



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: October 26, 2020

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

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

SUBJECT: Final 2019 Fiscal Position 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.

2019 Year-end Fiscal Positions

Based on the audited financial results for 2019, Milwaukee County's 2019 year-end fiscal position was a surplus of \$20,428,463. Of the surplus, \$15,428,463 was transferred to the Debt Service Reserve, leaving \$5,000,000 to be budgeted in the 2021 Adopted Budget per state statute.

Debt Service Reserve Activity for 2019 and Balance as of January 1, 2020

2019 Starting Balance	\$ 29,471,471
2019 Activity	
2019 Budget Commitment	\$ (3,347,553)
Inmate Health Services (File 19-194)	\$ (4,971,406)
2018D Net Bid Premium (File 19-261)	\$ (199,933)
2018E Net Bid Premium (File 19-261)	\$ (134,737)
2010C Bonds Applied to 2019 Refunding (File 18-398)	\$ (281,899)
Portion of 2018 Year-end Surplus (File 19-457)	\$ 18,310,323
To WO60201 ERP to Replace \$1.5M of Bonds/Notes (File 19-500)	\$ (1,500,000)
Unspent Bond Reallocation (File 19-494)	\$ (1,255,969)
Surplus Bonds to 9960 Refunding and WT104 Buses (File 19-612)	\$ (780,842)
2019 A-G Surplus Proceeds / Bid Premium (File 19-245)	\$ 618,671
2019 C-G Proceeds Costs of Issuance Adjustment	\$ 97,192
2019 Unspent Bond Allocation	\$ 3,066,848
2019 surplus	\$ 15,428,463
2019 Final Balance	\$ 54,520,628

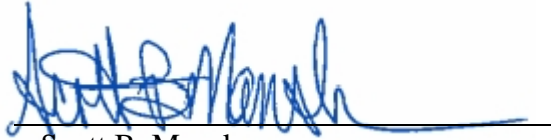
The following attachments provide further detail:

- Attachment A: provides narrative explanations of the surpluses or deficits in excess of \$100,000.

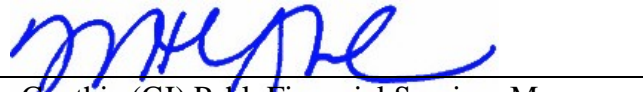
- Attachment B: provides the surplus or deficit for 2019 by agency, by fund, and by percentage of budget spent.

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

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2019

Department of Human Resources (Org 1140) *\$0.3 million surplus*

The Department of Human Resources ended with a surplus largely due to surplus salary and social security costs. Service cancellations with Studer and Newport also resulted in additional savings.

Department of Administrative Services (Org 1151) *\$1.4 million surplus*

DAS – Risk Management (Org 1150) *\$2.3 million surplus*

DAS – Information Management Services Division (Org 1160) *\$0.3 million surplus*

DAS – Utility (Org 5500) *(\$0.1 million deficit)*

The Department of Administrative Services ended with a surplus due mainly to a salary surplus. Cell tower and parking revenue exceeded budget, offsetting a deficit in the Sale of Capital Assets. Anticipated planning studies and legal expenses related to property transaction did not occur in 2019, resulting in surpluses of nearly \$650,000 in Economic Development.

Risk Management ended with a surplus due to better than budgeted workers comp medical claims.

Information Management Services Division ended with a surplus due to surpluses in services and commodities which largely offset a centralized charge for the disposal of assets. Further savings were achieved by less than budgeted actual expenses in depreciation and interest allocation costs.

The Utility ended with a deficit due to uncollected fire charges which are fully offset in a centralized revenue budget.

Courts (Org 2000) *\$1.8 million surplus*

Courts ended with a \$1.8 million surplus. Courts revenues exceeded budget by \$0.7 million in 2019. This was due to additional revenues in bail forfeitures and other fines and state forfeitures, interest on investments, and guardian ad litem reimbursement. Salary surpluses of \$0.6 million and a total service account surplus of \$0.4 million also contributed to the surplus. Service surpluses in short term personnel services, guardian ad litem fees, juror fees and professional services offset deficits in legal and adversary counsel and interpreter fees.

