



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: December 7, 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 October 2020 for Milwaukee County

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## Policy Issue

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

## 2020 Year-end Projection

Based on financial results through October 31, 2020, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2020 year-end fiscal status is a ***\$3.1 million surplus***.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
October 2020	Surplus*	\$3.1 million	\$3.2 million
September 2020	Deficit*	(\$0.1 million)	(\$0.9 million)
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 much 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.

<b>October 2020</b>		
<b>Departments in Surplus</b>		
	<b>Deficit</b>	<b>Surplus</b>
Office of African American Affairs		\$106,025
Personnel Review Board		\$264,648
Corporation Counsel		\$141,607
Human Resources		\$696,769
DAS-Risk Management		\$175,195
Courts		\$3,623,969
Child Support Services		\$163,000
Pretrial Services		\$127,891
Register of Deeds		\$553,090
Sheriff		\$100,819
District Attorney		\$506,965
DOT-Transportation Services		\$39,430
Aging		\$695,286
DHHS		\$2,293,573
UW-Extension		\$68,852
<b>Subtotal</b>		<b>\$9,557,119</b>
<b>Departments in Deficit</b>		
	<b>Deficit</b>	<b>Surplus</b>
DAS	(\$1,428,698)	
Treasurer	(\$415,659)	
House of Correction	(\$2,103,619)	
Emergency Management	(\$342,719)	
Medical Examiner	(\$235,707)	
DOT-Highway Maintenance	(\$500,000)	
Parks	(\$219,622)	
Zoo	(\$6,764,589)	
Utility	(\$885,480)	
<b>Subtotal</b>	<b>(\$12,896,093)</b>	
<b>Non-Departmental Surpluses and Deficits</b>		
	<b>Deficit</b>	<b>Surplus</b>
Land Sale		\$4,023,290
Contingency		\$6,649,363
Fringe Benefits		\$7,000,000
All Others		\$1,454,275
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	(\$4,411,679)	
<b>Subtotal</b>	<b>(\$12,717,380)</b>	<b>\$19,126,928</b>
<b>Grand Totals</b>	<b>(\$25,613,473)</b>	<b>\$28,684,047</b>
<b>Deficit / Surplus</b>		<b>\$3,070,574</b>

### Debt Service Reserve Activity and Projected Balance for 2020

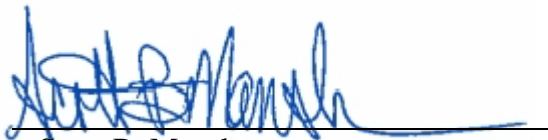
<b>2020 Starting Balance</b>	\$ 39,092,165
<b>2020 Activity</b>	
2019 Final Year End Surplus	\$ 15,428,463
2020 Budget Commitment	\$ (3,598,267)
Unspent Bond Reallocation (File 20-401)	\$ (3,066,848)
<b>2020 Projected Balance</b>	<b>\$ 47,855,513</b>

The following attachments provide further detail:

- Attachment A: Summary of Contingency Fund
- Attachment B: provides narrative explanations of deficits and surpluses in excess of \$100,000 or other items of interest.
- Attachment C: provides the projected surplus or deficit for 2020 by fund and agency and by percentage of budget spent.

#### Committee Action

This is an informational report only.



Scott B. Manske  
Comptroller



Cynthia (CJ) Pahl, Financial Services Manager  
Office of the Comptroller

cc: Supervisor Jason Haas, Chairman, Finance Committee  
Finance Committee  
Joseph Lamers, Director, Department of Administrative Services - PSB  
Shanin Brown, Committee Coordinator, County Clerk  
Stephen Cady, Research Director, Office of the Comptroller

