



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: September 14, 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 July 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 July 31, 2020, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2020 year-end fiscal status is a ***\$0.8 million surplus***.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
July 2020	Surplus	\$0.8 million	\$20.1 million
May 2020	Deficit	(\$19.3 million)	\$4.7 million
April 2020	Deficit	(\$24.0 million)	\$10.0 million
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.

Departmental projections included in this report do not assume potential revenue offsets that may become available to offset COVID-19 related expenditures through the County CARES funding allotment. Previous reports identified operational expenses which could be used to offset the County's deficit. With a projected surplus, applying CARES funding to general operational expenses will result in a larger surplus for the County. The Comptroller and Administration continue to assess the financial position of the County and the ability to redirect CARES funding to additional COVID-19 related programming and will provide updates as they are available.

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.

July 2020		
Departments in Surplus		
	Deficit	Surplus
Office of African American Affairs		\$259,015
Personnel Review Board		\$138,979
Corporation Counsel		\$141,607
Human Resources		\$773,222
DAS (increase)		\$1,848,710
DAS-Risk Management		\$216,572
DAS-IMSD (increase)		\$880,930
Courts		\$2,705,934
Child Support Services (new)		\$443,122
Pretrial Services		\$162,015
Register of Deeds		\$244,856
Comptroller		\$75,000
Sheriff (increase)		\$115,371
District Attorney		\$345,514
Aging		\$468,198
DHHS (increase)		\$2,275,883
Subtotal		\$11,094,928
Departments in Deficit		
	Deficit	Surplus
Treasurer (slightly worse)	(\$526,170)	
House of Correction (better)	(\$2,497,340)	
Emergency Management	(\$487,635)	
Medical Examiner (worse)	(\$217,468)	
Parks (better)	(\$1,536,939)	
Zoo (worse)	(\$6,533,833)	
Utility	(\$885,480)	
Subtotal	(\$12,684,865)	
Non-Departmental Surpluses and Deficits		
	Deficit	Surplus
Land Sale		\$4,300,000
Contingency		\$7,250,016
Fringe Benefits (better)		\$8,000,000
All Others		\$1,157,789
Potawatomi Revenue	(\$1,682,374)	
Wage and Benefit Mods	(\$1,423,327)	
Property Taxes	(\$3,000,000)	
Earnings on Investments	(\$2,200,000)	
Sales Tax	(\$10,000,000)	
Subtotal	(\$18,305,701)	\$20,707,805
Grand Totals	(\$30,990,566)	\$31,802,733
Deficit / Surplus		\$812,167

Debt Service Reserve Activity and Projected Balance for 2020

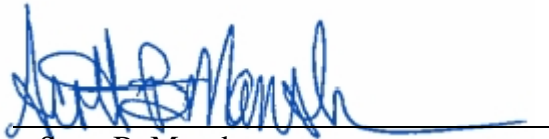
2020 Starting Balance	\$ 39,092,165
2020 Activity	
2019 Final Year End Surplus	\$ 15,428,463
2020 Budget Commitment	\$ (3,598,267)
Unspent Bond Reallocation (File 20-401)	\$ (3,066,848)
2020 Projected Balance	\$ 47,855,513

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.
- Attachment D: Impact of COVID-19 on Bond Ratings

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 September 14, 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)
To Capital Project W087001-Special Assessments municipalities levy on County 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 Capital (File 20-401)	\$ 1,652,135
Current Available Balance	\$ 5,650,016
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

Office of African American Affairs (Org 1091) *\$0.3 million surplus*

Surplus is a result of salary savings and reduced contractual costs due to the Fiscal Actions Administrative Order 20-9.

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

Surplus is a result of salary savings and reduced contractual costs due to the Fiscal Actions Administrative Order 20-9.

Corporation Counsel (Org 1130) *\$0.1 million surplus*

Surplus is a result of salary savings.

Human Resources (Org 1140) *\$0.8 million surplus*

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

DAS (Org 1151) *\$1.8 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) *\$0.2 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.

Courts (Org 2000) *\$2.7 million surplus*

Courts surplus has increased from \$2.4 million to \$2.7 million. Although revenues are projected to deficit by roughly \$1.0 million, savings due to furloughs and savings in various expenditures including guardian ad litem, adversary counsel, psychiatrist fees, and interpreter fees are generating a substantial surplus.