Pretrial Services (Org 2900) *(\$0.5 million deficit)*

Courts Pretrial Services ended with a deficit of \$0.5 million. This was due to both a revenue shortfall in federal reimbursement revenues and additional contractual expenditures made during 2019.

Department of Child Support Services (Org 2430) *(\$0.1 million deficit)*

The fringe breakeven at yearend resulted in a portion of the department's fringe budget being lowered. Because revenue corresponding to the fringe budget was not adjusted in the department, the result of the fringe breakeven was a small deficit in the department.

Election Commission (Org 3010) *\$0.2 million surplus*

The Election Commission ended with a surplus due largely to the unspent commodities and services.

County Treasurer (Org 3090) (\$0.5 million deficit)

The County Treasurer ended with a deficit in delinquent property taxes, penalties and interest due to homeowners paying taxes on time and less foreclosure activity.

Register of Deeds (Org 3400) \$0.8 million surplus

The Register of Deeds ended with a surplus due to a refund of funds held by Fidar in the amount of \$0.3 million, revenues for transfer tax and birth certificate sales exceeding budget by \$0.3 million, and other salary and overtime savings achieved.

Office of the Sheriff (Org 4000) (\$0.7 million deficit)

The driving factor for the deficit in the MCSO was overtime which exceeded budget by \$6.3 million. This deficit was offset by other salary savings of \$1.8 million. Revenues also exceeded budget \$0.4 million. Remaining savings were achieved in commodities, services, and capital outlay.

House of Correction (Org 4300) (\$0.1 million deficit)

The House of Corrections incurred a significant revenue deficit of \$2.1 million due to declines in municipal commitments as well as fewer Department of Adult Institutions (DAI) inmates. This was largely offset by salary savings, and expenditure reductions in building and roadway improvements and some upgrades/maintenance activities.

Office of Emergency Management (Org 4800) \$0.2 million surplus

The Office of Emergency Management ended with a surplus due to savings in radio repair and maintenance and the unspent medical director contract.

Department of Transportation – Highway Maintenance (Org 5100) (\$0.3 million deficit)

The Department of Transportation – Highway Maintenance Division ended with a deficit due to unearned state revenues relating to milder winter conditions. This deficit would be larger, but the department retains any surplus fringe budget during the fringe breakeven, which reduced its overall deficit.

Department of Transportation - Transit (Org 5600) (\$1.2 million deficit)

The Department of Transportation - Transit ended with a deficit of \$1.2 million. Transit operations, excluding fixed asset activity, ended with a small surplus of \$0.2 million. In 2019 Paratransit activity was below budgeted levels which resulted in a small revenue deficit of approximately \$0.3 million which was offset by lower paratransit expenses of \$0.5 million. Fixed Route activity was below budget as well, resulting in a revenue deficit of \$1.3 million. Transit reduced expenses by \$0.9 million, largely with salary savings, to offset the Fixed Route revenue deficit. Additional VRF revenue of \$0.5 million further contributed to the surplus. Yearend activity occurred relating to fixed assets which generated the overall deficit. This included a depreciation expense variation of \$0.7

million, capital expense variation of \$0.5 million, and a variance in disposal of fixed assets costs (one-time cost) of \$0.2 million.

Behavioral Health Division (Org 6300)

(\$2.2 million deficit)
\$2.2 million reserve

The Behavioral Health Division ended with a deficit of \$2.2 million. WRAP revenue was under budget by \$2.9 million, which was offset by \$2.2 million in WRAP expenditure savings. Other patient revenues were under budget by \$1.5 million, offset by fringe savings of \$0.7 million and drug cost savings of \$0.5 million. State Institute expenditures were also in excess of budget by \$1.2 million.

Department on Aging (Org 7900)

\$0.9 million surplus

The Department on Aging ended with a surplus of \$0.9 million. The departmental expenditure surplus was primarily due to savings from favorable contract terms and prior year carryovers that are no longer needed in the nutrition program, as well as additional revenue in the program. Personnel expenditure surplus and additional contractual savings also contributed to the bottom line.