**Contingency Fund as of December 7, 2020**

<b>Unallocated Contingency Fund</b>	
<b>2020 Adopted Balance</b>	<b>\$ 4,355,575</b>
<i>Approved Actions</i>	
Parks Amenities Matching Fund (sPark) (File 20-128)	\$ (100,000)
Voter registration and education outreach (File 20-146)	\$ (50,000)
To new Capital Project WO72101-Laptops COVID-19 Emergency (File 20-288)	\$ (500,000)
To new Capital Project WO72001-COVID-19 Emergency (File 20-288)	\$ (500,000)
From Capital Project WO546-Enterprise Platform Modernization Phase 2 (File 20-286)	\$ 1,730,000
To Org. 1172 DAS-IMSD-Mainframe (File 20-286)	\$ (1,120,000)
To Org. 1921 HR/Payroll Systems for Ceridian upgrade & full year of services (File 20-286)	\$ (610,000)
To WO87001-Special Assessments municipalities levy for improvements (File 20-337)	\$ (80,000)
To Sheriff's Office for Cnty Exec & CB Security (File 20-387 as amended)	\$ (127,694)
From WO72101-Laptops COVID-19 Emergency (File 20-335 as amended)	\$ 500,000
From WO72001-COVID-19 Emergency (File 20-335 as amended)	\$ 500,000
From Org. 9960 Debt Service (File 20-401)	\$ 1,306,111
From Capital (File 20-401)	\$ 346,024
To new Capital Project WT148-FDL Garage Fire Alarm and Sprinkler System (File 20-651)	\$ (327,903)
To WO87001-Special Assessments municipalities levy for improvements (File 20-651)	\$ (200,000)
To Parks for signage renaming Wahl Park as Harriet Tubman Park (File 20-548)	\$ (9,750)
To DHHS Housing for FAST Fund mitigating housing insecurity (File 20-678)	\$ (35,000)
To Transit for communication/safe transportation for November 3 elections (File 20-709)	\$ (28,000)
<b>Available Balance</b>	<b>\$ 5,049,363</b>
<b>Allocated Contingency Fund</b>	
<b>2020 Adopted Balance</b>	<b>\$ 2,150,000</b>
<i>Allocated Items</i>	
Low-interest revolving loan for lead abatement 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)
<b>Current Available Balance</b>	<b>\$ 1,600,000</b>

## DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2020

### **Office of African American Affairs (Org 1091) *\$0.1 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) *\$0.3 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) *\$0.7 million surplus***

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

### **DAS (Org 1151) *(\$1.4 million deficit)***

DAS is projecting a savings largely due to vacancies and reduced contractual costs due to the Fiscal Actions Administrative Order 20-9. However, due to the amount of COVID-related expenses within the department, the department is showing a deficit which will be resolved once COVID-related expenses are transferred.

### **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.

### **Courts (Org 2000) *\$3.6 million surplus***

Courts surplus has increased from \$2.7 million to \$3.6 million. The revenue deficit decreased by roughly \$0.8 million largely due to an increase in revenue for IV-E attorney reimbursements; savings due to furloughs and savings in various expenditures including guardian ad litem, adversary counsel, psychiatrist fees, juror fees, and interpreter fees are also generating a substantial surplus. Additional surplus is being realized due to COVID-related transfers out.

### **Department of Child Support Services (Org 2430) *\$0.2 million surplus***

The Department of Child Support Services is anticipating a surplus due to CARES Act funding directly received by the department. The department's surplus would be larger but is offset by a substantial reduction in fringe benefits and reduction in corresponding revenue offset.

**Pretrial Services (Org 2900)**

***\$0.1 million surplus***

Pretrial Services is projecting a surplus of \$0.1 million due to savings in salary, social security costs, contractual services, and additional federal reimbursement revenue.

**Treasurer (Org 3090)**

***(\$0.4 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)**

***\$0.6 million surplus***

The Register of Deeds is projecting a surplus for 2020 largely due to personnel and contractual savings achieved. Additional revenues related to real estate are also contributing to the surplus.

**Sheriff (Org 4000)**

***\$0.1 million surplus***

The MCSO remains in a surplus position. The MCSO revenue deficit remains at \$1.1 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. Crosscharges to the airport and other County facilities are also expected to generate a deficit of \$0.7 million. Overtime expenditures are expected to exceed budget by \$4.4 million, offset by salary savings of \$1.9 million and other personnel savings of \$0.9 million. Savings of approximately \$2.5 million in contractual services and commodities and \$0.3 million in capital outlay and other expenses also offset the deficits.

**House of Correction (Org 4300)**

***(\$2.1 million deficit)***

The deficit in the HOC has improved by \$0.7 million from \$2.8 million to \$2.1 million. Revenues in the House of Correction for housing sanction and Division of Adult Institutions (DAI) inmates will not be fully achieved, but the deficit is not as large as previously projected due to the return of DAI inmates to the HOC. Revenues for electronic monitoring are down due to many individuals being on the unemployment rate; phone and commissary revenue are also down due to lower ADP. The HOC is also projecting less of a deficit in overtime. Other expenditures such as meals and electronic monitoring are also less than budget due to a lower ADP, and savings are occurring in medical due to staffing penalties and lower claims. Building maintenance and other expenses are also being held to offset the revenue deficit.

**District Attorney (Org 4500)**

***\$0.5 million surplus***

The District Attorney is currently projecting a surplus of \$0.2 million due to savings in personnel related to furloughs and contractual services savings. Additional surplus is due to COVID-related expenditures being transferred out.

**Office of Emergency Management (Org 4800)**

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

The Office of Emergency Management is projecting a deficit due to COVID-related expenses within the department which will be partially resolved once COVID-related expenses are transferred.

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

The Medical Examiner's projection improved by roughly \$0.3 million since last cycle due largely to an increase in anticipated revenue to near budgeted amounts. Expenditures continue to exceed budget by roughly \$0.2 million. Due to the amount of COVID-related expenses within the department, the department is showing a deficit which will be partially resolved once COVID-related expenses are transferred.

