

2022



Legislative Reference Bureau

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COMPTROLLER

2022 Proposed Plan and Executive Budget Review

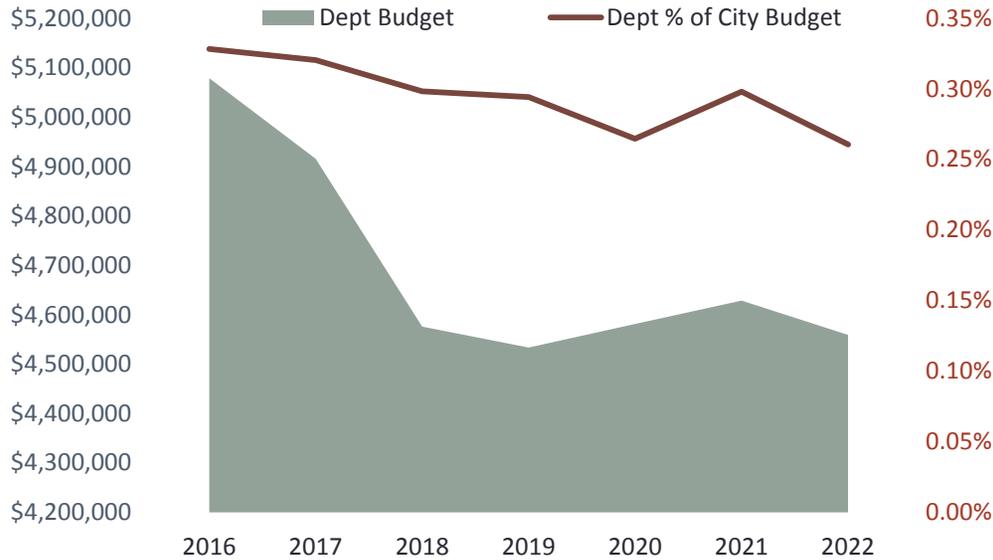
Prepared by: Alex Highley, Legislative Fiscal Analyst
Budget Hearing: 1:30 pm on Friday, October 1, 2021