Child Support Services (Org 2430) *\$0.4 million surplus*

Child Support Services is now projecting a surplus due to unbudgeted CARES revenue coming directly to the department that will reimburse certain expenditures in the department at 100 percent rather than 66 percent.

Pretrial Services (Org 2900) *\$0.2 million surplus*

Pretrial Services is projecting a surplus of \$0.2 million due to savings in salary, social security costs, contractual services, and additional federal reimbursement revenue.

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

The Treasurer is projecting a deficit for 2020 due to a shortfall in interest and penalties collected on delinquent tax accounts.

Register of Deeds (Org 3400) *\$0.2 million surplus*

The Register of Deeds is projecting a surplus for 2020 largely due to personnel and contractual savings achieved from Fiscal Actions Administrative Order 20-9.

Comptroller (Org 3700) *\$0.1 million surplus*

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

Sheriff (Org 4000) *\$0.1 million surplus*

The MCSO has gone from a deficit position to a surplus position. The MCSO revenue deficit has increased slightly to \$1.0 million and is largely 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 inmates. Overtime expenditures are expected to exceed budget by \$4.6 million, offset by salary savings of \$1.9 million. Savings of approximately \$3.0 million in contractual services and commodities also offset the deficits.

House of Correction (Org 4300) *(\$2.5 million deficit)*

The HOC remains in a deficit position of \$2.5 million. Revenues in the House of Correction for housing sanction and Division of Adult Institutions (DAI) inmates will likely not be fully achieved, but the deficit is not as large as previously projected due to the likely return of DAI inmates to the HOC soon. The HOC is also projecting less of a deficit in overtime. Other expenditures are also less than budget due to a lower ADP, including electronic monitoring, meal cost, and potential medical savings.

District Attorney (Org 4500) *\$0.3 million surplus*

The District Attorney continues to fluctuate in its projections. At this time, the District Attorney is projecting a surplus due to additional savings in furloughs.

Office of Emergency Management (Org 4800) (\$0.5 million deficit)

The Office of Emergency Management is primarily projecting a surplus due to COVID-19 related expenditures that have been held in the department.

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

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

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

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

DOT-Transit (Org 5600) Breakeven

Although DOT-Transit is being reported as a breakeven, current projections indicate an \$21.0 million revenue loss due to fare abatements and other fixed route revenue loss the past few months and expenditure deficits due to COVID-19 leave and hardship pay. Transit has received additional federal revenue that will offset this deficit and other unbudgeted expenditures. Transit is also projecting a surplus due to Paratransit which is offsetting the revenue loss.

**Behavioral Health Division (Org 6300) (\$7.2 million deficit)
\$7.2 million reserve**

The Behavioral Health Division is largely assuming a deficit due to an estimated \$4.5 million in capital improvements the division is required to make, a \$3.0 million reduction in operating revenues due to COVID-19, and a \$1.0 million in contractual changes. This estimate also includes a \$2.0 million abatement included in the 2020 Adopted budget. These deficits are partially offset by vacancy savings of \$1.7 million and WIMCR revenue increase of \$1.0 million.

Department on Aging (Org 7900) \$0.5 million surplus

Aging is anticipating a surplus due to unanticipated funding of senior center services that have been reconfigured due to COVID-19 and are now eligible for direct reimbursement from the State.

Department of Health and Human Services (Org 8000) \$2.3 million surplus

DHHS has increased its projected surplus from \$1.2 million to \$2.3 million. These savings are largely a result of a lower ADP at Lincoln Hills and Copper Lake schools resulting in nearly \$3.3 million in savings. A lower enrollment in Wraparound services is also generating additional savings. Salary and vacancy savings have also improved. These savings offset revenue deficits of roughly \$1.0 million largely due to uncertainty around case management revenue in the Disability Services Division.

Department of Parks (Org 9000) (\$1.5 million deficit)

The Parks Department's projection has improved from a \$2.4 million deficit to a \$1.5 million deficit. Many of Parks revenue-generating operations have been halted or delayed, resulting in severe revenue

losses of \$6.6 million. These losses are offset by personnel savings of \$3.0 million. Other expenditure savings include contractual service reductions of \$0.6 million, commodities savings of \$0.5 million and major maintenance savings of \$0.9 million.

