



Office of the Comptroller

Liz Sumner, Comptroller

DATE: September 8, 2025
TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors
FROM: Cynthia (C.J.) Pahl, Financial Services Director, Office of the Comptroller
SUBJECT: Final Audited Financial Results for 2024 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 Position

Based on the audited financial results for 2024, Milwaukee County's 2024 year-end fiscal status was a surplus of \$13,867,443.

Pursuant to File #25-224, \$8,867,443 was transferred to the Debt Service Reserve, leaving a net surplus of \$5,000,000 which will be appropriated as revenue in the 2026 Budget. The Debt Service Reserve after all activity in 2024 had an ending balance of \$137,764,151. *(It is important to note that the Debt Service Reserve has a **current** balance of \$118,448,354. This is a result of approved fiscal year 2025 actions.)*

Debt Service Reserve Activity and 2024 Ending Balance	
2024 Starting Balance	\$ 140,367,873
<i>2024 Activity</i>	
2024 Budget Commitment	\$ (11,789,581)
File #24-105 Bond and Note Reallocation from DSR	\$ (2,587,326)
Unspent Bonds Allocated to Pay Debt Service	\$ (161,886)
File #23-808 Matching Grant Pilot Program	\$ (1,592,200)
File #24-464 Swap Cash from DSR to Replace Old Bonds	\$ (1,987,821)
File #24-500 Lapse Projects to DSR	\$ 2,688,442
File #24-620 Unspent Bonds Reallocation	\$ (2,040,216)
File #24-755 Offset Projected Budget Deficit	\$ (5,226,866)
File #24-291 Surplus Bonds from 2024 Sales	\$ 896,894
File #24-8991	\$ 292,852
Lapse 2024 Tax Levy Funded Projects for 2025 Reinstatement	\$ 10,064,310
Misc	\$ (27,767)
2024 Yearend Surplus Transfer	\$ 8,867,443
2024 Final Balance	\$ 137,764,151

Additionally, all departments with a yearend deficit of \$100,000 provided a response in writing to the Comptroller's Office pursuant to MCGO Ch. 56.02 as to why that deficit occurred. Those responses are summarized in the "DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT POSITIONS FOR 2024."

