

COMPTROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	\$5,882,639	\$5,279,512	\$6,146,862	\$6,560,157	\$413,295
Operation Costs	\$599,622	\$628,717	\$560,274	\$563,597	\$3,323
Debt & Depreciation	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$682,044	\$797,503	\$593,071	\$807,016	\$213,945
Total Expenditures	\$7,164,305	\$6,705,731	\$7,300,207	\$7,930,770	\$630,563
<i>Legacy Healthcare-Pension</i>	\$1,236,179	\$1,078,402	\$1,132,864	\$1,513,840	\$380,976
Revenues					
Direct Revenue	\$174,700	\$99,407	\$196,793	\$384,454	\$187,661
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$174,700	\$99,407	\$196,793	\$384,454	\$187,661
Tax Levy	\$6,989,605	\$6,606,325	\$7,103,414	\$7,546,316	\$442,902
Personnel					
Full-Time Pos. (FTE)	57	57	60	61	1
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$0	\$9,074	\$0	\$0	\$0

Department Mission: The Office of the Comptroller maintains Milwaukee County’s accounting books, monitors and reports on budget versus actual fiscal results, prepares annual financial reports of the government and government agencies, and analyzes proposals for the use of County funds. The Office works to ensure that fiscal decisions are made based on sound financial information.

Department Description: The Office of the Comptroller is made up of seven service areas:

1. Administration/Fiscal Analysis provides management of the Office, and reviews fiscal notes and special studies.
2. Central Accounting is responsible for preparation of countywide monthly financial reports, publication of the Comprehensive Annual Financial Report, and maintenance of various accounting systems.
3. Central Payables is responsible for countywide vendor payment procedures.
4. Central Capital is responsible for the issuance of debt and for monitoring departmental capital programs financed with debt.
5. Central Payroll is responsible for countywide payroll procedures.
6. Audit Services is responsible for auditing the fiscal concerns of Milwaukee County, monitoring the propriety of departmental recordkeeping throughout the County, auditing agencies receiving County funds or providing services to the County, and maintaining a hotline service to receive information regarding waste, fraud and abuse of Milwaukee County resources.

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7. Research Services is responsible for providing research and analysis, drafting resolutions and ordinances, and providing independent and nonpartisan research services for the County Board and the County Executive at their request.

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Strategic Program Area 1: Administration

Service Provision: Mandated

Strategic Outcome: High-Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Total Comptroller Employees Managed	57	60	61
Provide Fiscal Updates	9	9	10
Provide Fiscal Notes on Labor Contracts	N/A	2	2
Provide 5 year Fiscal Forecast	1	1	1

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$1,094,261	\$1,073,061	\$1,152,366	\$1,365,328	\$212,962
Revenues	\$50,000	\$68,306	\$50,000	\$65,000	\$15,000
Tax Levy	\$1,044,261	\$1,004,754	\$1,102,366	\$1,300,328	\$197,962
FTE Positions	6	6	6	6	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Fiscal Updates provided to County Board & County Executive	N/A	N/A	N/A	Survey to be conducted
Fiscal Notes on Labor Contracts completed	N/A	N/A	N/A	Survey to be conducted
Provision of Five Year Forecast	N/A	N/A	N/A	Survey to be conducted

Strategic Implementation:

Administration & Fiscal analysis is responsible for the management and coordination of the Office of the Comptroller. Expenditures increase is due to employee costs from JEQ position reclassifications.

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Strategic Program Area 2: Central Accounting

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Produces the annual CAFR and single Audit Report	1	1	1
Maintains County's acct systems and Closes financial system on an annual Basis.	1	1	1

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$727,525	\$542,057	\$762,664	\$817,275	\$54,611
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$727,525	\$542,057	\$762,664	\$817,275	\$54,611
FTE Positions	7	7	7	7	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Unqualified Audit Opinions	0	0	0	0
CAFR submitted by State Deadline	1	1	1	1

Strategic Implementation:

Central Accounting is responsible for timely and accurate preparation of countywide financial reports. Expenditures increase primarily due to higher legacy fringe benefits.