**DAS-Highway Maintenance (Org 5100) (\$0.5 million deficit)**

The deficit is a result of a drop in winter-related services for State reimbursable operations due to mild conditions.

**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 a \$16.5 million revenue loss due to fare abatements and other fixed route revenue loss in the past few months. Transit is currently estimating a salary, fringe, and fuel savings of \$3.6 million. Additionally, due to decline in services, paratransit service is providing a net surplus of \$2.8 million. Transit has received \$10.1 million in federal revenue that will offset this deficit.

**Behavioral Health Division (Org 6300) (\$9.5 million deficit)  
\$9.5 million reserve**

The Behavioral Health Division is largely assuming a deficit due to an estimated \$6.5 million in capital improvements the division is required to make, a \$4.6 million reduction in operating revenues due to COVID-19, \$1.0 million in contractual changes, \$0.5 million in COVID-related expenditures, and increased expenditures/decreased revenue in AODA programs of \$1.2 million. 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, fringe savings of \$2.7 million, WIMCR revenue increase of \$1.0 million, and reduced payments to State Institutes of \$0.7 million.

**Department on Aging (Org 7900) \$0.7 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. Other savings has also been achieved due to additional meal program funding and savings in personnel costs due to vacancies.

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

DHHS is projecting a surplus of \$2.3 million. These savings are largely a result of a lower ADP at Lincoln Hills and Copper Lake schools resulting in nearly \$3.1 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 \$0.8 million largely due to uncertainty around case management revenue in the Disability Services Division.

**Department of Parks (Org 9000) *(\$0.2 million deficit)***

The Parks Department's projection has improved by \$1.2 million from a deficit of \$1.4 million to a deficit of \$0.2 million. The substantial change was due to an increase in anticipated revenue of \$1.7 million. Many of Parks revenue-generating operations have been halted or delayed, resulting in severe revenue losses now expected to be around \$4.6 million. These losses are offset by personnel savings of \$3.0 million. Other expenditure savings include contractual service reductions of \$0.8 million, commodities savings of \$0.6 million.

**Zoological Department (Org 9500) *(\$6.8 million deficit)***

The Zoo's projection has worsened slightly from the prior report by \$0.1 million. The Zoo is anticipating a revenue loss of \$10.9 million. These losses are offset with expenditure savings of \$4.1 million for a net deficit of \$6.8 million.

**Land Sale (Org 1933) *\$4.0 million surplus***

Land sales in the amount of \$4.3 million have been completed in 2020 resulting in surplus revenue; \$0.3 million of the total land sale revenue is accounted for in DAS-Economic Development leaving \$4.0 million available to offset departmental and non-departmental deficits.

**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) *\$6.6 million surplus***

The current projection for the Appropriation for Contingency assumes that the entire \$6.6 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) *\$7.0 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 \$7.0 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*)**

***(\$4.4 million deficit)***

Seven sales tax distributions have occurred in 2020 and the anticipated deficit has dropped by \$12.5 million from \$20.0 million to \$7.5 million. There is an approximately two-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. Further reducing the overall sales tax deficit was receipt of the County's share of the baseball stadium district's collections received by the Wisconsin Department of Revenue after termination of the district on March 31, 2020. The amount received was \$3,088,321 and is anticipated to be the last of the baseball stadium district distributions.

