

COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

DATE : April 15, 2021

TO : Supervisor Marcelia Nicholson Chairwoman, County Board of Supervisors

FROM : Pamela Bryant, Capital Finance Manager, Office of the Comptroller

SUBJECT : Project Completion Status Report as of December 31, 2020 **(Informational Only)**

BACKGROUND

As requested by Policymakers, the Office of the Comptroller is providing a report on the status of capital improvement projects. The purpose of this semi-annual report is to provide Policymakers with information on the completion status of capital projects. In addition, the report will provide a tool for the County to monitor the timely completion of projects and provide early identification of areas of concern.

The attached report includes the following information, provided both by County Departments and the Office of the Comptroller:

- A list of all capital projects
- Estimated project completion percentage
- Substantial completion dates

Defined Terms

Below is a list of terms included in the attached report.

Project: the projects are the reporting category. In the previous report the reporting category could be a project (5-digit), subproject (7-digit) or phase (8-digit). The first 5 digits of the project number represent the project, the next two digits represent the subproject for that project and the last digit represents the phase for that project. For this report and future reports the reporting category will be the subproject (7-digit).

Budget: the budget amounts include the 2019 carryover amount, 2020 adopted capital budget amount and 2020 capital transfers.

Expended: 2020 expenditures.

Percentage Complete: the percent of the project work scope that has been completed.

Substantial Completion Date: the date in which the project can be used for its intended purposes. All operating parameters must be within specifications and no major construction is on-going that would prevent the agreed upon use or occupancy of the project work. Project may have unresolved issues due to circumstances beyond the control of the contractor and/or project manager. Job authorization may still be open and accumulating charges. Majority of funds have been spent. Warranties on workmanship and equipment commence.

Departmental Project Completion Results

Based on financial information as of December 31, 2020 Expenditures for capital projects total \$73.4 million with \$34.9 million under contract. This compares to expenditures as of December 2019 that total \$71.5 million, with \$52.8 million under contract.

The available balance as of December 2020 totals \$201.8 million or 65 percent of the remaining budget. This compares to an available balance as of December 2019 that totaled \$161.7 million or 57 percent of the remaining budget.

The table below summaries the data by department. See Attachment 1 for a presentation of the financial data for all of the capital projects as of December 31, 2020.

# OF PROJECTS	DEPT	BUDGET	EXPENDED	ENCUMBERED	AVAILABLE BALANCE	% of Budget Approp Remaining
29	Highways	\$ 14,171,214	\$ 6,702,826	\$ 635,846	\$ 6,832,542	48%
17	Mass Transit	\$ 79,120,105	\$ 14,744,155	\$ 1,434,083	\$ 62,941,867	80%
53	Airport	\$ 110,003,552	\$ 15,270,285	\$ 19,954,694	\$ 74,778,573	68%
9	Environmental	\$ 1,709,092	\$ 236,641	\$ 186,777	\$ 1,285,674	75%
57	Parks	\$ 20,890,326	\$ 7,709,281	\$ 1,792,133	\$ 11,388,912	55%
7	Museum	\$ 3,894,631	\$ 1,692,935	\$ 357,705	\$ 1,843,991	47%
21	Zoo	\$ 12,262,066	\$ 5,692,055	\$ 587,628	\$ 5,982,383	49%
0	BHD	\$ -	\$ -	\$ -	\$ -	0%
9	DHHS	\$ 4,635,407	\$ 602,752	\$ 2,386,191	\$ 1,646,464	36%
1	County Grounds	\$ 96,207	\$ 55,682	\$ 25,045	\$ 15,480	16%
21	Courthouse Complex	\$ 23,228,864	\$ 2,487,684	\$ 960,790	\$ 19,780,390	85%
4	HOC	\$ 907,059	\$ 400,129	\$ 34,995	\$ 471,935	52%
53	Other Agencies	\$ 39,180,840	\$ 17,769,627	\$ 6,560,793	\$ 14,850,420	38%
281	Total	\$ 310,099,363	\$ 73,364,051	\$ 34,916,680	\$ 201,818,632	65%

Comparison of Summary Financial Data

Table 2 compares the summary financial data for all capital projects as of December 31, 2020 to the same period in 2019 and an average of the last five years.

The total number of open projects have increased by 2 from 279 to 281 compared to the end of 2019. The total expended amount has increased by \$1.9 million from \$71.5 million to \$73.4 million; a an increase of 3%. The total amount encumbered (under contract) has decreased by \$17.9 million from \$52.8 million to \$34.9 million; a decrease of 34%.

The available balances have increased by \$40.1 million from \$161.7 million to \$201.8 million¹; an increase of 25%. The percentage of funds remaining has increased from 57% to 65%.

Table 2: Comparison of Summary Financial Data

	Open Projects	Budget	Expended	Encumbered	Available Balance	% Remaining
31-Dec-20	281	\$310,099,363	\$73,364,051	\$34,916,680	\$201,818,632	65%
31-Dec-19	279	\$285,992,453	\$71,497,804	\$52,822,620	\$161,672,029	57%
Five Year Average	317	\$261,308,962	\$77,732,230	\$38,049,905	\$145,526,826	56%
Variance vs. YE 2019	2	\$24,106,910	\$1,866,247	(\$17,905,940)	\$40,146,603	8%
% Variance vs. YE 2019	1%	8%	3%	-34%	25%	
Variance vs. 5 year Avg	-36	\$48,790,401	(\$4,368,179)	(\$3,133,225)	\$56,291,806	9%
% Variance vs. 5 year Avg	-11%	19%	-6%	-8%	39%	

Committee Action

This is an informational report only. This report should be referred to and reviewed by the Finance Committee.

Pamela Bryant

Pamela Bryant
Capital Finance Manager

¹ To provide additional context for the \$201.8 million available balance; the average total expenditure authority for the last five capital budgets (2016-2020) has been approximately \$98 million.

Project Completion Status Report
Office of the Comptroller

Page 4
April 15, 2021

Attachments

pc: David Crowley County Executive
Jason Haas, Chairman, Committee on Finance
Supervisor Willie Johnson, Jr., Vice-Chairman, Committee on Finance
Joe Lamers, Director, Office of Performance, Strategy and Budget
Guy Smith, Director, Parks
Karl Stave, Interim Director, DAS-A&E
Lynn Fyhrlund, CIO, DAS-IMSD
Donna Brown-Martin, Director- MCDOT
Justin Rodriguez, Office of the Comptroller
Stephen Cady, Office of the Comptroller
Vince Masterson, Office of Performance, Strategy and Budget