



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: September 9, 2022

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

FROM: Cynthia (CJ) Pahl, Financial Services Director

SUBJECT: Final Audited Fiscal Results for 2021 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.

## 2021 Year-end Fiscal Position

Based on the audited financial results for 2021, Milwaukee County's 2021 year-end fiscal status is a surplus of **\$56,883,276**.

Pursuant to File #22-458, \$51,883,276 was transferred to the Debt Service Reserve, leaving a net surplus of \$5,000,000 which will be appropriated as revenue in the 2023 Budget.

Debt Service Reserve Activity and 2021 Ending Balance	
<b>2021 Starting Balance</b>	\$ 82,599,983
<i>2021 Activity</i>	
2021 Budget Commitment	\$ (5,711,360)
File 20-937 (Committing 2020 anticipated surplus for County purposes)**	\$ (7,201,635)
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 #22-114 WO0117 Marcus Center Roof Replacement	\$ (538,892)
File #21-494 Unspent Bonds Reallocation	\$ (1,781,569)
File #21-928 MCDOT Admin Bldg HVAC Replacement	\$ (101,817)
2021 Bond Sale Surplus Bonds	\$ 733,428
2021 Surplus	\$ 51,883,276
<b>2021 Ending Balance</b>	<b>\$ 118,635,736</b>

