

BUDGET SUMMARY

Category	2022 Actual	2023 Actual	2024 Budget	2025 Recommended Budget	2024/2025 Variance
Expenditures					
Personnel Costs	4,216,687	4,452,779	4,878,570	5,014,776	136,206
Operations Costs	858,464	1,464,971	852,232	1,082,232	230,000
Debt & Depreciation	0	21	0	0	0
Interdepartmental Charges	(47,293)	(55,003)	(79,605)	(51,775)	27,830
Total Expenditures	\$5,027,858	\$5,862,767	\$5,651,197	\$6,045,233	\$394,036
Revenues					
Other Direct Revenue	264,294	222,806	143,000	163,000	20,000
State & Federal Revenue	86,208	0	5,833	0	(5,833)
Total Revenues	\$350,502	\$222,806	\$148,833	\$163,000	\$14,167
Tax Levy	\$4,677,356	\$5,639,961	\$5,502,364	\$5,882,233	\$379,869
Personnel					
Full Time Pos (FTE)	62.00	62.00	62.00	62.00	0.00
Overtime \$	42,938	41,521	25,490	50,000	24,510
Seasonal/Hourly/Pool	0	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 of the Comptroller works to ensure that Milwaukee County’s fiscal decisions are based on sound financial information.

Department Vision:

The Office of the Comptroller will provide valued insight, foresight, and oversight of County funds to support Milwaukee County’s mission.

Department Description:

The Office of the Comptroller consists of seven service areas:

Administration/Fiscal Services provides management of the Comptroller’s Office, reviews fiscal notes, prepares the County’s Full Cost Allocation Plan and Negotiated Indirect Cost Rates, conducts fiscal projections and special studies, and prepares countywide monthly financial reports.

Central Accounting publishes the Annual Comprehensive Financial Report (ACRF) and maintains the County’s accounting systems.

Central Payables processes countywide vendor payments, establishes vendor payment procedures, and prepares monthly contract reports.

Central Capital issues debt and monitors departmental capital programs financed with debt.

Central Payroll is responsible for countywide payroll procedures, payroll processing, and employee expense management.

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

Research Services provides research and analysis, drafts resolutions and ordinances, and provides independent and nonpartisan research services for the County Board of Supervisors and the County Executive upon request.

Major Changes

- Due to recent retirements, for 2025, additional operational expenses of \$200,000 are budgeted to support the publishing of the Annual Comprehensive Financial Report (ACFR), Single Audit Reports and to support ongoing implementation of the County's negotiated indirect cost rate agreement (NICRA) with the federal government. These expenses are vital to maintaining the County's fiscal integrity and compliance with all federal and state rules and regulations.

Strategic Program Area: Administration

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	692,834	791,634	750,270	947,223	196,953
Revenues	(435)	0	143,000	143,000	0
Tax Levy	693,269	791,634	607,270	804,223	196,953
Full Time Pos (FTE)	6.00	6.00	7.00	7.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
Provide a five-year forecast	1	1	1	1
Provide fiscal projections to County Board & County Executive	12	12	12	12

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 Target
GFOA Award for Excellence in Financial Reporting	1	1	1	1
Unqualified Audit Opinion	1	1	1	1

Strategic Overview:

The Administration Strategic Program Area (SPA) includes 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. This area is also responsible for providing monthly countywide fiscal updates to the County Executive and County Board of Supervisors.

Strategic Implementation:

This SPA oversees 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. This area also oversees 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. In addition, this area continues to work 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.

Additional Program Details:

Due to recent retirements, additional funding of \$100,000 is provided to support the Central Accounting SPA in publishing the Annual Comprehensive Financial Report (ACFR) and Single Audit report. Additional funding of \$50,000 is also provided to support the County’s implementation of the negotiated indirect cost rate agreement with the federal government. This contract is necessary to assist departments countywide with proper grant financial management to be in compliance with federal rules and regulations once the negotiated indirect cost rate agreement is approved. It is anticipated that this amount will be fully offset by the additional grant funds received for overhead costs in 2025.

Strategic Program Area: Central Accounting

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	507,897	632,261	663,494	694,292	30,798
Revenues	0	0	0	0	0
Tax Levy	507,897	632,261	663,494	694,292	30,798
Full Time Pos (FTE)	8.00	8.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
Close financial system on annual basis	1	1	1	1
Produce the ACFR and single Audit Report	1	1	1	1

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 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 SPA publishes the Annual Comprehensive Financial Report (ACFR) and Single Audit report, files the 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 SPA continues to support the administration of the County’s ERP financial system through INFOR. Due to recent retirements, additional funding is included in the Administration SPA to allow the central accounting team to access resources necessary to publish the 2025 Annual Comprehensive Financial Report (ACFR) and 2025 Single Audit report.

Additional Program Details:

The following changes to FTEs are included in the 2025 budget: 1.0 FTE Manager Accounting is created and 1.0 FTE Supervisor Accounting is abolished.