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of December 31, 2024 Period 12								
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	-	-	-	1,052,268	1,174,336	122,067	122,067
103	Governmental Affairs	-	-	-	453,327	449,378	(3,949)	(3,949)
109	Office of Equity	11,166	-	(11,166)	965,217	1,091,170	125,953	114,787
110	County Executive	-	-	-	1,025,085	1,042,986	17,901	17,901
112	Personnel Review Board	-	-	-	253,756	273,851	20,095	20,095
113	Corporation Counsel	(204,740)	(297,870)	(93,130)	1,562,846	1,673,518	110,672	17,543
114	Human Resources	-	(6,000)	(6,000)	6,969,547	7,288,922	319,376	313,376
115	Dept of Administrative Services	(9,510,004)	(9,722,301)	(212,297)	46,850,634	46,835,517	(15,117)	(227,414)
118	Strategy, Budget, and Performance	-	-	-	3,338,864	3,339,208	344	344
200	Combined Court Related Operations	(16,980,534)	(14,908,361)	2,072,172	31,710,729	30,334,731	(1,375,998)	696,174
290	Courts - Pre-Trial Services	(1,127,154)	(952,799)	174,355	7,404,308	8,220,237	815,929	990,284
301	Election Commission	(86,183)	(85,750)	433	1,034,481	1,082,861	48,380	48,813
309	County Treasurer	(2,950,857)	(2,030,000)	920,857	860,201	996,577	136,376	1,057,233
327	County Clerk	(281,182)	(476,170)	(194,988)	1,447,444	1,496,195	48,751	(146,237)
340	Register of Deeds	(4,961,811)	(4,048,300)	913,511	1,267,529	1,421,974	154,446	1,067,957
370	Office of the Comptroller	(134,229)	(143,000)	(8,771)	5,846,415	5,992,341	145,926	137,155
400	Sheriff	(22,944,674)	(23,420,646)	(475,972)	69,832,227	60,388,233	(9,443,994)	(9,919,966)
430	Community Reintegration Center	(29,001,280)	(29,338,834)	(337,554)	65,932,055	63,444,072	(2,487,984)	(2,825,538)
450	District Attorney	(8,859,869)	(8,093,424)	766,445	16,103,215	16,244,165	140,950	907,395
480	Emergency Management	(3,909,625)	(5,059,303)	(1,149,678)	11,787,140	13,265,323	1,478,183	328,505
490	Medical Examiner	(3,702,605)	(4,920,040)	(1,217,435)	5,984,208	6,956,555	972,347	(245,088)
509	Transportation Services	(2,233,422)	(2,112,305)	121,117	2,153,950	2,340,161	186,211	307,328
510	DOT - Highway Maintenance	(25,981,127)	(24,756,068)	1,225,059	24,745,016	24,963,512	218,496	1,443,555
580	DOT - Admin Div	(2,267,091)	(5,432,121)	(3,165,030)	2,999,378	5,269,196	2,269,818	(895,213)
800	Department of Human Services	(176,696,198)	(171,618,183)	5,078,015	208,456,011	214,492,545	6,036,533	11,114,548
900	Department of Parks	(33,607,411)	(24,188,163)	9,419,248	58,789,722	51,587,690	(7,202,032)	2,217,216
950	Zoological Department	(19,045,109)	(20,849,738)	(1,804,629)	20,917,308	22,426,217	1,508,909	(295,720)
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(2,848,365)	(100,000)	2,748,365	3,286,706	524,847	(2,761,859)	(13,494)
Non-Departmentals								
190	Revenue Non-Departmental	(470,372,693)	(467,201,174)	3,171,519	-	-	-	3,171,519
1996	Sales Tax	(101,335,702)	(105,106,294)	(3,770,592)	-	-	-	(3,770,592)
1992	Earnings on Investments	(25,452,503)	(17,750,993)	7,701,509	-	-	-	7,701,509
194	General Non-Departmental	(148,427,996)	(150,199,932)	(1,771,936)	182,919,752	199,997,684	17,077,932	15,305,996
1945	Contingency	(471,514)	-	471,514	-	19,023,839	19,023,839	19,495,353
1950	Fringe Benefits	(67,758,258)	(66,114,897)	1,643,361	140,239,552	135,422,162	(4,817,390)	(3,174,029)
1951	Fringe Benefits - 0.4% Sales Tax	(80,188,297)	(84,085,035)	(3,896,738)	84,086,035	84,086,035	-	(3,896,738)
1972	Wage/Benefit Supplemental	-	-	-	-	(382,554)	(382,554)	(382,554)
199	Parks Non-Departmental	-	-	-	2,775,430	2,779,688	4,258	4,258
Total General Fund		(986,122,993)	(969,960,483)	16,162,510	792,224,766	800,893,686	8,668,920	24,831,430
Other Funds								
116	Information Management Services	(1,038,110)	(1,210,038)	(171,928)	17,506,997	17,249,955	(257,042)	(428,970)
117	Risk Management	-	-	-	11,861,223	12,110,767	249,544	249,544
504	DOT - Airport Division	(99,534,250)	(99,534,250)	-	92,891,000	92,891,000	-	-
530	DOT - Fleet Management	(22,937,001)	(21,949,495)	987,506	23,616,189	21,752,029	(1,864,161)	(876,655)
560	DOT - Transit/Paratransit System	(107,870,005)	(122,248,644)	(14,378,639)	153,736,853	148,232,614	(5,504,239)	(19,882,878)
550	DAS - Utility	-	-	-	-	-	-	-
630	Behavioral Health Division	(159,589,453)	(185,547,184)	(25,957,731)	212,107,899	234,973,440	22,865,541	(3,092,190)
996	Debt Retirement and Interest	(14,510,312)	(13,208,281)	1,302,031	50,517,158	49,662,064	(855,094)	446,937
10024	COVID Expendable Funds	(22,707,512)	(27,543,900)	(4,836,388)	27,591,712	27,543,209	(48,503)	(4,884,891)
50009	Opioid Expendable Funds	(18,369,903)	(15,852,545)	2,517,358	7,431,374	15,852,545	8,421,171	10,938,529
120	Capital Improvements	(189,258,316)	(189,258,316)	(0)	416,465,587	416,465,587	0	0
Total Other Funds		(635,814,863)	(676,352,653)	(40,537,791)	1,013,725,993	1,036,733,209	23,007,217	(17,530,574)
Expendable Trusts								
50003	Zoo Expendable Trusts	(2,084,415)	(2,192,584)	(108,169)	1,378,146	2,192,819	814,673	706,504
50005	Parks Expendable Trusts	(273,235)	(497,975)	(224,741)	227,657	527,232	475,023	250,282
50006	OPD Expendable Trusts	(4,409)	(10,000)	(5,591)	-	10,000	10,000	4,409
50007	BHD Expendable Trusts	-	-	-	-	-	-	-
50008	Airport Expendable Trusts	(14,001,097)	-	14,001,097	16,049,489	-	(16,049,489)	(2,048,392)
50010	DAS Expendable Trusts	(350,282)	-	350,282	5,576,882	8,500	(3,060,757)	(2,710,476)
50011	Fleet Expendable Trusts	-	-	-	109,699	-	(109,699)	(109,699)
Total Expendable Trusts		(16,713,437)	(2,700,559)	14,012,878	23,341,873	2,738,551	(17,920,249)	(3,907,371)
Projected Surplus (Deficit)		(1,638,651,293)	(1,649,013,695)	(10,362,403)	1,829,292,632	1,840,365,447	13,755,887	3,393,485
Contribution (to)/from Expendable Trusts								3,907,371
Contribution (to)/from Behavioral Health Reserves								3,092,190
Contribution (to)/from General Fund Reserves								3,474,397
Total Surplus								13,867,443

