



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

DATE: January 22, 2018

TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors

FROM: Scott B. Manske, Comptroller  
Cynthia J. (CJ) Pahl, Financial Services Manager, Office of the Comptroller

SUBJECT: Fiscal Report of December 2017 for Milwaukee County

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## Policy Issue

County Ordinance 56.02(2) was modified to reflect changes adopted under 2011 Wisconsin Act 62 which created the Office of the Comptroller and requires a monthly update of the fiscal condition of the County to the County Board.

This fiscal report is a projection of 2017 financial results based on financial data as of December 23, 2017. The County's 2017 fiscal year ends on December 31, 2017. For each fiscal year, the County prepares a balanced budget in which revenues equal expenditures. Therefore, a report of surplus or deficit for the County represents actual results that are in total above (surplus) or below (deficit) net budgeted funds.

## Year-end Projection

Based on financial results through December 23, 2017, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2017 year-end fiscal status is approximately a \$12.0 million surplus.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
September 2017 (Current Period)	Surplus	\$3.9 million	\$4.9 million
December 2017 (Current Period)	Surplus	\$12.0 million	\$8.1 million

This projection takes into account retro salary payments to deputies for the years 2015, 2016 and 2017. Approximately \$700,000 has been previously accrued towards these costs; additional costs of \$2.0 million are anticipated to be accrued in 2017 and are accounted for in the countywide projection.

The Comptroller will issue a detailed report on the 2017 fiscal status in the March cycle, but the table on the following page shows the departments / non-departmentals with large variances since the prior report. These changes do not account for all variances throughout the County, but are largely responsible for the net \$8.1 million change from the prior projection.

**Departments with Major Variances since September Report**

<b>Org</b>	<b>Name</b>	<b>September 30, 2017 Surplus / (Deficit)</b>	<b>December 23, 2017 Surplus / (Deficit)</b>	<b>Variance</b>
115	Department of Administrative Services	\$1,427,438	\$2,290,000	\$862,562
116	DAS – IMSD	(\$287,459)	\$238,145	\$525,604
309	County Treasurer	\$131,461	(\$829,862)	(\$961,323)
450	District Attorney	(\$168,197)	\$192,032	\$360,229
560	DOT – Transit	\$1,000,000	\$2,750,000	\$1,750,000
900	Department of Parks	(\$997,025)	\$656,126	\$1,653,151
1945	Contingency	\$7,827,472	\$8,827,472	\$1,000,000
1950	Fringe Benefits	(\$2,000,000)	(\$1,000,000)	\$1,000,000
1996	Sales Tax	(\$1,750,000)	(\$500,000)	\$1,250,000
996	Debt Service	\$0	\$1,200,000	\$1,200,000
		<b>\$5,183,690</b>	<b>\$13,823,913</b>	<b>\$8,640,223</b>

**Committee Action**

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

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Scott B. Manske  
Comptroller

- cc: Chris Abele, County Executive  
Supervisor Peggy A. West, Chairwoman, Finance & Audit Committee  
Finance & Audit Committee  
Teig Whaley-Smith, Director, Department of Administrative Services  
Janelle Jensen, Legislative Services Division Manager, County Clerk  
Stephen Cady, Research Director, Office of the Comptroller  
Department Heads