



Office of the Comptroller

Scott B. Manske, Comptroller

DATE: May 15, 2022

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

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

SUBJECT: 2022 Fiscal Projection for Milwaukee County – (For Information Only)

Policy Issue

Wisconsin Statutes Section 59.255(2) and County Ordinance Section 56.02(2) require the Comptroller to provide a monthly update of the fiscal condition of the County.

2022 Year-end Fiscal Projection as of March 31, 2022

Based on financial results through March 31, 2022, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2022 year-end fiscal status is a **breakeven**. This projection is based on the most current reports from departments and best estimates of countywide revenue impacts.

This fiscal report assumes that the current estimated surplus of \$2.4 million will be used to offset approximately \$4.0 of correctional officer premium pay pursuant to File 21-941; the remaining \$1.6 million in costs will be offset with American Rescue Plan Act funding until additional surplus is available to offset the remaining \$1.6 million in correctional officer premium pay.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
March 2022	Breakeven	\$0	N/A

Major changes since the last report are:

- Change in net fiscal position – District Attorney – surplus of \$0.5 million

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

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of March 31, 2022 Period 03								
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	-	-	-	1,246,318	1,246,318	-	-
103	Governmental Affairs	-	-	-	297,320	297,320	-	-
109	Office of African American Affairs	-	-	-	1,214,163	1,214,163	-	-
110	County Executive	-	-	-	892,382	892,382	-	-
112	Personnel Review Board	-	-	-	178,435	260,528	82,093	82,093
113	Corporation Counsel	(206,189)	(206,189)	-	1,520,062	1,520,062	-	-
114	Human Resources	(6,000)	(6,000)	-	5,747,033	5,747,033	-	-
115	Dept of Administrative Services	(13,368,273)	(13,368,273)	-	41,348,946	41,348,946	-	-
200	Combined Court Related Operations	(11,879,242)	(11,879,242)	-	-	30,066,769	-	-
243	Dept. of Child Support Enforcement	(16,563,182)	(16,563,182)	-	18,644,823	18,644,823	-	-
290	Courts - Pre-Trial Services	(955,981)	(955,981)	-	6,510,929	6,510,929	-	-
301	Election Commission	(79,428)	(79,428)	-	953,661	953,661	-	-
309	County Treasurer	(2,030,000)	(2,030,000)	-	922,472	922,472	-	-
327	County Clerk	(553,001)	(553,001)	-	1,028,516	1,028,516	-	-
340	Register of Deeds	(4,848,000)	(4,848,000)	-	1,268,365	1,268,365	-	-
370	Office of the Comptroller	(143,000)	(143,000)	-	5,153,291	5,153,291	-	-
400	Sheriff	(12,855,524)	(12,356,294)	499,230	49,567,601	49,088,544	(479,057)	20,173
430	House of Correction	(6,881,209)	(6,881,209)	-	53,909,155	53,909,155	-	-
450	District Attorney	(5,446,409)	(5,446,409)	-	12,322,795	12,835,947	513,152	513,152
480	Emergency Management	(1,360,486)	(1,360,486)	-	9,703,890	9,703,890	-	-
490	Medical Examiner	(3,711,424)	(3,711,424)	-	5,271,189	5,271,189	-	-
509	Transportation Services	(1,797,312)	(1,797,312)	-	2,182,937	2,182,937	-	-
510	DOT - Highway Maintenance	(24,132,143)	(24,132,143)	-	24,395,230	24,395,230	-	-
580	DOT - Admin Div	(937,885)	(937,885)	-	-	1,431,449	-	-
800	Department of Human Services	(182,822,232)	(181,379,623)	1,442,609	222,600,526	216,857,987	(5,742,539)	(4,299,930)
900	Department of Parks	(21,285,665)	(21,285,665)	-	43,315,251	43,315,251	-	-
950	Zoological Department	(19,404,089)	(19,404,089)	-	25,644,103	25,644,103	-	-
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(48,200)	(100,000)	(51,800)	482,478	558,544	76,066	24,266
Non-Departmentals								
190	Revenue Non-Departmental	(438,464,574)	(434,520,626)	3,943,948	-	-	-	3,943,948
1996	Sales Tax	(85,069,864)	(82,069,864)	3,000,000	-	-	-	3,000,000
194	General Non-Departmental	(537,464)	(537,464)	-	95,260,983	97,360,606	2,099,623	2,099,623
1945	Contingency	(76,159)	(76,159)	-	-	4,699,623	4,699,623	4,699,623
1950	Fringe Benefits	(111,919,981)	(111,919,981)	-	222,163,453	222,163,453	-	-
1972	Wage/Benefit Supplemental	-	-	-	2,500,000	(100,000)	(2,600,000)	(2,600,000)
199	Parks Non-Departmental	-	-	-	3,329,688	3,329,688	-	-
Total General Fund		(770,316,912)	(764,482,925)	5,833,987	638,412,543	666,460,099	(3,450,662)	2,383,325
Other Funds								
116	Information Management Services	(186,799)	(186,799)	-	15,007,214	15,007,214	-	-
117	Risk Management	-	-	-	11,229,866	11,229,866	-	-
504	DOT - Airport Division	(93,361,748)	(93,361,748)	-	95,483,029	95,483,029	-	-
530	DOT - Fleet Management	(18,828,941)	(18,828,941)	-	18,437,647	18,437,647	-	-
560	DOT - Transit/Paratransit System	(130,663,555)	(130,663,555)	-	139,323,493	139,323,493	-	-
550	DAS - Utility	(4,271,714)	(4,271,714)	-	4,282,736	4,282,736	-	-
630	Behavioral Health Division	(196,891,748)	(196,891,748)	-	252,019,282	252,019,282	-	-
996	Debt Retirement and Interest	(8,459,311)	(8,459,311)	-	44,918,870	44,918,870	-	-
50004	COVID Expendable Funds	-	-	-	-	-	-	-
10024	COVID Expendable Funds	-	-	-	-	-	-	-
120	Capital Improvements	(138,071,949)	(138,071,949)	-	201,696,109	201,696,109	-	-
Total Other Funds		(590,548,966)	(590,548,966)	-	767,391,032	767,391,032	-	-
Expendable Trusts								
50003	Zoo Expendable Trusts	(71,237)	(1,394,107)	(1,322,870)	41,730	1,400,248	1,358,518	35,648
50005	Parks Expendable Trusts	(9,448)	-	9,448	-	-	-	9,448
50006	OPD Expendable Trusts	-	-	-	-	-	-	-
50007	BHD Expendable Trusts	-	-	-	26,627	17,200	(9,427)	(9,427)
50008	Airport Expendable Trusts	(2,207,811)	-	2,207,811	-	-	-	2,207,811
50010	DAS Expendable Trusts	-	-	-	-	-	-	-
50011	Fleet Expendable Trusts	-	-	-	4,906	-	(4,906)	(4,906)
Total Expendable Trusts		(2,288,496)	(1,394,107)	894,389	73,263	1,417,448	1,344,185	2,238,574
Projected Surplus (Deficit)		(1,363,154,374)	(1,356,425,998)	6,728,376	1,405,876,838	1,435,268,579	(2,106,477)	4,621,899
Less Expendable Trusts								(2,238,574)
Contribution (to)/from Behavioral Health Reserves								-
Correctional Officer Premium Pay								(2,383,325)
Total Projected Surplus (Deficit)								0