Milwaukee County Annual Fiscal Report of Surplus/Deficit as of December 31, 2021 Period 12								
Agency	Description	2021 Final Revenues	2021 Budgeted Revenues	Revenue Variance	2021 Final Expenditures	2021 Budgeted Expenditures	Expenditure Variance	Surplus / (Deficit)
<b>General Fund Departments</b>								
100	County Board	-	-	-	1,113,980	1,218,711	104,731	104,731
103	Governmental Affairs	-	-	-	304,002	322,674	18,672	18,672
109	Office of African American Affairs	-	-	-	1,130,416	1,491,801	361,385	361,385
110	County Executive	-	-	-	850,676	863,132	12,456	12,456
112	Personnel Review Board	-	-	-	165,281	263,596	98,315	98,315
113	Corporation Counsel	(64,397)	(200,000)	(135,603)	1,391,256	1,531,907	140,651	5,047
114	Human Resources	(1,561)	(6,200)	(4,639)	4,803,030	5,336,453	533,423	528,784
115	Dept of Administrative Services	(12,891,173)	(13,462,779)	(571,606)	38,712,739	40,828,353	1,319,739	748,133
200	Combined Court Related Operations	(11,873,299)	(12,157,059)	(283,760)	26,437,571	29,423,145	2,985,574	2,701,814
243	Dept. of Child Support Enforcement	(16,230,641)	(17,166,894)	(936,254)	17,338,604	18,251,805	913,202	(23,052)
290	Courts - Pre-Trial Services	(454,871)	(1,200,027)	(745,156)	6,197,194	6,255,997	58,803	(686,353)
301	Election Commission	(69,322)	(45,750)	23,572	578,044	684,790	106,746	130,318
309	County Treasurer	(2,521,165)	(2,030,000)	491,165	808,311	974,852	166,541	657,705
327	County Clerk	(298,466)	(523,352)	(224,886)	955,105	981,078	25,973	(198,912)
340	Register of Deeds	(6,956,247)	(4,554,500)	2,401,747	1,027,669	1,073,394	45,725	2,447,473
370	Office of the Comptroller	(339,061)	(143,000)	196,061	4,865,781	4,781,532	(84,249)	111,813
400	Sheriff	(11,618,013)	(12,354,252)	(736,239)	46,706,766	47,527,318	820,553	84,313
430	House of Correction	(5,717,862)	(5,585,842)	132,020	49,077,868	50,502,025	1,424,157	1,556,177
450	District Attorney	(5,680,609)	(5,871,687)	(191,078)	11,849,194	12,603,212	754,018	562,940
480	Emergency Management	(1,148,534)	(1,285,035)	(136,501)	7,925,770	8,004,782	79,012	(57,490)
490	Medical Examiner	(3,842,729)	(3,761,139)	81,590	4,998,473	5,075,034	76,561	158,150
509	Transportation Services	(1,973,900)	(1,738,081)	235,819	2,036,564	1,920,154	(116,411)	119,409
510	DOT - Highway Maintenance	(23,965,227)	(23,226,616)	738,611	20,639,608	23,539,185	2,899,577	3,638,188
580	DOT - Admin Div	(1,033,749)	(637,773)	395,976	2,087,421	1,700,038	(387,383)	8,592
800	Department of Human Services	(159,212,009)	(224,023,764)	(64,811,755)	188,739,057	260,154,400	71,415,344	6,603,589
900	Department of Parks	(21,743,317)	(20,371,368)	1,371,949	39,581,658	39,348,104	(233,554)	1,138,395
950	Zoological Department	(21,496,308)	(24,743,145)	(3,246,837)	15,125,169	17,654,554	2,529,385	(717,452)
970	Milwaukee Public Museum	-	-	-	3,593,500	3,593,500	-	-
991	University Extension	(42,147)	(100,000)	(57,853)	511,075	514,631	3,556	(54,297)
<b>Non-Departmentals</b>								
190	Revenue Non-Departmental	(437,802,271)	(418,292,884)	19,509,387	-	-	-	19,509,387
1992	Earnings on Investments	(2,928,760)	(2,703,902)	224,858	-	-	-	224,858
1996	Sales Tax	(84,802,078)	(69,815,511)	14,986,567	-	-	-	14,986,567
194	General Non-Departmental	(122,150,835)	5,315,969	127,466,805	206,398,236	90,124,004	(115,652,041)	11,814,764
1945	Contingency	(414,556)	-	414,556	(521,663)	1,268,244	1,789,907	2,204,463
1950	Fringe Benefits	(105,830,671)	(113,195,258)	(7,364,587)	213,437,347	225,539,330	12,101,983	4,737,397
1972	Wage/Benefit Supplemental	-	-	-	-	1,900,000	1,900,000	1,900,000
199	Parks Non-Departmental	-	-	-	3,513,538	3,513,688	150	150
<b>Total General Fund</b>		<b>(869,127,712)</b>	<b>(788,165,178)</b>	<b>80,962,534</b>	<b>709,463,557</b>	<b>680,057,850</b>	<b>(29,579,391)</b>	<b>51,383,143</b>
<b>Other Funds</b>								
116	Information Management Services	(165,755)	(303,858)	(138,103)	24,100,383	16,464,227	1,184,681	1,046,578
117	Risk Management	-	-	-	10,087,508	10,626,901	(492,607)	(492,607)
504	DOT - Airport Division	(86,806,887)	(93,939,143)	(7,132,256)	84,189,695	93,957,049	7,132,256	(0)
530	DOT - Fleet Management	(15,612,480)	(16,746,316)	(1,133,836)	15,388,259	16,193,929	805,670	(328,166)
560	DOT - Transit/Paratransit System	(122,794,648)	(124,899,739)	(2,105,091)	129,663,695	131,380,299	1,716,604	(388,486)
550	DAS - Utility	(1,926,833)	(4,139,410)	(2,212,577)	3,412,848	4,151,288	741,665	(1,470,913)
630	Behavioral Health Division	(188,787,470)	(190,754,992)	(1,967,522)	237,509,992	247,282,765	11,167,081	9,199,559
996	Debt Retirement and Interest	(13,456,312)	(12,244,020)	1,212,292	49,329,192	48,676,617	(575,890)	636,402
50004	COVID Expendable Funds	(1,821,879)	-	1,821,879	6,208,224	10,207,976	3,999,752	5,821,631
10024	COVID Expendable Funds	(528,292)	(1,216,576)	(688,284)	3,528,314	1,216,576	(2,311,738)	(3,000,022)
120	Capital Improvements	(79,724,894)	(82,316,489)	(2,591,594)	153,645,745	156,237,338	2,591,594	(0)
<b>Total Other Funds</b>		<b>(511,459,694)</b>	<b>(526,256,685)</b>	<b>(14,796,991)</b>	<b>692,963,470</b>	<b>719,930,738</b>	<b>24,774,388</b>	<b>11,023,975</b>
<b>Expendable Trusts</b>								
50003	Zoo Expendable Trusts	(2,454,028)	(1,698,180)	755,848	937,998	1,704,861	766,863	1,522,711
50005	Parks Expendable Trusts	(191,639)	-	191,639	1,622	294,000	293,463	469,532
50006	OPD Expendable Trusts	(1,694)	(10,000)	(8,306)	-	10,000	10,000	1,694
50007	BHD Expendable Trusts	(91,980)	-	91,980	60,845	17,200	(43,645)	(43,645)
50008	Airport Expendable Trusts	(8,378,296)	-	8,378,296	8,321,360	-	(8,321,360)	56,936
50010	DAS Expendable Trusts	-	-	-	-	-	-	-
50011	Fleet Expendable Trusts	3,646	-	(3,646)	51,941	-	(51,941)	(55,587)
<b>Total Expendable Trusts</b>		<b>(11,113,991)</b>	<b>(1,708,180)</b>	<b>9,405,811</b>	<b>9,373,766</b>	<b>2,026,061</b>	<b>(7,346,620)</b>	<b>1,951,641</b>
<b>Projected Surplus (Deficit)</b>		<b>(1,391,701,397)</b>	<b>(1,316,130,042)</b>	<b>75,571,355</b>	<b>1,411,800,793</b>	<b>1,402,014,649</b>	<b>(12,151,622)</b>	<b>64,358,760</b>
Less Expendable Trusts								(1,951,641)
To/From Reserves								3,675,716
Contribution (to)/from Behavioral Health Reserves								(9,199,559)
<b>Total Projected Surplus (Deficit)</b>								<b>56,883,276</b>

