

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

| Category                          | 2019 Actual        | 2020 Actual        | 2021 Budget        | 2022 Budget        | 2022/2021 Variance |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Expenditures</b>               |                    |                    |                    |                    |                    |
| <b>Personnel Costs</b>            | \$3,593,845        | \$3,669,749        | \$3,947,356        | \$4,257,038        | \$309,682          |
| <b>Operation Costs</b>            | \$768,459          | \$918,698          | \$779,114          | \$695,417          | (\$83,697)         |
| <b>Debt &amp; Depreciation</b>    | \$0                | \$                 | \$0                | \$0                | \$ 0               |
| <b>Capital Outlay</b>             | \$0                | \$                 | \$0                | \$0                | \$ 0               |
| <b>Interdepartmental. Charges</b> | (\$51,490)         | (\$46,835)         | (\$92,360)         | (\$47,297)         | \$45,063           |
| <b>Total Expenditures</b>         | <b>\$4,310,814</b> | <b>\$4,541,612</b> | <b>\$4,634,110</b> | <b>\$4,905,158</b> | <b>\$271,048</b>   |
| <b>Revenues</b>                   |                    |                    |                    |                    |                    |
| <b>Direct Revenue</b>             | \$317,027          | \$310,965          | \$143,000          | \$143,000          | \$ 0               |
| <b>Intergovernmental Revenue</b>  | \$0                | \$0                | \$0                | \$0                | \$ 0               |
| <b>Indirect Revenue</b>           | \$0                | \$0                | \$0                | \$0                | \$ 0               |
| <b>Total Revenues</b>             | <b>\$317,027</b>   | <b>\$310,965</b>   | <b>\$143,000</b>   | <b>\$143,000</b>   | <b>\$ 0</b>        |
| <b>Tax Levy</b>                   | <b>\$3,993,787</b> | <b>\$4,230,647</b> | <b>\$4,491,110</b> | <b>\$4,762,158</b> | <b>\$271,048</b>   |
| <b>Personnel</b>                  |                    |                    |                    |                    |                    |
| <b>Full-Time Pos. (FTE)</b>       | 62.0               | 61.0               | 62.0               | 62.0               | 0.0                |
| <b>Seasonal/Hourly/Pool \$</b>    | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Overtime \$</b>                | \$14,467           | \$25,466           | \$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 Annual Comprehensive 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 2022**

The Comptroller's Office has a slight increase in its 2022 tax levy compared to 2021. In an effort to keep the Comptroller's tax levy increase to a minimum, the 2022 budget maintains a high vacancy and turnover of \$363,760, which is roughly 8.5 percent of total salaries. The Comptroller has a critical need to maintain at a minimum its current staffing in 2022 due to the launch of the ERP (Enterprise Resource Planning), and a high vacancy and turnover will limit the department's ability to quickly adjust to the changing fiscal needs of the County.

The Comptroller maintains his commitment to the County's racial equity goals and continues to implement the office's racial equity initiatives. A team of interested staff is being appointed to lead racial equity initiatives in the department. This team will 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**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2022/2021 Variance</b> |
| <b>Expenditures</b>                         | \$516,593          | \$776,757          | \$769,705          | \$901,128          | \$131,423                 |
| <b>Revenues</b>                             | \$0                | \$0                | \$0                | \$143,000          | \$143,000                 |
| <b>Tax Levy</b>                             | \$516,593          | \$776,757          | \$769,705          | \$758,128          | (\$11,577)                |
| <b>FTE Positions</b>                        | 6.0                | 6.0                | 7.0                | 6.0                | (1.0)                     |

| <b>What We Do With It: Activity Data</b>                       |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>  | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Provide fiscal projections to County Board & County Executive  | 12                 | 12                 | 12                 | 12                 |
| Review fiscal notes presented to the County Board for accuracy | n/a                | n/a                | n/a                | 480                |

| <b>How Well We Do It: Performance Measures</b>   |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>                       | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| GFOA Award for Excellence in Financial Reporting | 1                  | 1                  | 1                  | 1                  |
| Unqualified Audit Opinion                        | 1                  | 1                  | 1                  | 1                  |

**Strategic Overview:**

The Administration Division 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.

**Strategic Implementation:**

Payment Plus revenue was previously budgeted in the Central Payables Division but has been moved to the Administration/Fiscal Services Division. Payment Plus revenue are rebates received from US Bank under the Western States Contracting Alliance (WSCA) agreement. Rebates are earned on payments made to vendors through the program and on the volume of purchases made on the Purchasing Cards throughout the County. This revenue remains somewhat volatile as vendors generally prefer to be paid electronically rather than through the Payment Plus program. Purchasing Card revenue may increase over time as departments use Purchasing Cards for more purchases in the future. 1.0 FTE Business Systems Analyst is transferred from this program area to Central Payroll.

