

2017



Legislative Reference Bureau

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COMPTROLLER

2017 Proposed Plan and Executive Budget Review

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Budget Hearing: 10:30 am on Thursday, October 6, 2016

Last Updated: October 2, 2016

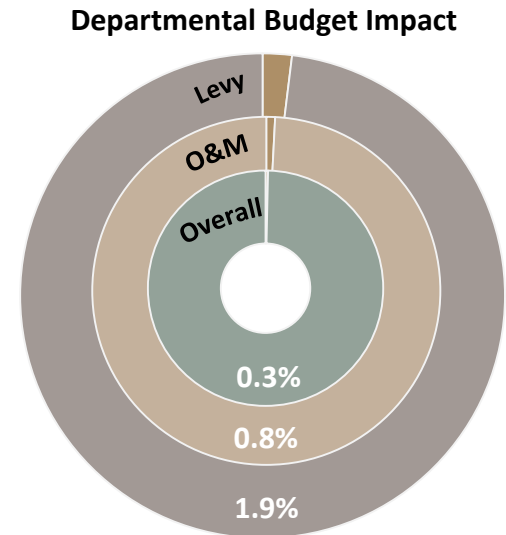
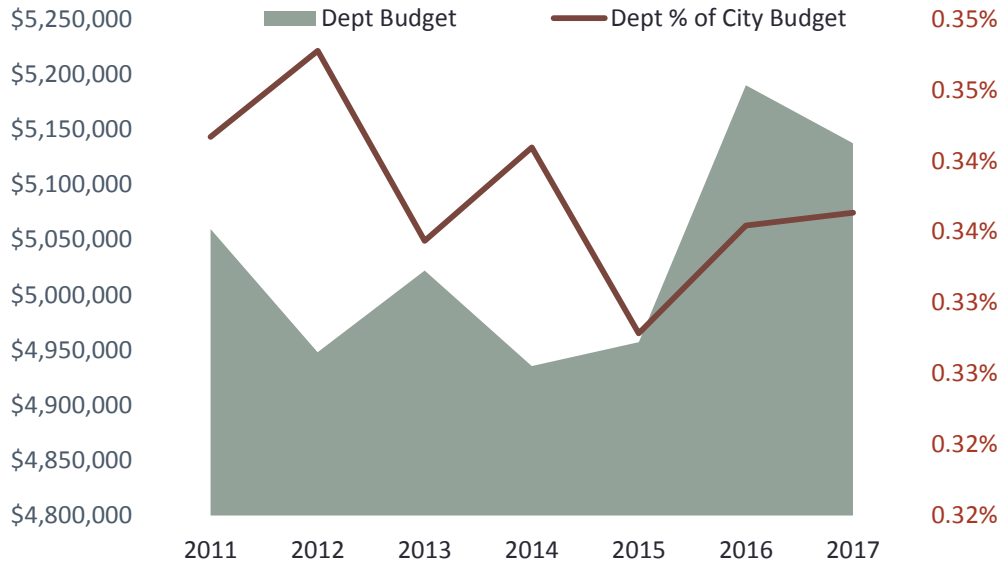
Final Version



\$5,137,455
Proposed 2017 Budget

\$52,546
Change in Proposed Budget

1.0%
% Change in Proposed Budget

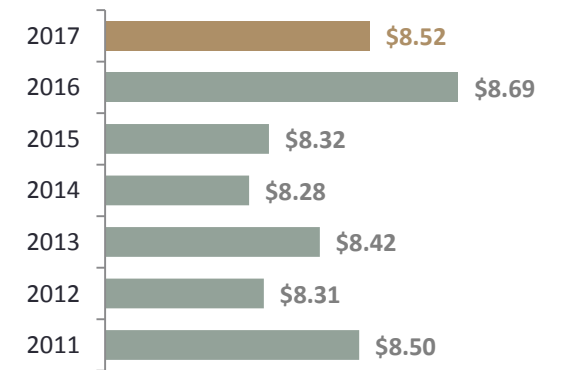


Departmental Budget Appropriation Category



	Salaries/Wages	Fringe Benefits	Operations	Equipment	Special Funds
\$	\$3,261,011	\$1,467,455	\$315,989	\$93,000	\$0
%	63%	29%	6%	2%	0%
Δ	-0.3%	-6.5%	-7.3%	830.0%	0.0%

Budget per Capita



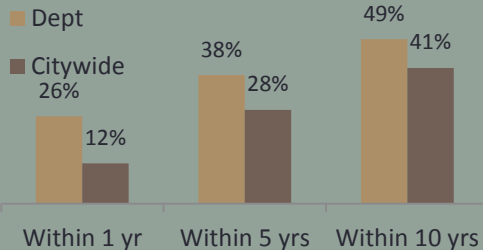
25%

16 of 65 department staff personnel will be eligible for retirement in 2017.

