



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: September 11, 2023

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

FROM: Cynthia (CJ) Pahl, Financial Services Director

SUBJECT: Final Audited Fiscal Results for 2022 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.

2022 Year-end Fiscal Position

Based on the audited financial results for 2022, Milwaukee County's 2022 year-end fiscal status is a surplus of **\$21,730,131**.

Pursuant to File #23-459, \$16,730,131 was transferred to the Debt Service Reserve, leaving a net surplus of \$5,000,000 which will be appropriated as revenue in the 2024 Budget. The Debt Service Reserve after all activity in 2022 had an ending balance of \$125,185,056.

2022 Debt Service Reserve Activity	
2022 Starting Balance	\$ 118,635,736
<i>2022 Activity</i>	
2022 Budget Commitment	\$ (7,339,034)
File #22-628 April 2022 Lapsed Projects	\$ 2,378,133
File #22-701 Bond/Note Reallocation	\$ (1,910,395)
File #22-704 Other Project Adjustments	\$ (505,661)
File #22-850 MCPA Contribution Agreement	\$ (750,000)
File #22-823 Employee Bonus	\$ (2,873,524)
2022 Fleet Auction Proceeds	\$ 217,623
2022 Bus Sale Proceeds	\$ 40,555
File #22-359 Net Bid Premiums	\$ 561,492
2022 Surplus	\$ 16,730,131
2022 Ending Balance	\$ 125,185,056

