

2020



Legislative Reference Bureau

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COMPTROLLER

2020 Proposed Plan and Executive Budget Review

Prepared by: Alex Highley, Legislative Fiscal Analyst
Budget Hearing: 1:30 pm on Friday, October 4, 2019



\$4,560,793

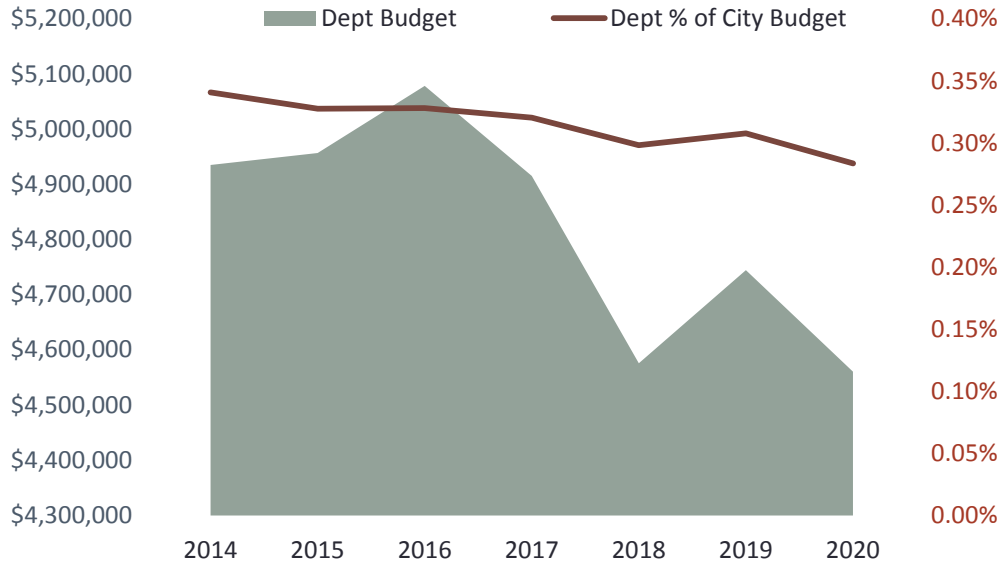
Proposed 2020 Budget

-\$183,984

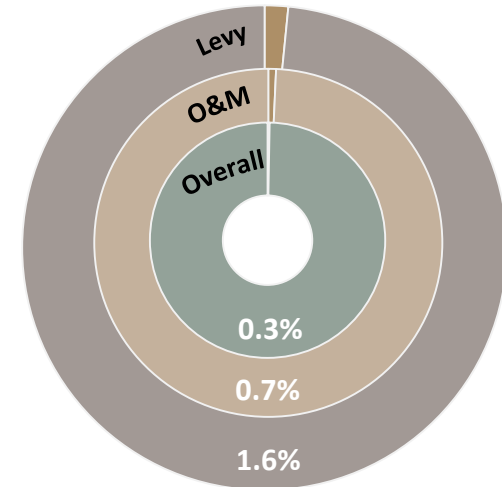
Change in Proposed Budget

-3.9%

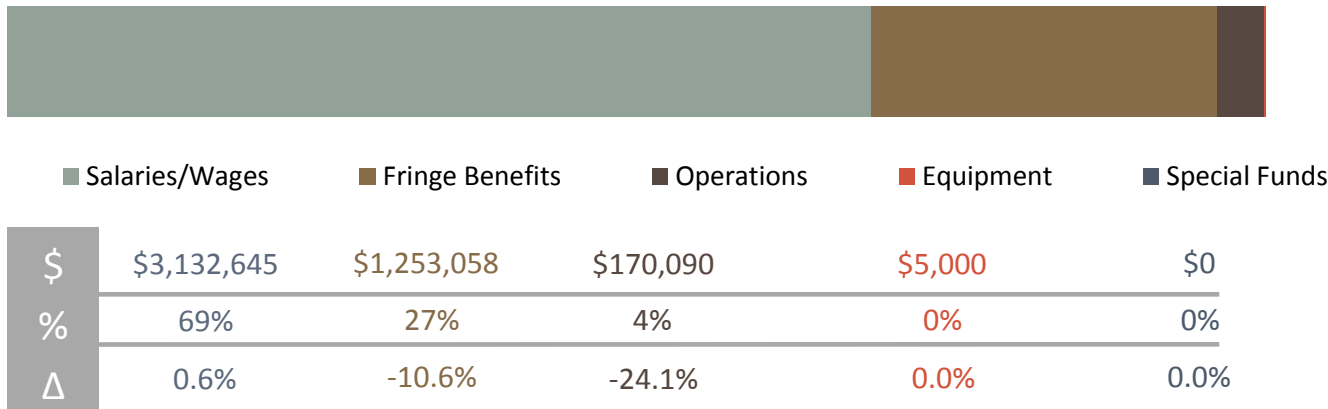
% Change in Proposed Budget



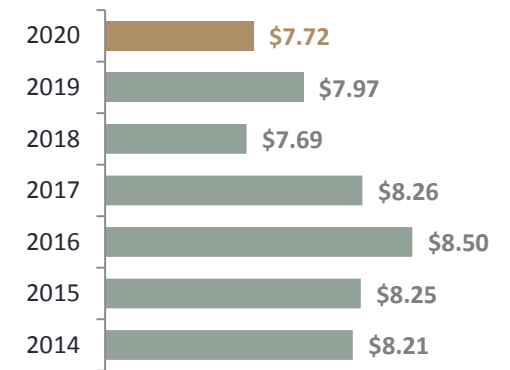
Departmental Budget Impact



Departmental Budget Appropriation Category



Budget per Capita



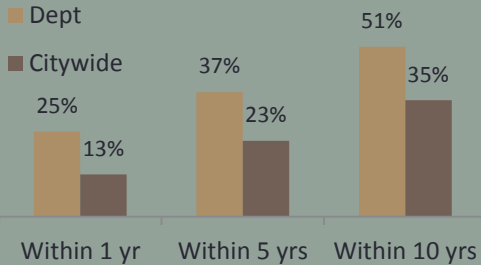
24%

14 of 59 department personnel will be eligible for retirement in 2020.

-\$129,984

Decrease in Salaries/Wages and Fringe Benefits for the department, down 2.9% from the amount allocated in 2019.