Milwaukee County							
Annual Fiscal Report of Surplus/Deficit as of October 31, 2020 Period 10 BY FUND							
	2020	2020		2020	2020		
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>General Fund Departments</b>							
1000	-	-	-	1,210,644	1,210,644	-	-
1011	-	-	-	856,980	856,980	-	-
1021	13,000	13,000	-	262,890	262,890	-	-
1020	-	-	-	246,017	246,017	-	-
1091	500	-	500	1,192,312	1,297,837	105,525	106,025
1120	3	-	3	178,533	443,178	264,645	264,648
1130	200,000	200,000	-	1,181,908	1,323,515	141,607	141,607
1140	6,200	6,200	-	4,694,848	5,391,617	696,769	696,769
1151	12,228,546	13,265,302	(1,036,756)	42,134,923	41,742,981	(391,942)	(1,428,698)
2000	10,856,217	11,419,695	(563,478)	25,410,156	29,597,603	4,187,447	3,623,969
2430	17,012,531	17,871,146	(858,615)	19,301,780	20,323,395	1,021,615	163,000
2900	1,679,149	1,585,027	94,122	6,604,614	6,638,383	33,769	127,891
3010	80,750	589,302	(508,552)	1,019,588	1,528,140	508,552	-
3090	1,852,472	2,388,884	(536,412)	785,049	905,802	120,753	(415,659)
3270	547,696	547,696	-	901,858	901,858	-	-
3400	4,841,569	4,586,500	255,069	1,157,675	1,455,696	298,021	553,090
3700	327,180	327,180	-	4,661,475	4,661,475	-	-
4000	11,307,442	12,414,618	(1,107,176)	46,539,287	47,747,282	1,207,995	100,819
4300	3,964,378	7,495,233	(3,530,855)	49,982,582	51,409,818	1,427,236	(2,103,619)
4500	5,310,661	6,656,056	(1,345,395)	11,180,627	13,032,987	1,852,360	506,965
4800	1,567,466	1,959,072	(391,606)	8,213,357	8,262,244	48,887	(342,719)
4900	2,997,741	3,003,923	(6,182)	4,558,570	4,329,045	(229,525)	(235,707)
5090	1,872,270	1,794,622	77,648	2,120,063	2,081,845	(38,218)	39,430
5100	22,321,936	23,213,310	(891,374)	23,200,028	23,591,402	391,374	(500,000)
5800	3,398,277	3,473,277	(75,000)	3,076,370	3,151,370	75,000	-
7900	20,065,728	20,852,784	(787,056)	21,712,771	23,195,113	1,482,342	695,286
8000	109,698,558	110,491,947	(793,389)	141,999,965	145,086,927	3,086,962	2,293,573
9000	16,521,949	21,136,727	(4,614,778)	34,717,271	39,112,427	4,395,156	(219,622)
9500	6,991,054	17,905,058	(10,914,004)	13,110,924	17,260,339	4,149,415	(6,764,589)
9700	-	-	-	3,500,000	3,500,000	-	-
9910	32,878	100,000	(67,122)	335,998	471,972	135,974	68,852
	<b>255,696,152</b>	<b>283,296,559</b>	<b>(27,600,407)</b>	<b>476,049,063</b>	<b>501,020,782</b>	<b>24,971,719</b>	<b>(2,628,689)</b>
<b>Other Funds</b>							
1150	-	-	-	10,071,086	10,246,281	175,195	175,195
1160	276,850	398,600	(121,750)	16,796,561	16,918,311	121,750	0
5040	90,162,196	100,379,334	(10,217,138)	89,762,638	99,979,776	10,217,138	-
5300	14,882,875	15,815,713	(932,838)	13,906,287	14,839,125	932,838	-
5600	122,087,466	112,887,466	9,200,000	135,141,943	125,941,943	(9,200,000)	-
5500	1,950,870	4,198,401	(2,247,531)	3,084,603	4,446,654	1,362,051	(885,480)
6300	162,282,867	176,033,777	(13,750,910)	229,063,484	233,266,527	4,203,043	(9,547,867)
	<b>391,643,124</b>	<b>409,713,291</b>	<b>(18,070,167)</b>	<b>497,826,602</b>	<b>505,638,617</b>	<b>7,812,015</b>	<b>(10,258,153)</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2020 Period 10 BY FUND								
	2020	2020		2020	2020			
	Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense		Surplus
	Revenues	Revenues	Variance	Expenditures	Expenditures	Variance		(Deficit)
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	6,649,363	6,649,363		6,649,363
1950	Fringe Benefits	123,315,093	123,315,093	-	218,836,423	225,836,423	7,000,000	7,000,000
1972	Wage and Benefit Modifications	-	-	-	(1,423,327)	(1,423,327)		(1,423,327)
1992	Earnings on Investments	3,734,456	5,934,456	(2,200,000)	-	-		(2,200,000)
1996	Sales Taxes	70,730,345	75,142,024	(4,411,679)	-	-		(4,411,679)
	Other Revenue Non-Departmentals	340,458,637	343,837,236	(3,378,599)	-	-		(3,378,599)
	Parks Non-Departmentals	-	\$0.00	-	3,483,688	3,483,688		-
	Other Non-Departmental	(208,594,247)	(\$112,358,770)	(96,235,477)	(228,452,593)	(128,043,326)	100,409,267	4,173,790
1900'S	<b>Total Non-Departmental</b>	<b>329,644,284</b>	<b>435,870,039</b>	<b>(106,225,755)</b>	<b>(6,132,482)</b>	<b>106,502,821</b>	<b>112,635,303</b>	<b>6,409,548</b>
9960	<b>Debt Retirement and Interest</b>	<b>13,808,088</b>	<b>13,808,088</b>	<b>-</b>	<b>47,374,095</b>	<b>47,374,095</b>	<b>-</b>	<b>-</b>
1200-1899	<b>Capital Improvements</b>	<b>269,564,396</b>	<b>265,182,827</b>	<b>4,381,569</b>	<b>313,880,368</b>	<b>309,498,799</b>	<b>(4,381,569)</b>	<b>-</b>