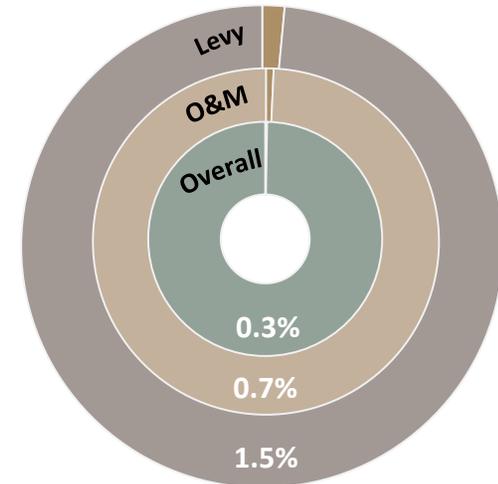
\$4,559,225
Proposed 2022 Budget

-\$69,391
Change in Proposed Budget

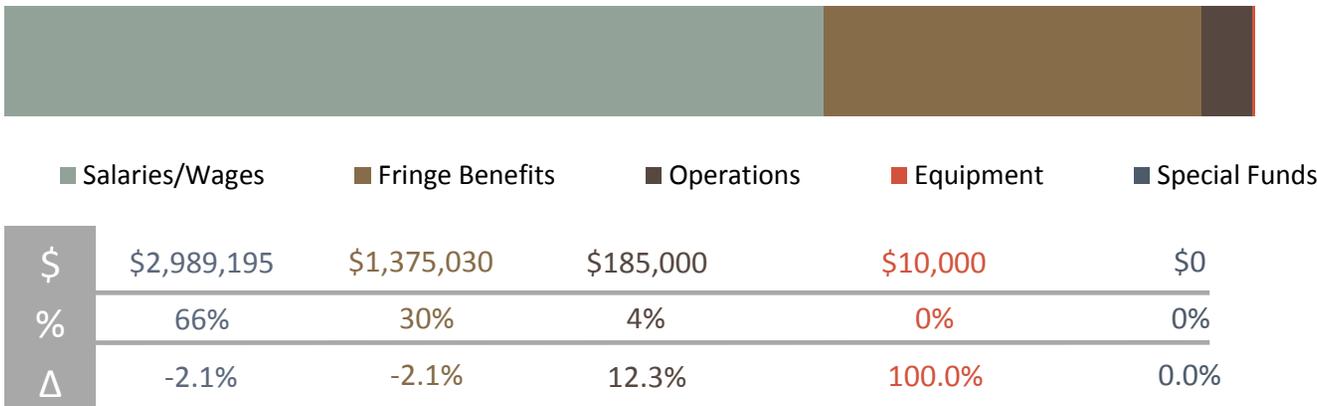
-1.5%
% Change in Proposed Budget



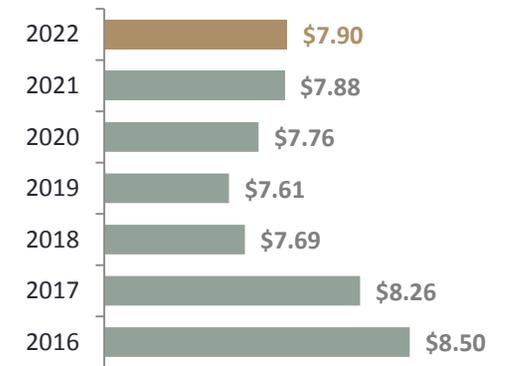
Departmental Budget Impact



Departmental Budget Appropriation Category



Budget per Capita



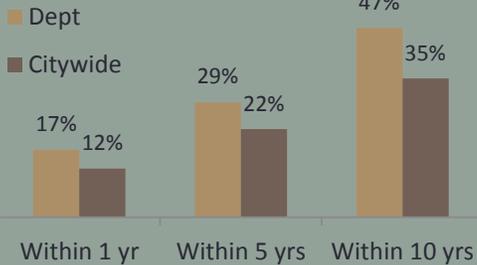
17%

10 of 59 department personnel will be eligible for retirement in 2022.

-\$64,785

Decrease in Salaries/Wages and Fringe Benefits for the department, down 2.1% from the amount allocated in 2021.

Retirement Eligible



0

Change in Positions

0.0%

% Change in Positions

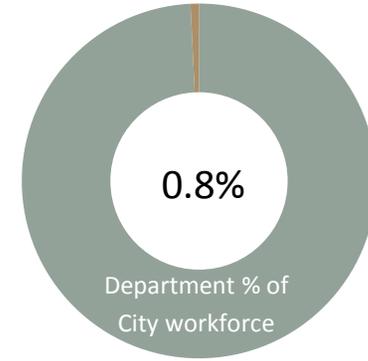
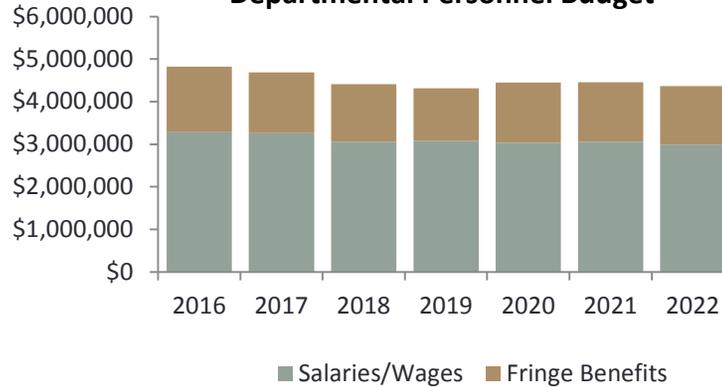
7

Current Vacancies

8

Voluntary Separations

Departmental Personnel Budget



Staffing Vacancies

- Accounting Specialist (2)
- Senior Financial Analyst
- Senior Auditor

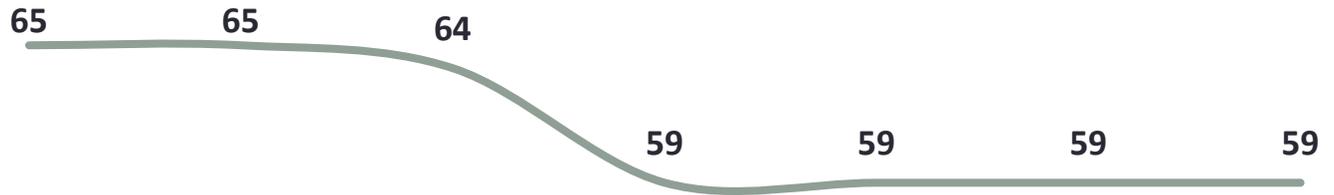
The following positions will be vacant in 2022 to provide relief to the budget:

- Auditor
- Financial Systems Analyst
- Executive Administrative Assistant II

Proposed TSF Balance Floor and Ceiling Ordinance

An ordinance change is pending in the Finance and Personnel Committee that would require the Tax Stabilization Fund to maintain a balance that does not fall below 10% or rise above 15% of the previous year's general fund expenditures.

Because the City's bond rating is in a precarious position, this action is intended to strengthen the TSF to thereby bolster the City's future ratings and lower the cost of future borrowing.



**Department Positions
2016-2022**

0%

Change in total positions in the department from 2021.