**Committee Action**

This is an informational report only.



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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  
Shanin Brown, Committee Coordinator, County Clerk  
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 a surplus in commodities and services, which offset a minor deficit in personnel services.

**Office of African American Affairs (Agency 109) *\$0.4 million surplus***

The Office of African American Affairs ended with a surplus of \$0.4 million largely due to vacancies within the department and unspent funds within professional services.

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

The Personnel Review Board ended with a surplus of \$0.1 million due to salary savings within the department and unspent funds legal fees.

**Department of Human Resources (Agency 114) *\$0.5 million surplus***

The Department of Human Resources ended with a surplus of \$0.5 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) *\$0.7 million surplus***

The Department of Administrative Services (DAS) ended with an overall surplus of \$0.7 million. Surpluses in Economic Development of \$0.6 million and in Facilities Management of \$0.8 million largely drove the surplus. Surpluses in Economic Development were due to salary savings and savings on unspent professional service appropriations; these savings offset parking rental deficits. Facilities Management also experienced revenue deficits due to less parking revenue than budget and less indirect revenue from user departments with services provided by Facilities Management being lower than expected. Overall expenditures were under budget in Facilities Management due to lower internal service charges to facilities for Sheriff charges, other departmental labor and internal cross charge adjustments. These surpluses were offset by an approved carryover of \$0.7 million in appropriations.

**DAS – Information Management Services Division (Agency 116) *\$1.0 million surplus***

DAS – IMSD ended with a surplus of \$1.0 million. Savings was largely due to personnel savings, minor office equipment savings, and depreciation savings of \$0.5 million.

**DAS – Risk Management (Agency 117) *(\$0.5 million deficit)***

DAS – Risk Management ended with a deficit of \$0.5 million. Savings were achieved in salaries, savings in professional services, and savings in various insurance premiums, but an increase in reserves of \$1.0 million offset the savings.

**Clerk of Courts (Agency 200) **\$2.7 million surplus****

The Clerk of Courts ended with an overall surplus of \$2.7 million. Revenues were slightly below budget by \$0.3 million, however, surplus expenditures of \$3.4 million were due to surpluses in salary of \$1.1 million and contractual services of \$1.8 million, including guardian ad litem fees, adversary counsel fees, interpreter fees, and juror fees.

**Courts PreTrial Services (Agency 290) **(\$0.7 million deficit)****

Courts PreTrial Services ended with an overall deficit of \$0.7 million. This was due to an error in processing a revenue carryover and will be recouped during the 2022 fiscal year.

**Election Commission (Agency 301) **\$0.1 million surplus****

The Election Commission ended with a surplus due to savings in commodities and services.