Department of Health and Human Services (Org 8000)

\$2.3 million surplus

DHHS ended with a yearend surplus of \$2.3 million. The Director's Office ended with a \$0.3 million surplus due to salary, commodities, and services surpluses. Management Services Division ended with a deficit of \$0.3 million due to a lower than budgeted abatement charged to other divisions. Disability Services Division (DSD) ended with a surplus of \$0.9 million. DSD realized additional BCA revenue, IDAP recovery revenue, and WIMCR revenue which offset shortfalls in T-19 revenue, DRC revenue, and case management revenue. Revenues and expenses were both underbudget in the Children's Community Options Program and Children's Long Term Support programs as well. The Housing Division ended with a net surplus of \$0.4 million. HUD revenue relating to Housing Voucher, Home Repair and CDBG was less than budget, and fully offset by expenditure surpluses for the programs. The Division of Youth and Family Services ended with a surplus of \$0.9 million. This surplus was a result of lower than budgeted Department of Corrections (DOC) charges due to a lower ADP than forecasted for youth held at Lincoln Hills, Copper Lake, and Mendota Mental Health Institute. Additional surplus occurred due to the phase out of the FOCUS Program which resulted in lower than budgeted WRAP costs. Other surpluses in operating capital and salaries offset revenue shortfalls in BCA and Medicaid and DPI revenue for the Bakari House.

Zoological Department (Org 9500)

(\$0.7 million deficit)

The Zoological Department ended with a yearend deficit of \$0.7 million. This is largely due to attendance at 8.0 percent below the budgeted amount (109,338 visitors behind budget) which resulted in a revenue deficit of \$2.3 million. Offsetting these deficits were expenditure savings of \$1.5 million in salary and wages, natural gas, sewer and water and in miscellaneous accounts.

Appropriation for Contingency (Org 1945)

\$4.6 million surplus

The final unspent appropriation for contingency amount was \$4.6 million. This amount contributed to the overall surplus.

Employee Fringe Benefits (*Org 1950*)

\$1.9 million surplus

The final available surplus in the Employee Fringe Benefits account was \$1.9 million. This was due largely to favorable claims experience for 2019. Employee medical costs were below budget by roughly \$6.5 million and pharmaceutical costs are below budget by roughly \$1.5 million. After accounting for fringe costs in the Behavioral Health Division, DOT-Airport, DOT-Highways, and DOT-Fleet Management, the net surplus contributing to the overall surplus was \$1.9 million.

Earnings on Investments (*Org 1992*)

\$3.3 million surplus

Final 2019 earnings resulted in a final surplus of \$3.3 million.

Sales Tax (*Org 1996*)