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2022 Period 12								
Agency	Description	2022 Projected Revenues	2022 Budgeted Revenues	Revenue Variance	2022 Projected Expenditures	2022 Budgeted Expenditures	Expenditure Variance	Surplus / (Deficit)
General Fund Departments								
100	County Board	(875)	-	875	1,215,685	1,265,167	49,482	50,357
103	Governmental Affairs	-	-	-	300,807	300,819	12	12
109	Office of Equity	(1,500)	(100,000)	(98,500)	745,325	1,318,734	573,409	474,909
110	County Executive	-	-	-	890,388	907,381	16,993	16,993
112	Personnel Review Board	-	-	-	200,234	263,683	63,449	63,449
113	Corporation Counsel	(240,461)	(206,189)	34,272	1,422,472	1,558,325	135,853	170,125
114	Human Resources	(6,000)	(6,000)	-	5,509,207	5,799,051	289,844	289,844
115	Dept of Administrative Services	(11,682,793)	(13,618,273)	(1,935,480)	39,556,992	41,932,391	2,375,399	439,919
118	Strategy, Budget, and Performance	(1,487,375)	-	1,487,375	2,782,208	2,519,814	(262,394)	1,224,981
200	Combined Court Related Operations	(12,818,950)	(12,013,396)	805,554	29,184,996	30,471,201	1,286,205	2,091,759
243	Dept. of Child Support Services	(16,567,684)	(16,563,182)	4,502	16,694,256	18,193,746	1,499,490	1,503,992
290	Courts - Pre-Trial Services	(1,427,281)	(1,238,981)	188,300	6,714,971	6,793,929	78,958	267,258
301	Election Commission	(84,756)	(79,428)	5,328	800,640	959,259	158,619	163,947
309	County Treasurer	(2,116,607)	(2,030,000)	86,607	1,216,386	932,801	(283,585)	(196,978)
327	County Clerk	(313,869)	(553,001)	(239,132)	934,692	1,136,129	201,437	(37,695)
340	Register of Deeds	(6,315,039)	(5,754,667)	560,372	1,122,646	1,297,803	175,157	735,529
370	Office of the Comptroller	(264,294)	(143,000)	121,294	5,025,369	5,233,281	207,912	329,206
400	Sheriff	(11,684,480)	(13,421,591)	(1,737,111)	50,162,316	52,236,027	2,073,712	336,600
430	Community Reintegration Center	(3,293,905)	(6,881,209)	(3,587,304)	52,363,836	55,624,410	3,260,574	(326,730)
450	District Attorney	(5,796,775)	(8,169,487)	(2,372,712)	13,014,575	15,778,954	2,764,379	391,667
480	Emergency Management	(1,686,463)	(1,360,486)	325,977	10,477,106	9,822,288	(654,818)	(328,841)
490	Medical Examiner	(3,821,971)	(3,845,490)	(23,519)	5,335,392	5,464,237	128,845	105,326
509	Transportation Services	(2,592,693)	(2,151,763)	440,930	2,522,351	2,453,330	(69,021)	371,909
510	DOT - Highway Maintenance	(21,850,854)	(24,415,311)	(2,564,457)	22,965,545	24,678,398	1,712,853	(851,604)
580	DOT - Admin Div	(1,007,126)	(946,263)	60,863	1,494,083	1,438,127	(55,956)	4,907
800	Department of Human Services	(169,555,994)	(197,337,276)	(27,781,282)	201,384,107	231,513,937	30,129,830	2,348,548
900	Department of Parks	(24,675,879)	(23,118,263)	1,557,616	45,847,056	44,036,481	(1,810,574)	(252,958)
950	Zoological Department	(17,313,670)	(19,404,089)	(2,090,419)	21,254,002	23,303,994	2,049,992	(40,427)
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(66,525)	(100,000)	(33,475)	354,217	446,140	91,923	58,448
Non-Departmentals								
190	Revenue Non-Departmental	(439,543,418)	(434,520,626)	5,022,792	-	-	-	5,022,792
1996	Sales Tax	(90,010,345)	(82,069,864)	7,940,481	-	-	-	7,940,481
1992	Earnings on Investments	3,585,781	(1,720,839)	(5,306,620)	-	-	-	(5,306,620)
194	General Non-Departmental	(119,374,417)	3,013,844	122,388,261	204,884,986	92,225,007	(112,659,979)	9,728,283
1945	Contingency	(165,159)	(76,159)	89,000	-	448,185	448,185	537,185
1950	Fringe Benefits	(103,690,609)	(108,368,673)	(4,678,064)	209,658,496	222,590,719	12,932,223	8,254,159
1972	Wage/Benefit Supplemental	-	-	-	-	(1,447,427)	(1,447,427)	(1,447,427)
199	Parks Non-Departmental	-	-	-	3,329,688	3,329,688	0	0
Total General Fund		(875,591,653)	(784,964,127)	92,364,637	753,206,532	686,734,533	(66,471,999)	24,155,527
Other Funds								
116	Information Management Services	(173,708)	(186,799)	(13,091)	14,017,894	15,088,574	1,070,680	1,057,589
117	Risk Management	-	-	-	10,988,745	11,239,822	251,077	251,077
504	DOT - Airport Division	(93,761,438)	(95,143,248)	(1,381,811)	93,761,459	95,143,269	1,381,811	-
530	DOT - Fleet Management	(19,474,334)	(18,828,941)	645,393	19,452,063	18,437,647	(1,014,416)	(369,023)
560	DOT - Transit/Paratransit System	(129,671,649)	(131,844,355)	(2,172,706)	140,171,062	140,214,293	43,231	(2,129,475)
550	DAS - Utility	(46,735)	(4,271,714)	(4,224,979)	1,537,723	4,282,736	2,745,013	(1,479,966)
630	Behavioral Health Division	(184,976,531)	(215,661,944)	(30,685,413)	247,882,766	271,298,570	23,415,804	(7,269,609)
996	Debt Retirement and Interest	(9,390,776)	(8,812,111)	578,665	45,597,886	44,966,917	(630,969)	(52,304)
10024	COVID Expendable Funds	(5,038,474)	(45,807,924)	(40,769,450)	7,304,451	46,295,945	38,991,494	(1,777,956)
120	Capital Improvements	(65,957,398)	(65,957,398)	-	168,426,516	168,426,516	(0)	(0)
Total Other Funds		(508,317,335)	(586,327,635)	(78,010,300)	735,122,671	800,305,716	65,183,044	(11,769,667)
Expendable Trusts								
50003	Zoo Expendable Trusts	(1,394,145)	(1,394,107)	38	847,315	1,400,248	552,933	552,971
50005	Parks Expendable Trusts	(220,722)	-	220,722	72,612	383,064	310,452	531,174
50006	OPD Expendable Trusts	952	-	(952)	-	-	-	(952)
50007	BHD Expendable Trusts	-	-	-	411,582	17,200	(394,382)	(394,382)
50008	Airport Expendable Trusts	(11,255,689)	-	11,255,689	8,357,832	-	(8,357,832)	2,897,857
50009	OPIOD Trust	-	-	-	-	-	-	-
50010	DAS Expendable Trusts	(19,969)	-	19,969	-	-	-	19,969
50011	Fleet Expendable Trusts	-	-	-	8,332	-	(8,332)	(8,332)
Total Expendable Trusts		(12,889,572)	(1,394,107)	11,495,465	9,697,672	1,800,512	(7,897,160)	3,598,305
Projected Surplus (Deficit)		(1,396,798,560)	(1,372,685,869)	25,849,802	1,498,026,875	1,488,840,760	(9,186,115)	15,984,165
Less Expendable Trusts								(3,598,305)
Contribution (to)/from All Other Reserves								(798,862)
Contribution (to)/from Debt Service Reserve (Salary Offset)								2,873,524
Contribution (to)/from Behavioral Health Reserves								7,269,609
Total Projected Surplus (Deficit)								21,730,131