**County Treasurer (Agency 309) **\$0.7 million surplus****

The County Treasurer ended with a surplus due to higher than budgeted revenues. Interest on delinquent property tax exceeded budget by nearly \$0.5 million.

**County Clerk (Agency 327) **(\$0.2 million deficit)****

The County Clerk ended with a deficit due to marriage ceremony fees being under budget.

**Register of Deeds (Agency 340) **\$2.4 million surplus****

The Register of Deeds ended with a surplus due to higher than budgeted revenues. Tapestry revenue, digital imaging, recording fees, real estate transfer fees, and ROD internet access fees all exceeded budget.

**Office of the Comptroller (Agency 370) **\$0.1 million surplus****

The Office of the Comptroller ended with a surplus due to higher than budgeted revenues related to the P-card services.

**Office of the Sheriff (Agency 400) **\$0.1 million surplus****

The Office of the Sheriff ended with a surplus of \$0.1 million. Overall revenues were under budget by \$0.7 million, driven by deficits in county forfeitures, process service fees, and telephone fees. Overtime exceeded budget by \$4.1 million, but was offset by salary, social security, and other personnel savings of \$2.7 million. Surplus in Commodities and Services of \$2.6 million was a result of reduced vehicle maintenance expenditures, reduced process service fees, transportation for inmates, supplies, and capital outlay. Crosscharge/abatement accounts ended with an overall deficit of \$0.4 million due to reduced charges to DAS – Facilities and DOT – Airport for security services.

**House of Correction (Agency 430) **\$1.6 million surplus****

The House of Correction ended with a surplus of \$1.6 million. Overall revenues exceeded budget by \$0.1 million. Revenue deficits occurred in telephone revenue and electronic monitoring fees, offset by revenue surplus of \$0.8 million largely related to CARES funding received directly from the State of Wisconsin. Overtime exceeded budget by \$1.1 million, but was offset by salary, social security, and other personnel

savings of \$1.4 million. Surplus in Commodities and Services of \$1.0 million was a result of reduced repair and maintenance expenditures and professional service expenditures.

**District Attorney (Agency 450) *\$0.6 million surplus***

The District Attorney ended with a surplus of \$0.6 million largely due to salary savings.

**Medical Examiner (Agency 490) *\$0.2 million surplus***

The Medical Examiner ended with a surplus of \$0.2 million largely due to revenue exceeding budget.

**DOT – Transportation Services (Agency 509) *\$0.1 million surplus***

The DOT – Transportation Services Division ended with a surplus due largely to revenue exceeding budget.

**DOT- Highway Maintenance (Agency 510) *\$3.6 million surplus***

The DOT – Highway Maintenance Division ended with an overall surplus of \$3.6 million. Total revenues exceeded budget by \$0.7 million largely due to additional reimbursement of \$1.9 million under the RMA contract with the State. Expenditures were under budget by \$3.0 million, largely due to savings in salaries and interdepartmental charges for fleet services. Also increasing the surplus in this budget is \$0.7 million in fringe savings that is not part of the countywide breakeven.

**DOT- Fleet Management (Agency 530) *(\$0.3 million deficit)***

The DOT – Fleet Management Division ended with a deficit \$0.3 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. After the 2021 reconciliation was completed, inventory and miscellaneous expenses were recorded that caused the resulting deficit.

**DOT- Transit (Agency 560) *(\$0.4 million deficit)***

The DOT – Transit Division ended with a deficit of \$0.4 million. This deficit would have otherwise been offset by other available ARPA or CRRSA funding, but due to timing of yearend changes to debt and depreciation, expenses were unable to be offset. Mass transit expenditures were \$136.2 million, or \$8.4 million less than budget due largely to savings in operations costs. These expenditures were offset by \$59.6 million in State Section 85.20 funding, \$23.4 million in CARES funding, \$10.1 million in Section 5307 funding, \$2.5 million in Coronavirus Response and Relief Supplemental Appropriations (CRRSA) funding, \$16.1 million in vehicle registration fee funding, and \$20.9 million in passenger fare revenue (passenger fare revenue, however, was \$10.7 million less than budget). Expenditures in paratransit were \$13.2 million, or \$4.1 million less than budget due to lower ridership. Offsetting these expenditures were \$9.1 million in state operating assistance and \$2.6 million in passenger fare revenue (passenger fare revenue, however, was \$1.3 million less than budget).

