

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 | \$3,660,696 | (\$266,411) |
| 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 | \$4,347,450 | (\$184,180) |
| 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 | \$4,204,450 | \$ 0 |
| Personnel | | | | | |
| Full-Time Pos. (FTE) | 50.5 | 49.3 | 61.0 | 61.0 | 0.0 |
| Seasonal/Hourly/Pool Pos. | 0.0 | 0.0 | 0.0 | 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 holds its 2021 tax levy flat to the 2020 budgeted levy with no changes to staffing requested. In order to defray the loss of \$184,180 in revenue from the Enterprise Resource Planning Capital Project (WO60201), the Comptroller has increased the vacancy and turnover by \$269,412 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 | \$682,441 | \$111,310 |
| Revenues | \$0 | \$0 | \$184,180 | \$0 | (\$184,180) |
| Tax Levy | \$501,302 | \$516,593 | \$386,951 | \$682,441 | \$295,490 |
| FTE Positions | 4.8 | 5.0 | 6.0 | 6.0 | 0.0 |

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

COMPTROLLER (3700) BUDGET

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

Strategic Implementation:

In this section, \$184,180 in revenue for Comptroller staffing of the ERP project is no longer available in 2021. Operational costs increase in 2021 to fund staffing and temporary staffing in part related to the ERP system.

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 | 5.2 | 4.9 | 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 | 8.9 | 7.9 | 10.0 | 10.0 | 0.0 |

| What We Do With It: Activity Data | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| Activity | 2018 Actual | 2019 Actual | 2020 Target | 2021 Target |
| Pay County's bills for services and commodities | Approx. <u>\$173426</u> | Approx. <u>\$182441</u> | <u>\$187470</u> million | <u>\$193498</u> 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 |
| Maintain or Improve Bond Rating: | | | | |
| No Performance Measures available for this | | | | |

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 | 10.6 | 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 program | | | | |

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 | 14.2 | 14.9 | 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 program | | | | |

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

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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 | 3.4 | 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 | Approx. 63 | Approx. 57 | 70 | 70 |
| Prepare amendments | Approx. 75 | Approx. 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.