

2019



Legislative Reference Bureau

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# COMPTROLLER

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## 2019 Proposed Plan and Executive Budget Review

Prepared by: Aaron Michelson, Legislative Fiscal Analyst  
Budget Hearing: 1:30 pm on Wednesday, October 17, 2018  
Last Updated: October 15, 2018

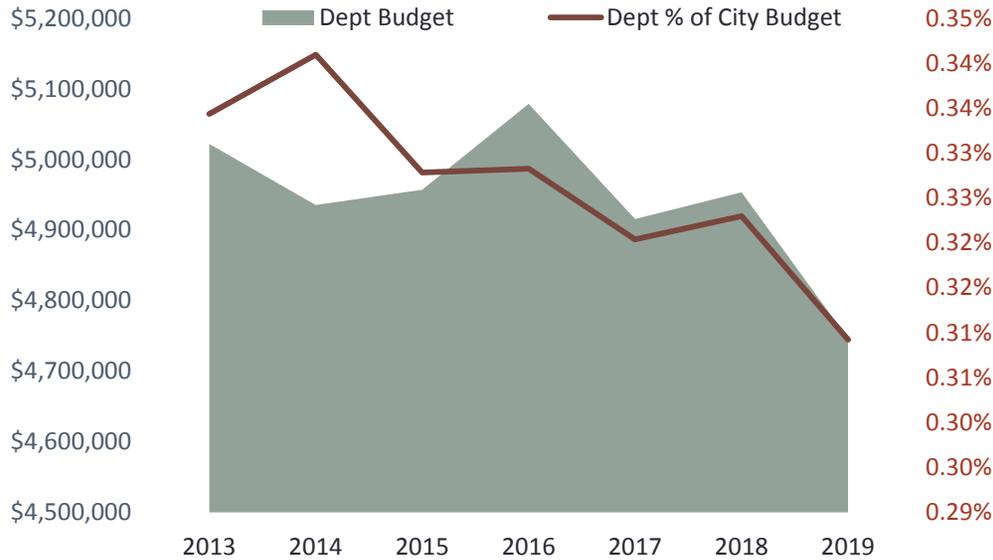
Version 1.0



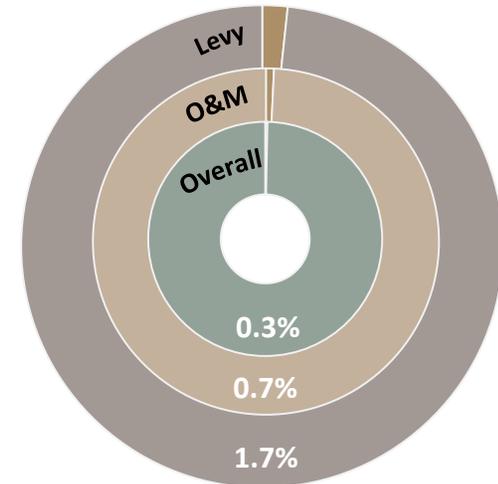
**\$4,745,966**  
Proposed 2019 Budget

**-\$207,570**  
Change in Proposed Budget

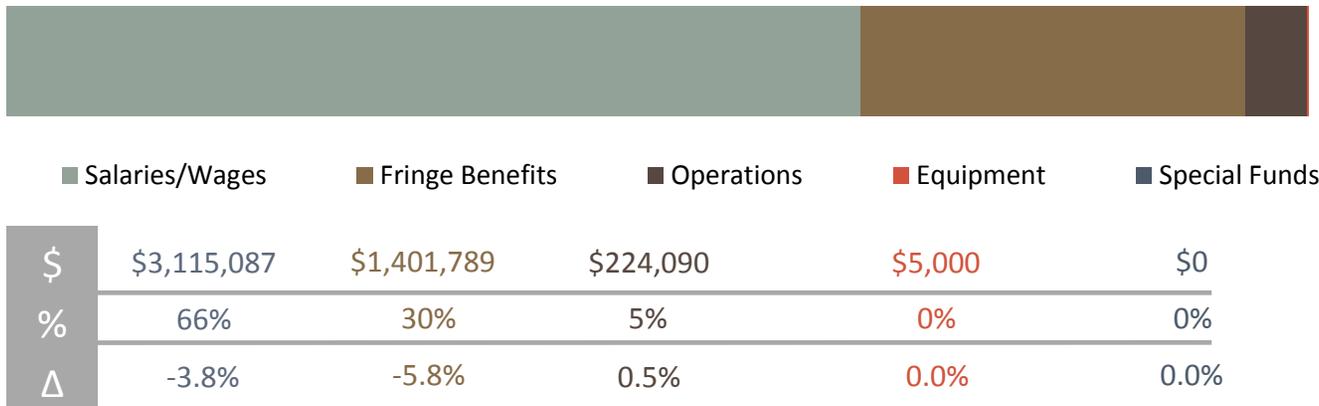
**-4.2%**  
% Change in Proposed Budget



Departmental Budget Impact



Departmental Budget Appropriation Category



Budget per Capita



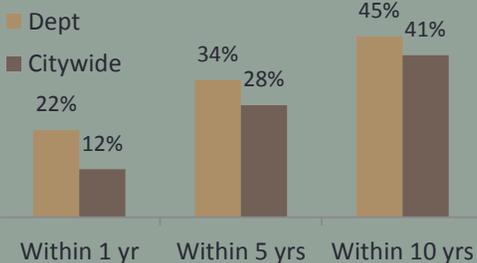
21.9%

14 of 64 department staff personnel will be eligible for retirement in 2019.

-\$208,660

Decrease in Salaries/Wages and Fringe Benefits for the department, down 4.4% from the amount allocated in 2018.