Zoological Department (Org 9500) *(\$6.5 million deficit)*

The Zoo's projection has worsened slightly from the prior report by \$0.6 million. The Zoo is anticipating a revenue loss of \$10.7 million. These losses are offset with expenditure savings of \$4.2 million for a net deficit of \$6.5 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) *(\$1.7 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) *\$7.3 million surplus*

The current projection for the Appropriation for Contingency assumes that the entire \$7.3 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) *\$8.0 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 \$8.0 million of the total surplus is expected to fall to the bottom line.

Wage and Benefit Modifications (Org 1972) *(\$1.4 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) *(\$3.0 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. This deficit projection has dropped from \$9.0 million to \$3.0 million due to preliminary projections from the Comptroller.

Earnings on Investments (Org 1992) *(\$2.2 million deficit)*

Investment earnings are down in 2020 and will likely deficit by \$2.2 million. As additional months of earnings are received, this projection will be updated.

Sales Tax (*Org 1996*)

(\$10.0 million deficit)

Additional sales tax distributions have occurred since the prior report and the anticipated deficit has dropped by \$10.0 million from \$20.0 million to \$10.0 million. 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. As additional payments are received, this projection will be updated.

Froedtert Revenue (*Org 9960*)

Breakeven

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 was originally projected that the revenue would be less in 2020. However, discussions with Froedtert have suggested that we would likely receive the full payment. Once payment is received this projection will be updated.

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of July 31, 2020 Period 7 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	-	-	-	1,038,822	1,297,837	259,015
1120	Personnel Review Board	-	-	-	304,199	443,178	138,979
1130	Corporation Counsel	200,000	200,000	-	1,181,908	1,323,515	141,607
1140	Human Resources	6,200	6,200	-	4,618,395	5,391,617	773,222
1151	Dept of Administrative Services	12,540,228	13,265,302	(725,074)	39,169,197	41,742,981	2,573,784
1150	DAS - Risk Management	-	-	-	10,029,709	10,246,281	216,572
1160	DAS - Information Management Services	280,089	398,600	(118,511)	15,918,870	16,918,311	999,441
5500	DAS - Utility	1,791,007	4,198,401	(2,407,394)	2,924,740	4,446,654	1,521,914
3010	Election Commission	80,750	80,750	-	1,019,588	1,019,588	-
3090	County Treasurer	1,799,169	2,388,884	(589,715)	842,257	905,802	63,545
3270	County Clerk	547,696	547,696	-	901,858	901,858	-
3400	Register of Deeds	4,530,382	4,586,500	(56,118)	1,154,722	1,455,696	300,974
3700	Office of the Comptroller	327,180	327,180	-	4,586,475	4,661,475	75,000
	Total Legislative, Executive & Staff	22,115,700	26,012,513	(3,896,813)	86,267,270	93,331,324	7,064,054
Courts and Judiciary							
2000	Combined Court Related Operations	10,473,208	11,419,695	(946,487)	25,945,182	29,597,603	3,652,421
2430	Dept. of Child Support Enforcement	17,819,076	17,871,146	(52,070)	19,828,203	20,323,395	495,192
2900	Courts - Pre-Trial Services	529,149	435,027	94,122	5,420,490	5,488,383	67,893
	Total Courts and Judiciary	28,821,433	29,725,868	(904,435)	51,193,875	55,409,381	4,215,506
Public Safety							
4000	Sheriff	11,418,012	12,412,618	(994,606)	46,635,305	47,745,282	1,109,977
4300	House of Correction	3,692,811	7,495,233	(3,802,422)	50,104,736	51,409,818	1,305,082
4500	District Attorney	5,384,126	6,584,103	(1,199,977)	11,415,543	12,961,034	1,545,491
4800	Emergency Management	1,081,957	1,547,066	(465,109)	7,872,764	7,850,238	(22,526)
4900	Medical Examiner	2,969,426	3,003,923	(34,497)	4,512,016	4,329,045	(182,971)
	Total Public Safety	24,546,332	31,042,943	(6,496,611)	120,540,364	124,295,417	3,755,053
Department of Transportation							
5040	DOT - Airport Division	91,020,391	100,379,334	(9,358,943)	90,620,833	99,979,776	9,358,943
5090	DOT - Transportation Services	1,794,622	1,794,622	-	2,081,845	2,081,845	-
5100	DOT - Highway Maintenance	22,821,936	23,213,310	(391,374)	23,200,028	23,591,402	391,374
5300	DOT - Fleet Management	15,315,713	15,815,713	(500,000)	14,339,125	14,839,125	500,000
5600	DOT - Transit/Paratransit System	133,882,627	112,887,466	20,995,161	146,909,104	125,913,943	(20,995,161)
5800	DOT - Admin Div	3,398,277	3,473,277	(75,000)	3,076,370	3,151,370	75,000
	Total Transportation	268,233,566	257,563,722	10,669,844	280,227,305	269,557,461	(10,669,844)