Committee Action

This is an informational report only.



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

cc: Supervisor Liz Sumner, Chairwoman, Committee on Finance
Committee on Finance
Joseph Lamers, Director, Office on Strategy, Budget, and Performance
Stephen Cady, Research Director, Office of the Comptroller

DESCRIPTION OF SIGNIFICANT (+/- \$100,000) SURPLUS AND DEFICIT ACTUALS FOR 2021

County Board (Agency 100) *\$0.1 million surplus*

The County Board ended with slight surpluses in salaries and commodities/services, which resulted in a surplus of slightly over \$50,000.

Office of Equity (Agency 109) *\$0.5 million surplus*

The Office of Equity ended with an expenditure surplus of \$0.6 million, which offset a revenue deficit of \$0.1 million, for a net surplus of \$0.5 million. Surpluses were largely due to vacancies within the department and unspent funds within professional services. The revenue deficit was due to budgeted grant revenue with no actual expenditures to charge against (part of the surplus in professional services offsets this amount).

Personnel Review Board (Agency 112) *\$0.1 million surplus*

The Personnel Review Board ended with a surplus of approximately \$63,000 due to salary savings within the department and unspent funds legal fees.

Corporation Counsel (Agency 113) *\$0.2 million surplus*

Corporation Counsel's Office ended with a surplus of approximately \$0.2 million due largely to salary savings within the department and revenue that exceeded budget; these savings offset a slight deficit in commodities/services.

Department of Human Resources (Agency 114) *\$0.3 million surplus*

The Department of Human Resources ended with a surplus of \$0.3 million due to lower than budgeted medical fees, savings in employee engagement survey appropriations, and fewer submissions from employees for education/seminar reimbursement.

Department of Administrative Services (Agency 115) *\$0.4 million surplus*

The Department of Administrative Services (DAS) ended with an overall surplus of \$0.4 million. The surplus was largely driven by salary savings in each of the DAS divisions. Surpluses in Economic Development were due to salary savings and savings on unspent appropriations for professional services and real estate charges; these savings offset the \$0.4M revenue deficit due to no land sale revenue being recorded in 2022. Facilities Management experienced an overall deficit with revenue deficits due to less lease revenue than budget (due to the Cogs lease to the State of Wisconsin) and less indirect revenue from user departments with services provided by Facilities Management being lower than budgeted/expected. Overall expenditures were under budget in Facilities Management due to personnel savings, capital outlay expenditures below budget, and lower internal service charges to facilities for Sheriff charges.

DAS – Information Management Services Division (Agency 116) *\$1.1 million surplus*

DAS – IMSD ended with a surplus of \$1.1 million which was largely a result of depreciation savings of \$1.1 million.

DAS – Risk Management (Agency 117) *\$0.3 million surplus*

DAS – Risk Management ended with a surplus of \$0.3 million due to lower than anticipated costs related to occupational health screenings.

Office of Strategy, Budget, and Performance (Agency 118) *\$1.2 million surplus*

The Office of Strategy, Budget, and Performance ended with an overall surplus of \$1.2 million which was largely due to JAG grant revenue that was reported in 2022 but related to prior year expenditures.