**Behavioral Health Services (Agency 630) *\$9.2 million surplus***

The Behavioral Health Services Division of the Department of Health and Human Services ended 2021 with a \$9.2 million surplus. Surplus accounts included fringe benefits of \$4.4 million, other charges of \$10.3 million due mainly to lower expenditures in Wraparound and adult AODA services, capital expenditures of \$0.4 million, and positive changes to reserves of \$2.7 million. Offsetting these surpluses were deficits in salary of \$2.2 million, commodities of \$0.2 million, and crosscharges of \$2.9 million due mainly to lower crosscharges

to DHHS for Wraparound. Revenue was under budget by \$1.9 million due mainly to shortfalls in inpatient services.

**Department of Health and Human Services (Agency 800)**

***\$6.6 million surplus***

The Department of Health and Human Services ended 2021 with an overall surplus of \$6.6 million.

Management Services ended with a surplus of \$0.9 million which is a result of undistributed revenue of \$0.7 million and \$0.5 million in the energy program (offset by energy program expenditure deficit of \$0.3 million).

Aging and Disability Services ended with a \$2.8 million surplus due to \$2.2 million in CLTS expanded enrollment (offset by CLTS program expenditure deficit of \$1.8 million), \$0.2 million in additional prior year revenue, and \$0.9 million in additional WIMCR revenue. Other surpluses occurred in services and commodities of \$1.4 million throughout the division.

Housing ended with a deficit of \$0.7 million because of a revenue deficit of \$0.4 million attributable to the slowdown in the sale of renovated homes and other development fees and a \$0.5 million revenue deficit in Shelter Care since not all funds were drawn down in 2021. These revenue deficits were partially offset with expenditure surpluses throughout the division.

Children, Youth, and Family Services ended with a surplus of \$3.6 million. This surplus was largely due to lower enrollment in Wraparound Services of \$2.9 million. Other expenditure surpluses of \$1.5 million offset additional detention center costs, Department of Correction charges of \$0.5 million, and a \$0.5 million reduction in grant revenue in the Community Intervention Program.

**Parks Department (Agency 900)**

***\$1.1 million surplus***

The Parks Department exceeded its revenue budget of \$19.7 million by \$1.3 million. Golf revenues exceeded budget by nearly \$2.0 million, which is offset by other revenue deficits throughout the department. Overall expenditures were over budget by \$0.2 million, with surpluses in salaries or \$0.4 million offsetting other expenditure deficits throughout the department.

**Zoological Department (Agency 950)**

***(\$0.7 million deficit)***

Although the Zoological Department received \$6.4 million from the Shuttered Venue Operators Grant, the department still ended 2021 with an overall deficit because the \$6.4 million in expenditure authority under the grant was carried over into 2022 providing no relief to the bottom line. Actual revenues were under budget by \$3.2 million. This was largely due to deficits in general visit revenue, events revenue, group sales revenue, society revenue, sponsorship revenue, and miscellaneous revenue. The department achieved expenditure surpluses of \$2.4 million that offset this deficit. Expenditure surpluses included \$0.7 million in salaries and \$2.0 million in commodities, offset by a \$0.2 million budget abatement.

**Non-Departmental Revenues**

**Potawatomi Revenue Allocation (Org 1937)**

***(\$0.1 million deficit)***

Revenue received from the Potawatomi revenue allocation was under budget by \$129,948.

**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)** **\$0.8 million surplus**  
Surplus is due to a reduction in the required property tax reserves held by the County.

**Earnings on Investments (Org 1992)** **\$0.2 million surplus**  
A surplus of \$0.2 million was achieved due to a reduction in the required reserves held by the County for market gains and losses the County must realize. Without this reserve contribution, earnings on investments would have been in a deficit of \$2.2 million.

**County Sales Tax Revenue (Org 1996)** **\$15.0 million surplus**  
Sales tax collected for the months of January through December 2021 totaled \$92,063,661.14. This amount exceeded the total countywide budget (capital and operating) by \$15.0 million.