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2020 Period 07 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	-	-	-	1,038,822	1,297,837	259,015	259,015
1120	Personnel Review Board	-	-	-	304,199	443,178	138,979	138,979
1130	Corporation Counsel	200,000	200,000	-	1,181,908	1,323,515	141,607	141,607
1140	Human Resources	6,200	6,200	-	4,618,395	5,391,617	773,222	773,222
1151	Dept of Administrative Services	12,540,228	13,265,302	(725,074)	39,169,197	41,742,981	2,573,784	1,848,710
2000	Combined Court Related Operations	10,473,208	11,419,695	(946,487)	25,945,182	29,597,603	3,652,421	2,705,934
2430	Dept. of Child Support Enforcement	17,819,076	17,871,146	(52,070)	19,828,203	20,323,395	495,192	443,122
2900	Courts - Pre-Trial Services	529,149	435,027	94,122	5,420,490	5,488,383	67,893	162,015
3010	Election Commission	80,750	80,750	-	1,019,588	1,019,588	-	-
3090	County Treasurer	1,799,169	2,388,884	(589,715)	842,257	905,802	63,545	(526,170)
3270	County Clerk	547,696	547,696	-	901,858	901,858	-	-
3400	Register of Deeds	4,530,382	4,586,500	(56,118)	1,154,722	1,455,696	300,974	244,856
3700	Office of the Comptroller	327,180	327,180	-	4,586,475	4,661,475	75,000	75,000
4000	Sheriff	11,418,012	12,412,618	(994,606)	46,635,305	47,745,282	1,109,977	115,371
4300	House of Correction	3,692,811	7,495,233	(3,802,422)	50,104,736	51,409,818	1,305,082	(2,497,340)
4500	District Attorney	5,384,126	6,584,103	(1,199,977)	11,415,543	12,961,034	1,545,491	345,514
4800	Emergency Management	1,081,957	1,547,066	(465,109)	7,872,764	7,850,238	(22,526)	(487,635)
4900	Medical Examiner	2,969,426	3,003,923	(34,497)	4,512,016	4,329,045	(182,971)	(217,468)
5090	Transportation Services	1,794,622	1,794,622	-	2,081,845	2,081,845	-	-
5100	DOT - Highway Maintenance	22,821,936	23,213,310	(391,374)	23,200,028	23,591,402	391,374	-
5800	DOT - Admin Div	3,398,277	3,473,277	(75,000)	3,076,370	3,151,370	75,000	-
7900	Department on Aging	19,569,453	18,024,028	1,545,425	21,443,584	20,366,357	(1,077,227)	468,198
8000	Department of Human Services	94,217,104	95,244,252	(1,027,148)	126,501,201	129,804,232	3,303,031	2,275,883
9000	Department of Parks	14,581,229	21,136,727	(6,555,498)	34,084,118	39,102,677	5,018,559	(1,536,939)
9500	Zoological Department	7,177,215	17,905,058	(10,727,843)	13,066,329	17,260,339	4,194,010	(6,533,833)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	100,000	100,000	-	471,972	471,972	-	-
	Total General Fund	237,072,206	263,075,597	(26,003,391)	456,553,638	480,755,070	24,201,432	(1,801,958)
Other Funds								
1150	Risk Management	-	-	-	10,029,709	10,246,281	216,572	216,572
1160	Information Management Services	280,089	398,600	(118,511)	15,918,870	16,918,311	999,441	880,930
5040	DOT - Airport Division	91,020,391	100,379,334	(9,358,943)	90,620,833	99,979,776	9,358,943	-
5300	DOT - Fleet Management	15,315,713	15,815,713	(500,000)	14,339,125	14,839,125	500,000	-
5600	DOT - Transit/Paratransit System	133,882,627	112,887,466	20,995,161	146,909,104	125,913,943	(20,995,161)	-
5500	DAS - Utility	1,791,007	4,198,401	(2,407,394)	2,924,740	4,446,654	1,521,914	(885,480)
6300	Behavioral Health Division	163,000,649	165,527,402	(2,526,753)	227,450,263	222,760,152	(4,690,111)	(7,216,864)
	Total Other Funds	405,290,476	399,206,916	6,083,560	508,192,644	495,104,242	(13,088,402)	(7,004,843)