**Retirement Eligible**



0

Change in Positions

0.0%

% Change in Positions

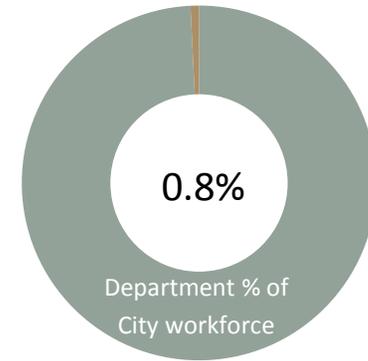
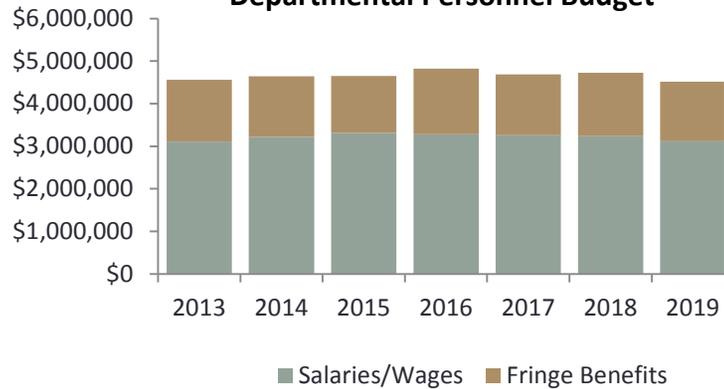
7

Current Vacancies

4

Voluntary Separations

**Departmental Personnel Budget**



**Staffing Vacancies**

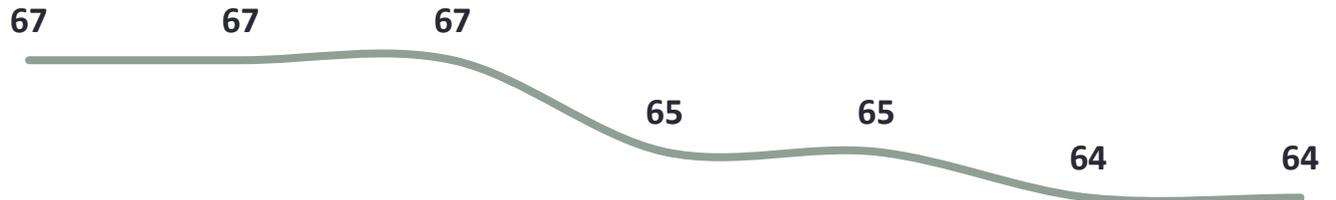
- Accounting Specialist (4 positions)
- Information Systems Auditor
- Auditor Lead
- Auditor

Auditing Division has lost nearly 50% of its staff due to extensive turnover in 2017/2018, with none having been replaced to date.

**Staffing Update – Position Change**

- Administrative Assistant II
  - Moved to Auxiliary Positions

This position served as a receptionist for both the Comptroller and Deferred Compensation departments and provided support for mail delivery. Currently, the receptionist duty is being shared by support staff.



Department Positions  
2013-2019

**\$8,850,000**

Increase in the Wages Supplement Fund, up 83.5% from the amount allocated in 2018.

