



Office of the Comptroller

Scott B. Manske, Comptroller

DATE: March 11, 2024

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

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

SUBJECT: 2024 Fiscal Projection for Milwaukee County – (For Information Only)

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.

2024 Year-end Fiscal Projection as of January 31, 2024

With only one month of fiscal activity reported, it is too early to issue a projection on the year-end position of the county. As of Period 1, all departments, except the Community Reintegration Center, are reporting at least a break even. The following fiscal items have been identified and will be monitored throughout the fiscal year:

- **Community Reintegration Center:** The Community Reintegration Center is currently reporting a deficit of \$2.6 million which is largely due to the new food service contract which is expected to cost \$2.0 million more than budget. Other deficits in overtime and state sanctions revenue are also contributing to the deficit.
- **Department of Health and Human Services:** The Department of Health and Human Services (DHHS) is currently projecting a breakeven, but that projection assumes that a fund transfer of \$1.6 million is requested and approved to correct an oversight in the DHHS revenue budget related to the fringe benefits allocation. Depending on the funds requested, there may be an impact to the county's bottom line.
- **Contingency Fund:** The contingency fund's balance, if unused, falls to the bottom line at the end of the fiscal year and is available to offset any potential issues. As of today, the contingency fund has an unallocated balance of \$4,864,029 and an allocated balance of \$1,520,240.
- **Centralized Salary Abatement:** Org 1972 – Wages and Benefits Modification – includes a centralized salary abatement of \$1.0 million (which reduces the overall county budget for salaries by \$1.0 million); salary appropriations of \$3.0 million to fund the recommendations of the compensation study currently being conducted by the Department of Human Resources; and appropriations of \$0.9 million related to the closure of the OBRA plan. This projection assumes that the \$3.9 million in additional salary dollars are spent and that the remaining \$1.0 million in salary abatements remains to be offset either through departmental salary surpluses or other surpluses achieved in the budget.

