BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Requested Budget	2026/2027 Variance
Expenditures					
Personnel Costs	5,810,170	4,931,577	5,076,484	5,107,180	30,696
Operations Costs	594,498	915,228	1,042,532	929,856	(112,676)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	296	0	0	0	0
Interdepartmental Charges	3,488	(51,071)	(38,162)	(53,000)	(14,838)
Total Expenditures	**$6,408,453**	**$5,795,734**	**$6,080,854**	**$5,984,036**	**($96,818)**
Revenues					
Other Direct Revenue	134,229	110,675	143,000	118,000	(25,000)
State & Federal Revenue	0	0	0	0	0
Total Revenues	**$134,229**	**$110,675**	**$143,000**	**$118,000**	**($25,000)**
Tax Levy	**$6,274,223**	**$5,685,059**	**$5,937,854**	**$5,866,036**	**($71,818)**
Personnel					
Full Time Pos (FTE)	62.00	62.00	61.00	61.00	0.00
Overtime $	76,146	26,812	2,044	5,000	2,956
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 2027, the Office of the Comptroller reduced its operating tax levy by $71,818 at the request of the County Executive. This cut impedes the Office’s capacity to carry out the centralized grants financial management initiative, which has already been taken on with only one additional employee. Without sufficient resources, the Office of the Comptroller's ability to fully implement and sustain this countywide centralized function in 2027 will be materially impacted. While staff will make every effort to prevent interruptions in service, the reduction in tax levy will almost certainly eliminate the resources currently supporting the centralization effort, jeopardizing its success.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year:

Vendor	Contract Description	Contract Amount
The Grant Project	NICRA consulting services	$50000.00

Strategic Program Area: Administration

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,003,999	998,572	1,033,016	1,039,225	6,209
Revenues	0	15	143,000	118,000	(25,000)
Tax Levy	1,003,999	998,557	890,016	921,225	31,209
Full Time Pos (FTE)	7.00	7.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Provide a five-year forecast	1	1	1	1
Provide fiscal projections to County Board & County Executive	12	12	12	12
Review contracts as to funds available	1,895	1,600	1,800	1,800

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
GFOA Award for Excellence in Financial Reporting	1	1	1	1
Issue annual employee survey to gather feedback	N/A	1	1	1
Provide monthly summaries of the County's contracts and purchases to promote transparency and fiscal health	12	12	12	12
Publish an annual report summarizing the Office's key activities and outcomes	N/A	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:

The SPA provides central leadership, policy direction, and operational support necessary to uphold Milwaukee County's financial integrity and promote sound fiscal stewardship across all departments within the County. This SPA ensures that the Comptroller's Office fulfills its County and State-mandated responsibilities and that all County financial activities adhere to Generally Accepted Accounting Principles (GAAP) and the standards established by the Governmental Accounting Standards Board (GASB).

Administrative functions include executive management, INFOR Ledger management, internal operational planning, training and development, division-wide strategic alignment, and countywide fiscal monitoring. Administration focuses on strengthening organizational capacity and advancing data-driven practices to support Milwaukee County's fiscal sustainability. Key priorities include improving the timeliness and accuracy of financial reporting, modernizing financial systems and business processes, enhancing internal controls, and supporting continuous improvement initiatives across all divisions. The program area also prioritizes equity and accessibility in financial services, ensuring that County decision-makers and residents have access to clear, reliable financial information.

Additional Program Details:

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

Strategic Program Area: Central Accounting

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	674,766	673,915	759,694	767,914	8,220
Revenues	0	0	0	0	0
Tax Levy	674,766	673,915	759,694	767,914	8,220
Full Time Pos (FTE)	8.00	8.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Close financial system on annual basis	1	1	1	1
Prepare countywide financial reports	1	1	1	1
Produce the ACFR and single Audit Report	1	1	1	1

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	829,172	616,832	523,349	538,404	15,055
Revenues	116,321	95,404	0	0	0
Tax Levy	712,851	521,428	523,349	538,404	15,055
Full Time Pos (FTE)	10.00	10.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Services and commodities funds processed	$669,056	$918,786,293	$1,032,332,963	$1,083,949,611

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of invoices paid by the contractual deadline	100%	100%	100%	100%

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.

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. The implementation of Yoga Software (AI) artificial intelligence software in 2025 has resulted in efficiencies that continue to assist the Accounts Payable Department with streamlining invoice processing, reducing manual data entry, improving accuracy, enhancing workflow efficiency, and supporting timely payment processing.

Strategic Program Area: Central Capital

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	319,641	279,713	281,921	285,057	3,136
Tax Levy	319,641	279,713	281,921	285,057	3,136
Full Time Pos (FTE)	2.00	2.00	2.00	2.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
General Obligation Debt Issuance	7	6	6	6
Monitor capital program ongoing	No	Yes	Yes	Yes

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 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 timeliness 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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	908,322	816,889	785,524	799,195	13,671
Revenues	17,909	15,256	0	0	0
Tax Levy	890,414	801,633	785,524	799,195	13,671
Full Time Pos (FTE)	11.00	11.00	11.00	11.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Issue W-2s	1	1	1	1
Oversee travel cards	135	134	150	150
Process payroll	26	26	26	26

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Limit number of manual onsite checks to an average 5 per month	97	75	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 County 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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,250,899	2,047,509	2,327,940	2,170,621	(157,319)
Revenues	0	0	0	0	0
Tax Levy	2,250,899	2,047,509	2,327,940	2,170,621	(157,319)
Full Time Pos (FTE)	20.00	20.00	20.00	20.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Perform bank reconciliations	781	779	746	746
Process fraud, waste, and abuse allegations	114	172	115	115
Reports to policymakers regarding audit issues	26	16	10	10

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of performance audits which contain racial equity analysis	100%	100%	100%	100%

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:
ASD manages the countywide audit services professional services agreement with the County's external CPA firm. A Request for Proposals (RFP) was issued in the summer of 2026 for future provision of the countywide audit services. These services include 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. It is anticipated that the cost will increase for the new multi-year contract. The prior contract included a Targeted Business Enterprise goal of 34% for each year of the agreement. In addition, the Office of the Comptroller had a second professional services agreement for assistance with preparing the County's ACFR and for providing related financial services, which will also be included in the new RFP.

Strategic Program Area: Research Services

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	421,654	362,305	369,410	383,620	14,210
Revenues	0	0	0	0	0
Tax Levy	421,654	362,305	369,410	383,620	14,210
Full Time Pos (FTE)	4.00	4.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Prepare amendments	62	74	85	85
Prepare/review resolutions and ordinances for elected officials and departmental staff	73	62	85	85
Produce annual budget overview	1	1	1	1
Provide professional administrative staff for legislative meetings	90	107	90	90

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of legislative standing committee and board meetings served	100%	100%	100%	100%

Strategic Overview:
Pursuant to Wis. Stat. § 59.52(32), Research Services was created by the County Board to provide independent, nonpartisan research services to the County Board and the County Executive. The Office of the Comptroller also provides services to the County Board, the County Executive, the County Executive's direct reports, and other elected officials. Research Services provides professional staff support for County Board standing committees and meetings of the County Board. Each year, this SPA also supports the preparation of an independent review of the County Executive's Recommended Budget for policymakers.

Strategic Implementation:
There are no major changes in 2027.