Strategic Program Area: Central Payables

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	629,553	601,635	605,808	613,801	7,993
Revenues	249,837	186,913	0	0	0
Tax Levy	379,716	414,722	605,808	613,801	7,993
Full Time Pos (FTE)	11.00	11.00	10.00	10.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
Review contracts as to funds available	1,354	1,496	1,500	1,500
Services and commodities funds processed	\$666,599,652	\$654,465,358	\$670,172,526	\$691,136,753

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 Target
Help issue guides and templates with standard language to protect the County and increase efficiency in the contracting process	6	1	8	8
Percentage of invoices paid by the contractual deadline	100%	100%	100%	100%
Provide feedback to departments to strengthen contracts and the County's fiscal health	1,054	1,669	1,000	950
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 SPA (Accounts Payable) provides administrative and financial support by ensuring payments and expenses are controlled. This is achieved through processing, verifying, and reconciling invoices according to established policies and procedures in an accurate, efficient, and timely manner. Accounts Payable 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 vendors. This SPA also reviews all County contracts as to funds available.

Strategic Implementation:

This SPA 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: Central Capital

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	249,361	261,589	269,317	279,202	9,885
Tax Levy	249,361	261,589	269,317	279,202	9,885
Full Time Pos (FTE)	2.00	2.00	2.00	2.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
General Obligation Debt Issuance	5	36	6	5
Monitor capital program ongoing	Yes	Yes	Yes	Yes

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 Target
Fitch	AA Stable	AA Stable	AA Stable	AA Stable
Moody's	Aa2 Stable	Aa3 Stable	Aa3 Stable	Aa3 Stable
Standard & Poor's	AA Stable	AA Stable	AA Stable	AA Stable

Strategic Overview:

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

Strategic Implementation:

Capital Project monitoring allows the division to ensure timely funding is available for capital projects funded with debt, and track time-liness and completion of projects that have been funded with debt and cash proceeds. The Central Capital SPA continues to monitor the County's financial management of debt issuances. Additionally, this SPA will continue to implement measures to improve debt ratings with the goal of decreasing interest expenses in the future.

Strategic Program Area: Central Payroll

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	638,904	642,052	728,405	782,676	54,271
Revenues	14,892	15,893	0	0	0
Tax Levy	624,012	626,158	728,405	782,676	54,271
Full Time Pos (FTE)	11.00	11.00	11.00	11.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
Issue W-2s	1	1	1	1
Oversee travel cards	75	131	150	150
Process payroll	26	26	26	26

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 Target
Limit number of manual onsite checks to an average 5 per month	87	119	60	60
Process and pay bi-weekly payroll within 5 days of period end for X% of employees	100%	100%	98%	100%

Strategic Overview:

Pursuant to Milwaukee General Ordinances, the Central Payroll SPA is responsible for countywide payroll processing and ensuring all employees are paid accurately and timely. This SPA is responsible for administration of the County’s payroll and time reporting system (Dayforce), and the County’s expense management system (INFOR). Central Payroll operates with the goal of identifying processes that are inconsistent across the County and proposing improved processes to maintain and improve employee morale and thus, improve quality of work. Central Payroll identifies solutions to improve access to pay in ways that meet the needs of the ever-changing workforce.

While not a direct responsibility of the SPA, Central Payroll monitors the accuracy of data entry, so departments have access to vital information, including racial demographics of the County workforce.

Strategic Implementation:

Central Payroll continues to administer the County’s human resource information system through Ceridian’s Dayforce application and supports the ongoing maintenance and integrity of HIRS System including Human Resources, Onboarding, Recruitment, Learning Management, Compensation Management and Benefits Administration.

Additional Program Details:

The following changes to FTEs are included in the 2025 budget: 1.0 FTE Expense Management Specialist is created and 1.0 FTE Specialist Payroll is abolished.

Strategic Program Area: Audit Services

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	1,896,260	1,860,449	2,284,499	2,329,468	44,969
Tax Levy	1,896,260	1,860,449	2,284,499	2,329,468	44,969
Full Time Pos (FTE)	20.00	20.00	20.00	20.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
Perform bank reconciliations	774	779	741	741
Process fraud, waste, and abuse allegations	127	97	115	115
Reports to policymakers regarding audit issues	20	23	10	10

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 Target
Percentage of performance audits which contain racial equity analysis	75%	100%	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 to be performed in accordance with government auditing standards issued by the Comptroller General of the United States.

Strategic Implementation:

The Audit Services Division (ASD) 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 are included in audit reports.

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

For 2025, an additional \$50,000 is budgeted to cover the 2025 increase in the annual audit contract and for any additional assistance necessary for preparation of the County’s 2024 Annual Comprehensive Financial Report (ACFR) and Single Audit Report due to recent retirements.

Strategic Program Area: Research Services

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024/2025 Variance
Expenditures	326,842	332,390	343,571	378,571	35,000
Tax Levy	326,842	332,390	343,571	378,571	35,000
Full Time Pos (FTE)	4.00	4.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2022 Actual	2023 Actual	2024 Target	2025 Target
Prepare amendments	110	102	110	105
Prepare/review resolutions and ordinances for elected officials and departmental staff	80	84	85	85
Produce annual budget overview	1	1	1	1
Provide professional administrative staff for legislative meetings	115	99	115	108

How Well We Do It: Performance Measures

Performance Measure	2022 Actual	2023 Actual	2024 Target	2025 Target
Percentage of legislative standing committee and board meetings served	100%	100%	100%	100%

Strategic Overview:

Pursuant to Wisconsin Statutes §59.52(32), Research Services was created by the County Board to provide independent, nonpartisan research services for the County Board and the County Executive. The Office of the Comptroller looks to provide services to both the County Board, County Executive, the County Executive’s direct reports, and other elected officials. Annually, this SPA provides a review of the County Executive’s budget for policy makers to provide an unbiased review of the proposed budget.

Strategic Implementation:

There are no major changes in 2025.