\$3.5 million surplus

The 2019 sales tax earnings resulted in a yearend surplus of \$3.5 million.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2019 FINAL BY DEPARTMENT								
		2019	2019	2019	2019		2019	
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	
							Surplus	
							(Deficit)	
Legislative, Executive & Staff								
1000	County Board	-	-	-	1,111,683	1,179,365	67,682	67,682
1011	County Executive - General Office	-	-	-	774,868	822,139	47,271	47,271
1021	Veterans Service	13,000	13,000	-	202,769	200,304	(2,465)	(2,465)
1020	Governmental Relations	-	-	-	188,166	230,082	41,916	41,916
1091	Office of African American Affairs	-	-	-	1,145,580	1,154,343	8,763	8,763
1120	Personnel Review Board	151	-	151	353,871	397,726	43,855	44,006
1130	Corporation Counsel	205,924	175,000	30,924	1,256,092	1,248,826	(7,266)	23,658
1140	Human Resources	6,639	6,200	439	5,940,883	6,261,856	320,973	321,413
1151	Dept of Administrative Services	12,987,154	13,004,501	(17,347)	40,518,749	41,908,333	1,389,584	1,372,237
1150	DAS - Risk Management	(1,376)	-	(1,376)	9,309,663	11,580,477	2,270,814	2,269,438
1160	DAS - Information Management Servi	(62,041)	398,600	(460,641)	13,317,910	14,118,341	800,431	339,790
5500	DAS - Utility	3,487,194	4,226,071	(738,877)	3,962,831	4,568,351	605,520	(133,358)
3010	Election Commission	50,770	45,750	5,020	345,010	509,704	164,694	169,714
3090	County Treasurer	2,173,859	2,830,000	(656,141)	753,652	899,774	146,122	(510,019)
3270	County Clerk	520,126	547,696	(27,570)	885,890	898,756	12,866	(14,704)
3400	Register of Deeds	5,135,578	4,615,500	520,078	1,231,697	1,480,201	248,504	768,582
3700	Office of the Comptroller	317,027	315,431	1,596	4,440,659	4,496,626	55,967	57,562
	Total Legislative, Executive & S	24,834,005	26,177,749	(1,343,744)	85,739,975	91,955,204	6,215,229	4,871,485
Courts and Judiciary								
2000	Combined Court Related Operations	11,856,748	11,129,371	727,377	26,769,366	27,828,844	1,059,478	1,786,855
2430	Dept. of Child Support Enforcement	17,110,618	18,219,068	(1,108,450)	18,491,984	19,494,642	1,002,658	(105,792)
2900	Courts - Pre-Trial Services	462,307	1,752,585	(1,290,278)	5,617,626	6,398,441	780,815	(509,463)
	Total Courts and Judiciary	29,429,674	31,101,024	(1,671,350)	50,878,976	53,721,927	2,842,951	1,171,600
Public Safety								
4000	Sheriff	11,481,867	11,105,948	375,919	46,966,325	45,929,690	(1,036,635)	(660,716)
4300	House of Correction	6,510,579	8,647,135	(2,136,556)	50,700,654	52,730,928	2,030,274	(106,282)
4500	District Attorney	5,859,391	6,171,190	(311,799)	12,164,654	12,429,966	265,312	(46,487)
4800	Emergency Management	1,157,575	1,439,089	(281,514)	7,635,176	8,127,908	492,732	211,218
4900	Medical Examiner	2,859,187	2,933,988	(74,801)	4,345,882	4,358,879	12,997	(61,804)
	Total Public Safety	27,868,599	30,297,350	(2,428,751)	121,812,691	123,577,371	1,764,680	(664,071)
Department of Transportation								
5040	DOT - Airport Division	90,052,837	96,112,393	(6,059,556)	96,647,168	102,706,724	6,059,556	0
5090	DOT - Transportation Services	1,627,568	1,549,361	78,207	1,889,761	1,820,839	(68,922)	9,285
5100	DOT - Highway Maintenance	21,533,607	22,636,055	(1,102,448)	21,252,392	22,091,970	839,578	(262,870)
5300	DOT - Fleet Management	13,574,285	13,115,814	458,471	12,965,810	12,506,475	(459,335)	(864)