Committee Action

This is an informational report only.



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

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT POSITIONS FOR 2024

County Board of Supervisors (Agency 100)

\$0.1 million surplus

The County Board of Supervisors realized surpluses in salaries of \$24,000 due to vacancy and turnover and commodities/services of \$98,000 for a year-end surplus of \$122,000.

Office of Equity (Agency 109)

\$0.1 million surplus

The Office of Equity realized surpluses in personnel of \$56,000 due to vacancy and turnover and commodities/services of \$70,000 due to unspent professional services appropriations. The department had a small revenue deficit of \$11,000 for a year-end surplus of \$115,000.

Department of Human Resources (Agency 114)

\$0.3 million surplus

The Department of Human Resources had a shortfall in personnel costs of \$42,000 but realized surpluses in commodities/services of \$361,000 related to unspent medical service fees, professional services appropriations, and tuition reimbursement. The department was approved for a carryover of \$5,000 relating to the capital outlay, resulting in a year-end surplus of \$313,000.

Department of Administrative Services (Agency 115)

(\$0.2 million deficit)

The Department of Administrative Services ended with a deficit of \$0.2 million, which occurred mainly because of the accrued overtime payout made due to the transition to the WRS after the end of the fiscal year. The Office of Economic Inclusion and Procurement ended with a combined surplus of \$0.3 driven by salary surpluses, offset by a combined deficit in the Central Business Office and Administration of \$0.3 million due to the centralized salary abatement. Economic Development ended with a surplus of \$0.5 million driven by additional parking and sale of tax deeded property revenue, and professional service surpluses. Facilities Management ended with a \$0.5 million deficit; this division had a revenue deficit of \$0.5 million due to staffing shortages and the inability to charge out for services/projects and a deficit in commodities/services of \$1.0 million due to higher costs for electricity and other utility costs, short-term personnel services, postage, housekeeping, and outside vehicle lease fees. These deficits were offset by \$0.4 million in personnel surplus, savings in capital outlays of \$0.2 million, and cross-charge savings of \$0.3 million.