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	4,984	1,000,522	(995,538)	-	1,014,835	1,014,835	19,297
FUND 4	IMSD Expendable Trust	-	3,000,000	(3,000,000)	2,933,385	3,000,000	66,615	(2,933,385)
FUND 5	Parks Trust Funds	85,513	-	85,513	192,633	846,880	654,247	739,760
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	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>90,497</b>	<b>4,000,522</b>	<b>(3,910,025)</b>	<b>3,126,019</b>	<b>4,878,915</b>	<b>1,752,896</b>	<b>(2,157,128)</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,260,446,541</b>	<b>1,411,871,326</b>	<b>(133,354,617)</b>	<b>1,332,123,665</b>	<b>1,474,914,029</b>	<b>134,978,349</b>	<b>(8,634,421)</b>
	<b>Reserves Expendable Trusts</b>							<b>2,157,128</b>
	<b>Contribution from Behavioral Health Reserves</b>							<b>9,547,867</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>3,070,574</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2020 Period 10 BY DEPARTMENT								
		2020	2020	Revenue Variance	2020	2020	Expense Variance	Surplus (Deficit)
		Projected Revenues	Budgeted Net Revenues		Projected Expenditures	Budgeted Net Expenditures		
<b>Legislative, Executive &amp; Staff</b>								
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	500	-	500	1,192,312	1,297,837	105,525	106,025
1120	Personnel Review Board	3	-	3	178,533	443,178	264,645	264,648
1130	Corporation Counsel	200,000	200,000	-	1,181,908	1,323,515	141,607	141,607
1140	Human Resources	6,200	6,200	-	4,694,848	5,391,617	696,769	696,769
1151	Dept of Administrative Services	12,228,546	13,265,302	(1,036,756)	42,134,923	41,742,981	(391,942)	(1,428,698)
1150	DAS - Risk Management	-	-	-	10,071,086	10,246,281	175,195	175,195
1160	DAS - Information Management Services	276,850	398,600	(121,750)	16,796,561	16,918,311	121,750	0
5500	DAS - Utility	1,950,870	4,198,401	(2,247,531)	3,084,603	4,446,654	1,362,051	(885,480)
3010	Election Commission	80,750	589,302	(508,552)	1,019,588	1,528,140	508,552	-
3090	County Treasurer	1,852,472	2,388,884	(536,412)	785,049	905,802	120,753	(415,659)
3270	County Clerk	547,696	547,696	-	901,858	901,858	-	-
3400	Register of Deeds	4,841,569	4,586,500	255,069	1,157,675	1,455,696	298,021	553,090
3700	Office of the Comptroller	327,180	327,180	-	4,661,475	4,661,475	-	-
<b>Total Legislative, Executive &amp; Staff</b>		<b>22,325,636</b>	<b>26,521,065</b>	<b>(4,195,429)</b>	<b>90,436,950</b>	<b>93,839,876</b>	<b>3,402,926</b>	<b>(792,503)</b>
<b>Courts and Judiciary</b>								
2000	Combined Court Related Operations	10,856,217	11,419,695	(563,478)	25,410,156	29,597,603	4,187,447	3,623,969
2430	Dept. of Child Support Enforcement	17,012,531	17,871,146	(858,615)	19,301,780	20,323,395	1,021,615	163,000
2900	Courts - Pre-Trial Services	1,679,149	1,585,027	94,122	6,604,614	6,638,383	33,769	127,891
<b>Total Courts and Judiciary</b>		<b>29,547,897</b>	<b>30,875,868</b>	<b>(1,327,971)</b>	<b>51,316,550</b>	<b>56,559,381</b>	<b>5,242,831</b>	<b>3,914,860</b>
<b>Public Safety</b>								
4000	Sheriff	11,307,442	12,414,618	(1,107,176)	46,539,287	47,747,282	1,207,995	100,819
4300	House of Correction	3,964,378	7,495,233	(3,530,855)	49,982,582	51,409,818	1,427,236	(2,103,619)
4500	District Attorney	5,310,661	6,656,056	(1,345,395)	11,180,627	13,032,987	1,852,360	506,965
4800	Emergency Management	1,567,466	1,959,072	(391,606)	8,213,357	8,262,244	48,887	(342,719)
4900	Medical Examiner	2,997,741	3,003,923	(6,182)	4,558,570	4,329,045	(229,525)	(235,707)
<b>Total Public Safety</b>		<b>25,147,688</b>	<b>31,528,902</b>	<b>(6,381,214)</b>	<b>120,474,423</b>	<b>124,781,376</b>	<b>4,306,953</b>	<b>(2,074,261)</b>
<b>Department of Transportation</b>								
5040	DOT - Airport Division	90,162,196	100,379,334	(10,217,138)	89,762,638	99,979,776	10,217,138	-
5090	DOT - Transportation Services	1,872,270	1,794,622	77,648	2,120,063	2,081,845	(38,218)	39,430
5100	DOT - Highway Maintenance	22,321,936	23,213,310	(891,374)	23,200,028	23,591,402	391,374	(500,000)
5300	DOT - Fleet Management	14,882,875	15,815,713	(932,838)	13,906,287	14,839,125	932,838	-
5600	DOT - Transit/Paratransit System	122,087,466	112,887,466	9,200,000	135,141,943	125,941,943	(9,200,000)	-
5800	DOT - Admin Div	3,398,277	3,473,277	(75,000)	3,076,370	3,151,370	75,000	-
<b>Total Transportation</b>		<b>254,725,020</b>	<b>257,563,722</b>	<b>(2,838,702)</b>	<b>267,207,329</b>	<b>269,585,461</b>	<b>2,378,132</b>	<b>(460,570)</b>