-\$102,000

92% of the department's 2017 projected \$110,500 reduction in personnel costs stems from reduced fringe benefits costs,

Retirement Eligible



0

Change in Positions

0.0%

% Change in Positions

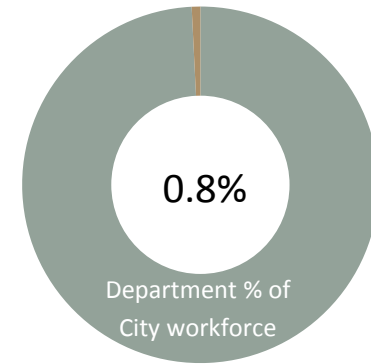
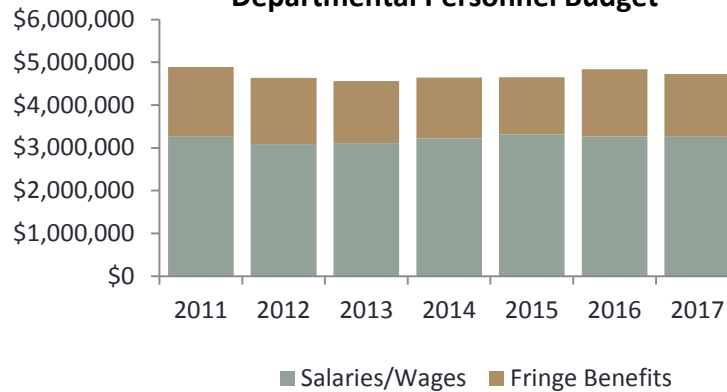
3

Current Vacancies

4

Voluntary Separations

Departmental Personnel Budget



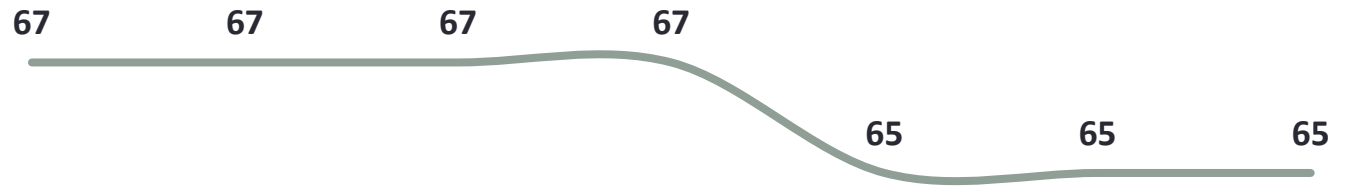
Audit Manager Position Unfilled

- Job posting was extended to September 16, 2016. Department expects to fill the position before year-end.
- Two Auditor vacancies were filled during 2016.

Audit Division understaffing has prevented the department from completing the 14 independent audits projected for 2016.

Position Reclassifications Increase Personnel Costs \$8,500

- City Payroll Specialist reclassified as Functional Application Analyst-Senior - \$3,700 cost increase.
- Grant-in-Aid Fiscal Coordinator reclassified as Grants Fiscal Manager - \$4,800 cost increase.



Department Positions 2011-2017

25.5%

Portion of projected 2017 tax levy allocated for proposed 2017 City Debt service payment.