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of July 31, 2020							
		2020	2020	Revenue	2020	2020	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	Legislative, Executive & Staff						
1000	County Board	-	-	-	5,403,614	1,210,644	446.34%
1011	County Executive - General Office	-	-	-	(4,051,686)	856,980	-472.79%
1021	Veterans Service	13,000	13,000	-	164,260	262,890	62.48%
1020	Governmental Affairs	-	-	-	141,216	246,017	57.40%
1091	Office of African American Affairs	-	-	-	423,938	1,297,837	32.66%
1120	Personnel Review Board	1	-	-	128,581	443,178	29.01%
1130	Corporation Counsel	2,000	200,000	1.00%	867,643	1,323,515	65.56%
1140	Human Resources	(303)	6,200	-4.89%	3,338,604	5,391,617	61.92%
1151	Dept of Administrative Services	10,670,443	13,265,302	80.44%	20,870,653	41,742,981	50.00%
1150	DAS - Risk Management	(3,396)	-	0.00%	5,895,933	10,246,281	57.54%
1160	DAS - Information Management Services	162,894	398,600	40.87%	6,916,234	16,918,311	40.88%
5500	DAS - Utility	786,634	4,198,401	18.74%	832,367	4,446,654	18.72%
3010	Election Commission	153	80,750	0.19%	455,364	1,019,588	44.66%
3090	County Treasurer	928,010	2,388,884	38.85%	473,807	905,802	52.31%
3270	County Clerk	139,468	547,696	25.46%	625,095	901,858	69.31%
3400	Register of Deeds	2,789,116	4,586,500	60.81%	800,498	1,455,696	54.99%
3700	Office of the Comptroller	149,008	327,180	45.54%	3,112,379	4,661,475	66.77%
	Total Legislative, Executive & Staff	15,637,028	26,012,513	60.11%	46,398,498	93,331,324	49.71%
	Courts and Judiciary						
2000	Combined Court Related Operations	2,791,574	11,419,695	24.45%	16,325,301	29,597,603	55.16%
2430	Dept. of Child Support Enforcement	8,114,842	17,871,146	45.41%	9,976,047	20,323,395	49.09%
2900	Courts - Pre-Trial Services	1,150,178	435,027	264.39%	3,197,356	5,488,383	58.26%
	Total Courts and Judiciary	12,056,593	29,725,868	40.56%	29,498,704	55,409,381	53.24%
	Public Safety						
4000	Sheriff	5,334,608	12,412,618	42.98%	33,478,959	47,745,282	70.12%
4300	House of Correction	1,793,836	7,495,233	23.93%	28,102,672	51,409,818	54.66%
4500	District Attorney	1,000,332	6,584,103	15.19%	7,015,007	12,961,034	54.12%
4800	Emergency Management	62,522	1,547,066	4.04%	4,561,631	7,850,238	58.11%
4900	Medical Examiner	1,101,891	3,003,923	36.68%	2,950,753	4,329,045	68.16%
	Total Public Safety	9,293,189	31,042,943	29.94%	76,109,021	124,295,417	61.23%
	Department of Transportation						
5040	DOT - Airport Division	31,431,636	100,379,334	31.31%	39,096,227	99,979,776	39.10%
5090	DOT - Transportation Services	993,539	1,794,622	55.36%	1,090,543	2,081,845	52.38%
5100	DOT - Highway Maintenance	6,056,186	23,213,310	26.09%	11,836,872	23,591,402	50.17%
5300	DOT - Fleet Management	7,411,021	15,815,713	46.86%	8,320,445	14,839,125	56.07%
5600	DOT - Transit/Paratransit System	29,593,536	112,887,466	26.22%	60,653,536	125,913,943	48.17%
5800	DOT - Admin Div	1,015,767	3,473,277	29.25%	285,587	3,151,370	9.06%
	Total Transportation	76,501,684	257,563,722	29.70%	121,283,210	269,557,461	44.99%

