



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller  
Scott B. Manske, Comptroller

DATE: April 8, 2019

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

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**

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.

**2019 Year-end Fiscal Projection**

With only two months of fiscal activity reported, it is too early to issue a projection on the year-end position of the County. As of period 2, only the Combined Court Related Operations and the House of Corrections are reporting a deficit positions of \$196,283 and \$117,667, respectively.

The previous fiscal projection for 2019 cited potential areas of concern that may impact the County's year-end position. These areas included revenues for the Milwaukee County Zoo which could fall short of budget and inmate medical expenditures in excess of budget. The previously anticipated deficit for inmate medical expenditures was corrected through a fund transfer. The Comptroller will continue to monitor revenues and expenditures at the Milwaukee County Zoo.

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. As of today, the Contingency Fund has an unallocated balance of \$5,009,655 as shown in the table on the following page.

<b>Unallocated Contingency Fund</b>	
<b>2019 Adopted Balance</b>	<b>\$ 5,009,655</b>
Approved Actions	
From Charges to Other County Departments (File 19-194)	\$ 1,080,000
Fund Inmate Health Services (File 19-194)	\$ (1,080,000)
Surplus Bid Premium (from Debt Service) (File 19-261)	\$ 150,000
Fund Project WH24301 North Shop Major Maintenance (File 19-261)	\$ (150,000)
<b>Current Available Balance</b>	<b>\$ 5,009,655</b>
<b>Allocated Contingency Fund</b>	
<b>2019 Adopted Balance</b>	<b>\$ 646,283</b>
Allocated Items	
Court Operations (2019 Budget Amendment 1A005)	\$ 196,283
War Memorial Center (WMC) Memorial Hall Renovations (1B001)	\$ 200,000
W. College Ave. (31st/34th) Box Culvert / Railing Repairs (1B003)	\$ 250,000
Approved Actions	
Inmate Medical Insource Due Diligence (File 19-194)	\$ 300,000
Transfer to WO332 WMC Memorial Hall Renovations (File 19-233)	\$ (200,000)
<b>Current Available Balance</b>	<b>\$ 746,283</b>

**Committee Action**

This is an informational report only.

Scott B. Manske  
Comptroller

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

- cc: 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