

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

Category	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2023/2022 Variance
<b>Expenditures</b>					
<b>Personnel Costs</b>	\$3,669,749	\$3,975,943	\$4,257,038	\$4,491,627	\$234,589
<b>Operation Costs</b>	\$918,698	\$686,129	\$695,417	\$757,232	\$61,815
<b>Debt &amp; Depreciation</b>	\$0	\$0	\$0	\$0	\$ 0
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$ 0
<b>Interdepartmental. Charges</b>	(\$46,835)	(\$44,425)	(\$47,297)	(\$80,118)	(\$32,821)
<b>Total Expenditures</b>	<b>\$4,541,612</b>	<b>\$4,617,647</b>	<b>\$4,905,158</b>	<b>\$5,168,741</b>	<b>\$263,583</b>
<b>Revenues</b>					
<b>Direct Revenue</b>	\$310,965	\$339,061	\$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>\$310,965</b>	<b>\$339,061</b>	<b>\$143,000</b>	<b>\$143,000</b>	<b>\$ 0</b>
<b>Tax Levy</b>	<b>\$4,230,647</b>	<b>\$4,278,586</b>	<b>\$4,762,158</b>	<b>\$5,025,741</b>	<b>\$263,583</b>
<b>Personnel</b>					
<b>Full-Time Pos. (FTE)</b>	61.0	62.0	62.0	62.00	0.0
<b>Seasonal/Hourly/Pool \$</b>	\$0	\$0	\$0	\$0	\$0
<b>Overtime \$</b>	\$25,466	\$0	\$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, payroll processing and employee expense management.

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 2023**

The Office of the Comptroller's has an increase in its 2023 tax levy compared to 2022 due to a critical need to maintain at a minimum its current staffing levels in 2023. The tax levy increase allows for retention of mission critical positions which will allow the department to continue to support administration of the Enterprise Resource Planning (ERP) financial system INFOR that was released countywide in June of 2021; to support financial administration of the American Rescue Plan Act funding of \$183 million; and to support diversity inclusion throughout the department. In an effort to keep the department's tax levy increase to a minimum, the 2023 budget maintains a high vacancy and turnover of \$271,919, which is 7 percent of total salaries.

The department maintains its 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 review 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).

**Strategic Program Area 1: Administration/Fiscal Services**

Service Provision: **Mandated**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$776,757	\$633,353	\$901,128	\$629,765	(\$271,363)
<b>Revenues</b>	\$0	(\$50)	\$143,000	\$143,000	\$ 0
<b>Tax Levy</b>	\$776,757	\$633,403	\$758,128	\$486,765	(\$271,363)
<b>FTE Positions</b>	6.0	7	6	6	0.0

<b>What We Do With It: Activity Data</b>				
<b>Activity</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Provide fiscal projections to County Board & County Executive	12	12	12	12
Provide a five-year forecast	n/a	n/a	1	1

<b>How Well We Do It: Performance Measures</b>				
<b>Performance Measure</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 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 department'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:**

The division is responsible for overseeing administration of the County's ERP financial system through the INFOR application, which includes accounts payable, purchasing, fixed assets, accounting, budget tracking, and expense management. The division is also responsible for overseeing the County's human resource information system through Ceridian's Dayforce application, which includes payroll, time and attendance, compensation, learning management, recruiting, onboarding, and human resource management. The division is also working towards establishing a negotiated indirect cost rate agreement with the federal government which will allow County departments to draw down additional grant funding for overhead expenses in the future.

**Strategic Program Area 2: Central Accounting**

Service Provision: **Mandated**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$463,827	\$506,636	\$ 494,504	\$ 629,152	\$134,648
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$ 0
<b>Tax Levy</b>	\$463,827	\$506,636	\$494,504	\$629,152	\$134,648
<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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 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:**

The division continues to support the administration of the County's ERP financial system through INFOR.

**Strategic Program Area 3: Central Payables**

Service Provision: **Administrative**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$524,889	\$774,742	\$ 563,867	\$620,525	\$56,658
<b>Revenues</b>	\$291,936	\$323,618	\$ 0	\$ 0	\$ 0
<b>Tax Levy</b>	\$232,953	\$451,124	\$563,867	\$620,525	\$56,658
<b>FTE Positions</b>	10.0	10.0	11.0	11.0	0.0

<b>What We Do With It: Activity Data</b>				
<b>Activity</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Services and commodities funds processed	n/a	\$510 million	\$532 million	\$545 million
Review contracts as to funds available	Approx. 1,333	Approx. 1,206	Approx. 1,200	Approx. 1,200

<b>How Well We Do It: Performance Measures</b>				
<b>Performance Measure</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Percentage of invoices paid by the contractual deadline	Not tracked	n/a	90%	95%
Provide feedback to departments to strengthen their contracts and the County's fiscal health	Approx. 700	Approx. 1,110	Approx. 1,000	Approx. 900
Help issue guides and templates with standard language to protect the County and increase efficiency in the contracting process	3	5	5	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 (Accounts Payable) provides administrative and financial support by ensuring payments and expenses are controlled by processing, verifying, and reconciling invoices according to established policies and procedures in an accurate, efficient, and timely manner. The division strives to pay every vendor accurately and on time. Since the County engages with vendors of all types, including individuals, minority owned businesses, and others, it is crucial that the County provide timely payments to prevent cash flow disruptions for our vendors.

