



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: September 10, 2021

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

FROM: Cynthia (CJ) Pahl, Financial Services Manager

SUBJECT: Fiscal Report of July 2021 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.

2021 Year-end Projection

Based on financial results through July 31, 2021, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2021 year-end fiscal status is a **\$11.2 million surplus**.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
July 2021	Surplus	\$11.2 million	\$1.9 million
May 2021	Surplus	\$9.3 million	\$1.8 million
April 2021	Surplus	\$7.5 million	(\$0.5 million)
March 2021	Surplus	\$8.0 million	n/a

This projection is based on the most current reports from departments and best estimates of countywide revenue impacts. This estimate does not assume any revenue from the American Rescue Plan Act.

Major changes since the last report are:

- Increase in forecasted sales tax revenue of \$3.8 million
- Change in net fiscal position – Parks – surplus of \$0.5 million
- Change in net fiscal position – DHHS surplus increase of \$0.3 million
- Change in net fiscal position - Zoo - deficit reduction of \$0.4 million
- Decrease in forecasted investment earnings of \$1.3 million
- Decrease in the contingency fund of \$1.1 million
- Change in net fiscal position - Office of the Sheriff - deficit increase of \$0.2 million
- Change in net fiscal position - DAS – IMSD - deficit of \$0.5 million

The following table shows the July fiscal status of each department.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2021 Period 7								
Agency	Description	2021 Projected Revenues	2021 Budgeted Revenues	Revenue Variance	2021 Projected Expenditures	2021 Budgeted Expenditures	Expenditure Variance	Surplus / (Deficit)
General Fund Departments								
100	County Board	-	-	-	1,218,711	1,218,711	-	-
110	County Executive	-	-	-	846,235	863,132	16,897	16,897
103	Governmental Affairs	-	-	-	322,674	322,674	-	-
109	Office of African American Affairs	-	-	-	1,288,918	1,491,801	202,884	202,884
112	Personnel Review Board	-	-	-	195,795	263,596	67,801	67,801
113	Corporation Counsel	(200,000)	(200,000)	-	1,531,907	1,531,907	-	-
114	Human Resources	(2,851)	(6,200)	(3,349)	5,105,597	5,184,163	78,566	75,217
115	Dept of Administrative Services	(12,965,491)	(13,462,779)	(497,288)	40,534,094	41,283,469	749,375	252,088
200	Combined Court Related Operations	(11,581,923)	(12,157,059)	(575,136)	27,822,066	29,579,287	1,757,221	1,182,085
243	Dept. of Child Support Enforcement	(17,081,265)	(17,166,894)	(85,629)	18,959,357	19,044,986	85,629	-
290	Courts - Pre-Trial Services	(435,027)	(435,027)	-	5,490,997	5,490,997	-	-
301	Election Commission	(45,750)	(45,750)	-	684,790	684,790	-	-
309	County Treasurer	(2,030,000)	(2,030,000)	-	974,852	974,852	-	-
327	County Clerk	(523,352)	(523,352)	-	981,078	981,078	-	-
340	Register of Deeds	(4,588,176)	(4,554,500)	33,676	1,082,118	1,073,394	(8,724)	24,952
370	Office of the Comptroller	(143,000)	(143,000)	-	4,781,532	4,781,532	-	-
400	Sheriff	(11,984,238)	(12,343,975)	(359,737)	47,347,351	46,513,170	(834,181)	(1,193,917)
430	House of Correction	(4,974,699)	(5,585,842)	(611,143)	49,347,014	50,083,174	736,160	125,017
450	District Attorney	(5,614,621)	(5,614,621)	-	12,346,146	12,346,146	-	-
480	Emergency Management	(1,300,394)	(1,285,035)	15,359	8,065,727	8,004,782	(60,945)	(45,586)
490	Medical Examiner	(3,408,580)	(3,461,647)	(53,067)	4,733,426	4,775,542	42,116	(10,951)
509	Transportation Services	(1,738,081)	(1,738,081)	-	2,033,644	2,033,644	-	-
510	DOT - Highway Maintenance	(23,226,616)	(23,226,616)	-	23,539,185	23,539,185	-	-
580	DOT - Admin Div	(1,181,299)	(1,166,299)	15,000	1,728,333	1,773,333	45,000	60,000
800	Department of Human Services	(149,074,714)	(149,233,818)	(159,104)	188,468,389	189,419,486	951,097	791,993
900	Department of Parks	(19,700,000)	(19,539,289)	160,711	37,900,000	38,245,103	345,103	505,814
950	Zoological Department	(15,376,010)	(18,384,772)	(3,008,762)	16,331,011	17,553,995	1,222,984	(1,785,778)
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(44,000)	(100,000)	(56,000)	514,623	514,631	8	(55,992)
Non-Departmentals								
190	Revenue Non-Departmental	(426,843,426)	(419,576,302)	7,267,124	-	-	-	7,267,124
	1992 - Earnings on Investments	(1,437,320)	(2,737,320)	(1,300,000)	-	-	-	(1,300,000)
	1996 - Sales Tax	(77,607,511)	(69,815,511)	7,792,000	-	-	-	7,792,000
194	General Non-Departmental	(746,264)	(746,264)	-	90,189,627	95,259,760	5,070,133	5,070,133
	1945 - Contingency	-	-	-	-	5,070,133	5,070,133	5,070,133
	1950 - Fringe Benefits	(119,257,491)	(119,257,491)	-	225,539,330	225,539,330	-	-
199	Parks Non-Departmental	-	-	-	3,483,688	3,483,688	-	-
	Total General Fund	(714,809,778)	(712,727,122)	2,082,656	601,348,883	611,816,008	10,467,125	12,549,781
Other Funds								
117	Risk Management	-	-	-	10,566,858	10,626,901	60,043	60,043
116	Information Management Services	(154,066)	(303,858)	(149,792)	16,485,118	16,123,497	(361,621)	(511,413)
504	DOT - Airport Division	(88,261,882)	(93,939,143)	(5,677,261)	88,279,788	93,957,049	5,677,261	-
530	DOT - Fleet Management	(16,746,316)	(16,746,316)	-	16,119,537	16,119,537	-	-
560	DOT - Transit/Paratransit System	(128,899,739)	(124,899,739)	4,000,000	135,380,299	131,380,299	(4,000,000)	-
550	DAS - Utility	(3,239,410)	(4,139,410)	(900,000)	4,151,288	4,151,288	-	(900,000)
630	Behavioral Health Division	(182,535,189)	(186,206,631)	(3,671,442)	243,595,186	239,786,661	(3,808,525)	(7,479,967)
996	Debt Retirement and Interest	(10,878,070)	(10,878,070)	-	47,565,840	47,565,840	-	-
120	Capital Improvements	(290,417,592)	(290,417,592)	-	326,037,681	326,037,681	-	-
	Total Other Funds	(721,132,264)	(727,530,759)	(6,398,495)	888,181,595	885,748,753	(2,432,842)	(8,831,337)
	Projected Surplus (Deficit)	(1,435,942,042)	(1,440,257,881)	(4,315,839)	1,489,530,478	1,497,564,761	8,034,283	3,718,444
	Contribution to/from Behavioral Health Reserves							7,479,967
	Total Projected Surplus (Deficit)							11,198,411