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of October 31, 2020 Period 10 BY DEPARTMENT								
		2020	2020		2020	2020		
		Projected	Budgeted Net	Revenue	Projected	Budgeted Net	Expense	Surplus
		Revenues	Revenues	Variance	Expenditures	Expenditures	Variance	(Deficit)
<b>Health &amp; Human Services</b>								
6300	Behavioral Health Division	162,282,867	176,033,777	(13,750,910)	229,063,484	233,266,527	4,203,043	(9,547,867)
7900	Department on Aging	20,065,728	20,852,784	(787,056)	21,712,771	23,195,113	1,482,342	695,286
8000	Department of Human Services	109,698,558	110,491,947	(793,389)	141,999,965	145,086,927	3,086,962	2,293,573
	<b>Total Health &amp; Human Services</b>	<b>292,047,153</b>	<b>307,378,508</b>	<b>(15,331,355)</b>	<b>392,776,220</b>	<b>401,548,567</b>	<b>8,772,347</b>	<b>(6,559,008)</b>
<b>Parks, Recreation &amp; Culture</b>								
9000	Department of Parks	16,521,949	21,136,727	(4,614,778)	34,717,271	39,112,427	4,395,156	(219,622)
9500	Zoological Department	6,991,054	17,905,058	(10,914,004)	13,110,924	17,260,339	4,149,415	(6,764,589)
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
9910	University Extension	32,878	100,000	(67,122)	335,998	471,972	135,974	68,852
	<b>Total Parks, Recreation &amp; Culture</b>	<b>23,545,881</b>	<b>39,141,785</b>	<b>(15,595,904)</b>	<b>51,664,193</b>	<b>60,344,738</b>	<b>8,680,545</b>	<b>(6,915,359)</b>
<b>Non-Departmental's</b>								
1945	Contingency	-	-	-	-	6,649,363	6,649,363	6,649,363
1950	Fringe Benefits	123,315,093	123,315,093	-	218,836,423	225,836,423	7,000,000	7,000,000
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	(1,423,327)	(1,423,327)
1992	Earnings on Investments	3,734,456	5,934,456	(2,200,000)	-	-	-	(2,200,000)
1996	Sales Taxes	70,730,345	75,142,024	(4,411,679)	-	-	-	(4,411,679)
	Other Revenue Non-Departmentals	340,458,637	343,837,236	(3,378,599)	-	-	-	(3,378,599)
	Parks Non-Departmentals	-	-	-	3,483,688	3,483,688	-	-
	Other Non-Departmental	(208,594,247)	(\$112,358,770)	(96,235,477)	(228,452,593)	(128,043,326)	100,409,267	4,173,790
1900'S	<b>Total Non-Departmental</b>	<b>329,644,284</b>	<b>435,870,039</b>	<b>(106,225,755)</b>	<b>(6,132,482)</b>	<b>106,502,821</b>	<b>112,635,303</b>	<b>6,409,548</b>
9960	<b>Debt Retirement and Interest</b>	<b>13,808,088</b>	<b>13,808,088</b>	-	<b>47,374,095</b>	<b>47,374,095</b>	-	-
1200-1899	<b>Capital Improvements</b>	<b>269,564,396</b>	<b>265,182,827</b>	<b>4,381,569</b>	<b>313,880,368</b>	<b>309,498,799</b>	<b>(4,381,569)</b>	-
<b>Expendable Trusts</b>								
FUND 3	Zoo Trust Funds	4,984	1,000,522	(995,538)	-	1,014,835	1,014,835	19,297
FUND 4	IMSD Expendable Trust	-	3,000,000	(3,000,000)	2,933,385	3,000,000	66,615	(2,933,385)
FUND 5	Parks Trust Funds	85,513	-	85,513	192,633	846,880	654,247	739,760
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	-	17,200	17,200	17,200
FUND 8	Airport PFC	-	-	-	-	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>90,497</b>	<b>4,000,522</b>	<b>(3,910,025)</b>	<b>3,126,019</b>	<b>4,878,915</b>	<b>1,752,896</b>	<b>(2,157,128)</b>
	<b>Projected Surplus (Deficit)</b>	<b>1,260,446,541</b>	<b>1,411,871,326</b>	<b>(151,424,785)</b>	<b>1,332,123,665</b>	<b>1,474,914,029</b>	<b>142,790,364</b>	<b>(8,634,421)</b>
	<b>Reserves Expendable Trusts</b>							<b>2,157,128</b>
	<b>Contribution from Behavioral Health Reserves</b>							<b>9,547,867</b>
