

COUNTY EXECUTIVE 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES-
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Department of Administrative Services is created pursuant to Section 59.52 (1) of the Wisconsin Statutes and Chapter 32 of the Milwaukee County Ordinances. The position of Director is authorized in the Fiscal Affairs Division and is responsible for the execution of the duties and powers assigned to the Department as specified in Chapter 32 of the Milwaukee County General Ordinances for the major divisions of Procurement, Information Management Services and Fiscal Affairs. Also reporting to the Director are Human

Resources, Office for Persons with Disabilities, and Economic and Community Development. The Fiscal Affairs Division is responsible for preparing and monitoring the County's annual operating and capital budgets and for preparing the County's Official Statements relating to debt issuance. It performs the County's accounting functions, which include centralized payroll, accounts payable, preparation of County financial statements, and determination of financial and cost accounting policies.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,364,077	\$ 2,549,869	\$ 2,608,811	\$ 58,942
Employee Fringe Benefits (EFB)	1,481,909	1,449,224	1,680,030	230,806
Services	21,254	185,312	180,202	(5,110)
Commodities	15,020	36,642	10,520	(26,122)
Other Charges	1,045	1,200	1,200	0
Debt & Depreciation	0	0	0	0
Capital Outlay	877	0	0	0
Capital Contra	0	0	0	0
County Service Charges	539,568	631,656	623,570	(8,086)
Abatements	(1,253,309)	(1,428,266)	(1,687,170)	(258,904)
Total Expenditures	\$ 3,170,441	\$ 3,425,637	\$ 3,417,163	\$ (8,474)
Direct Revenue	6,215	11,000	11,000	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 6,215	\$ 11,000	\$ 11,000	\$ 0
Direct Total Tax Levy	3,164,226	3,414,637	3,406,163	(8,474)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 12,537	\$ 13,278	\$ 12,485	\$ (793)
Courthouse Space Rental	233,652	243,483	242,289	(1,194)
Tech Support & Infrastructure	147,418	177,810	156,163	(21,647)
Distribution Services	3,812	3,891	5,638	1,747
Telecommunications	9,774	11,235	7,771	(3,464)
Record Center	10,213	10,485	8,459	(2,026)
Radio	0	0	0	0
Computer Charges	25,874	62,733	17,634	(45,099)
Applications Charges	67,026	78,245	86,143	7,898
Total Charges	\$ 510,306	\$ 601,160	\$ 536,582	\$ (64,578)
Direct Property Tax Levy	\$ 3,164,226	\$ 3,414,637	\$ 3,406,163	\$ (8,474)
Total Property Tax Levy	\$ 3,674,532	\$ 4,015,797	\$ 3,942,745	\$ (73,052)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

COUNTY EXECUTIVE'S 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 2,364,077	\$ 2,549,869	\$ 2,608,811	\$ 58,942
Employee Fringe Benefits (EFB)	\$ 1,481,909	\$ 1,449,224	\$ 1,680,030	\$ 230,806
Position Equivalent (Funded)*	45.9	44.6	45.1	0.5
% of Gross Wages Funded	95.0	96.3	97.6	1.3
Overtime (Dollars)**	\$ 9,692	\$ 5,700	\$ 0	\$ (5,700)
Overtime (Equivalent to Position)	0.1	0.2	0.0	(0.2)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Administrative Specialist	Unfund	1/1.0	Fiscal Affairs	\$ (48,384)
Health Care Specialist	Create	1/1.0	Fiscal & Strategic Serv.	91,503
			TOTAL	\$ 43,119

MISSION

Provide quality, efficient and responsive financial services and administrative business functions to the County Executive, County Board and County departments to enable the delivery of financially sound and effective services to the community.

DEPARTMENT DESCRIPTION

Administration The Director is responsible for coordinating the operations of the divisions, including Procurement, Information Management Services, Fiscal Affairs, Risk Management, Economic and Community Development, Human Resources and Labor Relations. Also reporting to the Director are the Office for Persons with Disabilities and Economic and Community Development.

The primary responsibilities of the **Fiscal and Strategic Services Section** are budget preparation and control for both operations and capital. All budget requests are analyzed with recommendations submitted to the County Executive. Assistance is provided both to the County Executive in preparing and presenting the Executive Budget, and to the Finance and Audit Committee in its review of the County Executive's recommended budget, including the preparation of

budget amendments approved by the Finance and Audit Committee and the County Board. During the year, all appropriation transfer requests are analyzed and a recommendation submitted to the County Executive. In conjunction with the Accounting Section, County departmental accounts are analyzed to determine potential expenditure deficits or revenue shortfalls, with department administrators required to submit a corrective plan of action. Other major duties include (a) the study of all new position requests, with reports and recommendations submitted to County Board committees; (b) fiscal studies for the County Executive and County Board committees, including fiscal impact of legislative bills; and (c) special studies for the County Executive and County Board committees.

Central Accounting functions include Accounting Administration, Accounting, Accounts Payable and Payroll. A brief description of the responsibilities of each area follows:

Accounting Administration is responsible for the overall management and coordination of Central Accounting activities, the development of special studies and reports and technical assistance to both Central Accounting and other County

COUNTY EXECUTIVE'S 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

departments and the publishing of the Comprehensive Annual Financial Report and the Single Audit Report.

Accounting is responsible for the timely and accurate preparation of County-wide monthly financial reports, publication of the Comprehensive Annual Financial Report, the State of Wisconsin Financial Report Form, and the Single Audit Report and development of the indirect cost allocation plan. In addition, Accounting is responsible for adherence to Generally Accepted Accounting Principles (GAAP), the development and maintenance of the Advantage financial information system, the fixed-asset system and the grant system, conducting budget performance reviews on an ongoing basis to identify potential year-end deficits so that problems can be resolved in a timely manner, and ongoing training and technical assistance to departments.

Accounts Payable is responsible for establishment of County-wide payment procedures, coordination with the Procurement Division, encumbrances of purchases, payment of vendor invoices, development and maintenance of the accounts payable system, and technical assistance to departments. In addition, Accounts Payable monitors payments to ensure that purchasing regulations have been followed by departments and unencumbered appropriation balances to ensure that the County has sufficient appropriations available for each payment.

Payroll is responsible for establishment of County-wide payroll procedures, coordination with the Division of Human Resources, preparation of payroll checks, maintenance of all earnings and deductions records, ensuring that County payroll practices meet Federal, State and contractual requirements, filing of all required Federal and State reports on a timely basis, and the development and maintenance of the payroll system.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase by \$58,942, from \$2,549,869

to \$2,608,811. Funded positions increase 0.5 from 44.6 to 45.1.

- One position of Administrative Specialist is unfunded for a tax levy savings of \$48,384, excluding fringe benefits.
- One position of Healthcare Specialist Coordinator is created within the Department of Administrative Services – Fiscal and Strategic Services for the purpose of budgeting and fiscal monitoring of health care expenditures. This position is charged to Employee Fringe Benefits, org. unit 1950.
- In 2006 the position of Administrative Coordinator Reimbursement in DHHS was transferred to DAS-Fiscal. In 2007 the entire Reimbursement Unit in DHHS is transferred to DAS-Fiscal resulting in a professional service increase of \$90,709. The expenditures for this unit are completely offset by revenue therefore there is no tax levy impact.
- A one-time appropriation of \$100,000 established in 2006 for a study of the current pension system structure is discontinued in 2007.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."