5600	DOT - Transit/Paratransit System	109,360,895	109,792,521	(431,626)	120,587,998	119,771,051	(816,947)	(1,248,573)
5800	DOT - Admin Div	1,452,122	1,375,468	76,654	2,048,430	1,999,804	(48,627)	28,027
	Total Transportation	237,601,315	244,581,612	(6,980,297)	255,391,559	260,896,863	5,505,304	(1,474,993)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2019 FINAL BY DEPARTMENT								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Health & Human Services								
6300	Behavioral Health Division	155,367,103	159,733,749	(4,366,646)	213,548,778	215,721,718	2,172,940	(2,193,706)
7900	Department on Aging	18,310,967	18,098,593	212,374	19,525,447	20,174,732	649,285	861,660
8000	Department of Human Services	89,649,704	93,375,186	(3,725,482)	119,147,546	125,135,201	5,987,655	2,262,173
	Total Health & Human Services	263,327,774	271,207,528	(7,879,754)	352,221,771	361,031,651	8,809,880	930,126
Parks, Recreation & Culture								
9000	Department of Parks	20,227,273	21,085,085	(857,812)	38,190,334	38,990,073	799,739	(58,073)
9500	Zoological Department	14,975,501	17,246,979	(2,271,478)	15,251,815	16,784,885	1,533,070	(738,408)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	83,588	110,000	(26,412)	452,748	479,203	26,455	43
	Total Parks, Recreation & Culture	35,286,362	38,442,064	(3,155,702)	57,394,897	59,754,161	2,359,264	(796,437)
Non-Departmental's								
1945	Contingency	325,000	265,000	60,000	-	4,550,577	4,550,577	4,610,577
1950	Fringe Benefits	109,602,229	113,957,674	(4,355,445)	217,336,765	223,582,663	6,245,898	1,890,453
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	7,636,747	4,291,610	3,345,137	-	-	-	3,345,137
1996	Sales Taxes	71,500,597	68,014,546	3,486,051	-	-	-	3,486,051
	Other Revenue Non-Departmentals	339,649,051	337,935,237	1,713,814	-	-	-	1,713,814
	Parks Non-Departmentals	-	-	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	9,319,984	(\$213,900,454)	223,220,438	(5,903,311)	(231,034,729)	(225,131,418)	(1,910,979)
1900'S	Total Non-Departmental	538,033,609	310,563,613	227,469,996	214,972,217	637,274	(214,334,943)	13,135,053
9960	Debt Retirement and Interest	27,341,028	40,000,854	(12,659,826)	61,358,592	74,532,705	13,174,113	514,287
1200-1899	Capital Improvements	75,804,704	79,735,972	(3,931,268)	127,387,272	131,866,247	4,478,975	547,707
Expendable Trusts								
FUND 3	Zoo Trust Funds	1,092,821	1,236,799	(143,978)	1,085,082	1,237,252	152,170	8,192
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	285,327	-	285,327	415,452	1,084,850	669,398	954,725
FUND 6	Office on Handicapped Trust Fund	5,299	-	5,299	6,000	-	(6,000)	(701)
FUND 7	Behavioral Health Complex Trust F	(11,896)	-	(11,896)	170,296	17,200	(153,096)	(164,992)
FUND 8	Airport PFC	14,768,315	-	14,768,315	10,119,869	-	(10,119,869)	4,648,446
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	179,532	-	179,532	-	-	-	179,532
FUND 11	Fleet Facilities Reserve Trust	-	-	-	187,279	-	(187,279)	(187,279)
	Total Expendable Trusts	16,319,398	1,236,799	15,082,599	11,983,978	2,339,302	(9,644,676)	5,437,923
	Projected Surplus (Deficit)	1,275,846,469	1,073,344,565	202,501,904	1,339,141,929	1,160,312,705	(178,829,225)	23,672,679
	Reserves Expendable Trusts							(5,437,923)
	Contribution from Behavioral Health Reserves							2,193,706
	Total Surplus (Deficit)							20,428,463