Clerk of Courts (Agency 200) *\$2.1 million surplus*

The Clerk of Courts ended with an overall surplus of \$2.1 million. Revenues were over budget by \$0.8 million which was largely driven by surplus revenue in child support match. Overall expenditure surplus was \$1.3 million. Surpluses in salary of \$1.5 million and guardian ad litem fees of \$0.5 million offset commodities/services deficits of \$0.7 million, which resulted from deficits in postage, general legal fees, adversary counsel fees, interpreter fees, and office supplies and equipment.

Child Support Services (Agency 243) *\$1.5 million surplus*

The Department of Child Support Services ended with an overall surplus of \$1.5 million. This surplus was driven by personnel savings of \$0.6 million, commodities/services savings of \$0.7 million, and \$0.2 million in savings from crosscharges from the District Attorney due to the termination of an intergovernmental agreement between the two departments.

Courts PreTrial Services (Agency 290) *\$0.3 million surplus*

Courts PreTrial Services ended with an overall surplus of \$0.3 million. This was largely due to an error in processing a revenue carryover in 2021 that was corrected in the 2022 fiscal year.

Election Commission (Agency 301) *\$0.2 million surplus*

The Election Commission ended with a surplus due to savings in personnel and savings in ballot and election supplies.

County Treasurer (Agency 309) *(\$0.2 million deficit)*

The County Treasurer ended with a surplus of roughly \$300,000, but the department was charged approximately \$500,000 for a portion of refunded property taxes that occurred in the municipalities of Milwaukee, Brown Deer, and Wauwatosa.

County Clerk (Agency 327) *(\$38,000 deficit)*

The County Clerk ended with a deficit of approximately \$38,000. The department had an overall revenue deficit of \$0.2 million, due largely to marriage ceremony fees and other miscellaneous revenues. Surpluses in salaries and commodities/services offset the revenue deficit.

Register of Deeds (Agency 340) *\$0.7 million surplus*

The Register of Deeds ended with a surplus due to higher than budgeted revenues of approximately \$0.6 million. General recording fees, real estate transfer fees, and internet access fees all exceeded budget. The department also had expenditure surpluses in personnel and commodities/services.

Office of the Comptroller (Agency 370)

\$0.3 million surplus

The Office of the Comptroller ended with a surplus due to higher than budgeted revenues related to the P-card services. The department also had expenditure surpluses in personnel and commodities/services.

Office of the Sheriff (Agency 400)

\$0.3 million surplus

The Office of the Sheriff ended with a surplus of \$0.3 million. Overall revenues were under budget by \$0.5 million, driven by deficits in nearly all revenue accounts except for surpluses in state grants, process service fees, telephone fees, concession revenues, and other miscellaneous accounts. Overtime exceeded budget by \$6.6 million, but was offset by salary, social security, and other personnel savings of \$5.4 million. Surplus in Commodities and Services of \$2.5 million was largely a result of reduced vehicle maintenance expenditures, reduced process service fees, legal fees, transportation for inmates, supplies and equipment, and capital outlay. Crosscharge/abatement accounts ended with an overall deficit of \$0.4 million due to reduced charges to DOT – Airport for security services.

House of Correction (Agency 430)

(\$0.3 million deficit)

The House of Correction ended with a deficit of \$0.3 million. Overall revenues were under budget by \$2.2 million. Revenue deficits occurred largely due to electronic monitoring fees and a reduction in State of Wisconsin Department of Corrections fees. Overtime exceeded budget by \$2.4 million, but was offset by salary, social security, and other personnel savings of \$3.9 million. Surplus in commodities/services of \$0.3 million also offset the overall deficit.

District Attorney (Agency 450)

\$0.4 million surplus

The District Attorney ended with an overall surplus of \$0.4 million. Surpluses in personnel of \$2.7 million and commodities/services of \$0.3 million were offset by unrecognized ARPA revenue of \$2.4 million and unrecognized crosscharge revenue of \$0.2 million.

Office of Emergency Management (Agency 480)

(\$0.3 million deficit)

The Office of Emergency Management ended with a deficit of \$0.3 million, but this deficit includes a \$0.3 million contribution to the radio reserve.

Medical Examiner (Agency 490)

\$0.1 million surplus

The Medical Examiner ended with an overall surplus of approximately \$0.1 million. Revenues were slightly under budget by \$24,000, which was offset by personnel savings of \$57,000 and commodities/services savings of \$91,000.