**Strategic Program Area 2: Central Accounting**

Service Provision: **Mandated**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2021/2020 Variance</b> |
| <b>Expenditures</b>                         | \$458,336          | \$463,827          | \$ 492,422         | \$ 494,504         | \$2,082                   |
| <b>Revenues</b>                             | \$0                | \$0                | \$0                | \$0                | \$ 0                      |
| <b>Tax Levy</b>                             | \$458,336          | \$463,827          | \$492,422          | \$494,504          | \$2,082                   |
| <b>FTE Positions</b>                        | 8.0                | 8.0                | 8.0                | 8.0                | 0.0                       |

| <b>What We Do With It: Activity Data</b> |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>                          | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Produce the ACFR 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                 |

| <b>How Well We Do It: Performance Measures</b>                                   |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>   | <b>2018 Actual</b> | <b>2019 Actual</b> | <b>2020 Target</b> | <b>2021 Target</b> |
| Preparation and filing of the ACFR by July 31 of each year.                      | 1                  | 1                  | 1                  | 1                  |
| Preparation and filing of the State of Wisconsin Form A by July 31 of each year. | 1                  | 1                  | 1                  | 1                  |

**Strategic Overview:**

The Central Accounting Division prepares countywide monthly financial reports, publishes the Annual Comprehensive Financial Report and Single Audit report, files annual State of Wisconsin annual Municipal Financial Report Form A, prepares and files monthly State Sales and Expo tax returns, and maintains various accounting systems.

**Strategic Implementation:**

This Division will continue to support the newly implemented ERP in 2022.

**Strategic Program Area 3: Central Payables**

Service Provision: **Administrative**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2021/2020 Variance</b> |
| <b>Expenditures</b>                         | \$496,546          | \$524,889          | \$436,138          | \$ 563,867         | \$127,729                 |
| <b>Revenues</b>                             | \$ 296,642         | \$291,936          | \$125,000          | \$ 0               | (\$125,000)               |
| <b>Tax Levy</b>                             | \$199,904          | \$232,953          | \$311,138          | \$563,867          | \$252,729                 |
| <b>FTE Positions</b>                        | 10.0               | 10.0               | 10.0               | 11.0               | 1.0                       |

| <b>What We Do With It: Activity Data</b> |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>                          | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Services and commodities funds processed | \$441 million      | \$452 million      | \$467 million      | \$482 million      |
| Review contracts as to funds available   | Approx. 1,300      | Approx. 1,333      | Approx. 1,300      | Approx. 1,300      |

| <b>How Well We Do It: Performance Measures</b>  |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>  | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Percentage of invoices paid by the contractual deadline   | Not tracked        | Not tracked        | Not tracked        | 100%               |
| Provide feedback to departments to strengthen their contracts and the County's fiscal health                                    | Approx. 700        | Approx. 700        | Approx. 700        | Approx. 700        |
| Help issue guides and templates with standard language to protect the County and increase efficiency in the contracting process | 3                  | 3                  | 4                  | 4                  |
| Provide monthly summaries of the County's contracts and purchases to promote transparency and fiscal health                     | 12                 | 12                 | 12                 | 12                 |

**Strategic Overview:**

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

**Strategic Implementation:**

This Division will continue to support the newly implemented ERP in 2022. Payment Plus program revenue previously budgeted in this Division has been transferred to the Administration/Fiscal Services Division. 1.0 FTE is transferred to this program area from Administration/Financial Services



**Strategic Program Area 4: Central Capital**

Service Provision: **Mandated**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2021/2020 Variance</b> |
| <b>Expenditures</b>                         | \$232,570          | \$223,484          | \$227,866          | \$242,625          | \$14,759                  |
| <b>Revenues</b>                             | \$0                | \$0                | \$0                | \$0                | \$ 0                      |
| <b>Tax Levy</b>                             | \$232,570          | \$223,484          | \$227,866          | \$242,625          | \$14,759                  |
| <b>FTE Positions</b>                        | 2.0                | 2.0                | 2.0                | 2.0                | 0.0                       |

| <b>What We Do With It: Activity Data</b> |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>                          | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> |
| Debt Issuances                           | 9                  | 4                  | 4                  | 4                  |
| Monitor Capital Program                  | ongoing            | ongoing            | ongoing            | ongoing            |
| Provide Carryover Report                 | 1                  | 1                  | 1                  | 1                  |

| <b>How Well We Do It: Performance Measures</b>  |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>  | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Maintain or improve Bond Rating to enhance the County's fiscal health and sustainability: |                    |                    |                    |                    |
| 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:**

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

**Strategic Implementation:**

This Division will continue to support the newly implemented ERP in 2022.