Retirement Eligible



-5

Change in Positions

4

Current Vacancies

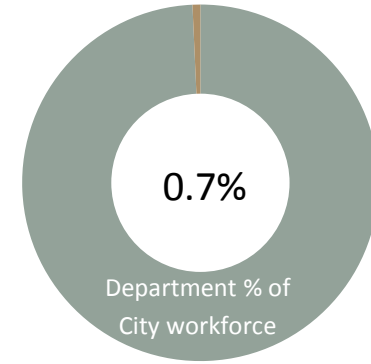
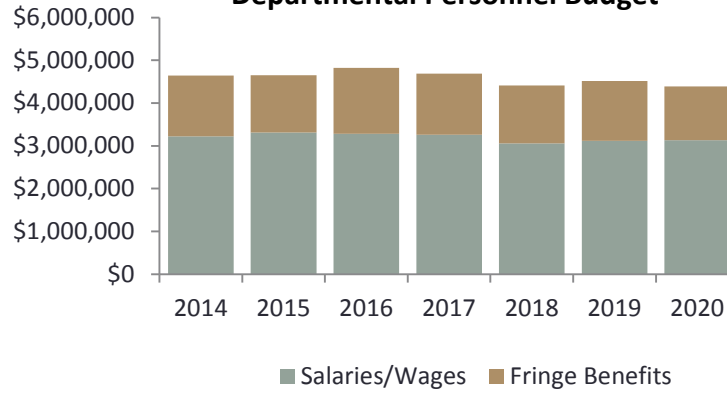
-7.8%

% Change in Positions

5

Voluntary Separations

Departmental Personnel Budget



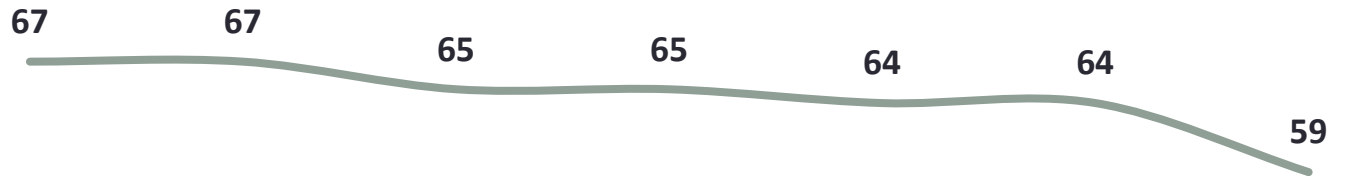
Staffing Vacancies

- Audit Manager
- Information Systems Auditor
- Lead Auditor
- Lead Auditor (becoming vacant 10/21/2019)
- Accounting Specialist
- Accounting Program Assistant III (becoming vacant 11/1/2019)

Staffing Eliminations

All of the following are unfunded Auxiliary positions eliminated in 2020:

- Information Systems Auditor
- Auditor
- Functional Applications Analyst Senior
- Administrative Assistant II
- Accounts Director



**Department Positions
2014-2020**

-7.8%

Decrease in total positions in the department from 2019.