Debt Service Reserve Activity and Projected 2022 Ending Balance	
2022 Starting Balance	\$ 66,752,459
<i>2022 Activity</i>	
2021 Projected Yearend Surplus	\$ 33,000,000
2022 Budget Commitment	\$ (7,339,034)
2022 Projected Balance	\$ 92,413,425
Unallocated Contingency Fund	
2022 Adopted Balance	\$ 5,000,464
<i>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)
Current Available Balance	\$ 4,699,623
Allocated Contingency Fund	
2022 Adopted Balance	\$ -
<i>Allocated Items</i>	
	\$ -
Current Available Balance	\$ -

Committee Action

This is an informational report only.



Scott B. Manske
Comptroller



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

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2022

District Attorney (*Agency 450*)

\$0.5 million surplus

The District Attorney is projecting surpluses in various objects within the Commodities and Services accounts.

Appropriation for Contingency (*Org 1945*)

\$4.7 million surplus

The current projection for the Appropriation for Contingency assumes that the entire \$4.7 million of the current contingency appropriation is not spent and is used to offset departmental and non-departmental deficits.

Wage/Benefit Modification (*Org 1972*)

(\$2.6 million deficit)

The funding in this unit includes a centralized salary abatement of \$2.6 million, which reduces the overall County budget for salaries by \$2.6 million. This amount will need to be offset by other surpluses throughout the County.

Sales Tax (*Org 1996*)

\$3.0 million surplus

The Office of the Comptroller is currently projecting 2022 sales tax collections to be \$93.0 million for 2022. This estimate is \$3.0 million higher than the 2022 Budget. This 2022 estimate is based on 2021 actuals which were higher than the 2021 budget by \$15.0 million. Although the 2022 Adopted Budget assumed a majority of the 2021 surplus, the final months of 2021 sales tax collections were higher than originally anticipated.