

## B U D G E T S U M M A R Y

Category	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2018/2017 Variance
<b>Expenditures</b>					
Personnel Costs	\$5,437,898	\$6,171,036	\$4,994,617	\$3,726,140	(\$1,268,477)
Operation Costs	\$586,277	\$651,144	\$553,367	\$569,770	\$16,403
Debt & Depreciation	\$0	\$0	\$0	\$0	\$
Capital Outlay	\$0	\$0	\$0	\$0	\$
Interdept. Charges	\$614,197	\$794,644	(\$42,790)	(\$44,390)	(\$1,600)
<b>Total Expenditures</b>	<b>\$6,638,371</b>	<b>\$7,616,824</b>	<b>\$5,505,194</b>	<b>\$4,251,520</b>	<b>(\$1,253,674)</b>
<i>Legacy Healthcare-Pension</i>	<i>\$1,169,667</i>	<i>\$1,568,909</i>	<i>\$1,709,411</i>	<i>\$0</i>	<i>(\$1,709,411)</i>
<b>Revenues</b>					
Direct Revenue	\$754,558	\$350,544	\$422,703	\$318,431	(\$104,272)
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$754,558</b>	<b>\$350,544</b>	<b>\$422,703</b>	<b>\$318,431</b>	<b>(\$104,272)</b>
<b>Tax Levy</b>	<b>\$5,883,812</b>	<b>\$7,266,279</b>	<b>\$5,082,491</b>	<b>\$3,933,089</b>	<b>(\$1,149,402)</b>
<b>Effective Tax Levy*</b>	<b>\$3,084,316</b>	<b>\$3,864,798</b>	<b>\$3,938,487</b>	<b>\$3,977,479</b>	<b>\$38,992</b>
<b>Personnel</b>					
<b>Full-Time Pos. (FTE)**</b>	58.67	57.15	55.85	54.31	(1.54)
<b>Seas/Hourly/Pool Pos.</b>	0.00	0.00	0.00	0.00	0.00
<b>Overtime \$</b>	\$9,488	\$39,761	\$0	\$0	\$0

\*The Effective Tax Levy excludes interdepartmental charges and fringe benefit costs.

\*\* The 2018 Budget FTEs include Vacancy & Turnover (VANDT) & Overtime (OT). The 2017 Budget, 2016 Actual, and 2015 Actual FTEs are restated to reflect this change. Program Area tables include these changes as well.

**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, reviews fiscal notes and conducts special studies.
2. Central Accounting prepares countywide monthly financial reports, publishes the Comprehensive Annual Financial Report, and maintains various accounting systems.
3. Central Payables establishes countywide vendor payment procedures.
4. Central Capital issues debt and monitors departmental capital programs financed with debt.
5. Central Payroll is responsible for countywide payroll procedures and payroll processing.
6. Audit Services audits the fiscal concerns of Milwaukee County, monitors the propriety of departmental record keeping throughout the County, audits agencies receiving County funds or providing services to the County, and maintains a hotline service to receive information regarding waste, fraud and abuse of Milwaukee County resources.
7. Research Services provides research and analysis, drafts resolutions and ordinances, and provides independent and nonpartisan research services for the County Board and the County Executive at their request.

## **COMPTROLLER (3700) BUDGET**

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

In order to address a structural budgetary deficit caused primarily by growing pension and retiree health care costs, as well as reductions in support from the State, the 2018 Budget includes a vacancy and turnover increase of approximately one percent for most County departments for an overall savings of \$1,877,496. The increased vacancy and turnover for The Office of the Comptroller is \$51,720. In order to ensure that vacancy and turnover savings are realized, all requests to fill positions shall be reviewed and approved by the Department of Administrative Services before the position may be filled.

**COMPTROLLER (3700) BUDGET**Department: **Comptroller**UNIT NO. **3700**FUND: **General — 0001****Strategic Program Area 1: Administration****Service Provision:** Mandated**Strategic Outcome:** High-Quality, Responsive Services

<b>What we Do: Activity</b>				
<b>Item</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
Fiscal updates provided to County Board & County Executive	1	12	12	12
Provide summaries of contract notifications	N/A	N/A	12	12
Contracts reviewed as to funds available	N/A	Approx. 1,200	1,200	1,200

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$1,117,430	\$1,323,450	\$603,854	\$446,413	(\$157,441)
<b>Revenues</b>	\$50,000	\$0	\$70,000	\$0	(\$70,000)
<b>Tax Levy</b>	\$1,067,430	\$1,323,450	\$533,854	\$446,413	(\$87,441)
<b>FTE Positions</b>	5.90	5.63	4.18	3.30	(0.88)

