



**COUNTY OF MILWAUKEE**  
**INTEROFFICE COMMUNICATION**

Office of the Comptroller

**Scott B. Manske, Comptroller**

DATE: January 22, 2019

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

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

SUBJECT: Fiscal Report of December 2018 (Period 12) 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 2018 financial results based on financial data as of December 31, 2018. The County's 2018 fiscal year ends on December 31, 2018. 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 31, 2018, prior quarterly reports submitted by departments and known projected actions, Milwaukee County's projected 2018 year-end fiscal status is a \$14.7 million surplus.

<b>Period</b>	<b>Projected Year End Position</b>	<b>Annual Projection</b>	<b>Change from Prior Projection</b>
<b>March 2018</b>	<b>Surplus</b>	<b>\$1.8 million</b>	<b>n/a</b>
<b>April 2018</b>	<b>Surplus</b>	<b>\$3.5 million</b>	<b>\$1.7 million</b>
<b>May 2018</b>	<b>Surplus</b>	<b>\$3.2 million</b>	<b>(\$0.3 million)</b>
<b>July 2018</b>	<b>Surplus</b>	<b>\$8.7 million</b>	<b>\$5.5 million</b>
<b>September 2018</b>	<b>Surplus</b>	<b>\$8.6 million</b>	<b>(\$0.1 million)</b>
<b>October 2018</b>	<b>Surplus</b>	<b>\$10.0 million</b>	<b>\$1.4 million</b>
<b>December 2018</b>	<b>Surplus</b>	<b>\$14.7 million</b>	<b>\$4.7 million</b>

The Comptroller will issue a detailed report on the 2018 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 \$4.7 million change from the prior projection.

**Departments with Major Variances since Prior Report**

	<b>October Report</b>	<b>December Report</b>	<b>Variance</b>
DAS (115)	\$730,345	\$1,363,102	\$632,757
Treasurer (309)	(\$306,883)	(\$753,285)	(\$446,402)
House of Correction (430)	(\$1,774,715)	(\$1,618,696)	\$156,019
Emergency Management (480)	\$27,147	\$185,802	\$158,655
Department on Aging (790)	\$335,719	\$808,359	\$472,640
Department of Human Services (800)	\$960,091	\$1,218,001	\$257,910
DAS – Risk Management (117)	\$130,168	\$235,596	\$105,428
Fringe Benefits (1950)	\$6,000,000	\$8,500,000	\$2,500,000
Non-Departmental Revenues (190)	\$63,882	(\$940,008)	(\$1,003,890)
Sales Tax (1996)	\$1,500,000	\$2,000,000	\$500,000
Debt Service (996)	\$0	\$1,250,000	\$1,250,000
			\$4,583,117

**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