	<b>Total Projected Surplus (Deficit)</b>							<b>3,070,574</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of October 31, 2020							
		2020	2020	Revenue	2020	2020	Expenditure
		Actual	Budgeted Net	%	Actual	Budgeted Net	%
		Revenues	Revenues		Expenditures	Expenditures	
	<b>Legislative, Executive &amp; Staff</b>						
1000	County Board	830	-	-	998,634	1,210,644	82.49%
1011	County Executive - General Office	-	-	-	921,662	856,980	107.55%
1021	Veterans Service	13,000	13,000	-	224,930	262,890	85.56%
1020	Governmental Affairs	-	-	-	206,312	246,017	83.86%
1091	Office of African American Affairs	-	-	-	600,480	1,297,837	46.27%
1120	Personnel Review Board	3	-	-	175,348	443,178	39.57%
1130	Corporation Counsel	157,696	200,000	78.85%	1,174,676	1,323,515	88.75%
1140	Human Resources	(439,848)	6,200	-7094.33%	4,585,133	5,391,617	85.04%
1151	Dept of Administrative Services	14,146,681	13,265,302	106.64%	29,807,654	41,742,981	71.41%
1150	DAS - Risk Management	(56,698)	-	0.00%	7,375,162	10,246,281	71.98%
1160	DAS - Information Management Services	220,728	398,600	55.38%	11,737,724	16,918,311	69.38%
5500	DAS - Utility	1,400,599	4,198,401	33.36%	2,798,125	4,446,654	62.93%
3010	Election Commission	401,376	589,302	68.11%	984,428	1,528,140	64.42%
3090	County Treasurer	1,490,893	2,388,884	62.41%	627,103	905,802	69.23%
3270	County Clerk	272,531	547,696	49.76%	869,821	901,858	96.45%
3400	Register of Deeds	4,408,576	4,586,500	96.12%	1,110,706	1,455,696	76.30%
3700	Office of the Comptroller	224,284	327,180	68.55%	4,558,061	4,661,475	97.78%
	<b>Total Legislative, Executive &amp; Staff</b>	<b>22,240,652</b>	<b>26,521,065</b>	<b>83.86%</b>	<b>68,755,959</b>	<b>93,839,876</b>	<b>73.27%</b>
	<b>Courts and Judiciary</b>						
2000	Combined Court Related Operations	7,601,673	11,419,695	66.57%	22,602,560	29,597,603	76.37%
2430	Dept. of Child Support Enforcement	13,712,853	17,871,146	76.73%	13,693,227	20,323,395	67.38%
2900	Courts - Pre-Trial Services	2,389,969	1,585,027	150.78%	4,227,497	6,638,383	63.68%
	<b>Total Courts and Judiciary</b>	<b>23,704,494</b>	<b>30,875,868</b>	<b>76.77%</b>	<b>40,523,283</b>	<b>56,559,381</b>	<b>71.65%</b>
	<b>Public Safety</b>						
4000	Sheriff	8,014,039	12,414,618	64.55%	47,372,363	47,747,282	99.21%
4300	House of Correction	2,548,982	7,495,233	34.01%	40,930,062	51,409,818	79.62%
4500	District Attorney	2,481,859	6,656,056	37.29%	10,092,938	13,032,987	77.44%
4800	Emergency Management	70,311	1,959,072	3.59%	6,804,492	8,262,244	82.36%
4900	Medical Examiner	1,970,789	3,003,923	65.61%	4,153,498	4,329,045	95.94%
	<b>Total Public Safety</b>	<b>15,085,980</b>	<b>31,528,902</b>	<b>47.85%</b>	<b>109,353,352</b>	<b>124,781,376</b>	<b>87.64%</b>
	<b>Department of Transportation</b>						
5040	DOT - Airport Division	45,556,725	100,379,334	45.38%	56,747,866	99,979,776	56.76%
5090	DOT - Transportation Services	1,563,160	1,794,622	87.10%	1,561,890	2,081,845	75.02%
5100	DOT - Highway Maintenance	12,287,659	23,213,310	52.93%	16,259,198	23,591,402	68.92%
5300	DOT - Fleet Management	11,482,340	15,815,713	72.60%	11,452,248	14,839,125	77.18%
5600	DOT - Transit/Paratransit System	83,891,488	112,887,466	74.31%	109,396,255	125,941,943	86.86%
5800	DOT - Admin Div	1,107,809	3,473,277	31.90%	739,684	3,151,370	23.47%
	<b>Total Transportation</b>	<b>155,889,181</b>	<b>257,563,722</b>	<b>60.52%</b>	<b>196,157,140</b>	<b>269,585,461</b>	<b>72.76%</b>