<b>How Well We Do It: Performance Measures</b>				
<b>Performance Measure</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
GFOA Award for Excellence in Financial Reporting	1	1	1	1
Unqualified Audit Opinion	1	1	1	1
Maintain or improve Bond Rating:				
Standard & Poor's	AA Stable	AA Stable	AA Stable	AA Stable
Moody's	Aa2 Stable	Aa2 Stable	Aa2 Stable	Aa2 Stable
Fitch	AA+ Stable	AA+ Stable	AA+ Stable	AA+ Stable

**Strategic Overview:** The Administration Section houses the elected County Comptroller and the Office's Financial Affairs Section. Per Wisconsin Statutes §59.255, the Comptroller is responsible for administering the financial affairs of the County, providing fiscal notes and fiscal analyses of all matters requested and for providing a five-year fiscal forecast.

**Strategic Implementation:** Revenue for Payment Plus was previously split between Administration and Central Payables. However, the Comptroller only credits revenue to the Central Payables account, so revenue in this area is removed. This Unit also contains appropriations for equity and merit increases for 2018 for the entire department of \$8,556.

**COMPTROLLER (3700) BUDGET**Department: **Comptroller**UNIT NO. **3700**FUND: **General — 0001****Strategic Program Area 2: Central Accounting****Service Provision:** Mandated**Strategic Outcome:** High Quality, Responsive Services

<b>What we Do: Activity</b>				
<b>Item</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
Produces the Annual CAFR and single Audit Report	1	1	1	1
Maintains County's Accounting systems and closes financial system on annual basis	1	1	1	1

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$653,326	\$786,282	\$588,125	\$437,266	(\$150,859)
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$653,326	\$786,282	\$588,125	\$437,266	(\$150,859)
<b>FTE Positions</b>	6.90	6.63	6.65	6.44	(0.21)

**Strategic Overview:** The Central Accounting Section is responsible for preparing the County's Comprehensive Annual Financial Report pursuant to Wisconsin Statutes and GAAP. This unit also prepares countywide monthly financial reports and maintains the County's various accounting systems.

**Strategic Implementation:** There are no major changes in 2018.

**COMPTROLLER (3700) BUDGET**Department: **Comptroller**UNIT NO. **3700**FUND: **General — 0001****Strategic Program Area 3: Central Payables****Service Provision:** Administrative**Strategic Outcome:** High Quality, Responsive Services

<b>What we Do: Activity</b>				
<b>Item</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
Pays County's bills for services and commodities	\$172M	\$169M	\$169M	\$169M
Implemented Payment Plus program	\$122,000	\$330,000	\$294,000	\$299,000

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$915,431	\$1,032,256	\$681,560	\$469,116	(\$212,444)
<b>Revenues</b>	\$683,209	\$331,253	\$328,003	\$298,431	(\$29,572)
<b>Tax Levy</b>	\$232,222	\$701,003	\$353,557	\$170,685	(\$182,872)
<b>FTE Positions</b>	10.00	9.73	9.74	9.34	(0.40)

**Strategic Overview:** The Central Payables Section is responsible for ensuring accurate and timely payment to the thousands of County vendors. It also establishes countywide vendor payment procedures.

**Strategic Implementation:** There are no major changes in 2018.

**Strategic Program Area 4: Central Capital**

**Service Provision:** Mandated

**Strategic Outcome:** High Quality, Responsive Services

<b>What We Do: Activity Data</b>				
<b>Activity</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
Debt Issues	2	2	3	3
Monitors Capital Program	ongoing	ongoing	ongoing	ongoing
Issues Carryover Report	1	1	1	1

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$319,475	\$390,711	\$279,485	\$229,499	(\$49,986)
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$319,475	\$390,711	\$279,485	\$229,499	(\$49,986)
<b>FTE Positions</b>	2.00	2.00	2.00	2.00	0.00

**Strategic Overview:** Pursuant to Wisconsin Statutes §59.255(2)(a), the Central Capital Section is responsible for overseeing all of the County’s debt, including issuance of debt and monitoring debt-finance capital programs.

**Strategic Implementation:** There are no major changes in 2018.

**COMPTROLLER (3700) BUDGET**Department: **Comptroller**UNIT NO. **3700**FUND: **General — 0001****Strategic Program Area 5: Central Payroll****Service Provision:** Administrative**Strategic Outcome:** High Quality, Responsive Services

<b>What We Do: Activity Data</b>				
<b>Activity</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
Processes payroll	26	26	26	26
Issues W-2s	1	1	1	1

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$1,020,733	\$1,077,818	\$852,338	\$637,494	(\$214,844)
<b>Revenues</b>	\$21,350	\$19,291	\$24,700	\$20,000	(\$4,700)
<b>Tax Levy</b>	\$999,383	\$1,058,526	\$827,638	\$617,494	(\$210,144)
<b>FTE Positions</b>	12.00	11.66	11.68	11.68	0.00

**Strategic Overview:** Pursuant to Milwaukee General Ordinances, the Central Payroll Section is responsible for countywide payroll processing. This Unit also is responsible for administering the County's payroll and time reporting system.

