



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

DATE: January 18, 2019  
TO: Supervisor Theodore Lipscomb, Sr., Chairman, County Board of Supervisors  
FROM: Scott B. Manske, Comptroller  
Cynthia (C.J.) Pahl, Financial Services Manager  
SUBJECT: 2019 Fiscal Projection for Milwaukee County – **(For Information Only)**

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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. To comply with this ordinance, the Comptroller is providing the County Board with a report on the fiscal condition of the County for 2019.

**2019 Year-end Fiscal Projection – January 2019**

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 funding for inmate medical services and revenues at the Milwaukee County Zoo.

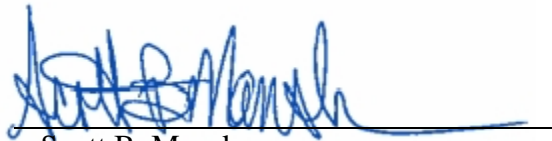
- Funding for inmate medical services is likely to be insufficient in 2019. Currently, 32 percent of the budgeted \$17.6 million has been committed to Armor for services through March 31. If funding is continued as that level with the new vendor, the County could deficit by as much as \$5.2 million in 2019.
- Revenues for the Milwaukee County Zoo in 2019 could fall short of budget. In 2018, the department fell short of budgeted revenues by about \$2.2 million. For 2019, budgeted revenues were increased nearly \$0.4 million. Expenditure surpluses were available in 2018 to reduce the overall deficit and could be available in 2019 as well. The Milwaukee County Zoo will also implement a fare increase on April 1, which should assist the department in increasing its revenue earnings for 2019.

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 \$5,009,655 as shown in the table below.

<b>Contingency Fund</b>	
<b>2019 Adopted Balance</b>	<b>\$5,655,938</b>
Allocated Items	
Court Operations	(\$196,283)
War Memorial Center Memorial Hall Renovations	(\$200,000)
W. College Ave. (31 <sup>st</sup> /34 <sup>th</sup> ) Box Culvert / Railing Repairs	(\$250,000)
<b>2019 Adopted Unallocated Balance</b>	<b>\$5,009,655</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, County Clerk  
Stephen Cady, Research Director, Office of the Comptroller