DOT – Transportation Services (Agency 509)

\$0.4 million surplus

The DOT – Transportation Services Division ended with a surplus of \$0.4 million largely due to revenue exceeding budget.

DOT- Highway Maintenance (Agency 510)

(\$0.9 million deficit)

The DOT – Highway Maintenance Division ended with an overall deficit of \$0.9 million, which is less than it would have otherwise been due to fringe surplus the department retains in its budget. Total revenues were under budget by \$2.6 million largely due to unrecognized state reimbursement of \$2.4 million. Expenditures

were under budget by \$1.7 million, largely due to savings in salaries, capital outlays, and interdepartmental charges for fleet services and other professional services.

DOT- Fleet Management (Agency 530) (\$0.4 million deficit)

The DOT – Fleet Management Division ended with a deficit \$0.4 million. Generally, the Division would end with a breakeven since all expenditures less direct revenues are charged out to user departments through an end-of-year reconciliation process. For 2022, only a portion of the debt service charges were charged out to departments, which resulted in the deficit within the Division.

DAS - Utility (Agency 550) (\$1.5 million deficit)

The DAS – Utility ended with a deficit \$1.5 million. This deficit amount is partially offset by the surplus in Agency 194, Org 1986 – Fire Charge Uncollectible of \$0.9 million as the deficit in the Utility relates to budgeted revenue for the fire charge that is charged to, but not paid by various owners/tenants on the County Grounds. For 2022, an additional reserve of approximately \$500,000 was created due to an additional owner not paying the fire charge that previously had paid.

DOT- Transit (Agency 560) (\$2.1 million deficit)

The DOT – Transit Division ended with a deficit of \$2.1 million. This deficit would have otherwise been offset by other available funding, but due to timing of yearend charges related to debt and depreciation, expenses were unable to be offset. Mass transit expenditures were \$146.0 million, or \$2.8 million less than budget due largely to savings in operations costs. These expenditures were offset by \$29.8 million in State Section 85.20 funding, \$40.3 million in Coronavirus Response and Relief Supplemental Appropriations (CRRSA) funding, \$21.7 million ARPA operating assistance, \$19.8 million in State ARPA assistance, \$9.2 million in vehicle registration fee funding, \$0.6 million in CMAQ federal funding, and \$24.6 million in passenger fare revenue (passenger fare revenue, however, was \$1.1 million less than budget). Expenditures in paratransit were \$16.7 million, or \$0.5 million less than budget. Offsetting these expenditures were \$6.2 million in state operating assistance and \$2.7 million in passenger fare revenue (passenger fare revenue, however, was \$1.2 million less than budget).

Behavioral Health Services (Agency 630) (\$7.3 million deficit)

The Department of Health and Human Services – Behavioral Health Services Division (BHS) ended with a deficit of \$7.3 million that is fully offset by a contribution from the BHS reserve. The 2022 BHS deficit was driven by increased costs and decreased revenue during the transition from providing care through Milwaukee County-operated psychiatric hospital to the Mental Health Emergency Center and Granite Hills. Decreased census on Milwaukee County-operated inpatient units during the prolonged closure decreased patient revenue while fixed costs remained the same. This created the need for additional tax levy funding to keep the psychiatric hospital fully staffed until closure in September 2022. Meanwhile, BHS funded startup costs at the Mental Health Emergency and ongoing expenses for patient care at the new Granite Hills psychiatric hospital in West Allis. The increased costs during closure were anticipated in the 2022 budget; BHS reliance on reserve funds in 2022 was less than the \$12.8m anticipated in the 2022 amended budget.

Department of Health and Human Services (Agency 800) \$2.3 million surplus

The Department of Health and Human Services ended 2022 with an overall surplus of \$2.3 million.

The Director’s Office ended with a surplus of \$0.7 million largely due to a salary surplus resulting from increases in appropriations provided to all departments for the lump sum bonus provided in 2022.

Management Services ended with a deficit of \$0.3 million which is a result of deficits in personnel services, central service crosscharge, rent for Veteran's Services, and telephone expenditures

Aging and Disability Services ended with a \$1.6 million surplus due to \$1.2 million surplus in the ADRC resulting from an increase of MA match revenue and salary surpluses. The division also surplused by \$0.4 million in contractual services due to staffing vacancies amongst providers.

