

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
Expenditures					
Personnel Costs	\$3,593,845	\$3,669,749	\$3,947,356	\$4,234,822	\$287,466
Operation Costs	\$768,459	\$918,698	\$779,114	\$695,417	(\$83,697)
Debt & Depreciation	\$0	\$	\$0	\$0	\$ 0
Capital Outlay	\$0	\$	\$0	\$0	\$ 0
Interdepartmental. Charges	(\$51,490)	(\$46,835)	(\$92,360)	(\$47,297)	\$45,063
Total Expenditures	\$4,310,814	\$4,541,612	\$4,634,110	\$4,882,942	\$248,832
Revenues					
Direct Revenue	\$317,027	\$310,965	\$143,000	\$143,000	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$ 0
Indirect Revenue	\$0	\$0	\$0	\$0	\$ 0
Total Revenues	\$317,027	\$310,965	\$143,000	\$143,000	\$ 0
Tax Levy	\$3,993,787	\$4,230,647	\$4,491,110	\$4,739,942	\$248,832
Personnel					
Full-Time Pos. (FTE)	62.0	61.0	62.0	62.0	0.0
Seasonal/Hourly/Pool \$	\$0	\$0	\$0	\$0	\$0
Overtime \$	\$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, 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**

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$516,593	\$776,757	\$769,705	\$898,705	\$129,000
Revenues	\$0	\$0	\$0	\$143,000	\$143,000
Tax Levy	\$516,593	\$776,757	\$769,705	\$755,705	(\$14,000)
FTE Positions	6.0	6.0	7.0	7.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Target	2022 Target
Provide fiscal projections to County Board & County Executive	12	12	12	12
Review fiscal notes presented to the County Board for accuracy				480

How Well We Do It: Performance Measures				
Performance Measure	2019 Actual	2020 Actual	2021 Target	2022 Target
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.

Strategic Program Area 2: Central Accounting

Service Provision: Mandated

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021/2020 Variance
Expenditures	\$458,336	\$463,827	\$ 492,422	\$ 491,491	(\$ 931)
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$458,336	\$463,827	\$492,422	\$491,491	(\$ 931)
FTE Positions	8.0	8.0	8.0	8.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Target	2022 Target
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

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

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021/2020 Variance
Expenditures	\$496,546	\$524,889	\$436,138	\$ 560,939	\$124,801
Revenues	\$ 296,642	\$291,936	\$125,000	\$ 0	(\$125,000)
Tax Levy	\$199,904	\$232,953	\$311,138	\$560,939	\$249,801
FTE Positions	10.0	10.0	10.0	10.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Target	2022 Target
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

How Well We Do It: Performance Measures				
Performance Measure	2019 Actual	2020 Actual	2021 Target	2022 Target
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.

COMPTROLLER (3700) BUDGET

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

Strategic Program Area 4: Central Capital

Service Provision: **Mandated**

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021/2020 Variance
Expenditures	\$232,570	\$223,484	\$227,866	\$241,429	\$13,563
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$232,570	\$223,484	\$227,866	\$241,429	\$13,563
FTE Positions	2.0	2.0	2.0	2.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Debt Issuances	9	4	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	2019 Actual	2020 Actual	2021 Target	2022 Target
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**

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$656,031	\$574,263	\$566,762	\$ 602,633	\$35,871
Revenues	\$20,384	\$19,029	\$18,000	\$ 0	(\$18,000)
Tax Levy	\$635,647	\$555,234	\$548,762	\$602,633	\$53,871
FTE Positions	12.0	11.0	11.0	11.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Target	2022 Target
Process payroll	26	27	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	2019 Actual	2020 Actual	2021 Target	2022 Target
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**

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$1,656,624	\$1,688,659	\$1,845,797	\$ 1,760,474	(\$85,515)
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$1,656,624	\$1,688,659	\$1,845,797	\$1,760,474	(\$85,323)
FTE Positions	20.0	20.0	20.0	20.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Budget	2022 Budget
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

How Well We Do It: Performance Measures				
Performance Measure	2019 Actual	2020 Actual	2021 Target	2022 Target
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

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021/2020 Variance
Expenditures	\$294,113	\$289,733	\$295,228	\$ 327,271	\$32,043
Revenues	\$0	\$0	\$0	\$0	\$ 0
Tax Levy	\$294,113	\$289,733	\$295,228	\$327,271	\$32,043
FTE Positions	4.0	4.0	4.0	4.0	0.0

What We Do With It: Activity Data				
Activity	2019 Actual	2020 Actual	2021 Budget	2022 Budget
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

How Well We Do It: Performance Measures				
Performance Measure	2019 Actual	2020 Actual	2021 Target	2022 Target
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.