Department of Administrative Services – IMSD (Agency 116)

(\$0.4 million deficit)

The Department of Administrative Services - IMSD had a deficit of \$0.4 million. The deficit was driven by shortfalls in personnel costs of \$0.4 million that were the result of entries made after the year closed: one for overtime payouts due to the transition to WRS and one for compensated absences required by GASB Statement 101.

Department of Administrative Services – Risk Management (Agency 117)

\$0.2 million surplus

The Department of Administrative Services – Risk Management Division realized a surplus of \$126,000 in commodities/services and \$132,000 in insurance services. The surpluses offset small deficits in personnel and cross-charges of \$10,000. This resulted in a year-end surplus of \$249,000.

Combined Court Related Operations (Agency 200)

\$0.7 million surplus

The Combined Court Related Operations ended with an overall surplus of \$0.7 million. Revenues ended with a \$2.1 million surplus due to increased investment revenue, bail forfeiture revenue, and additional state reimbursements. The Courts ended with deficits in personnel costs of \$0.8 million and in commodities/services of \$0.6 million which was driven by legal fees, adversary counsel fees, and interpreter fees exceeding budget. The net result was a surplus of \$0.7 million.

Courts Pretrial Services (Agency 290)

\$1.0 million surplus

The Courts Pretrial Services ended with a surplus largely due to unspent professional service appropriations and a revenue surplus relating to a return of funds.

Treasurer (Agency 309)

\$1.1 million surplus

The Treasurer ended with a surplus of \$1.1 million which was largely driven by surplus revenue from interest paid on delinquent property taxes and interest paid on properties sold.

County Clerk (Agency 327)

(\$0.1 million deficit)

The County Clerk ended with an overall deficit of \$146,000. Revenues were under budget by \$117,000 due to marriage revenues and personnel and commodities/services exceeded budget by \$28,000 for a net deficit of \$146,000.

Register of Deeds (Agency 340)

\$1.1 million surplus

Register of Deeds ended with a year-end surplus of \$1.1 million. The department's actual revenue was \$0.9 million more than budget due mostly to real estate transfer fees, general recording fees, and internet access fees. Total expenditures were under budget by \$0.2 million which was largely driven by a personnel savings.

Office of the Comptroller (Agency 370)

\$0.1 million surplus

The Office of the Comptroller ended with a \$0.1 million surplus. The department had an overall expenditure surplus of \$146,000 driven by salary and professional services savings.

Office of the Sheriff (Agency 400)

(\$9.9 million deficit)

The Office of the Sheriff ended with a \$9.9 million deficit. Due to GASB 33 rules, \$1.0 million in revenue was not received in time to be counted in fiscal year 2024, which negatively impacted the revenue budget - total revenues were under budget by \$0.5 million. Personnel costs exceeded budget by \$10.5 million, which was due to overtime costs that were \$11.1 million over budget and social security costs that were \$0.6 million over budget; these items were offset by salary and other savings of \$1.2 million. The department generated surpluses of \$1.6 million in commodities/services but deficit in cross-charge revenue by \$0.3 million due to lower charges to the airport.

Community Reintegration Center (Agency 430)

(\$2.8 million deficit)

The Community Reintegration Center ended with a year-end deficit of \$2.8 million. Overall revenues were under budget by \$0.3 million, which was driven by lower state sanction revenue, unspent state ARPA

funding, and lower electronic surveillance revenue. These deficits were offset by revenue surpluses in departmental commissions on phone and commissary. Total personnel costs were over budget by \$2.3 million due to a \$2.0 million deficit in overtime and \$0.3 million in salary and social security. Commodities/services ended with a deficit of \$0.6 million largely due to higher costs for the food service contract which was offset by surpluses in other charges and cross-charges.

