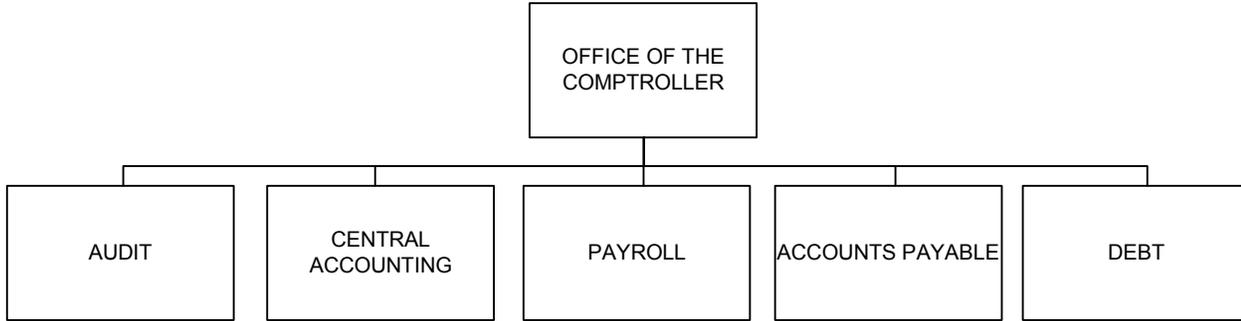


OFFICE OF THE COMPTROLLER (3700)



MISSION

In accordance with Wisconsin Statute 59.255, the elected 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 of the Comptroller works to ensure that fiscal decisions are made based on sound financial information.

Budget Summary		
	2013	2012/2013 Change
Expenditures	5,778,288	5,778,288
Revenue	74,700	74,700
Levy	5,703,588	5,703,588
FTE's	43.0	43.0
<p>Major Programmatic Focus</p> <ul style="list-style-type: none"> Ongoing implementation of 2011 Wisconsin Act 62. 		

OBJECTIVES

As the Chief Financial Officer the Comptroller will perform the following functions:

- Oversee all of the County's debt.
- Report monthly to the County Board and County Executive, the condition of outstanding contracts and of each of the County's funds and the claims payable from the funds.
- Countersign all contracts after determining the County has the necessary funds to pay the liability that may be incurred under the contract.
- Monitor the Treasurer's accounts monthly and report to the County Executive and the County Board as to their correctness and any violation by the Treasurer of the Treasurer's duty in the manner of keeping accounts or disbursing moneys.
- Whenever requested by the County Executive and County Board, provide an independent fiscal analysis of any matter affecting the County, and provide these bodies with a fiscal note for all proposed legislation.
- Prepare a written 5-year financial condition forecast for distribution to the County Executive and County Board.
- Administer and oversee all shared services contracts.
- Submit the annual pension obligation bond report to the requisite state bodies.

Conduct audits designed to evaluate the effectiveness, efficiency and regulatory compliance of various County programs and operations and report the results to policy and administrative decision-makers.

ADOPTED 2013 BUDGET

DEPT: Office of the Comptroller

UNIT NO. 3700
FUND: General - 0001

Ensure the compilation of accounting transactions and the issuance of payments due employees and vendors are accurate and timely

DEPARTMENTAL PROGRAM DESCRIPTION.

In November 2011, Wisconsin passed 2011 Wisconsin Act 62 that required Milwaukee County to elect a County Comptroller who would act as the Chief Financial Officer of the County. In April of 2012, the County elected the first Comptroller and in June of 2012, the Office of the Comptroller was created through County Board action. As a separately elected position, the Comptroller is required to monitor and report on the County's current fiscal health, to act as the County auditor, and to provide an independent fiscal review on any proposed spending at the request of the County Board or County Executive. The Office of the Comptroller consists of the following sections:

Administration is responsible for the overall management and coordination of the Office of the Comptroller. Administration is also responsible for the review of fiscal notes and special fiscal studies.

Central 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 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.

Central Payroll is responsible for establishment of County-wide payroll procedures, coordination with the Department 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.

Audit Services is responsible for post auditing the fiscal concerns of Milwaukee County, which can include the examination of records and procedures of County offices and departments to reach a conclusion as to economy and efficiency, program effectiveness, and compliance with regulatory authority; monitoring the propriety of departmental recordkeeping throughout the County relating to cash receipts and disbursements, cost accounting procedures, assets held in trust, and supplies and equipment inventories; determining the adequacy of internal control; auditing, when warranted, agencies receiving County funds or providing services to the County. Audit also is responsible for reconciling the County's checking accounts and maintaining custody of the cancelled checks; monitoring contracts with vendors of goods and services for compliance with affirmative action requirements; and contracting for the annual audit of the financial statements of Milwaukee County and the Single Audit of Federal and State grants required by Federal OMB Circular A-133 and State Single Audit Guidelines.

Capital/Debt Monitoring is responsible for creating county board resolutions for the issuance of debt and for monitoring departmental capital programs financed with debt.