AA-

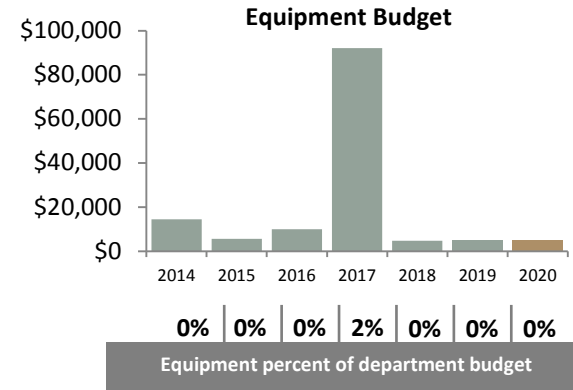
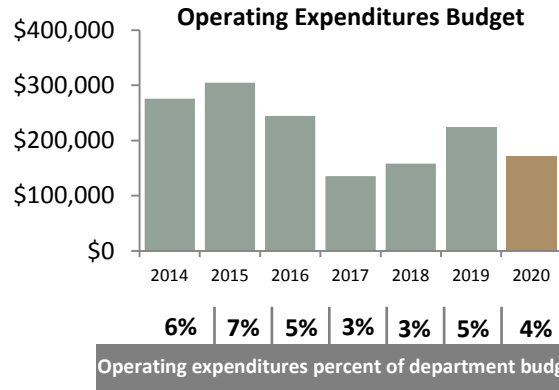
Investment grade bond rating for City of Milwaukee from both Fitch and Standard & Poor's in 2018.

99%

Percentage of actual revenues to revenue estimate for 2018.

\$12,893,000

Tax Stabilization Fund withdrawal for the Proposed 2020 Budget, a 19.4% decrease from 2019.



Revenue

Comptroller's 2020 projected revenues:

- Interest and Penalties Tax Collection \$500,000
- Services to Water Works \$80,000

Projected revenues of \$580,000 remain the same as 2019 estimated revenues.

Grants & Aids

- CDBG – Accounting & Auditing
 - \$500,000
- HOME – Accounting & Auditing
 - \$75,000

Combined CDBG and HOME grant monitoring funding increases to \$575,000, which is 30.6% higher than in 2019.

Special Purpose Accounts

- MMSD Sewer Usage Charge \$55,771,852
**Pass Through*
- Wages Supplement Fund \$0
- Contribution Fund General \$3,200,000
- Reserve for 27th Payroll \$1,500,000
- Firemen's Relief Fund \$160,000
- Bds. & Comm. Reimbursement \$16,000
- Annual Payment to DNR \$7,100

Special Funds

There are no special funds for this department.

Capital Requests

There are no capital requests for this department.

\$267,547,000

Total City Debt Service payment for Proposed 2020 Budget, a 2.8% decrease from the amount paid in 2019.

79

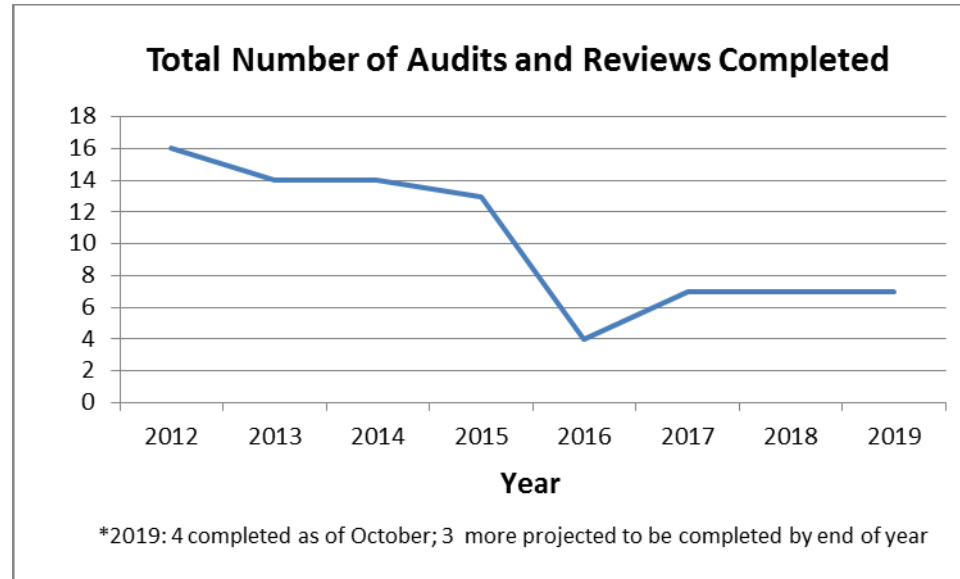
Total audits completed by the department from 2012 to 2019.

7

Total audits that are anticipated to be completed by the end of 2019, including one consultant-assisted audit.

-\$54,000

Decrease in operating expenditures, largely due to lower Professional Services costs. Operating expenditures are down 24.1% from the amount allocated in 2019.



Completed and Expected Audits and Reviews for 2019 and 2020

Report/Activity Title	Report Date
Fraud, Waste and Abuse Hotline Report for the Year Ending December 31, 2018	March 2019
Report of Audit Recommendation Follow-Up 2019	April 2019
Audit of Election Commission Voter Registration Process	July 2019
Audit of Milwaukee Water Works Data Center Controls	September 2019
Audit of City-wide Procard Program Processes and Controls	Expected: 2019
Fire Department Data Center Audit	Expected: 2019
Penetration Test Audit (*outside firm)	Expected: 2019
Review of Corrosion Controls for Milwaukee Water Works (*outside firm)	Expected: 2020
Review of Health Department's Lead Abatement Programs (*outside firm)	Expected: 2020