

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

Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures					
Personnel Costs	\$3,539,224	\$3,593,845	\$3,927,107	\$3,697,356	(\$229,751)
Operation Costs	\$564,320	\$768,459	\$652,123	\$779,114	\$126,991
Debt & Depreciation	\$0	\$	\$0	\$0	\$ 0
Capital Outlay	\$0	\$	\$0	\$0	\$ 0
Interdepartmental. Charges	(\$44,386)	(\$51,490)	(\$47,600)	(\$92,360)	(\$44,760)
Total Expenditures	\$4,059,158	\$4,310,814	\$4,531,630	\$4,384,110	(\$147,520)
Revenues					
Direct Revenue	\$224,895	\$317,027	\$143,000	\$143,000	\$ 0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$ 0
Indirect Revenue	\$0	\$0	\$184,180	\$0	(\$184,180)
Total Revenues	\$224,895	\$317,027	\$327,180	\$143,000	(\$184,180)
Tax Levy	\$3,834,263	\$3,993,787	\$4,204,450	\$4,241,110	\$36,660
Personnel					
Full-TimePos. (FTE)	61.0	62.0	61.0	62.0	1.0
Seasonal/Hourly/Pool \$	\$0	\$0	\$0	\$0	\$0
Overtime \$	\$3,771	\$14,467	\$0	\$0	\$0

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 conducts performance audits of Milwaukee County programs, operations, contractors, and vendors; maintains a hotline function to receive and investigate allegations of fraud, waste, and abuse in County government; and performs monthly bank reconciliations for departments across Milwaukee County.
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.

Major Changes in FY 2021

The Comptroller's Office has a slight increase in its 2021 tax levy compared to 2020. In order to defray the loss of \$184,180 in revenue from the Enterprise Resource Planning Capital Project (WO60201), vacancy and turnover has increased by \$302,136 from the 2020 Adopted Budget. Even though the Comptroller has a critical need to maintain its current staffing in 2021 due to anticipated launch of the ERP, the Comptroller will likely have to hold positions vacant in order to meet the vacancy and turnover in this budget which could cause disruptions in the delivery of the ERP.

In order to help the County achieve its racial equity goals, the Comptroller will appoint interested staff to lead racial equity initiatives in the department. This team can engage managers in meaningful opportunities to understand and learn about inclusive leadership and provide opportunities for managers and team leads to explore best practices for creating an inclusive workplace culture. The Comptroller will hold managers accountable for the retention and advancement of Black, Indigenous, and People of Color (BIPOC), as well as for designing articulated plans and development opportunities including high-visibility assignments.

Strategic Program Area 1: Administration/Fiscal Services

Service Provision: Mandated

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$501,302	\$516,593	\$571,131	\$719,101	\$147,970
Revenues	\$0	\$0	\$184,180	\$0	(\$184,180)
Tax Levy	\$501,302	\$516,593	\$386,951	\$719,101	\$332,150
FTE Positions	6.0	6.0	6.0	7.0	1.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Target	2021 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. 1,500	Approx. 1,300	1,300	1,300
Implement Purchase Card, Travel Card, and Payment Plus Programs, resulting in revenue	\$206,315	\$296,642	\$125,000	\$125,000

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 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,

COMPTROLLER (3700) BUDGET

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

reviewing contracts, providing fiscal notes and fiscal analyses of all matters requested, and providing a five-year fiscal forecast.

Strategic Implementation:

In this section, \$184,180 in revenue for Comptroller staffing of the ERP project is no longer available in 2021. Costs increase in 2021 to fund staffing and temporary staffing in part related to the ERP system, including the creation of 1.0 FTE Business Systems Analyst

Strategic Program Area 2: Central Accounting

Service Provision: Mandated

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$394,737	\$458,336	\$516,364	\$445,058	(\$71,306)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$394,737	\$458,336	\$516,364	\$445,058	(\$71,306)
FTE Positions	7.0	8.0	8.0	8.0	0.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Target	2021 Target
Produce the Annual CAFR and single Audit Report	1	1	1	1
Close financial system on annual basis	1	1	1	1
Prepare countywide financial reports	12	12	12	12

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target
No Performance Measures available for this area				

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:

This Section will help the County continue to transition to the ERP system in 2021.