The table on the following page shows the fiscal status of each department. To better help demonstrate month-over-month changes, the table at the end of this report provides a summary of the fiscal information provided by departments for each month of the fiscal year.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of January 31, 2024 Period 1								
Agency	Description	2024 Projected Revenues	2024 Budgeted Revenues	Revenue Variance	2024 Projected Expenditures	2024 Budgeted Expenditures	Expenditure Variance	Surplus / (Deficit)
General Fund Departments								
100	County Board	-	-	-	1,170,001	1,170,001	-	-
103	Governmental Affairs	-	-	-	436,489	436,489	-	-
109	Office of Equity	-	-	-	1,074,545	1,074,545	-	-
110	County Executive	-	-	-	1,042,986	1,042,986	-	-
112	Personnel Review Board	-	-	-	273,851	273,851	-	-
113	Corporation Counsel	(297,870)	(297,870)	-	1,673,518	1,673,518	-	-
114	Human Resources	(6,000)	(6,000)	-	6,967,676	6,967,676	-	-
115	Dept of Administrative Services	(9,722,301)	(9,722,301)	-	46,498,353	46,498,353	-	-
118	Strategy, Budget, and Performance	-	-	-	3,155,458	3,155,458	-	-
200	Combined Court Related Operations	(12,483,754)	(12,483,754)	-	30,768,858	30,768,858	-	-
290	Courts - Pre-Trial Services	(669,356)	(669,356)	-	8,105,076	8,105,076	-	-
301	Election Commission	(85,750)	(85,750)	-	1,082,861	1,082,861	-	-
309	County Treasurer	(2,030,000)	(2,030,000)	-	996,655	996,655	-	-
327	County Clerk	(476,170)	(476,170)	-	1,393,059	1,393,059	-	-
340	Register of Deeds	(4,049,766)	(4,048,300)	1,466	1,421,974	1,421,974	-	1,466
370	Office of the Comptroller	(143,000)	(143,000)	-	5,797,422	5,797,422	-	-
400	Sheriff	(9,413,957)	(9,413,957)	-	60,651,866	60,651,866	-	-
430	Community Reintegration Center	(3,018,500)	(4,044,190)	(1,025,690)	66,775,072	65,170,112	(1,604,960)	(2,630,650)
450	District Attorney	(6,333,750)	(6,333,750)	-	14,649,122	14,649,122	-	-
480	Emergency Management	(3,417,320)	(3,417,320)	-	12,412,308	12,412,308	-	-
490	Medical Examiner	(4,020,407)	(4,020,407)	-	6,225,140	6,225,140	-	-
509	Transportation Services	(1,990,053)	(1,990,053)	-	2,399,456	2,399,456	-	-
510	DOT - Highway Maintenance	(24,756,068)	(24,756,068)	-	24,934,792	24,934,792	-	-
580	DOT - Admin Div	(350,000)	(350,000)	-	1,466,312	1,466,312	-	-
800	Department of Human Services	(160,020,297)	(160,020,297)	-	208,041,000	208,041,000	-	-
900	Department of Parks	(25,504,638)	(24,649,638)	855,000	53,446,372	52,591,372	(855,000)	-
950	Zoological Department	(22,629,322)	(22,629,322)	-	24,778,916	24,778,916	-	-
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(100,000)	(100,000)	-	524,847	524,847	-	-
Non-Departmentals								
190	Revenue Non-Departmental	(467,874,181)	(467,874,181)	-	-	-	-	-
1996	Sales Tax	(105,106,294)	(105,106,294)	-	-	-	-	-
1992	Earnings on Investments	(18,424,000)	(18,424,000)	-	-	-	-	-
194	General Non-Departmental	(75,458,713)	(75,458,713)	-	96,040,818	101,464,890	5,424,072	5,424,072
1945	Contingency	-	-	-	-	6,443,687	6,443,687	6,443,687
1950	Fringe Benefits	(66,291,596)	(66,291,596)	-	220,266,890	220,266,890	-	-
1972	Wage/Benefit Supplemental	-	-	-	3,870,000	2,850,385	(1,019,615)	(1,019,615)
199	Parks Non-Departmental	-	-	-	2,789,813	2,789,813	-	-
Total General Fund		(834,851,173)	(835,020,397)	(169,224)	690,494,617	693,458,728	2,964,112	2,794,888
Other Funds								
116	Information Management Services	(1,210,038)	(1,210,038)	-	17,163,245	17,163,245	-	-
117	Risk Management	-	-	-	11,855,182	11,855,182	-	-
504	DOT - Airport Division	(99,141,875)	(99,141,875)	-	100,585,544	102,140,946	-	-
530	DOT - Fleet Management	(21,949,495)	(21,949,495)	-	21,769,824	21,769,824	-	-
560	DOT - Transit/Paratransit System	(120,048,644)	(120,048,644)	-	147,575,925	147,575,925	-	-
550	DAS - Utility	-	-	-	-	-	-	-
630	Behavioral Health Division	(183,036,697)	(183,036,697)	-	254,482,550	254,482,550	-	-
996	Debt Retirement and Interest	(12,815,031)	(12,815,031)	-	49,792,698	49,792,698	-	-
10024	COVID Expendable Funds	-	-	-	-	-	-	-
120	Capital Improvements	(83,358,382)	(83,358,382)	-	295,483,286	295,483,286	-	-
Total Other Funds		(520,350,124)	(520,350,124)	-	881,545,010	883,100,411	-	-
Expendable Trusts								
50003	Zoo Expendable Trusts	(1,779,584)	(1,779,584)	-	1,781,333	1,781,333	-	-
50005	Parks Expendable Trusts	(497,975)	(497,975)	-	527,232	527,232	-	-
50006	OPD Expendable Trusts	-	-	-	-	-	-	-
50007	BHD Expendable Trusts	-	-	-	-	-	-	-
50008	Airport Expendable Trusts	-	-	-	-	-	-	-
50010	DAS Expendable Trusts	-	-	-	-	-	-	-
50011	Fleet Expendable Trusts	-	-	-	-	-	-	-
Total Expendable Trusts		(2,277,559)	(2,277,559)	-	2,308,565	2,308,565	-	-
Projected Surplus (Deficit)		(1,357,478,856)	(1,357,648,080)	(169,224)	1,574,348,192	1,578,867,705	2,964,112	2,794,888
Less Expendable Trusts								-
Contribution (to)/from Behavioral Health Reserves								-
Total Projected Surplus (Deficit) - with Contingency								2,794,888
Total Projected Surplus (Deficit) - without Contingency								(3,648,799)

