



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION  
Office of the Comptroller  
Scott B. Manske, Comptroller

DATE: January 24, 2020  
TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM: Scott B. Manske, Comptroller  
Cynthia (C.J.) Pahl, Financial Services Manager  
SUBJECT: 2020 Fiscal Projection for Milwaukee County – **(For Information Only)**

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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.

**2020 Year-end Fiscal Projection as of January 2020**

Due to the timing for the January committee cycle, it is too early to issue a projection on the year-end position of the County based on limited fiscal activity. There are potential areas of concern, however, that may impact the County's year-end position and will be monitored closely. They currently include Milwaukee County Zoo revenues as well as centralized vacancy and turnover.

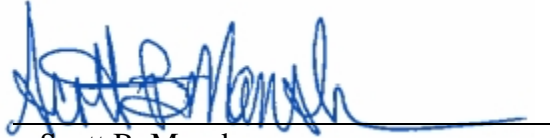
- Revenues for the Milwaukee County Zoo in 2020 could fall short of budget. In 2019, the department fell short of budgeted revenues by about \$2.3 million. For 2020, budgeted revenues were increased by about \$0.7 million. In recent years, the Zoo has experienced expenditure surpluses that reduced the overall deficit. The Zoo anticipates greater revenue due to the dinosaur exhibit during Summer 2020 and when fares increase in June 2020 to coincide with the Hippopotamus exhibit's opening.
- Org. 1972 (Wages and Benefits Modifications) contains a \$2.0 million abatement in 2020 to account for higher vacancy and turnover experience than what is generally budgeted. This is in addition to the vacancy and turnover in departmental budgets. The Office of the Comptroller and Department of Administrative Services will monitor salary surpluses in departments that will be used to offset this abatement.

The Contingency Fund's balance, if unused, falls to the bottom line at the end of the fiscal year and is available to offset any potential issues such as those described above. As of today, the Contingency Fund has an unallocated balance of \$4,355,575 as shown in the table below.

<b>Contingency Fund</b>	
<b>2020 Adopted Balance</b>	<b>\$6,505,575</b>
Allocated Items	
Lead abatement low-interest revolving loan 1A005	(\$550,000)
Electronic monitoring/HOC dorm closures backup 1A023	(\$1,500,000)
Lakefront paths emergency repair if high water/freezing 1A029	(\$100,000)
<b>2020 Adopted Unallocated Balance</b>	<b>\$4,355,575</b>

**Committee Action**

This is an informational report only.



Scott B. Manske  
Comptroller



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

cc: Chris Abele, County Executive  
Supervisor James Schmitt, Chairman, Finance & Audit Committee  
Finance & Audit Committee  
Joseph Lamers, Director, Department of Administrative Services - PSB  
Shanin Brown, Committee Coordinator, Office of the County Clerk  
Stephen Cady, Research Director, Office of the Comptroller