District Attorney (Agency 450)

\$0.9 million surplus

The District Attorney ended with a year-end surplus of \$0.9 million. The department had a deficit in fiscal year 2023 due to GASB 33 rules, and that revenue subsequently contributed to a revenue surplus of \$0.8 million in 2024. Additionally, the department was under its personnel budget by \$0.4 million but overspent in its commodities/services by \$0.3 million.

Emergency Management (Agency 480)

\$0.3 million surplus

Emergency Management ended with an overall surplus of \$0.3 million. This surplus was largely driven by the radio section, which had a surplus of \$0.5 million in commodities/services. The administration section ended with a \$0.2 million deficit (due to commodities/services) and the data analytics section ended with a \$0.1 million deficit (due to personnel).

Medical Examiner (Agency 490)

(\$0.2 million deficit)

The Medical Examiner ended with a year-end surplus of \$0.2 million, but due to GASB 33 rules, \$0.5 million in revenue was not received in time to be counted in fiscal year 2024. The net result was a deficit of \$0.2 million.

Department of Transportation – Transportation Services Division (Agency 509)

\$0.3 million surplus

MCDOT – Transportation Services Division ended with a surplus of \$0.3 million which was driven by surpluses in revenue for permits, personnel services savings, and capital outlay savings.

Department of Transportation – Highway Maintenance Division (Agency 510)

\$1.4 million surplus

MCDOT – Highway Maintenance Division ended with a surplus of \$1.4 million due to a late adjustment payment from WISDOT for fiscal year 2023 - \$1.1 million in reimbursement from the State was received in November of fiscal year 2024. Overall expenditures were under budget by \$0.2 million, driven by savings in commodities/services and capital outlays.

Department of Transportation – Fleet Management Division (Agency 530)

(\$0.9 million deficit)

MCDOT – Fleet Management Division ended with a deficit due to \$0.8 million in encumbrances that were not charged to departments during the current fiscal year which offset an operating surplus of \$0.5 million. Similarly, the fleet inventory accounts also deficit by \$0.6 million due to encumbered funds that were paid for by the General Fund in 2024 and will be subsequently liquidated in 2025 (creating a surplus in 2025). The net result was a deficit of \$0.9 million in the division.

Department of Transportation – Transit Division (Agency 560)

(\$19.9 million deficit)

MCDOT – Transit Division ended with a deficit of \$19.9 million. Due to GASB 33 rules, \$19.9 million in revenue was not received in time to be counted in fiscal year 2024, which negatively impacted the revenue

budget in 2024 (this revenue will be accounted for in fiscal year 2025 generating a surplus in the same amount). Had the \$19.9 million been received in time, the Transit Division would have ended with a breakeven in 2024. Mass transit had an operating deficit of \$16.4 million and paratransit operations had a deficit of \$3.4 million. Aside from the federal revenue deficit of \$13.2 million, the mass transit deficit was driven by a \$3.2 million deficit in fare collections, a \$2.2 million deficit in capital and depreciation-related costs, and a \$0.6 million deficit in operating costs. Other transit revenues, vehicle registration revenues, and savings in internal cross-charges offset these deficits. Aside from the \$3.0 million federal revenue deficit in paratransit operations, surpluses in operating revenue and savings in internal cross-charges nearly offset a deficit in paratransit purchased services of \$2.0 million.

Department of Transportation – Director’s Office (Agency 580) *(\$0.9 million deficit)*

MCDOT – Director’s Office ended with a deficit due to reimbursements related to encumbrances. The division had a large amount of encumbered appropriations that were carried over into fiscal year 2025, but the revenue budget was not carried over (reimbursement revenue is not typically received until the purchase is received). This will result in a surplus of the same amount in fiscal year 2025.