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Strategic Program Area 3: Central Payables

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Pays County's Bills for Services and Commodities	\$166M	\$172M	\$169M
Implemented Payment Plus program	\$0	\$122,000	\$294,000
Processes Contractual Payments Within State and County Guidelines	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$939,675	\$904,976	\$956,737	\$1,044,687	\$87,950
Revenues	\$100,000	\$5,097	\$122,093	\$294,754	\$172,661
Tax Levy	\$839,675	\$899,879	\$834,644	\$749,933	(\$84,711)
FTE Positions	10	10	10	10	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Percent change in use of payment plus program	N/A	N/A	N/A	5%
County Payments processed within 10 days of completed invoice	N/A	N/A	N/A	85%

Strategic Implementation:

Accounts payable is responsible for establishing countywide payment procedures. Anticipated revenue from the Payment Plus program increases from \$122,093 in 2015 to \$294,754 in 2016 due to actual activity in the program.

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Strategic Program Area 4: Central Capital

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Issues Debt	4	2	3
Monitors Capital Program	ongoing	ongoing	ongoing
Issues Carryover report	1	1	1
Works to maintain or improve Debt rating	3	3	3

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$275,318	\$297,329	\$310,888	\$351,672	\$40,784
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$275,318	\$297,329	\$310,888	\$351,672	\$40,784
FTE Positions	2	2	2	2	0

How Well We Do It: Performance Measures					
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016 Budget
Issuance of Carryover report	N/A	N/A	N/A	N/A	Issued by April 30
Issuance of debt	Meets State and Federal Guidelines				
Works to maintain or improve Debt rating					
Standard & Poor's	AA Stable				
Moody's	Aa2 Stable				
Fitch	AA+ Stable				

Strategic Implementation:

Capital/Debt monitoring is responsible for creating County Board resolutions for issuing debt, as well as monitoring debt-financed departmental capital programs. Expenditures increase primarily due to higher legacy fringe benefits.

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Strategic Program Area 5: Central Payroll

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Processes payroll	26	26	26
Issues W-2s	1	1	1
Maintains Payroll system	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$1,070,486	\$1,028,595	\$1,032,549	\$1,085,373	\$52,824
Revenues	\$24,700	\$26,003	\$24,700	\$24,700	\$0
Tax Levy	\$1,045,786	\$1,002,592	\$1,007,849	\$1,060,673	\$52,824
FTE Positions	12	12	12	12	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Payroll issues on a timely basis	N/A	N/A	N/A	In development
Checks/payroll employee	N/A	N/A	N/A	In development
Cost/payroll employee	N/A	N/A	N/A	In development

Strategic Implementation:

Payroll is responsible for Countywide payroll processing. Expenditures increase primarily due to higher legacy fringe benefits.

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Strategic Program Area 6: Auditing Services

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Fraud Hotline Allegations Processed	63	65	70
Bank Reconciliations Performed	768	804	816

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$2,607,597	\$2,495,715	\$2,675,010	\$2,797,405	\$122,395
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$2,607,597	\$2,495,715	\$2,675,010	\$2,797,405	\$122,395
FTE Positions	16	16	19	20	1

How Well We Do It: Performance Measures				
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Percentage of audit recommendations or alternatives for operation or program improvements implemented by management	N/A	N/A	N/A	90%
Compliance with Generally Accepted Government Auditing Standards	N/A	N/A	N/A	Receive unqualified "clean" opinion from peer review

Strategic Implementation:

Audit Services is responsible for auditing the fiscal concerns of Milwaukee County. One position of Supervisor – Audit Forensic was filled during 2015 and funded in 2016 offset by vacancy and turnover for no tax levy impact. Fringe benefits costs increase \$103,118. Increased Building Space Rental costs of \$100,161 are included to reflect the new building space for the division.

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Strategic Program Area 7: Research Services

Service Provision: Discretionary

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2014 Actual	2015 Budget	2016 Budget
Produces research on behalf of the County Executive, County Board and other Elected Officials	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$449,443	\$363,999	\$409,993	\$469,030	\$59,037
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$449,443	\$363,999	\$409,993	\$469,030	\$59,037
FTE Positions	4	4	4	4	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Research is held in high regard by stakeholders	N/A	N/A	N/A	Survey to be conducted

Strategic Implementation:

Research Services is responsible for analyzing and drafting resolutions and ordinances. Legacy fringe benefits increase by \$46,467. In addition, 2016 is the first year for the budgeting of certain centralized services in the amount of \$15,515.