Debt Service Reserve Activity and Projected 2021 Ending Balance	
2021 Starting Balance	\$ 82,599,983
<i>2021 Activity</i>	
2021 Budget Commitment	\$ (5,711,360)
File 20-937 (Committing 2020 anticipated surplus for County purposes)**	\$ (7,201,653)
File # 21-89 Bonds to Pay Debt Service/Levy to Contingency	\$ (111,727)
File #21-402 Park Major Maintenance	\$ (35,000)
File #21-518 MPM Fire Panel Replacement Surplus to Pay Debt Service	\$ (1,098,952)
File #21-494 Unspent Bonds Reallocation	\$ (1,781,569)
2021 Projected Balance	\$ 66,659,722
**The approved \$8.8M has been reduced by \$1.6 due to receipt of less revenue relating to the Miller Park Testing Site.	

Unallocated Contingency Fund	
2021 Adopted Balance	\$ 4,950,000
<i>Approved Actions</i>	
Surplus Bid Premiums	\$ 111,727
Reclassify Clerk Positions	\$ (25,787)
Fund Independent Redistricting Committee	\$ (80,000)
File #21-227 McKinley Beach Safety Study	\$ (70,000)
File #21-399 Sport Court at Sherman Park	\$ (141,000)
File #21-457 Dontre Hamilton Bench in Red Arrow Park	\$ (3,000)
File #21-467 Lake Park Bridge Rehab/Reconstruction	\$ (1,015,000)
Surplus Taxable General Obligation Promissory Notes Series 2018F	\$ 1,098,952
File #21-489 Create position and purchase modern technology	\$ (67,000)
File #21-526 Rename Lindbergh Park to Lucille Berrien Park	\$ (9,750)
File #21-494 Levy Financed Capital Projects	\$ 1,486,154
File #21-622 Replace Variable Refrigerant Flow (VRF) at MCDOT admin. Building	\$ (600,000)
File # 21-606 MPM Collections Protection	\$ (93,500)
File #21-608 Modification of WT079 –MCTS Fleet Maintenance Roof Replacement	\$ (521,663)
Current Available Balance	\$ 5,020,133
Allocated Contingency Fund	
2021 Adopted Balance	\$ 50,000
<i>Allocated Items</i>	
Rock Sports Complex Sound Study	\$ 50,000
Current Available Balance	\$ 50,000

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