Department of Health & Human Services – Behavioral Health Services (Agency 630) *(\$3.1 million deficit)*

The DHHS – Behavioral Health Services Division ended with a deficit of \$3.1 million which was offset by available BHS reserves. The deficit was primarily caused by lagging revenues due to decrease Medicaid enrollment in individuals served by BHS, a reduction in Wisconsin Medicaid Cost Report (WIMCR) revenue due to lower Crisis Intervention program enrollment and lower Medicaid enrollment overall and overspend in out-of-home care placements due to increasing costs in that area. These deficits were partially offset by surpluses in inpatient placement costs (fewer inpatient placements than budgeted).

Department of Health and Human Services (Agency 800) *\$11.1 million surplus*

The Department of Health and Human Services ended with a surplus of \$11.1 million. This surplus was driven by \$3.7 million in increased revenue in Child Support Services; Housing surpluses in Senior Home Report, personnel services, and contract underspend of \$1.8 million; reductions in the amount of youth being sent to state corrections in the youth justice program resulting in savings of \$5.1 million; and contract underspend in youth justice saving \$1.6 million. These financially favorable factors were partially offset by overspend in our Adult Protective Services program, increased out-of-home care placements for justice-involved youth, and overtime in the juvenile detention center.

Department of Parks, Recreation, and Culture (Agency 900) *\$2.2 million surplus*

The Department of Parks, Recreation, and Culture realized a revenue surplus of \$5.6 million in fiscal year 2024. This surplus was largely driven by federal revenue, building space rental, marina slip fees, golf revenues, special permits, horticulture admissions, tip revenue, and restaurant and private operator concessions. Offsetting these surpluses was a significant deficit in personnel services of \$4.3 million and \$0.5 million in departmental cross-charges (largely due to fleet and highways services). Surplus in capital outlays of \$1.3 million offset these deficits for a net surplus of \$2.2 million.

Zoological Department (Agency 950) *(\$0.3 million deficit)*

The Zoological Department ended the 2024 fiscal year with a \$0.3 million deficit due to year-end entries that were made after the close of the fiscal year. Total revenues were under budget by \$1.8 million. The revenue deficit was driven by lower than budget zoo walk-in admissions, special events and special exhibit

revenue, sponsorships, and vendor concession revenue. Offsetting these deficits was a personnel savings of \$1.0 million, and commodities/services savings of \$1.2 million. (Personnel savings were reduced by \$0.1 million due to the transition to WRS and the County's payout of accrued overtime.) Departmental cross-charges exceeded budget by \$0.4 million due to a discrepancy in the budget for fleet services and the actual charges and a departmental budget abatement that created a deficit of \$0.3 million. The department had a surplus of \$0.4 million in capital outlay but was approved for a carryover of \$0.4 million for those capital outlay projects, resulting in a year-end deficit of \$0.3 million.

Non-Departmental Revenue

Potawatomi Revenue Allocation (Org 1937) *\$0.3 million surplus*

The Potawatomi revenue distribution was \$272,000 over budget in 2024.

Property Taxes (Org 1991) *\$0.3 million surplus*

For fiscal year 2024, the year-end review of the County's property tax reserves resulted in a decrease to the reserves of \$873,000 which provided additional revenue to the bottom line, but the County was also liable for \$418,000 in property tax adjustments and for \$108,000 of property tax refunds for a net surplus of \$347,000.

Earnings on Investments (Org 1992) *\$7.7 million surplus*

Earnings on investments in 2024 were \$7.7 million over budget. This surplus was a result of two factors: higher-than-average daily balances and significant earnings rates on short-term and daily investments. The County achieved significant earnings on the County's daily and short-term investments in the Associated Bank, Local Government Investment Pool (LGIP), and US Bank. Typically, earnings on these investments provide little revenue to the County. The significant earnings are also a result of higher average daily balances available for investing. The higher average daily balance available is due to 1) unspent American Rescue Plan Act (ARPA) funding that the County has received, but not yet spent and 2) an increase in the County's Debt Service Reserve that is available for investing.