A/AA-

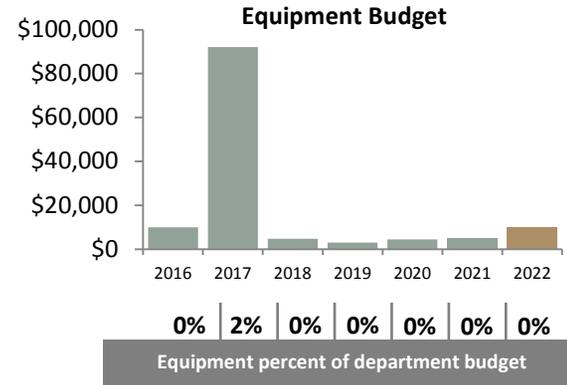
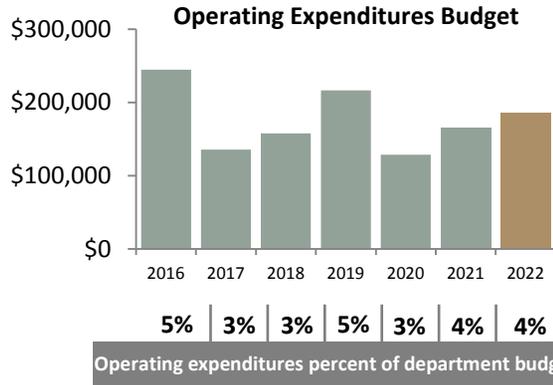
Investment grade bond rating for City of Milwaukee from Standard & Poor's and Fitch in 2022.

100%

Percentage of citywide actual revenues to revenue estimate for 2022, the same as 2021.

\$4,000,000

Tax Stabilization Fund withdrawal for the Proposed 2022 Budget, a 38.5% decrease from 2021.



Revenue

Comptroller's 2022 projected revenues:

- Charges for Services \$560,000

Projected revenues of \$560,000 are \$10,000 higher than 2021 estimated revenues and \$99,997 higher than 2020 actual revenues.

Special Purpose Accounts

- MMSD Sewer Usage Charge \$54,859,222
**Pass Through*
- Wages Supplement Fund \$10,930,000
- Contribution Fund General \$3,200,000
- Reserve for 27th Payroll \$1,500,000
- Firemen's Relief Fund \$175,000
- Bds. & Comm. Reimbursement \$16,000
- Annual Payment to DNR \$7,100

Grants & Aids

- CDBG – Accounting & Auditing \$501,090
- HOME – Accounting & Auditing \$74,933

Combined CDBG and HOME grant monitoring funding is unchanged from 2020.

Special Funds

There are no special funds for this department.

Capital Requests

There are no capital requests for this department.

\$256,601,818

Total City Debt Service payment for Proposed 2022 Budget, a 0.9% decrease from the amount paid in 2021.

\$10,930,000

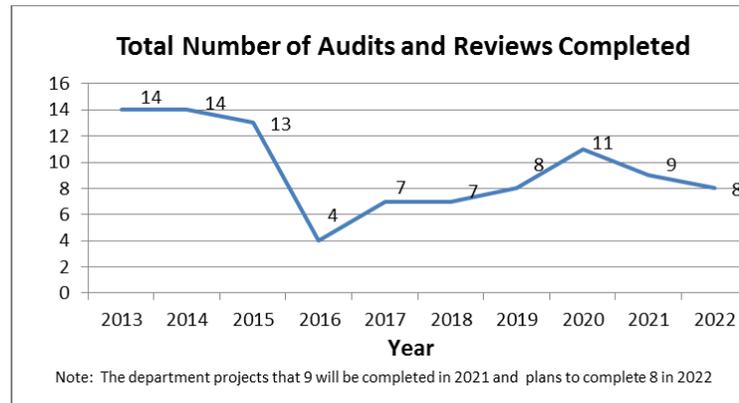
Wages Supplement Fund for 2022, which is used to cover employee wage increases. Total amount is up by \$10,367,500 from 2021, and intended to cover a 2% general city employee wage increase in 2022.

\$5 million

Public Debt Amortization Fund withdrawal, which is \$5.5 million less than the \$10.5 million withdrawn in 2021.

\$20,195

Increase in operating expenditures from 2021 to 2022.



Completed and Expected Audits and Reviews for 2021 and 2022

Audit or Review Title	Presentation/Target Date
Audits and Projects Completed	
Fraud, Waste, and Abuse Hotline Annual Report for Year Ending December 31, 2020	February 2021
Report of Audit Finding Follow-up 2021	April 2021
Audit of Milwaukee Public Library Data Center Controls	April 2021
Information Security Risk Assessment (consultant-led, Internal Audit-assisted)	June 2021
Audit of Information Technology Management Division Disaster Recovery (consultant-led)	July 2021
Audit of Badge Access (Department of Public Works-controlled)	September 2021
Audit of Social Media Governance	October 2021
Audit of Milwaukee Health Dept. Childhood Lead Poisoning Prevention Program (consultant-led)	Q4 2021
Audits and Projects in Progress	
Audit of Department of Public Works Operations Safety	2022
Audit of Municipal Court Case Filing	2022
Audit of MUNIS (consultant-led)	2022
Audits carried over from 2021 to 2022	
Audit of Department of Neighborhood Services Neighborhood Property Concerns	2022
Audit of Outlook Access	2022
Audit of Milwaukee Police Department Overtime Follow-Up Procedures	2022
Fire and Police Commission Hiring Process Review	2022