**Strategic Implementation:** There are no major changes in 2018.

**Strategic Program Area 6: Audit Services**

**Service Provision:** Mandated

**Strategic Outcome:** High Quality, Responsive Services

<b>What We Do: Activity Data</b>				
<b>Activity</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Target</b>	<b>2018 Target</b>
Fraud Hotline Allegations Processed	65	124	70	100
Bank Reconciliations Performed	804	763	816	816

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$2,202,467	\$2,550,085	\$2,114,672	\$1,728,478	(\$386,194)
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$2,202,467	\$2,550,085	\$2,114,672	\$1,728,478	(\$386,194)
<b>FTE Positions</b>	17.87	17.50	17.60	17.55	(0.05)

**Strategic Overview:** Pursuant to Wisconsin Statutes §59.255(2)(i), the Audit Services Section is responsible for performing all audit functions related to County government. These functions are all to be performed in accordance with government auditing standards issued by the Comptroller General of the United States.

**Strategic Implementation:** There are no major changes in 2018.



**COMPTROLLER (3700) BUDGET**Department: **Comptroller**UNIT NO. **3700**FUND: **General — 0001****Strategic Program Area 7: Research Services****Service Provision:** Discretionary**Strategic Outcome:** High Quality, Responsive Services

<b>What We Do: Activity Data</b>				
<b>Activity</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
Produce Annual Budget Overview	1	1	1	1
Prepare resolutions	N/A	N/A	100	100

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2018/2017 Variance</b>
<b>Expenditures</b>	\$409,509	\$456,223	\$385,160	\$303,254	(\$81,906)
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$409,509	\$456,223	\$385,160	\$303,254	(\$81,906)
<b>FTE Positions</b>	4.00	4.00	4.00	4.00	0.00

**Strategic Overview:** Pursuant to Wisconsin Statutes §59.52(32), the Research Services Section was created by the County Board to provide independent and nonpartisan research services for the County Board and the County Executive.

**Strategic Implementation:** There are no major changes in 2018.

**COMPTROLLER (3700) BUDGET**

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

<b>Comptroller Budgeted Positions</b>				
<b>Position Title</b>	<b>2017 Adopted</b>	<b>2018 Budgeted</b>	<b>Variance</b>	<b>Explanation</b>
Accountant	3.00	2.00	(1.00)	Current Year Action
Analyst Business Systems	1.00	1.00	0.00	
Analyst Financial	1.00	1.00	0.00	
Analyst Research	3.00	3.00	0.00	
Assistant Accounts Payable	5.00	5.00	0.00	
Assistant Audit	2.00	2.00	0.00	
Assistant Clerical	1.00	1.00	0.00	
Assistant ExecutiveU-	1.00	1.00	0.00	
Associate Accountant	1.00	1.00	0.00	
Associate Auditor	3.00	1.00	(2.00)	Current Year Action
Auditor	2.00	4.00	2.00	Current Year Action
Comptroller	1.00	1.00	0.00	
Coordinator Budget and Management	3.00	3.00	0.00	
Coordinator Payroll Systems	1.00	1.00	0.00	
Deputy Comptroller	1.00	1.00	0.00	
Deputy Director Audits	1.00	1.00	0.00	
Director Audits	1.00	1.00	0.00	
Director Research and Policy	1.00	1.00	0.00	
Lead Auditor	5.00	5.00	0.00	
Manager Accounting Comptroller	1.00	1.00	0.00	
Manager Accounts Payable	1.00	1.00	0.00	
Manager Audit	2.00	2.00	0.00	
Manager Audit Compliance	1.00	1.00	0.00	
Manager Audit Forensic	1.00	1.00	0.00	
Manager Financial Capital Comptroller	1.00	1.00	0.00	
Manager Payroll	1.00	1.00	0.00	
Receptionist	1.00	1.00	0.00	
Secretary NR	1.00	0.00	(1.00)	Current Year Action
Specialist Payroll	9.00	9.00	0.00	
Sr. Accountant	1.00	2.00	1.00	Current Year Action
Sr. Assistant Clerical	1.00	1.00	0.00	
Sr. Assistant Executive	0.00	1.00	1.00	Current Year Action
Supervisor Accounting	1.00	1.00	0.00	
Supervisor Accounts Payable	1.00	1.00	0.00	
Supervisor Payroll	1.00	1.00	0.00	
<b>Grand Total</b>	<b>61.00</b>	<b>61.00</b>	<b>(0.00)</b>	