**Strategic Implementation:**

The division continues to utilize the County's new financial ERP system through INFOR to enhance and maintain efficient processes and procedures. Additional process improvements to accounts payable functionality will be reviewed to assure that INFOR supports the complexity of the County.

**Strategic Program Area 4: Central Capital**

Service Provision: **Mandated**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$223,484	\$242,470	\$242,625	\$252,509	\$9,884
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$ 0
<b>Tax Levy</b>	\$223,484	\$242,470	\$242,625	\$252,509	\$9,884
<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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Debt Issuances	4	5	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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 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	AA Stable	Aa2 Stable	AA 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:**

The division continues to transition to the County's financial ERP system INFOR for capital project monitoring and debt management. Capital project monitoring allows the division to ensure that timely funding is available for capital projects funded with debt, and to also track timelines and completion of projections that have been funded with debt and cash proceeds. The division continues to monitor the County's financial management of debt issuances and to implement measures that will improve our debt ratings with the goal of decreasing interest expenses in the future.

**Strategic Program Area 5: Central Payroll**

Service Provision: **Administrative**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$574,263	\$614,911	\$ 605,854	\$ 680,918	\$75,064
<b>Revenues</b>	\$19,029	\$15,493	\$ 0	\$ 0	\$ 0
<b>Tax Levy</b>	\$555,234	\$599,418	\$605,854	\$680,918	\$75,064
<b>FTE Positions</b>	11.0	11.0	11.0	11.00	0.0

<b>What We Do With It: Activity Data</b>				
<b>Activity</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Process payroll	27	26	26	26
Issue W-2s	1	1	1	1
Oversee Travel Cards	No activity	85	Approx. 75	Approx. 105

<b>How Well We Do It: Performance Measures</b>				
<b>Performance Measure</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Limit the number of manual onsite checks to an average 5 per month	NA	115	60	60
Process and pay bi-weekly payroll within 5 days of period end for X% of employees	98%	98%	98%	98%

**Strategic Overview:**

Pursuant to Milwaukee General Ordinances, the Central Payroll Division is responsible for countywide payroll processing and ensuring all employees are paid accurately and timely. This division is responsible for administration of the County’s payroll and time reporting system (Dayforce), and the County’s expense management system (INFOR). The division operates with the goal of identifying processes that are inconsistent across the County and proposing improved processes that maintain and improve employee morale and thus improve quality of work. The division also identifies solutions to improve access to pay in ways that meet the needs of the ever-changing workforce. While not their direct responsibility, the division monitors the accuracy of data entered in the system so that other departments have access to vital information, including racial demographics of the County workforce.

**Strategic Implementation:**

This division continues to administer the County’s human resource information system through Ceridian’s Dayforce application, and to support implementation of various other payroll and human resources modules including Human Resources, Onboarding, Recruitment, Learning Management, Compensation Management, and likely Benefits Administration in the future.

## **COMPTROLLER (3700) BUDGET**

Department: **Comptroller**

UNIT NO. **3700**

FUND: **General — 0001**

Due to implementation of Infor Expense Management system and the oversight of expenses to the payroll division, there is a critical need for a Payroll Team Lead to work directly on Expense Management, which has been included in the 2023 budget. The newly created position will also serve as back up to the current Payroll Team Lead which is critical to maintaining payroll operations.



**Strategic Program Area 6: Audit Services**

Service Provision: **Mandated**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$1,688,659	\$1,562,451	\$ 1,768,288	\$ 2,023,374	\$255,086
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$ 0
<b>Tax Levy</b>	\$1,688,659	\$1,562,451	\$1,768,288	\$2,023,374	\$255,086
<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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Reports to policymakers regarding audit issues	Not tracked	Not tracked	10	10
Process Fraud, Waste, and Abuse Allegations	113	283	115	115
Perform Bank Reconciliations	757	741	Approx. 760	Approx. 741

<b>How Well We Do It: Performance Measures</b>				
<b>Performance Measure</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Percentage of performance audits which contain racial equity analysis	Not tracked	Not tracked	75%	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. For 2023, an additional \$43,102 is included to pay for the audit services contract approved by the County Board and \$30,000 is included for assistance in preparation of the 2022 Annual Comprehensive Financial Report (ACFR).

**Strategic Program Area 7: Research Services**

Service Provision: **Administrative**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2023/2022 Variance</b>
<b>Expenditures</b>	\$289,733	\$283,083	\$ 328,892	\$ 332,498	\$3,606
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$ 0
<b>Tax Levy</b>	\$289,733	\$283,083	\$328,892	\$332,498	\$3,606
<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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Produce Annual Budget Overview	1	1	1	1
Prepare/review resolutions and ordinances for elected officials and departmental staff	Approx. 82	85	80	85
Prepare amendments	Approx. 117	122	110	120
Provide professional administrative staff for legislative meetings	108	132	115	118

<b>How Well We Do It: Performance Measures</b>				
<b>Performance Measure</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 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. The office looks to provide services to both the County Board, County Executive and the County Executive direct reports, and other elected officials. Working with all of these groups provides knowledge to draft requestors of the potential impact of their legislation. Annually the division provides a review of the County Executive budget for policy makers to provide an unbiased review of the proposed budget.

**Strategic Implementation:**

There are no major changes in 2023.