Housing ended with a surplus of \$0.8 million due largely to a \$0.6 million expenditure encumbrance that was carried over in 2022 and then subsequently received reimbursement for the total amount in 2022.

Children, Youth, and Family Services ended with a deficit of \$0.6 million. This deficit was largely driven by deficits in State of Wisconsin Department of Corrections charges for Milwaukee youth in state detention centers of \$6.8 million (budgeted ADP of 17 and actual average of 33), an increase in out of home placement costs of \$1.5 million, and personnel deficits of \$0.4 million. These deficits were offset by other surpluses of \$3.4 million in contractual services and major maintenance, \$1.5 million in WRAP expenditures, \$1.8 million in additional Youth Aids revenue, and \$1.4 million in other revenue surpluses.

Parks Department (Agency 900)

(\$0.3 million deficit)

The Parks Department ended 2022 with a net deficit of \$0.3 million, which was the result of a year-end expenditure carryover of \$1.0 million that exceeded the total available surplus in the department. The department exceeded its revenue budget of \$23.1 million by \$1.6 million. The driving factors behind the revenue surplus were restaurant concessions, commissions from private operators, building rental, marina related revenue, and golf revenue. Overall expenditures deficiated by \$1.0 million, with deficits in salaries of roughly \$40,000, commodities/services of \$1.7 million, and crosscharges of \$0.3 million. The deficits were offset by surplus appropriations in capital outlay of \$1.0 million. Salary deficits were largely a result of overspending in salaries and overtime, offset by underspending in social security taxes and unemployment. Commodities/services deficiated due to bank service fees, trash disposal, natural gas charges, City of Milwaukee fees, repair and maintenance, gasoline costs, and equipment costs. Fleet management costs drove the crosscharge deficit.

Zoological Department (Agency 950)

(\$40,000 deficit)

The Zoological Department ended the year with a deficit of \$40,000. Actual revenues were under budget by \$2.1 million due mostly to zoo walk-in admission and lower than budgeted vendor revenues. The department achieved expenditure surpluses of \$4.6 million that offset this deficit. Expenditure surpluses included \$0.9 million in personnel costs and \$1.3 million in commodities, offset by a \$0.2 million budget abatement. The \$2.6 million in capital outlay surplus was subsequently carried over, which resulted in the overall deficit.

University Extension (Agency 991)

\$0.1 million surplus

University Extension ended with a surplus of approximately \$58,000. This surplus was driven by a reduction in professional services for recurring operations.

Non-Departmental Revenues

Potawatomi Revenue Allocation (Org 1937)

\$1.0 million surplus

Revenue received from the Potawatomi revenue allocation was over budget by \$1,017,102.

Fire Charge Uncollectible (Org 1986)

\$0.9 million surplus

This surplus is a contra to the revenue budgeted, but not expected to be received in the water utility (Agency 550).

Property Taxes (Org 1991) (\$0.6 million deficit)

Deficit is due property taxes that were either refunded or written off and uncollectable interest on delinquent property taxes.

Earnings on Investments (Org 1992) (\$5.3 million deficit)

Due to GASB rules, the County is required to report the market loss or gain on investments held by the County. Since many of the County’s investments have book values that were below current market values during the year, the County was required to book the market value loss of \$10.1 million. These market value losses were offset by book earnings on the investments of approximately \$6.5 million. This resulted in a net deficit of \$5.3 million in 2022. The market losses should slowly reverse as the County’s investments reach maturity or as the market cools.

County Sales Tax Revenue (Org 1996) \$7.9 million surplus

Sales tax collected for the months of January through December 2022 totaled \$97,925,081. This amount exceeded the total countywide budget (capital and operating) by \$7.9 million.

Other Miscellaneous Revenue (Org 1999) \$0.8 million surplus

Revenue of \$0.6 million was received from a TID closures Shorewood, Greenfield, West Allis, and Franklin. The County also received \$0.2 million in the stadium tax settlement from the State of Wisconsin.

Non-Departmental Expenditures

Appropriation for Contingency (Org 1945) \$0.5 million surplus

The Appropriation for Contingency ended with a balance of \$0.5 million (both allocated and unallocated) that contributed to the surplus.