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2019 FINAL BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
General Fund Departments								
1000	County Board	-	-	-	1,111,683	1,179,365	67,682	67,682
1011	County Executive	-	-	-	774,868	822,139	47,271	47,271
1021	Veterans Service	13,000	13,000	-	202,769	200,304	(2,465)	(2,465)
1020	Governmental Affairs	-	-	-	188,166	230,082	41,916	41,916
1091	Office of African American Affairs	-	-	-	1,145,580	1,154,343	8,763	8,763
1120	Personnel Review Board	151	-	151	353,871	397,726	43,855	44,006
1130	Corporation Counsel	205,924	175,000	30,924	1,256,092	1,248,826	(7,266)	23,658
1140	Human Resources	6,639	6,200	439	5,940,883	6,261,856	320,973	321,413
1151	Dept of Administrative Services	12,987,154	13,004,501	(17,347)	40,518,749	41,908,333	1,389,584	1,372,237
2000	Combined Court Related Operations	11,856,748	11,129,371	727,377	26,769,366	27,828,844	1,059,478	1,786,855
2430	Dept. of Child Support Enforcement	17,110,618	18,219,068	(1,108,450)	18,491,984	19,494,642	1,002,658	(105,792)
2900	Courts - Pre-Trial Services	462,307	1,752,585	(1,290,278)	5,617,626	6,398,441	780,815	(509,463)
3010	Election Commission	50,770	45,750	5,020	345,010	509,704	164,694	169,714
3090	County Treasurer	2,173,859	2,830,000	(656,141)	753,652	899,774	146,122	(510,019)
3270	County Clerk	520,126	547,696	(27,570)	885,890	898,756	12,866	(14,704)
3400	Register of Deeds	5,135,578	4,615,500	520,078	1,231,697	1,480,201	248,504	768,582
3700	Office of the Comptroller	317,027	315,431	1,596	4,440,659	4,496,626	55,967	57,562
4000	Sheriff	11,481,867	11,105,948	375,919	46,966,325	45,929,690	(1,036,635)	(660,716)
4300	House of Correction	6,510,579	8,647,135	(2,136,556)	50,700,654	52,730,928	2,030,274	(106,282)
4500	District Attorney	5,859,391	6,171,190	(311,799)	12,164,654	12,429,966	265,312	(46,487)
4800	Emergency Management	1,157,575	1,439,089	(281,514)	7,635,176	8,127,908	492,732	211,218
4900	Medical Examiner	2,859,187	2,933,988	(74,801)	4,345,882	4,358,879	12,997	(61,804)
5090	Transportation Services	1,627,568	1,549,361	78,207	1,889,761	1,820,839	(68,922)	9,285
5100	DOT - Highway Maintenance	21,533,607	22,636,055	(1,102,448)	21,252,392	22,091,970	839,578	(262,870)
5800	DOT - Admin Div	1,452,122	1,375,468	76,654	2,048,430	1,999,804	(48,627)	28,027
7900	Department on Aging	18,310,967	18,098,593	212,374	19,525,447	20,174,732	649,285	861,660
8000	Department of Human Services	89,649,704	93,375,186	(3,725,482)	119,147,546	125,135,201	5,987,655	2,262,173
9000	Department of Parks	20,227,273	21,085,085	(857,812)	38,190,334	38,990,073	799,739	(58,073)
9500	Zoological Department	14,975,501	17,246,979	(2,271,478)	15,251,815	16,784,885	1,533,070	(738,408)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	83,588	110,000	(26,412)	452,748	479,203	26,455	43
Total General Fund		246,568,832	258,428,179	(11,859,347)	453,099,711	469,964,040	16,864,329	5,004,981
Other Funds								