ADOPTED 2013 BUDGET

DEPT: Office of the Comptroller

UNIT NO. 3700
FUND: General - 0001

2013 Budget

Approach and Priorities

- Continue implementation of 2011 Wisconsin Act 62, which includes implementing procedures to ensure that the responsibilities of the Comptroller as outlined in State Statute and the Milwaukee County General Ordinances are being fulfilled.
- Identify opportunities to implement new financial strategies and procedures that create more transparency and promote fiscal sustainability throughout the County.
- Work with departmental agencies to identify ways to create efficiencies in the provision of services by the Office of the Comptroller.

Programmatic Impacts

- Provide appropriate funding to staff two positions that will assist with fiscal analysis and review as required by state statute.

Budget Highlights

Organizational Changes

\$0

In conjunction with the creation of the Office of the Comptroller in 2012, the following organizational units, formerly under the Department of Administrative Services (Agency 115, Organization 1151), were placed under the Office of the Comptroller; Accounting Administration, Central Accounting, Accounts Payable, Central Payroll, and Capital/Debt Monitoring. In addition, the Department of Audit (Agency 101, Organization 1101), which previously reported to the County Board of Supervisors, is positioned under the Office of the Comptroller as Audit Services.

Creation of the Fiscal Review Team

\$227,276

State statute provides that the Comptroller will conduct an independent fiscal analysis of any issue when requested to do so by the County Board or County Executive. In addition, the Comptroller is required to review all fiscal notes on pending legislation before the County Board. In order to efficiently and effectively provide this service, County Board action created two positions of Fiscal and Management Analyst, but no funding was provided. This provides the appropriate funding to staff these two positions for a salary and benefit cost of \$227,276.

Accounting Manager

\$105,006

In order to expand capacity for accounting services and to ensure timely compliance with the annual external countywide audit process and Generally Accepted Accounting Principles, 1.0 FTE Accounting Manager is funded with an active salary, social security and fringe benefit cost of \$105,006.

ADOPTED 2013 BUDGET

DEPT: Office of the Comptroller

UNIT NO. 3700
FUND: General - 0001

ORGANIZATIONAL COST SUMMARY					
DIVISION		2011 Actual	2012 Budget	2013 Budget	2012/2013 Change
Administration	Expenditure	\$ 0	\$ 0	\$ 792,797	\$ 792,797
	Revenue	0	0	50,000	50,000
	Tax Levy	\$ 0	\$ 0	\$ 742,797	\$ 742,797
Capital	Expenditure	\$ 0	\$ 0	\$ 277,482	\$ 277,482
	Revenue	0	0	0	0
	Tax Levy	\$ 0	\$ 0	\$ 277,482	\$ 277,482
Central Payroll	Expenditure	\$ 0	\$ 0	\$ 445,082	\$ 445,082
	Revenue	0	0	24,700	24,700
	Tax Levy	\$ 0	\$ 0	\$ 420,382	\$ 420,382
Central Accounting	Expenditure	\$ 0	\$ 0	\$ 692,884	\$ 692,884
	Revenue	0	0	0	0
	Tax Levy	\$ 0	\$ 0	\$ 692,884	\$ 692,884
Central Payables	Expenditure	\$ 0	\$ 0	\$ 926,019	\$ 926,019
	Revenue	0	0	0	0
	Tax Levy	\$ 0	\$ 0	\$ 926,019	\$ 926,019
Audit	Expenditure	\$ 0	\$ 0	\$ 2,644,024	\$ 2,644,024
	Revenue	0	0	0	0
	Tax Levy	\$ 0	\$ 0	\$ 2,644,024	\$ 2,644,024

BUDGET SUMMARY				
Account Summary	2011 Actual	2012 Budget	2013 Budget	2012/2013 Change
Personal Services (w/o EFB)	\$ 0	\$ 0	\$ 2,802,969	\$ 2,802,969
Employee Fringe Benefits (EFB)	0	0	1,897,789	1,897,789
Services	0	0	552,235	552,235
Commodities	0	0	24,205	24,205
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	0	0	559,305	559,305
Abatements	0	0	(58,215)	(58,215)
Total Expenditures	\$ 0	\$ 0	\$ 5,778,288	\$ 5,778,288
Direct Revenue	0	0	74,700	74,700
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 0	\$ 0	\$ 74,700	\$ 74,700
Direct Total Tax Levy	0	0	5,703,588	5,703,588

ADOPTED 2013 BUDGET

DEPT: Office of the Comptroller

UNIT NO. 3700
FUND: General - 0001

PERSONNEL SUMMARY				
	2011 Actual	2012 Budget	2013 Budget	2012/2013 Change
Position Equivalent (Funded)*	0.0	0.0	43.0	43.0
% of Gross Wages Funded	0	0	100.0	
Overtime (Dollars)	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2011 Actuals, the Position Equivalent is the budgeted amount.

PERSONNEL CHANGES						
Job Title/Classification	Title Code	Action	# of Positions	Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Fiscal and Management Analyst	12220	Fund	2	2.0	Administration	160,056
Accounting Manager	4605	Fund	1	1.0	Central Acct	73,000
					TOTAL	\$ 233,056

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."