	59,328,162	20.69%
	Non-Departmental's						
1945	Contingency	-	-	-	-	5,805,575	0.00%
1950	Fringe Benefits	22,437,961	123,315,093	18.20%	18,276,469	225,836,423	8.09%
1972	Wage and Benefit Modifications	-	-	-	-	(1,124,683)	0.00%
1992	Earnings on Investments	4,079,343	5,934,456	68.74%	-	-	#DIV/0!
1996	Sales Taxes	6,278,881	75,142,024	8.36%	-	-	-
	Other Revenue Non-Departmentals	(71,060)	343,837,236	-0.02%	-	-	-
	Parks Non-Departmentals	-	-	-	1,476,257	3,483,688	42.38%
	Other Non-Departmental	2,503,774	(115,828,290)	(0)	542,304	(132,122,846)	-0.41%
1900'S	Total Non-Departmental	35,228,899	432,400,519	8.15%	20,295,030	101,878,157	19.92%
9960	Debt Retirement and Interest	-	244,201	0.00%	2,232,807	47,374,095	4.71%
1200-1899	Capital Improvements	(226,316)	236,554,902	-0.10%	6,734,489	293,577,953	2.29%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	72,239	1,000,522	7.22%	79,884	1,014,835	7.87%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	22	-	-	16,899	59,495	28.40%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	25,501	17,200	148.26%
FUND 8	Airport PFC	2,580,874	-	0.00%	-	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	2,653,136	1,000,522	265.18%	122,284	1,091,530	11.20%
	Total	104,964,780	1,319,304,437	7.96%	182,394,594	1,415,424,183	12.89%