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of July 31, 2020							
		2020	2020	Revenue	2020	2020	
		Actual	Budgeted Net		Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
	Health & Human Services						
6300	Behavioral Health Division	77,601,673	165,527,402	46.88%	116,533,540	222,760,152	52.31%
7900	Department on Aging	5,479,524	18,024,028	30.40%	9,506,100	20,366,357	46.68%
8000	Department of Human Services	29,894,203	95,244,252	31.39%	58,398,058	129,804,232	44.99%
	Total Health & Human Services	112,975,401	278,795,682	40.52%	184,437,698	372,930,741	49.46%
	Parks, Recreation & Culture						
9000	Department of Parks	4,911,923	21,136,727	23.24%	18,502,718	39,145,362	47.27%
9500	Zoological Department	1,894,401	17,905,058	10.58%	8,658,965	17,260,339	50.17%
9700	Milwaukee Public Museum	-	-	-	2,625,000	3,500,000	75.00%
9910	University Extension	25,250	100,000	25.25%	223,708	471,972	47.40%
	Total Parks, Recreation & Culture	6,831,574	39,141,785	17.45%	30,010,391	60,377,673	49.70%
	Non-Departmental's						
1945	Contingency	-	-	-	-	7,250,016	0.00%
1950	Fringe Benefits	91,808,322	123,315,093	74.45%	43,860,881	225,836,423	19.42%
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	0.00%
1992	Earnings on Investments	6,983,231	5,934,456	117.67%	-	-	-
1996	Sales Taxes	30,764,210	75,142,024	40.94%	-	-	-
	Other Revenue Non-Departmentals	7,153,058	343,837,236	2.08%	-	-	-
	Parks Non-Departmentals	-	-	-	2,544,954	3,483,688	73.05%
	Other Non-Departmental	5,895,284	(112,358,770)	(0)	(1,802,378)	(128,043,326)	1.41%
1900'S	Total Non-Departmental	142,604,105	435,870,039	32.72%	44,603,457	107,103,474	41.65%
9960	Debt Retirement and Interest	-	512,903	0.00%	6,101,423	47,374,095	12.88%
1200-1899	Capital Improvements	8,726,469	265,182,827	3.29%	41,704,387	308,970,896	13.50%
	Expendable Trusts						
FUND 3	Zoo Trust Funds	154,892	1,000,522	15.48%	121,501	1,014,835	11.97%
FUND 4	IMSD Expendable Trust	-	-	-	-	-	0.00%
FUND 5	Parks Trust Funds	329	-	-	16,899	846,880	2.00%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	39,249	17,200	228.19%
FUND 8	Airport PFC	3,812,831	-	0.00%	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	Total Expendable Trusts	3,968,052	1,000,522	396.60%	177,649	1,878,915	9.45%
	Total	388,594,094	1,364,848,804	28.47%	580,324,437	1,441,229,377	40.27%

Summary

Rating agencies grade bonds on a scale that indicates the credit worthiness and risk. In general, entities that have a high bond rating will pay a lower amount of interest on debt. The rating agencies have been continuing to monitor the economic activity for the various sectors and have taken action. Most of the actions have been global adjustments to sector outlooks.

Airport

In April of 2020, Fitch Ratings (“Fitch”) affirmed the ratings of midsized regional origin and destination airports, including General Mitchell International Airport, but changed the outlooks from stable to negative. Fitch has assigned a rating of A+ to the Airport’s outstanding debt.

The change in outlooks was based on the declines in enplaned passenger traffic that will affect operating revenues.

Moody’s Investor Service (“Moody’s”), who has assigned an A1 rating to the Airport’s outstanding debt, is taking a more cautious approach and therefore has not taken wide-reaching actions on airport outlooks.

The County does not plan to issue bonds for the Airport until fall 2021 or 2022. This will allow some time for the County to assess post COVID-19 data from the Airport/Airlines and the rating agencies reaction.

Corporate Purpose (Non-Airport Bonds/Notes)

Moody’s Investors Service, S&P Global Ratings and Fitch Ratings, respectively, have assigned the ratings of “Aa2”, “AA” and “AA+” to the County’s most recent corporate purpose debt issuances (Q4 2019).

The County plans to issue bonds and notes to finance non-Airport capital projects in the fall of 2020. The Office of the Comptroller is putting together documents for the bond sales and is seeking ratings from the three rating agencies. Updated ratings will be provided before the end of September.