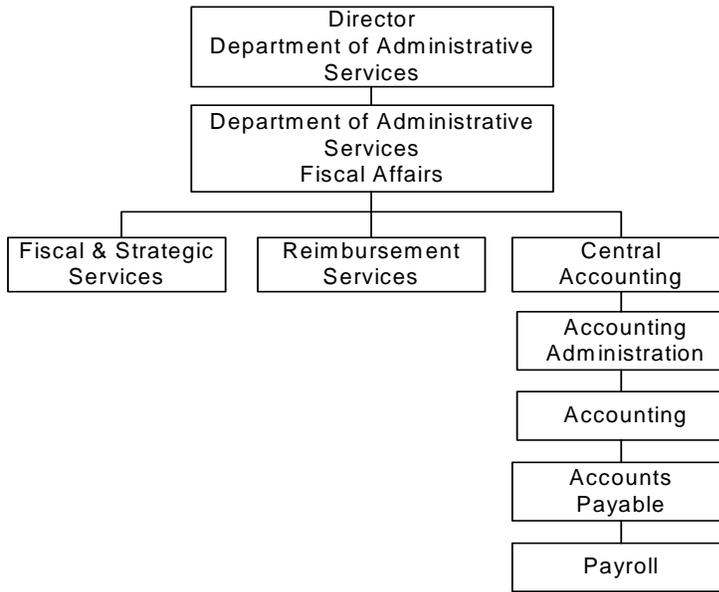


## DAS-ADMIN AND FISCAL AFFAIRS (1151)



### MISSION

Provide high 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.

### Budget Summary

	2011	2010/2011 Change
<b>Expenditures</b>	4,341,702	240,796
<b>Revenue</b>	57,412	(18,588)
<b>Levy</b>	4,284,290	259,384
<b>FTE's</b>	42.7	(3.6)

#### Major Programmatic Changes

- Increase sharing of support functions among DAS divisions.
- Continue to enhance budgeting practices and financial forecasting.
- Purchasing card program optimized and expansion explored.

### OBJECTIVES

- Expand and enhance the County Financial website and other automation initiatives.
- Continue the development of strategic planning initiatives that are essential to the County's ability to responsibly and effectively address its long-term fiscal challenges and facility needs.
- Begin researching and planning for the implementation of a performance management system that will be based on outcome oriented performance measures.

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- Work with the Division of Human Resources to maintain the reconciliation of position control/Ceridian with BRASS.
- Continue improvements to long range financial forecasting and budgeting.
- Improve collaboration between departments and facilitate sharing of ideas among County fiscal staff.
- Implement strategies developed by a work group of finance and budget staff from overlapping taxing bodies in Milwaukee County designed to achieve cost savings through intergovernmental collaboration.
- Monitor the implementation of the accelerated financing of 2010-2012 capital improvements.
- Develop a long-term plan for the County's financial management information system.
- Initiate an update of crucial sections of the Administrative Manual and continue efforts to post the Administrative Manual on the County intranet.
- Pursue changes to State Statute to allow the County to maintain adequate levels of reserves.
- Work with our current supplier of procurement cards, US Bank, to explore the feasibility of expanding the current procurement card program. In addition, explore the feasibility of a reverse purchasing card program - paying vendors electronically through their US Bank purchasing card account.

### DEPARTMENTAL PROGRAM DESCRIPTION

The Department of Administrative Services (DAS) Fiscal Affairs Division includes the following four sections: Administration, Fiscal and Strategic Services, Reimbursement Services, and Central Accounting.

**Administration.** The DAS Director is responsible for coordinating the operations of all DAS divisions, including Procurement, Information Management Services Division, Fiscal Affairs Division, Risk Management, Human Resources, Employee Benefits, and Office for Persons with Disabilities.

The primary responsibilities of the **Fiscal and Strategic Services Section** are budget preparation and fiscal 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 is 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.

**Reimbursement Services** is responsible for the County-wide Tax Refund Intercept Program and coordination of efforts to collect delinquent accounts receivable.

**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 departments and the publishing of the Comprehensive Annual Financial Report (CAFR) and the Single Audit Report.
- Accounting is responsible for the timely and accurate preparation of countywide monthly financial reports, publication of the Comprehensive Annual Financial Report, the State of Wisconsin Financial Report Reform, 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

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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 countywide 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, monitoring the preparation of payroll checks and maintenance of all earnings and deductions records, ensuring that County payroll practices meet Federal, State and contractual requirements, and filing of all required Federal and State reports on a timely basis.

**2011 BUDGET**

***Approach and Priorities***

- Expand the current level of analysis and support, specifically related to revenue and healthcare forecasting and program evaluation.

***Programmatic Impacts***

- There are no programmatic impacts for this department.

***Budget Highlights***

***Wage and Benefit Modifications***

**(\$79,151)**

This budget includes an expenditure reduction of \$79,151 based on the changes described in the non-departmental account for wage and benefit modifications (Org-1972).

***Unfund Vacant Positions***

**(\$158,674)**

Two vacant positions are unfunded:

- 0.50 FTE Student Intern – (salary and fringe benefit savings of \$29,390)
- 0.50 FTE Accountant 4 – (salary and fringe benefit savings of \$40,012)

In addition, 0.50 FTE of a Clerical Assistant 2 is transferred to DAS – Procurement (salary and fringe benefits of \$32,792). This position can be shared between the two Divisions because they are now co-located in the Courthouse. Finally, a Fiscal Assistant 2 position will be held vacant for a tax levy savings of \$56,480 in salary and fringe benefits.