State Shared Taxes (Org 1993 and 1995) *(\$2.4 million deficit)*

Pursuant to 23 Wisconsin Act 40, the County is required to pay \$2.5 million to the Southeast Wisconsin Professional Baseball Park District annually through December 31, 2050. The County is not required to contribute after its contributions total \$67.5 million. Since no appropriation exists and no payment was made, the County received a reduction of \$2.5 million in its 2024 shared revenue payments otherwise payable to the County pursuant to State law.

Sales Tax (Org 1996) *(\$3.8 million deficit)*

This Org Unit 1996 accounts for the County's 0.5% sales tax collections. For 2024, the budget was \$105,106,294 but actual collections were \$101,335,702. This resulted in a deficit of \$3.8 million.

Other Miscellaneous Revenue (Org 1999) *\$1.1 million surplus*

The surplus in this account was due to the closeout of several tax incremental districts throughout the County.

Non-Departmental Expenditures

Charges to Other County Departments (Org 1935)

(\$1.0 million deficit)

Appropriations in this non-departmental relate to the County's cost allocation plan. For 2024, actual expenditures allocated to revenue departments in the cost allocation plan were approximately \$1.0 less than budget, resulting in a deficit of \$1.0 million in this org unit. This deficit is offset by expenditure surpluses of the same amount in revenue departments.

Appropriation for Contingency (Org 1945)

\$19.5 million surplus

The Appropriation for Contingency account ended with an unspent balance of \$19,495,353.

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
File #24-268 LIFT Pilot Program	\$ (356,355)
File #24-269 County Clerk Positions	\$ (43,718)
File #24-343 Unspent Bond Proceeds	\$ 161,886
File #24-622 CRC Food Service Contract	\$ (2,070,000)
File #24-755 Offset Projected Budget Deficit	\$ 5,226,866
File #24-755 Offset Projected Budget Deficit	\$ 156,095
Proceeds from Sale of Capital Assets	\$ 471,514
Workers Comp Claims	\$ (300,000)
Current Available Balance	\$ 8,110,317
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
File #24-322 Paratransit Taxi Services	\$ (1,117,054)
File #24-525 External Audit of the Milwaukee County Jail	\$ (196,512)
File #24-755 Offset Projected Budget Deficit	\$ 11,178,363
File #24-755 Sheriff Personnel Study	\$ 300,000
File #24-755 Sheriff Personnel Study	\$ (300,000)
Current Available Balance	\$ 11,385,037

Fringe Benefits (Org 1950)

(\$3.2 million deficit)

The main drivers of the fringe benefit deficit were unanticipated increases in healthcare and pharmacy claims paid by the County. Healthcare claim costs were up 10.5% over 2023 and were \$6.9 million over budget. Pharmacy claims costs were up 12.4% over 2023 and in total exceeded budget by \$4.6 million. These increases were partially offset by additional pharmacy rebates of \$8.1 million and additional employee pension contributions of \$1.7 million.

Fringe Benefits – 0.4% Sales Tax (Org 1951)

(\$3.9 million deficit)

This Org Unit 1951 accounts for the County's 0.4% sales tax collections and the corresponding pension-related expenditures. For 2024, the revenue budget was \$84.1 million but actual collections were short by \$3.9 million while pension-related expenditures were charged at budget resulting in a net deficit of \$3.9 million.

Litigation Reserve (Org 1961)

\$0.2 million surplus

The Litigation Reserve account ended with an unspent balance of \$186,000.

Central Cross-charges (Org 1971)

\$0.1 million surplus

This org unit holds a miscellaneous radio-related expenditure and the corresponding budget that was erroneously budgeted/charged to MCTS and subsequently moved to this org unit.

Wage/Benefit Modification (Org 1972)

(\$0.4 million deficit)

This budget included 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 were also budgeted, but only \$2.4 in increases were transferred to departments throughout the year, leaving a savings of \$0.6 million to offset the \$1.0 million. The net result was a \$0.4 million overall deficit.

Investment Management Fees (Org 1989)

\$0.2 million surplus

The investment management fee account ended with an unspent balance of \$164,000.

[illegible]