

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Budget Summary

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures					
Personnel Costs	\$6,086,036	\$4,731,502	\$3,693,710	\$3,876,449	\$182,739
Operation Costs	\$651,144	\$599,187	\$569,770	\$569,770	\$0
Debt & Depreciation	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$794,644	(\$42,790)	(\$44,390)	(\$45,990)	(\$1,600)
Total Expenditures	\$7,531,824	\$5,287,899	\$4,219,090	\$4,400,229	\$181,139
Revenues					
Direct Revenue	\$350,544	\$330,663	\$318,431	\$315,431	(\$3,000)
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$350,544	\$330,663	\$318,431	\$315,431	(\$3,000)
Tax Levy	\$7,181,279	\$4,957,236	\$3,900,659	\$4,084,798	\$184,139
Effective Tax Levy*	\$3,864,797	\$4,037,366	\$3,945,049	\$4,130,788	\$185,739
Personnel					
Full-Time Pos. (FTE)**	57.2	55.9	54.3	55.5	1.2
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$39,761	\$9,280	\$0	\$0	\$0

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

** The 2019 Budget FTEs include Vacancy & Turnover (VANDT) & Overtime (OT).

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 Services provides management of the Office, reviews fiscal notes and contracts and conducts fiscal projections and 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.

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Strategic Program Area 1: Administration

Service Provision: Mandated

Strategic Outcome: High-Quality, Responsive Services

What we Do: Activity				
Item	2016 Actual	2017 Actual	2018 Target	2019 Target
Provide fiscal projections to County Board & County Executive	12	12	12	12
Provide monthly summaries of contract notifications	12	12	12	12
Review contracts as to funds available	Approx. 1,200	Approx. 1,400	1,400	1,400

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$1,238,450	\$658,537	\$413,983	\$579,951	\$165,968
Revenues	\$0	\$169	\$0	\$0	\$0
Tax Levy	\$1,238,450	\$658,368	\$413,983	\$579,951	\$165,968
FTE Positions	5.6	4.2	3.3	4.2	0.9

How Well We Do It: Performance Measures				
Performance Measure	2016 Actual	2017 Actual	2018 Target	2019 Target
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 Services 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 providing a five-year fiscal forecast.

Strategic Implementation: There are no major changes in 2019. The commodities and services expenditures budgets are centralized in the Administration Section from all other Sections except the Audit Services Division.

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Strategic Program Area 2: Central Accounting

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What we Do: Activity				
Item	2016 Actual	2017 Actual	2018 Target	2019 Target
Produces the Annual CAFR and single Audit Report	1	1	1	1
Closes financial system on annual basis	1	1	1	1
Prepares countywide financial reports	12	12	12	12

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$786,282	\$519,025	\$437,266	\$446,296	\$9,030
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$786,282	\$519,025	\$437,266	\$446,296	\$9,030
FTE Positions	6.6	6.6	6.4	6.4	0.0

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: One Accountant is abolished and a Senior Accountant is created to align more closely with current staffing. Additionally, one Senior Accountant is created to specifically manage all GASB related analyses and implementations in the future.

The commodities and services expenditures budget is centralized in the Administration Section.

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Strategic Program Area 3: Central Payables

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What we Do: Activity				
Item	2016 Actual	2017 Actual	2018 Target	2019 Target
Pays County's bills for services and commodities	\$169M	Approx. \$260M	\$260M	\$260M
Implemented Payment Plus program	\$330,000	\$308,340	\$298,000	\$298,000

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$1,032,256	\$629,439	\$469,116	\$504,956	\$35,840
Revenues	\$331,253	\$313,026	\$298,431	\$298,431	\$0
Tax Levy	\$701,003	\$316,413	\$170,685	\$206,525	\$35,840
FTE Positions	9.7	9.7	9.3	10.0	0.7

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 2019. The commodities and services expenditures budget is centralized in the Administration Section.

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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	2016 Actual	2017 Actual	2018 Target	2019 Target
Debt Issues	2	4	3	4
Monitor Capital Program	ongoing	ongoing	ongoing	ongoing
Issue Carryover Report	1	1	1	1

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$390,711	\$269,682	\$229,499	\$225,688	(\$3,811)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$390,711	\$269,682	\$229,499	\$225,688	(\$3,811)
FTE Positions	2.0	2.0	2.0	2.0	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 2019. The commodities and services expenditures budget is centralized in the Administration Section.

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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	2016 Actual	2017 Actual	2018 Target	2019 Target
Processes payroll	26	26	26	26
Issues W-2s	1	1	1	1

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$1,077,818	\$799,115	\$637,494	\$647,140	\$9,646
Revenues	\$19,291	\$17,468	\$20,000	\$17,000	(\$3,000)
Tax Levy	\$1,058,526	\$781,646	\$617,494	\$630,140	\$12,646
FTE Positions	11.7	11.7	11.7	12.0	0.3

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 2019. The commodities and services expenditures budget is centralized in the Administration Section.

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Strategic Program Area 6: Audit Services

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data				
Activity	2016 Actual	2017 Actual	2018 Target	2019 Target
Fraud, Waste, and Abuse Allegations Processed	124	115	115	115
Bank Reconciliations Performed	763	716	748	748

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$2,550,085	\$2,046,765	\$1,728,478	\$1,698,846	(\$29,632)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$2,550,085	\$2,046,765	\$1,728,478	\$1,698,846	(\$29,632)
FTE Positions	17.5	17.6	17.6	16.9	(0.7)

Strategic Overview: Pursuant to Wisconsin Statutes §59.255(2)(i), the Audit Services Division 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 2019.

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Strategic Program Area 7: Research Services

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data				
Activity	2016 Actual	2017 Actual	2018 Target	2019 Target
Produce Annual Budget Overview	1	1	1	1
Prepare resolutions for elected officials and departments	N/A	N/A	100	100
Provide professional administrative staff for legislative meetings	98	109	115	115

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures	\$456,223	\$365,337	\$303,254	\$297,352	(\$5,902)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$456,223	\$365,337	\$303,254	\$297,352	(\$5,902)
FTE Positions	4.0	4.0	4.0	4.0	0.0

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 2019. The commodities and services expenditures budget is centralized in the Administration Section.