

BUDGET SUMMARY

Category	2023 Actual	2024 Actual	2025 Budget	2026 Requested Budget	2025/2026 Variance
Expenditures					
Personnel Costs	4,452,779	5,810,170	5,094,776	5,027,753	(67,023)
Operations Costs	724,213	594,498	1,062,232	1,042,532	(19,700)
Debt & Depreciation	21	0	0	0	0
Capital Outlay	0	296	0	0	0
Interdepartmental Charges	(55,003)	3,488	(51,775)	(38,162)	13,613
Total Expenditures	\$5,122,010	\$6,408,453	\$6,105,233	\$6,032,123	(\$73,110)
Revenues					
Other Direct Revenue	202,806	134,229	143,000	143,000	0
Total Revenues	\$202,806	\$134,229	\$143,000	\$143,000	\$0
Tax Levy	\$4,919,204	\$6,274,223	\$5,962,233	\$5,889,123	(\$73,110)
Personnel					
Full Time Pos (FTE)	62.00	62.00	62.00	61.00	(1.00)
Overtime \$	41,521	76,146	50,000	2,024	(47,976)
Seasonal/Hourly/Pool	0	0	0	0	0

Department Mission:

The Office of the Comptroller safeguards the County’s financial integrity through independent reporting, proactive guidance, and collaborative oversight that strengthens public service delivery.

Department Vision:

The Office of the Comptroller is a model of excellence in public financial management, leading with independence and integrity to support a healthier and more equitable Milwaukee County.

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

- For 2026, efficiencies from the implementation of Infor and other accounts payable result in a reduction of 2.0 FTE. These savings are reinvested in a new Senior Grants Compliance Manager position, as recommended by the 2024 Audit "County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management." The position will be critical to the implementation of a new Infor grants management module and specific NICRA policies and procedures throughout the County.

Strategic Program Area: Administration

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	791,634	1,003,999	1,027,223	1,027,227	4
Revenues	0	0	143,000	143,000	0
Tax Levy	791,634	1,003,999	884,223	884,227	4
Full Time Pos (FTE)	6.00	7.00	7.00	8.00	1.00

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 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	2023 Actual	2024 Actual	2025 Target	2026 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:

Funding is maintained to support the publishing the Annual Comprehensive Financial Report (ACFR), Single Audit report, and annual negotiated indirect cost rate agreements (NICRA) with the federal government.

1.0 FTE Senior Grants Compliance Manager position is created to manage implementation of a new Infor grants management module and specific NICRA policies and procedures throughout the County.

Strategic Program Area: Central Accounting

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	632,261	674,766	694,292	752,402	58,110
Tax Levy	632,261	674,766	694,292	752,402	58,110
Full Time Pos (FTE)	8.00	8.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 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	2023 Actual	2024 Actual	2025 Target	2026 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.

Strategic Program Area: Central Payables

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	601,635	829,172	613,801	518,325	(95,476)
Revenues	186,913	116,321	0	0	0
Tax Levy	414,722	712,851	613,801	518,325	(95,476)
Full Time Pos (FTE)	11.00	10.00	10.00	8.00	(2.00)

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 Target
Review contracts as to funds available	1,496	1,895	1,600	1,800
Services and commodities funds processed	\$654,465,358	\$669,055,584	\$683,774,807	\$698,817,853

How Well We Do It: Performance Measures

Performance Measure	2023 Actual	2024 Actual	2025 Target	2026 Target
Help issue guides and templates with standard language to protect the County and increase efficiency in the contracting process	1	2	1	1
Percentage of invoices paid by the contractual deadline	100%	100%	100%	100%
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 controlling payments and expenses. 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, the County must provide timely payments to prevent cash flow disruptions for vendors. This SPA also reviews County contracts as to funds available.

Strategic Implementation:

This SPA continues to utilize the County's financial ERP system through INFOR to enhance and maintain efficient processes and procedures. This SPA reviews additional process improvements to accounts payable functionality to assure that INFOR supports the complexity of the County.

Additional Program Details:

Due to efficiencies from the implementation of Infor, 2.0 FTE are abolished resulting in salary and social security savings that the Comptroller has reinvested in grants compliance and management.

Strategic Program Area: Central Capital

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	261,589	319,641	279,202	279,214	12
Tax Levy	261,589	319,641	279,202	279,214	12
Full Time Pos (FTE)	2.00	2.00	2.00	2.00	0.00

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 Target
General Obligation Debt Issuance	6	7	6	6
Monitor capital program ongoing	No	Yes	Yes	Yes

How Well We Do It: Performance Measures

Performance Measure	2023 Actual	2024 Actual	2025 Target	2026 Target
Fitch	BBB Stable	AA Stable	AA Stable	AA Stable
Moody's		Aa3 Stable	Aa3 Stable	Aa3 Stable
Standard & Poor's	BBB 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	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	642,052	908,322	782,676	777,987	(4,689)
Revenues	15,893	17,909	0	0	0
Tax Levy	626,158	890,414	782,676	777,987	(4,689)
Full Time Pos (FTE)	11.00	11.00	11.00	11.00	0.00

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 Target
Issue W-2s	1	1	1	1
Oversee travel cards	131	135	150	150
Process payroll	26	26	26	26

How Well We Do It: Performance Measures

Performance Measure	2023 Actual	2024 Actual	2025 Target	2026 Target
Limit number of manual onsite checks to an average 5 per month	119	97	60	60
Process and pay bi-weekly payroll within 5 days of period end for X% of employees	100%	100%	100%	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.

Strategic Program Area: Audit Services

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	1,860,449	2,250,899	2,329,468	2,311,105	(18,363)
Tax Levy	1,860,449	2,250,899	2,329,468	2,311,105	(18,363)
Full Time Pos (FTE)	20.00	20.00	20.00	20.00	0.00

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 Target
Perform bank reconciliations	779	781	741	781
Process fraud, waste, and abuse allegations	97	114	115	115
Reports to policymakers regarding audit issues	23	26	10	10

How Well We Do It: Performance Measures

Performance Measure	2023 Actual	2024 Actual	2025 Target	2026 Target
Percentage of performance audits which contain racial equity analysis	100%	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 services 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. The Office of the Comptroller is authorized to amend the professional services agreement with Baker Tilly to annually audit the County’s ACFR audit, Single Audit, ERS audit, and procedures for the years ended December 31, 2025, and increase the contract amount by up to \$30,000 in 2026 to review new and ongoing COVID-related programs. In addition, the Office of the Comptroller is authorized to amend a second professional services agreement with Baker Tilly annually for 2026 for the firm’s assistance with preparing the County’s ACFR and related services, for an amount not to exceed \$100,000.

Strategic Program Area: Research Services

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	332,390	421,654	378,571	365,863	(12,708)
Tax Levy	332,390	421,654	378,571	365,863	(12,708)
Full Time Pos (FTE)	4.00	4.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 Target
Prepare amendments	102	62	105	85
Prepare/review resolutions and ordinances for elected officials and departmental staff	84	73	85	85
Produce annual budget overview	1	1	1	1
Provide professional administrative staff for legislative meetings	99	90	108	90

How Well We Do It: Performance Measures

Performance Measure	2023 Actual	2024 Actual	2025 Target	2026 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 2026.