**AA**

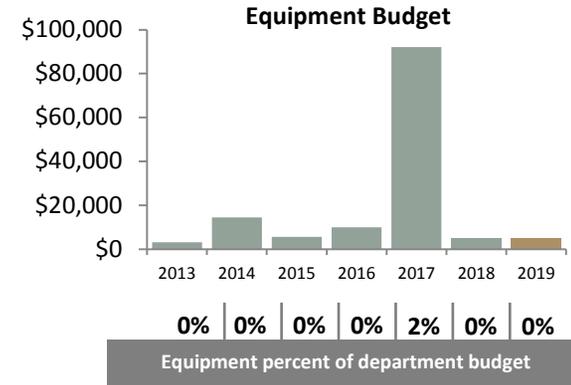
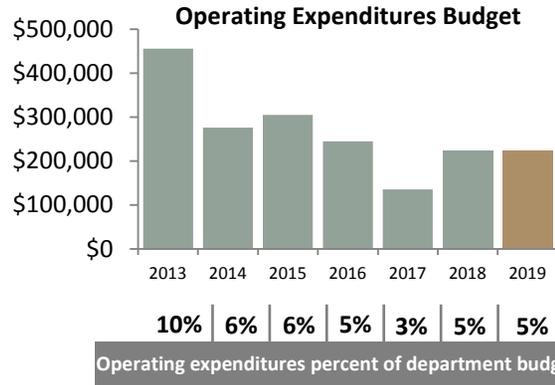
Investment grade bond rating for City of Milwaukee from both Fitch and Standard & Poor's.

**98%**

Percentage of actual revenues to revenue estimate for 2017.

**\$16,000,000**

Tax Stabilization Fund withdrawal for the Proposed 2019 Budget, a 15.8% decrease from 2018.



**Revenue**

Comptroller's 2019 projected revenues:

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

Increased \$5,000 (0.9%) from 2018 estimated revenues.

**Special Purpose Accounts**

- MMSD Sewer User Charge \$52,581,663
  - Pass Through Account
- Wages Supplement Fund \$19,450,000
- Contribution Fund General \$3,200,000
- Reserve for 27<sup>th</sup> Payroll \$1,500,000
- Firemen's Relief Fund \$160,000
- Bds. & Comm. Reimbursement \$15,000
- Annual Payment to DNR \$7,100

**Grants & Aids**

- CDBG – Accounting & Auditing
  - \$344,828
- HOME – Accounting & Auditing
  - \$37,931

Combined CDBG and HOME grant monitoring funding up \$27,654 (7.8%) from 2018 to \$382,759.

**Special Funds**

There are no special funds for this department.

**Capital Requests**

There are no capital requests for this department.

**\$275,058,000**

Total City Debt service payment for Proposed 2019 Budget, a 1.9% decrease from the amount paid in 2018.

**46**

Total audits completed from 2013 to 2017, including 7 consultant-assisted audits.

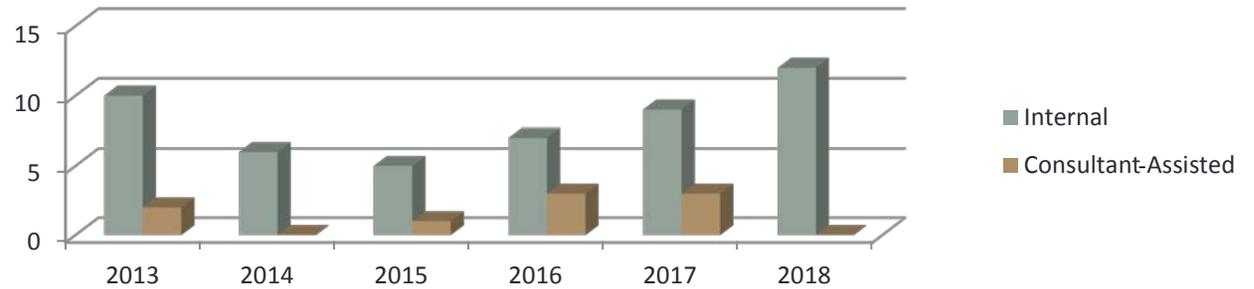
**12**

Total audits that will be completed by the end of 2018, including 2 consultant assisted. Three of the audits are still to be completed by December.

**9**

Estimated number of audits to be completed in 2019, based on current staffing levels.

**Audits Completed by Report Year**



**Audits for Report Year 2018**

Report/Activity Title	Report Date
Audit of Election Commission Voter Registration Controls	Projected October
Audit of Municipal Court Data Center Controls	Projected November
Audit of City-wide Procard Program Processes and Controls	Projected December
Audit of City Treasurer Cash Controls	7/19/2018
Administrative Review Appeals Board Investigation*	6/29/2018
City-wide Information Technology Risk Assessment*	6/26/2018
Audit of ITMD Data Center Controls	6/13/2018
Audit of Tax-Foreclosed Real Estate Sales to Non-profit Organizations	5/29/2018
Audit of Public Records Requests and Controls	4/13/2018
Report of Audit Recommendation Follow-up 2018	3/6/2018
Audit of the Citizen Relationship Management (CRM) Application Controls	2/6/2018
Fraud, Waste and Abuse Hotline Report for the Year Ending December 31, 2017	2/5/2018

\*Consultant assisted audits.