***Reduction in Professional Services***

**(\$25,533)**

Professional Services expenditures are reduced by \$25,533 from \$112,228 in 2010 to \$86,695 in 2011. This is largely due to the elimination of a one-time expenditure in 2010 for short term professional services contracts.

***Optimized Purchasing Card Program and Electronic Payments***

**(\$30,000)**

In collaboration with the Treasurer's Office and DAS - Procurement, DAS-Fiscal will increase revenue associated with the purchasing card program by \$30,000 by accessing the State of Wisconsin's contract with our current vendor, US Bank, thereby increasing our rebate percentage. DAS will also explore ways to automate payments made by the County, reducing expenses relating to check issuance and generating additional rebate revenue.

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***Reduction in Charges to Capital***

**\$166,349**

In 2011 there are no expected general obligation bond issuances and only one airport bond issuance. As a result, DAS Fiscal will charge significantly less time to capital and the capital abatement is reduced by \$166,349 resulting in a corresponding increase in tax levy

***Adjustments to Tax Revenue Intercept (TRIP) and Collections Program***

**\$0**

In the 2010 Adopted Budget, revenues from the TRIP and Collections program were budgeted in departments rather than centrally in DAS – Fiscal to create an incentive to improve collection revenue. In 2011, these revenue estimates have been adjusted downwards from \$1,140,000 to \$400,000 to bring them in line with actual experience in 2009. Reductions in revenues are primarily the result of reductions to the pool of outstanding receivables related to emergency medical services. In 2004 these revenues were transferred to municipalities that participate in the emergency medical services program. Expenses relating to TRIP and Collections are budgeted in DAS – Fiscal and crosscharged to those departments that receive TRIP or Collection revenue.

***Transfer-In of 1.0 FTE Accountant 4***

**\$83,798**

Given the linkage in accounting functions between the Office of the Milwaukee County Treasurer and the DAS Administration and Fiscal Affairs Division, and the need for additional accounting support in the DAS Accounting Section, one position of Accountant 4 is transferred from the Treasurer's Office to the DAS Accounting Section, effective January 1, 2011.

In addition to monitoring and analyzing the investment of short and long term cash assets, booking interest income on investments and performing cash accounting functions, the Accountant 4 will also provide assistance with County cash flow analysis and monitoring, and general County-wide accounting needs. This position transfer returns these accounting functions to the Department of Administrative Services, where they were housed prior to 1994. This action also improves internal financial controls by separating investment functions (which are retained in the Treasurer's Office under a professional services contract) and investment monitoring duties into distinct and separate departments.

<b>BUDGET SUMMARY</b>				
<b>Account Summary</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2010/2011 Change</b>
Personal Services (w/o EFB)	\$ 2,725,279	\$ 2,816,345	\$ 2,859,567	\$ 43,222
Employee Fringe Benefits (EFB)	1,706,470	1,988,208	2,008,965	20,757
Services	125,794	112,228	86,695	(25,533)
Commodities	10,838	13,000	10,693	(2,307)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	9,605	0	0	0
Capital Contra	0	0	0	0
County Service Charges	556,816	543,646	564,140	20,494
Abatements	(1,164,567)	(1,372,521)	(1,188,358)	184,163
<b>Total Expenditures</b>	<b>\$ 3,970,235</b>	<b>\$ 4,100,906</b>	<b>\$ 4,341,702</b>	<b>\$ 240,796</b>
Direct Revenue	44,317	76,000	50,000	(26,000)
State & Federal Revenue	0	0	7,412	7,412
Indirect Revenue	0	0	0	0
<b>Total Revenue</b>	<b>\$ 44,317</b>	<b>\$ 76,000</b>	<b>\$ 57,412</b>	<b>\$ (18,588)</b>
<b>Direct Total Tax Levy</b>	<b>3,925,918</b>	<b>4,024,906</b>	<b>4,284,290</b>	<b>259,384</b>

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<b>PERSONNEL SUMMARY</b>				
	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2010/2011 Change</b>
<b>Position Equivalent (Funded)*</b>	46.1	46.4	42.7	(3.7)
<b>% of Gross Wages Funded</b>	93.0	97.1	93.0	(4.1)
<b>Overtime (Dollars)</b>	\$ 7,977	\$ 0	\$ 0	\$ 0
<b>Overtime (Equivalent to Position)</b>	0.1	0.0	0.0	0.0

\* For 2009 Actuals, the Position Equivalent is the budgeted amount.

\*\* For 2011, budgeted overtime figures do not include reductions described in org 1972. For 2011, this amount equals (\$851).

<b>PERSONNEL CHANGES</b>						
<b>Job Title/Classification</b>	<b>Title Code</b>	<b>Action</b>	<b># of Positions</b>	<b>Total FTE</b>	<b>Division</b>	<b>Cost of Positions (Salary Only)</b>
Student Intern	85770	Unfund	0	(0.50)	DAS Admin	\$ (15,728)
Clerical Asst 2	0007	Transfer-out	0	(0.50)	DAS Admin	(18,306)
Accountant 4	04350	Unfund	0	(0.50)	Central Accounting	(23,830)
Accountant 4 - Tres Svcs	04355	Transfer-in	1	1.00	Central Accounting	49,404
					<b>TOTAL</b>	<b>\$ (8,460)</b>

*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 severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."*