1150	Risk Management	(1,376)	-	(1,376)	9,309,663	11,580,477	2,270,814	2,269,438
1160	Information Management Services	(62,041)	398,600	(460,641)	13,317,910	14,118,341	800,431	339,790
5040	DOT - Airport Division	90,052,837	96,112,393	(6,059,556)	96,647,168	102,706,724	6,059,556	0
5300	DOT - Fleet Management	13,574,285	13,115,814	458,471	12,965,810	12,506,475	(459,335)	(864)
5600	DOT - Transit/ Paratransit System	109,360,895	109,792,521	(431,626)	120,587,998	119,771,051	(816,947)	(1,248,573)
5500	DAS - Utility	3,487,194	4,226,071	(738,877)	3,962,831	4,568,351	605,520	(133,358)
6300	Behavioral Health Division	155,367,103	159,733,749	(4,366,646)	213,548,778	215,721,718	2,172,940	(2,193,706)
Total Other Funds		371,778,898	383,379,148	(11,600,250)	470,340,158	480,973,137	10,632,979	(967,271)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2019 FINAL BY FUND								
		2019	2019		2019	2019		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
Non-Departmental's								
1945	Contingency	325,000	265,000	60,000	-	4,550,577	4,550,577	4,610,577
1950	Fringe Benefits	109,602,229	113,957,674	(4,355,445)	217,336,765	223,582,663	6,245,898	1,890,453
1972	Wage and Benefit Modifications	-	-	-	-	-	-	-
1992	Earnings on Investments	7,636,747	4,291,610	3,345,137	-	-	-	3,345,137
1996	Sales Taxes	71,500,597	68,014,546	3,486,051	-	-	-	3,486,051
	Other Revenue Non-Departmentals	339,649,051	337,935,237	1,713,814	-	-	-	1,713,814
	Parks Non-Departmentals	-	-	-	3,538,763	3,538,763	-	-
	Other Non-Departmental	9,319,984	(\$213,900,454)	223,220,438	(5,903,311)	(231,034,729)	(225,131,418)	(1,910,979)
1900'S	Total Non-Departmental	538,033,609	310,563,613	227,469,996	214,972,217	637,274	(214,334,943)	13,135,053
9960	Debt Retirement and Interest	27,341,028	40,000,854	(12,659,826)	61,358,592	74,532,705	13,174,113	514,287
1200-1899	Capital Improvements	75,804,704	79,735,972	(3,931,268)	127,387,272	131,866,247	4,478,975	547,707
Expendable Trusts								
FUND 3	Zoo Trust Funds	1,092,821	1,236,799	(143,978)	1,085,082	1,237,252	152,170	8,192
FUND 4	IMSD Expendable Trust	-	-	-	-	-	-	-
FUND 5	Parks Trust Funds	285,327	-	285,327	415,452	1,084,850	669,398	954,725
FUND 6	Office on Handicapped Trust Fund	5,299	-	5,299	6,000	-	(6,000)	(701)
FUND 7	Behaviorial Health Complex Trust Funds	(11,896)	-	(11,896)	170,296	17,200	(153,096)	(164,992)
FUND 8	Airport PFC	14,768,315	-	14,768,315	10,119,869	-	(10,119,869)	4,648,446
FUND 9	DAS – Trust	-	-	-	-	-	-	-
FUND 10	DAS – Trust	179,532	-	179,532	-	-	-	179,532
FUND 11	Fleet Facilities Reserve Trust	-	-	-	187,279	-	(187,279)	(187,279)
	Total Expendable Trusts	16,319,398	1,236,799	15,082,599	11,983,978	2,339,302	(9,644,676)	5,437,923
	Projected Surplus (Deficit)	1,275,846,469	1,073,344,565	214,102,154	1,339,141,929	1,160,312,705	(189,462,203)	23,672,679
	Reserves Expendable Trusts							(5,437,923)
	Contribution from Behavioral Health Reserves							2,193,706
	Total Surplus (Deficit)							20,428,463