Unallocated Contingency Fund	
2022 Adopted Balance	\$ 5,000,464
<i>County Board Approved Actions</i>	
File #21-985 MATC FAST Fund	\$ (50,000)
File #22-292 Climate Adaption Group	\$ (30,000)
File #21-1089 Irgens Land Sale Revenue	\$ 76,159
File #22-436 Capital Project WI020701	\$ (150,000)
File #22-395 Goat Landscaping Demonstration Project	\$ (11,000)
File #22-400 Rock Sports Center Sound Study	\$ (200,000)
File #22-308 One Milwaukee Taskforce	\$ (100,000)
File #22-109 HR Life Works Contract	\$ (36,000)
File #22-525 MCAP and Shelter Care Program	\$ (538,128)
File #22-662 Commission on Youth	\$ (27,000)
File #22-681 ARPA Funds Match for Aging Services	\$ (300,513)
File #22-701 Unspent Bond Proceeds	\$ 1,028,583
File #22-704 Unspent Bond Proceeds	\$ 359,608
File #22-761 McKinley Beach Restoration	\$ (712,190)
File #22-969 Trimborn Farms	\$ (220,000)
File #22-776 Advisory Referendum - Firearms	\$ (18,000)
File #22-800 Advisory Referendum - Marijuana	\$ (18,000)
File #22-887 Voter Education	\$ (50,000)
File #22-769 Frederick Law Olmsted Way	\$ (14,000)
La Fave Restitution	\$ 89,000
File #22-958 ERS Trust Reimbursement	\$ (427,266)
File #22-992 Racine Correctional Services	\$ (497,000)
File #22-1014 Clarence and Cleopatra Johnson Park	\$ (9,750)
File #21-941 ARPA Correctional Officer Pay	\$ (2,607,782)
Current Available Balance	\$ 537,185

Fringe Benefits (Org 1950)

\$8.3 million surplus

Fringe benefits ended with a total surplus of \$13.0 million, but due to expenditures budgeted in revenue orgs, the net surplus was \$8.3 million. Unexpected higher than budgeted prescription rebates resulted in savings of \$7.2 million. Overall healthcare claims were also less than budget by \$6.1 million. Medicare reimbursement exceeded budget by \$0.3 million. Group life insurance and MCTS bus pass costs were also underbudget. Overall, the revenues that support health and life and other benefit expenditures were under budget by \$1.0 million. Pension costs were \$1.0 million less than anticipated due to contributions from employees exceeding budget by over \$1.0 million. Although the overall surplus is \$13.0 million, the portion that falls to the bottom line in the fringe benefit budget is \$4.7 million. The remaining surpluses are retained by the Behavioral Health Division, and other departments that have revenue offsets such as the Airport, Highways, and Fleet Management.

Central Crosscharges (Org 1971)

(\$0.5 million deficit)

This unit ended with a deficit due to actual expenditures exceeding budget and revenues falling under budget. This is a centralized budget that contains expenditure appropriations that would otherwise be crosscharged to departments, and revenues that would otherwise be budgeted in internal service departments for services charged to receiving departments. This deficit is completely offset by a corresponding surpluses in departments for no net impact countywide.

Wage/Benefit Modification (Org 1972)

(\$1.4 million deficit)

The budget in this unit included an appropriation of \$2.5 million for salary adjustments which was originally projected to be fully spent in 2022. File #22-828 subsequently authorized the use of this funding to pay for the 2 percent salary increase. Of the \$2.5 million, only \$1.3 million was used. Therefore, the remainder, or approximately \$1.2 million, was available to offset the centralized salary abatement of \$2.6 million which was also included in Org. 1972. Therefore, approximately \$1.4 million of the centralized salary abatement remains and was offset by other surpluses in the County.

Debt Retirement and Interest (Agency 996)

(\$0.1 million deficit)

Debt Retirement and Interest had a deficit of \$52,000. Revenues exceeded budget by \$0.6 million, while expenditures also exceeded budgeted by \$0.6 million, resulting in a slight deficit.

COVID Expendable Funds (Fund 10024)

(\$1.8 million deficit)

Fund 10024 was created to track specific expenses funded by ARPA and other funded by FEMA. For 2022, various related expenses were encumbered within this fund, but the corresponding revenue was not booked in 2022 and was not carried over, which resulted in the deficit in 2022. The corresponding revenue of \$1.8 million will be recorded in the 2023 fiscal year.