**Other Miscellaneous Revenue (Org 1999)** **\$2.6 million surplus**  
Revenue of \$1.4 million was received from a TID closure in Cudahy and revenue of \$0.9 million was received from a TID closure in Milwaukee.

**Non-Departmental Expenditures**

**Appropriation for Contingency (Org 1945)** **\$2.2 million surplus**  
The Appropriation for Contingency ended with a balance of \$2.2 million (both allocated and unallocated) that contributed to the surplus.

Unallocated Contingency Fund	
<b>2021 Adopted Balance</b>	<b>\$ 4,950,000</b>
<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)
File #21-792B Vital Records Destruction	\$ (400,000)
File #21-928 War Memorial Garage Doors	\$ (30,000)
File #21-928 Human Resources Employee Engagement/Compensation Consulting/Coaching	\$ (203,000)
File #21-928 IMSD Mainframe Operations	\$ (340,730)
File #21-992 Parks Workforce Development Program for Lifeguards	\$ (100,000)
File #21-941 CO Premium Pay	\$ (941,239)
File #22-107 WO9726 911 System Compliance	\$ (393,203)
WO0117012 Marcus Center Roof Replacement Project	\$ (668,717)
DOT-Highway Division North Shop Garage Maintenance	\$ (100,000)
File #21-1015 Roof Replacement Del Porter Pavilion	\$ (50,000)
File #21-1072 Sherman Park Lighting Plan, Design, Upgrade	\$ (75,000)
WO660012 - McDot Admin Building HVAC Replacement Project	\$ (500,000)
Additions: Land Sale Revenue	\$ 414,556
Additions: CNA Insurance Check	\$ 521,663
<b>Current Available Balance</b>	<b>\$ 2,154,463</b>
Allocated Contingency Fund	
<b>2021 Adopted Balance</b>	<b>\$ 50,000</b>
<i>Allocated Items</i>	
Rock Sports Complex Sound Study	\$ 50,000
<b>Current Available Balance</b>	<b>\$ 50,000</b>

**Fringe Benefits (Org 1950)** **\$4.7 million surplus**  
Fringe benefits ended with a total surplus of \$13.5 million. Savings in prescription drug benefits of \$1.6 million and higher than budgeted prescription rebates resulted in savings of \$7.6 million. Overall healthcare claims were also less than budget by \$2.8 million. FSA costs exceeded budgeted by \$0.6



million and Medicare reimbursement exceeded budget by \$0.6 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 \$13.5 million, the portion that falls to the bottom line in the fringe benefit budget is \$4.8 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)**

***\$0.7 million surplus***

This unit ended with a surplus due to actual revenue exceeding 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 surplus of revenue is completely offset by a corresponding charge in departments for no net impact countywide.

**Wage/Benefit Modification (Org 1972)**

***\$1.9 million surplus***

The funding in this unit is to provide departments with salary appropriations for increases related to the building and trades; equity-based salary adjustments; and mid-year COLAs provided to employees. This funding was not moved to departments and will fall to the bottom line.

**Debt Retirement and Interest (Agency 996)**

***\$0.6 million surplus***

Debt Retirement and Interest has a surplus due to the final payment from Froedtert for the sale of Doyne Hospital exceed budget.

**COVID Expendable Funds (Fund 50004)**

***\$5.8 million surplus***

This Fund was originally used for 2020 CARES expenditure and revenue appropriations. In 2021, prior encumbrances rolled from 2020 and additional expenditure appropriations were approved using debt service funding so that departments could address COVID-related needs on a timely manner. Of the \$10.2 million in expenditure appropriations, only \$6.2 million was expended. In addition, the County recognized \$1.8 million in FEMA reimbursement revenue for expenses relating to COVID mitigation in 2020.

**COVID Expendable Funds (Fund 10024)**

***(\$3.0 million deficit)***

Fund 50004 was originally utilized in 2020 and 2021 for COVID-related expenditures funded with CARES and certain FEMA allocations. For 2021, Fund 10024 was created to track specific expenses funded by ARPA and other funded by FEMA. For 2021, various FEMA related expenses were recorded to this fund, but revenue was not received in time to be recorded to the 2021 fiscal year. Funding to offset this deficit will be received and recorded in the 2022 fiscal year.