**Strategic Program Area 5: Central Payroll**

Service Provision: **Administrative**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2022/2021 Variance</b> |
| <b>Expenditures</b>                         | \$656,031          | \$574,263          | \$566,762          | \$ 605,854         | \$39,092                  |
| <b>Revenues</b>                             | \$20,384           | \$19,029           | \$18,000           | \$ 0               | (\$18,000)                |
| <b>Tax Levy</b>                             | \$635,647          | \$555,234          | \$548,762          | \$605,854          | \$57,092                  |
| <b>FTE Positions</b>                        | 12.0               | 11.0               | 11.0               | 11.0               | 0.0                       |


| <b>What We Do With It: Activity Data</b> |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>                          | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Process payroll                          | 26                 | 27                 | 26                 | 26                 |
| Issue W-2s                               | 1                  | 1                  | 1                  | 1                  |
| Oversee Travel Cards                     | No activity        | No activity        | Approx. 75         | Approx. 75         |

| <b>How Well We Do It: Performance Measures</b>                     |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>   | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Limit the number of manual onsite checks to an average 5 per month | NA                 | NA                 | NA                 | 60                 |

**Strategic Overview:**

Pursuant to Milwaukee General Ordinances, the Central Payroll Division is responsible for countywide payroll processing. This Division also is responsible for administering the County’s payroll and time reporting system. The Division operates with the goal of dismantling the silos within the County. The Division consistently looks for and proposes new processes for payroll so that pay policies remain consistent across the County, maintaining and improving employee morale and thus improving quality of work.

**Strategic Implementation:**

This Division will continue to support the newly implemented Ceridian payroll and human resource products in 2022. Revenue for Garnishment Administration Fees is moved from this Division to the Administration/Fiscal Services Division for 2022. 

**Strategic Program Area 6: Audit Services**

Service Provision: **Mandated**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2022/2021 Variance</b> |
| <b>Expenditures</b>                         | \$1,656,624        | \$1,688,659        | \$1,845,989        | \$ 1,768,288       | (\$77,701)                |
| <b>Revenues</b>                             | \$0                | \$0                | \$0                | \$0                | \$ 0                      |
| <b>Tax Levy</b>                             | \$1,656,624        | \$1,688,659        | \$1,845,989        | \$1,768,288        | (\$77,701)                |
| <b>FTE Positions</b>                        | 20.0               | 20.0               | 20.0               | 20.0               | 0.0                       |

| <b>What We Do With It: Activity Data</b>       |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>                                | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> |
| Reports to policymakers regarding audit issues | Not tracked        | Not tracked        | Not tracked        | 10                 |
| Process Fraud, Waste, and Abuse Allegations    | 111                | 113                | 111                | 115                |
| Perform Bank Reconciliations                   | 757                | 757                | 757                | Approx. 760        |

| <b>How Well We Do It: Performance Measures</b>                        |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>  | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Percentage of performance audits which contain racial equity analysis | Not tracked        | Not tracked        | Not tracked        | 75%                |

**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:**

The Audit Services Division conducts and issues performance audits that focus on reviewing internal accounting and administrative controls, compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. A Diversity, Equity, and Inclusion review is conducted for each performance audit, and relevant findings which result are included in audit reports.

ASD also manages the countywide audit services professional service agreement with the County's external CPA firm. In 2021, a five-year professional service agreement was executed with the firm of Baker Tilly US, LLP, to conduct annual audits of the County's financial statements and those of the Employee's Retirement System, perform the annual Single Audit of the County's schedules of expenditures of federal and state awards, and to carryout agreed-upon-procedures engagements as specified in the professional service agreement. A Targeted Business Enterprise goal of 34% has been established for each year of the agreement.



**Strategic Program Area 7: Research Services**

Service Provision: **Administrative**

| <b>How We Do It: Program Budget Summary</b> |                    |                    |                    |                    |                           |
|---|--------------------|--------------------|--------------------|--------------------|---------------------------|
| <b>Category</b>                             | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2021/2020 Variance</b> |
| <b>Expenditures</b>                         | \$294,113          | \$289,733          | \$295,228          | \$ 328,892         | \$33,664                  |
| <b>Revenues</b>                             | \$0                | \$0                | \$0                | \$0                | \$ 0                      |
| <b>Tax Levy</b>                             | \$294,113          | \$289,733          | \$295,228          | \$328,892          | \$33,664                  |
| <b>FTE Positions</b>                        | 4.0                | 4.0                | 4.0                | 4.0                | 0.0                       |

| <b>What We Do With It: Activity Data</b>   |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>Activity</b>  | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Budget</b> |
| Produce Annual Budget Overview   | 1                  | 1                  | 1                  | 1                  |
| Prepare/review resolutions and ordinances for elected officials and departmental staff | Approx. 69         | Approx. 82         | 70                 | 80                 |
| Prepare amendments   | Approx. 110        | Approx. 117        | 110                | 110                |
| Provide professional administrative staff for legislative meetings                     | 102                | 108                | 110                | 115                |

| <b>How Well We Do It: Performance Measures</b>                          |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Performance Measure</b>  | <b>2019 Actual</b> | <b>2020 Actual</b> | <b>2021 Target</b> | <b>2022 Target</b> |
| Percentage of legislative standing committee and board meetings served. | 100%               | 100%               | 100%               | 100%               |

**Strategic Overview:**

Pursuant to Wisconsin Statutes §59.52(32), the Research Services Division 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 2022.