\$-34 million

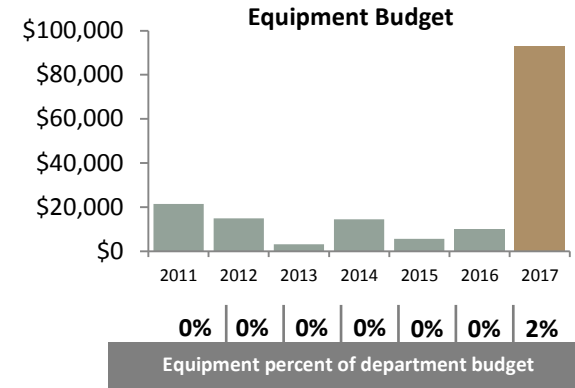
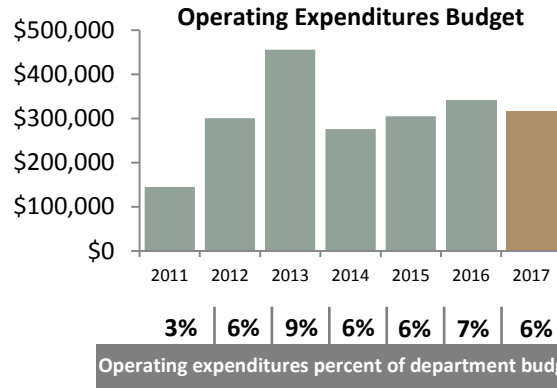
Decline in actual Citywide Grant and Aid – Special Revenue funding between 2011 and 2015.

\$6,660,000

2017 projected increase in Citywide Grant and Aid – Special Revenue funding over projection for 2016.

\$93,000

Cost to replace 62 computer workstations department-wide.



Improved Accuracy - General Purpose City Revenue Projections

- Projected 2015 General City Purpose Revenues was 0.756% less than the actual revenues – 2014’s were 0.787% less than actual revenues.
- Projection accuracy has been steadily improving since 2011, with under-estimates of 2.522%, 2.448% and 2.026% in 2011, 2012 and 2013 respectively.

Independent Audit Shortfall

Nine audits are projected for completion by year-end 2016, 5 short of the 14 projected. Difficulties in filling auditing positions (2 Auditors - now filled- and the Audit Manager position - expected new hire by year-end) have delayed audits, and have prevented the department from completing the number of audit projects projected for 2016.

Replacement of 62 Computer Workstations

- \$93,000 is proposed in 2017 to replace computer workstations for all personnel. Current computers are over 5 years old. Replacing all workstations at once is expected to be more efficient by ensuring all new computers will use the same operating system and will have uniform capacity to accommodate the planned 2017-18 FMIS update.

Capital Requests

This department has no capital requests.

\$2,311,600

Increase in Citywide intergovernmental revenues – excluding State Shared Revenue (General).

0.02%

Increase (\$46,000) in Citywide State Shared Revenue (General) projected for 2017.

12.6%

Increase in Citywide PILOT – Payment in Lieu of Taxes - revenues proposed for 2017 over actual 2011 charges.

\$-160

Decline in Grant and Aids' funding proposed for 2017 from the 2016 adopted budget for the department to administer and monitor grants and aids awarded to the City.

Revenue

Projected 2017 charges for Comptroller services (principally rendered to the Milwaukee Water Works in conjunction with the recovery of delinquent taxes) of \$625,000 are up 23% from actual 2012 charges, and 28% from actual charges in 2011.

Grants

- \$544,000 – CDBG – Accounting & Auditing Services
- \$68,000 – HOME - Accounting & Auditing Services

CDBG/HOME funding will provide approximately 75% of the costs incurred to administer and monitor grants awarded to the City.

General City Purposes Revenues

Revenue Category	2015 Actual	2016 Adopted	% Change	2017 Proposed	% Change
Taxes & Pilot Payments	\$17,979,406	\$17,978,800	0.00%	\$17,698,600	-1.56%
Licenses & Permits	\$16,630,087	\$16,067,300	-3.38%	\$15,792,300	-1.71%
State Shared (Gen.)	\$219,039,229	\$218,992,000	-0.02%	\$219,038,000	0.02%
Intergovernmental	\$44,310,014	\$43,685,600	-1.41%	\$45,997,200	5.29%
Charges for Services	\$126,813,815	\$126,811,395	0.00%	\$126,629,792	-0.14%
Fines & Forfeitures	\$4,110,140	\$4,060,000	-1.22%	\$3,703,000	-8.79%
Miscellaneous	\$37,032,756	\$35,890,256	-3.09%	\$37,259,500	3.82%
Fringe Benefit Offset	\$21,393,005	\$23,000,000	7.51%	\$23,000,000	0.00%
Total General Fund	\$487,308,452	\$486,485,351	-0.17%	\$489,118,392	0.54%
TSF Withdrawal	\$16,700,000	\$21,087,000	26.27%	\$28,405,000	34.70%
Property Tax Levy	\$114,264,667	\$107,996,533	-5.49%	\$114,520,467	6.04%
Total General Purpose	\$618,273,119	\$615,568,884	-0.44%	\$632,043,859	2.68%