Milwaukee County							
Annual Fiscal Report of % of Budgeted funds as of October 31, 2020							
		2020	2020	Revenue	2020	2020	
		Actual	Budgeted Net		Actual	Budgeted Net	Expenditure
		Revenues	Revenues	%	Expenditures	Expenditures	%
	<b>Health &amp; Human Services</b>						
6300	Behavioral Health Division	117,905,011	176,033,777	66.98%	173,646,302	233,266,527	74.44%
7900	Department on Aging	10,821,228	20,852,784	51.89%	14,936,662	23,195,113	64.40%
8000	Department of Human Services	60,405,010	110,491,947	54.67%	96,163,113	145,086,927	66.28%
	<b>Total Health &amp; Human Services</b>	<b>189,131,249</b>	<b>307,378,508</b>	<b>61.53%</b>	<b>284,746,077</b>	<b>401,548,567</b>	<b>70.91%</b>
	<b>Parks, Recreation &amp; Culture</b>						
9000	Department of Parks	14,454,021	21,136,727	68.38%	27,638,907	39,155,112	70.59%
9500	Zoological Department	4,897,085	17,905,058	27.35%	12,284,999	17,260,339	71.17%
9700	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	100.00%
9910	University Extension	26,053	100,000	26.05%	273,969	471,972	58.05%
	<b>Total Parks, Recreation &amp; Culture</b>	<b>19,377,159</b>	<b>39,141,785</b>	<b>49.51%</b>	<b>43,697,874</b>	<b>60,387,423</b>	<b>72.36%</b>
	<b>Non-Departmental's</b>						
1945	Contingency	-	-	-	-	6,649,363	0.00%
1950	Fringe Benefits	129,893,256	123,315,093	105.33%	70,990,029	225,836,423	31.43%
1972	Wage and Benefit Modifications	-	-	-	-	(1,423,327)	0.00%
1992	Earnings on Investments	7,942,923	5,934,456	133.84%	-	-	-
1996	Sales Taxes	47,671,583	75,142,024	63.44%	-	-	-
	Other Revenue Non-Departmentals	311,209,376	343,837,236	90.51%	-	-	-
	Parks Non-Departmentals	-	-	-	3,469,253	3,483,688	99.59%
	Other Non-Departmental	8,435,395	(112,358,770)	(0)	(2,110,091)	(128,043,326)	1.65%
1900'S	<b>Total Non-Departmental</b>	<b>505,152,533</b>	<b>435,870,039</b>	<b>115.90%</b>	<b>72,349,190</b>	<b>106,502,821</b>	<b>67.93%</b>
9960	<b>Debt Retirement and Interest</b>	<b>-</b>	<b>1,910,761</b>	<b>0.00%</b>	<b>46,194,273</b>	<b>47,374,095</b>	<b>97.51%</b>
1200-1899	<b>Capital Improvements</b>	<b>59,882,553</b>	<b>265,182,827</b>	<b>22.58%</b>	<b>56,557,090</b>	<b>309,498,799</b>	<b>18.27%</b>
	<b>Expendable Trusts</b>						
FUND 3	Zoo Trust Funds	307,500	1,000,522	30.73%	195,902	1,014,835	19.30%
FUND 4	IMSD Expendable Trust	-	3,000,000	-	129,420	3,000,000	0.00%
FUND 5	Parks Trust Funds	85,513	-	-	163,633	846,880	19.32%
FUND 6	Office on Handicapped Trust Fund	-	-	-	-	-	-
FUND 7	Behaviorial Health Complex Trust Fund	-	-	-	45,937	17,200	267.08%
FUND 8	Airport PFC	4,398,049	-	0.00%	-	-	-
FUND 9	DAS -- Trust	-	-	-	-	-	-
FUND 10	DAS -- Trust	-	-	-	-	-	-
FUND 11	Fleet Facilities Reserve Trust	-	-	-	-	-	-
	<b>Total Expendable Trusts</b>	<b>4,791,062</b>	<b>4,000,522</b>	<b>119.76%</b>	<b>534,893</b>	<b>4,878,915</b>	<b>10.96%</b>
	<b>Total</b>	<b>995,254,863</b>	<b>1,399,973,999</b>	<b>71.09%</b>	<b>918,869,132</b>	<b>1,474,956,714</b>	<b>62.30%</b>