Debt Service Reserve Activity and Projected 2024 Ending Balance	
2023 Yearend Surplus (Estimate)	\$ 30,000,000
2024 Starting Balance	\$ 138,454,924
<i>2024 Activity</i>	
2024 Budget Commitment	\$ (7,836,307)
2023 Budget Contribution to Project WC020901	\$ (10,000,000)
Project Closed WM0053012	\$ 57,790
File #23-442 - Debt Service Reserve Transfer to General County Debt Service	\$ (291,844)
File #23-502 - Lapsed Proceeds	\$ 2,369,504
File #23-594 - Allocation of Unspent Bond Proceeds	\$ (1,156,371)
File #23-703 Bond and Note Reallocation from DSR	\$ (92,987)
2024 Projected Balance	\$ 121,504,709

Unallocated Contingency Fund	
2024 Adopted Balance	\$ 4,909,162
<i>County Board Approved Actions</i>	
County Board Tax Levy Transfer	\$ (10,048)
File #24-245 County Clerk - Legislative Assistant Pay Increases	\$ (59,418)
File #24-105 Unspent Bond Proceeds Allocations	\$ 24,333
Current Available Balance	\$ 4,864,029

Allocated Contingency Fund	
2024 Adopted Balance	\$ 1,520,240
<i>Allocated Items</i>	
File #23-833 effectuation (communications in other languages)	\$ 100,000
On-Demand Paratransit Taxi Services Recommendations	\$ 1,170,240
External Audit of the Milwaukee County Jail	\$ 250,000
Current Available Balance	\$ 1,520,240

Committee Action

This is an informational report only.



Scott B. Manske
Comptroller



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

Milwaukee County														
Cummulative Summary of Monthly Departmental Projections														
Agency	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	FINAL
General Fund Departments														
100	County Board	-												
103	Governmental Affairs	-												
109	Office of Equity	-												
110	County Executive	-												
112	Personnel Review Board	-												
113	Corporation Counsel	-												
114	Human Resources	-												
115	Dept of Administrative Services	-												
118	Strategy, Budget, and Performance	-												
200	Combined Court Related Operations	-												
290	Courts - Pre-Trial Services	-												
301	Election Commission	NR												
309	County Treasurer	NR												
327	County Clerk	NR												
340	Register of Deeds	1,466												
370	Office of the Comptroller	-												
400	Sheriff	-												
430	Community Reintegration Center	(2,630,650)												
450	District Attorney	NR												
480	Emergency Management	-												
490	Medical Examiner	-												
509	Transportation Services	-												
510	DOT - Highway Maintenance	-												
580	DOT - Admin Div	-												
800	Department of Human Services	-												
900	Department of Parks	-												
950	Zoological Department	-												
970	Milwaukee Public Museum	-												
991	University Extension	-												
Non-Departmentals														
190	Revenue Non-Departmental	-												
1996	<i>Sales Tax</i>	-												
1992	<i>Earnings on Investments</i>	-												
194	General Non-Departmental	5,424,072												
1945	<i>Contingency</i>	6,443,687												
1950	<i>Fringe Benefits</i>	-												
1972	<i>Wage/Benefit Supplemental</i>	(1,019,615)												
199	Parks Non-Departmental	-												
Other Funds														
116	Information Management Services	-												
117	Risk Management	-												
504	DOT - Airport Division	-												
530	DOT - Fleet Management	-												
560	DOT - Transit/Paratransit System	-												
550	DAS - Utility	-												
630	Behavioral Health Division	-												
996	Debt Retirement and Interest	-												
50004	COVID Expendable Funds	-												
10024	COVID Expendable Funds	-												
120	Capital Improvements	-												
NR=No Report														