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2019							
		2019	2019		2019	2019	
		Actual	Budgeted Net	Revenue	Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
Legislative, Executive & Staff							
1000	County Board	-	-	-	1,105,476	1,179,365	93.73%
1011	County Executive - General Office	-	-	-	774,770	822,139	94.24%
1021	Veterans Service	13,000	13,000	-	202,769	200,304	101.23%
1020	Governmental Affairs	-	-	-	188,166	230,082	81.78%
1091	Office of African American Affairs	-	-	-	811,836	1,154,343	70.33%
1120	Personnel Review Board	151	-	-	181,099	397,726	45.53%
1130	Corporation Counsel	205,924	175,000	117.67%	1,245,698	1,248,826	99.75%
1140	Human Resources	6,639	6,200	107.09%	5,693,861	6,261,856	90.93%
1151	Dept of Administrative Services	12,983,024	13,004,501	99.83%	34,930,852	41,908,333	83.35%
1150	DAS - Risk Management	(1,376)	-	0.00%	9,828,050	11,580,477	84.87%
1160	DAS - Information Management Services	8,886,236	398,600	2229.36%	13,759,666	14,118,341	97.46%
5500	DAS - Utility	2,905,603	4,226,071	68.75%	3,729,751	4,568,351	81.64%
3010	Election Commission	50,770	45,750	110.97%	343,068	509,704	67.31%
3090	County Treasurer	2,173,859	2,830,000	76.81%	750,535	899,774	83.41%
3270	County Clerk	520,126	547,696	94.97%	885,225	898,756	98.49%
3400	Register of Deeds	5,135,578	4,615,500	111.27%	1,230,884	1,480,201	83.16%
3700	Office of the Comptroller	317,027	315,431	100.51%	4,310,814	4,496,626	95.87%
	Total Legislative, Executive & Staff	33,196,561	26,177,749	126.81%	79,972,522	91,955,204	86.97%
Courts and Judiciary							
2000	Combined Court Related Operations	11,856,748	11,129,371	106.54%	26,466,533	27,828,844	95.10%
2430	Dept. of Child Support Enforcement	17,110,618	18,219,068	93.92%	17,985,139	19,494,642	92.26%
2900	Courts - Pre-Trial Services	462,307	1,752,585	26.38%	5,379,988	6,398,441	84.08%
	Total Courts and Judiciary	29,429,674	31,101,024	94.63%	49,831,660	53,721,927	92.76%
Public Safety							
4000	Sheriff	11,481,867	11,105,948	103.38%	46,530,579	45,929,690	101.31%
4300	House of Correction	6,510,579	8,647,135	75.29%	49,946,896	52,730,928	94.72%
4500	District Attorney	5,859,391	6,171,190	94.95%	11,812,284	12,429,966	95.03%
4800	Emergency Management	1,428,403	1,439,089	99.26%	7,262,903	8,127,908	89.36%
4900	Medical Examiner	2,859,187	2,933,988	97.45%	4,320,305	4,358,879	99.12%
	Total Public Safety	28,139,427	30,297,350	92.88%	119,872,967	123,577,371	97.00%
Department of Transportation							
5040	DOT - Airport Division	95,609,729	96,112,393	99.48%	89,020,962	102,706,724	86.67%
5090	DOT - Transportation Services	1,627,567	1,549,361	105.05%	1,889,621	1,820,839	103.78%
5100	DOT - Highway Maintenance	18,379,296	22,636,055	81.19%	20,874,300	22,091,970	94.49%
5300	DOT - Fleet Management	13,574,285	13,115,814	103.50%	12,846,731	12,506,475	102.72%
5600	DOT - Transit/ Paratransit System	109,360,895	109,792,521	99.61%	132,012,048	119,771,051	110.22%
5800	DOT - Admin Div	1,452,122	1,375,468	105.57%	1,272,894	1,999,804	63.65%
	Total Transportation	240,003,895	244,581,612	98.13%	257,916,555	260,896,863	98.86%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of December 31, 2019							
		2019	2019	Revenue	2019	2019	
		Actual	Budgeted Net	%	Actual	Budgeted Net	Expenditure
		Revenues	Revenues		Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	155,355,207	159,733,749	97.26%	212,268,262	215,721,718	98.40%
7900	Department on Aging	18,310,967	18,098,593	101.17%	19,514,191	20,174,732	96.73%
8000	Department of Human Services	89,396,819	93,375,186	95.74%	114,166,098	125,135,201	91.23%
	Total Health & Human Services	263,062,993	271,207,528	97.00%	345,948,552	361,031,651	95.82%
	Parks, Recreation & Culture						
9000	Department of Parks	20,227,273	21,085,085	95.93%	36,519,730	38,996,038	93.65%
9500	Zoological Department	14,975,501	17,246,979	86.83%	14,944,830	16,784,885	89.04%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	83,588	110,000	75.99%	424,226	479,203	88.53%
	Total Parks, Recreation & Culture	35,286,362	38,442,064	91.79%	55,388,785	59,760,126	92.69%
	Non-Departmental's						
1945	Contingency	325,000	265,000	-	-	4,550,577	0.00%
1950	Fringe Benefits	109,602,229	113,957,674	96.18%	216,851,138	223,582,663	96.99%
1972	Wage and Benefit Modifications	-	-	-	-	-	0.00%
1992	Earnings on Investments	9,462,610	4,291,610	220.49%	-	-	#DIV/0!
1996	Sales Taxes	64,175,909	68,014,546	94.36%	-	-	-
	Other Revenue Non-Departmentals	334,281,810	337,935,237	98.92%	-	-	-
	Parks Non-Departmentals	-	-	-	3,538,754	3,538,763	100.00%
	Other Non-Departmental	10,930,347	(213,900,454)	(0)	(4,886,040)	(231,034,729)	2.11%
1900'S	Total Non-Departmental	528,777,906	310,563,613	170.26%	215,503,852	637,274	33816.51%
9960	Debt Retirement and Interest	-	37,793,349	0.00%	74,721,897	74,532,705	100.25%
1200-1899	Capital Improvements	74,518,383	79,735,972	93.46%	68,901,460	131,866,247	52.25%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	961,432	1,236,799	77.74%	990,953	1,237,252	80.09%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	285,237	-	-	502,040	1,084,850	46.28%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Funds	-	-	-	155,511	17,200	904.14%
FUND 8	Airport PFC	14,768,315	-	0.00%	10,119,869	-	-
FUND 9	DAS – Trust	-	-	-	-	-	-
FUND 10	DAS – Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	86,820	-	-
	Total Expendable Trusts	16,014,984	1,236,799	1294.87%	11,855,194	2,339,302	506.78%
	Total	1,248,430,184	1,071,137,060	116.55%	1,279,913,443	1,160,318,670	110.31%