Strategic Program Area 3: Central Payables

Service Provision: Administrative

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$494,368	\$496,546	\$465,078	\$ 396,310	(\$68,768)
Revenues	\$206,315	\$ 296,642	\$125,000	\$ 125,000	\$ 0
Tax Levy	\$288,053	\$199,904	\$340,078	\$271,310	(\$68,768)
FTE Positions	10.0	10.0	10.0	10.0	0.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Target	2021 Target
Services and commodities funds processed	\$426 million	\$441 million	\$470 million	\$498 million

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target
No Performance Measures available for this area				

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:

This Section will continue to transition to the ERP System in 2021. The County receives rebates from US Bank under the Western States Contracting Alliance agreement. This revenue has been decreasing since vendors prefer to be paid electronically rather than through the Payment Plus program. Payment Plus revenue decreases to \$0 in 2021 due to ERP, while Purchase Card revenue increases, resulting in no net change in revenue.

Strategic Program Area 4: Central Capital

Service Provision: Mandated

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$225,952	\$232,570	\$234,482	\$227,866	(\$6,616)
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$225,952	\$232,570	\$234,482	\$227,866	(\$6,616)
FTE Positions	2.0	2.0	2.0	2.0	0.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Debt Issuances	6	9	4	4
Monitor Capital Program	ongoing	ongoing	ongoing	ongoing
Provide Carryover Report	1	1	1	1

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target
No Performance Measures available for this area				

Strategic Overview:

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

Strategic Implementation:

This Section will continue transitioning to the ERP system in 2021.

Strategic Program Area 5: Central Payroll

Service Provision: Administrative

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$649,951	\$656,031	\$585,980	\$ 541,478	(\$44,502)
Revenues	\$18,580	\$ 20,384	\$18,000	\$ 18,000	\$ 0
Tax Levy	\$631,371	\$635,647	\$567,980	\$523,478	(\$44,502)
FTE Positions	12.0	12.0	11.0	11.0	0.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Target	2021 Target
Process payroll	26	26	26	26
Issue W-2s	1	1	1	1
Oversee Travel Cards	No activity	No activity	Approx. 75	Approx. 75

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target
No Performance Measures available for this area				

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:

This Section will continue implementation of Ceridian's payroll product in 2021, as well as providing ongoing support for the implementation of the ERP system's payroll and human resource functions.

Strategic Program Area 6: Audit Services

Service Provision: Mandated

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$1,534,100	\$1,656,624	\$1,854,797	\$1,759,069	(\$95,728)
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$1,534,100	\$1,656,624	\$1,854,797	\$1,759,069	(\$95,728)
FTE Positions	20.0	20.0	20.0	20.0	0.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Process Fraud, Waste, and Abuse Allegations	91	111	111	111
Perform Bank Reconciliations	767	757	748	757

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target
No Performance Measures available for this area				

Strategic Overview:

Pursuant to Wisconsin Statutes §59.255(2)(i), the Audit Services Division (ASD) 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:

In 2015, ASD entered into a Professional Service Agreement for Baker Tilly Virchow Krause, LLP, to assist the Office of the Comptroller in the compilation and completion of the Comprehensive Annual Financial Report (CAFR) and to provide other financial assistance. This Agreement was subsequently extended and amended four times. The contract amount was not increased due to the fiscal situation in 2020, so the total contract amount remains at \$115,000. ASD is authorized to enter into a Fifth Amendment extending the Agreement through December 31, 2021, or to enter into a new 2021 Professional Services Agreement in an amount not to exceed \$22,000 for CAFR and other financial assistance to be provided by a potential successor firm on the audit of the basic financial statements for the year ending December 31, 2020.

ASD is conducting a Request for Proposals process to select a contractor to audit the County's basic financial statements including during 2021 for the year ending December 31, 2020, and to provide a final audit report as part of an anticipated 2021 Professional Service Agreement. ASD has established a Targeted Business Enterprise goal of 17% for this Agreement.

ASD normally cross charges the Airport and Transit for external Certified Public Accountant Services performed each year under the Professional Service Agreement to audit the County's basic financial statements. This year, ASD will

COMPTROLLER (3700) BUDGET

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

also cross charge the Behavioral Health Division's Wraparound Program for the external auditor to certify Wraparound's financial statement.

Strategic Program Area 7: Research Services

Service Provision: **Administrative**

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$258,749	\$294,113	\$303,798	\$ 295,228	(\$8,570)
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$258,749	\$294,113	\$303,798	\$295,228	(\$8,570)
FTE Positions	4.0	4.0	4.0	4.0	0.0

What We Do With It: Activity Data				
Activity	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Produce Annual Budget Overview	1	1	1	1
Prepare/review resolutions and ordinances for elected officials and departmental staff	63	57	70	70
Prepare amendments	75	110	110	110
Provide professional administrative staff for legislative meetings	101	102	110	115

How Well We Do It: Performance Measures				
Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target
No Performance Measures available for this area				

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 2021.