

Office of the Comptroller 2026 Proposed Executive Budget

Mission: To serve City of Milwaukee residents by maintain strong fiscal oversight and delivering transparent, accurate, and timely financial services, while providing exceptional customer services to City of Milwaukee departments and other agencies which directly serve the public.



Budget Summary



Description	2025 Adopted Budget	2026 Proposed Budget	Change	% Change
FTEs – O&M	43.81	43.98	0.17	0%
FTEs – Other	10.19	10.02	-0.17	-2%
FTEs – Total	54.00	54.00	0.00	0%
Total Positions Authorized	58	58	0.00	0%
Salaries & Wages	\$3,831,237	\$3,871,703	\$40,466	1%
Fringe Benefits	\$1,724,057	\$1,742,266	\$18,209	1%

Position Changes:

- Authorized positions remain the same as 2025 but changes in FTEs are as follows:
 - One-(1) FTE for Accounting Specialist eliminated to add one-(1) FTE for a Time & Attendance Payroll Administration Lead
 - Eliminated one-(1) FTE for Accounting Program Assistant III from General Accounting Division
 - Moved non-O&M to FTE by decreasing Grants & Aids deduction because ARPA ended

Salary Changes

- Increased by 1% primarily due to salary increases

Budget Summary Continued



Description	2025 Adopted Budget	2026 Proposed Budget	Change	% Change
Operating Expenditures	\$189,000	\$224,000	\$35,000	19%
Equipment	\$40,000	\$40,000	\$0	0%
Special Funds	\$0	\$0	\$0	0%

Changes:

- **Operating:** Nineteen percent (19%) increase primarily because professional services
- **Equipment:** No change
- **Special Funds:** None

Special Purpose Accounts



Description	2025 Adopted Budget	2026 Proposed Budget	Change	% Change
Annual Payment to DNR	\$7,100	\$7,100	\$0	0%
Bds. & Comm Reimbursement Expense	\$16,000	\$16,000	\$0	0%
Firemen's Relief Fund	\$270,000	\$262,500	-\$7,500	0%
TOTAL	\$293,100	\$285,600	-\$7,500	-2.60%

Changes:

- Reduction: **Firemen's Relief Fund** coincides with the State Aid Fire Insurance, of which 1/8 of the revenue is allocated to this SPA. For 2026, the Comptroller recognized \$2.1M, which 1/8 of that is the proposed budget amount [Source: SPA Analyst].

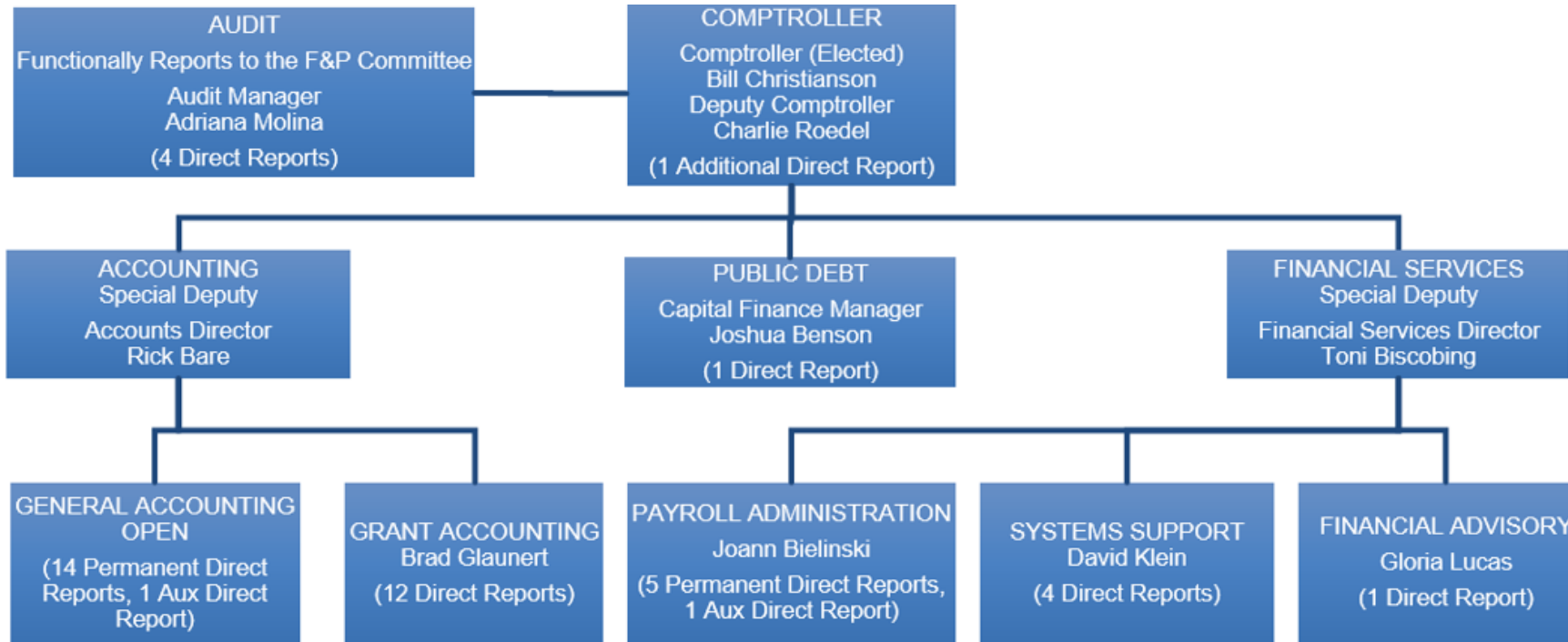
Revenues



Description	2025 Adopted Budget	2026 Proposed Budget	Change	% Change
Charges for Service	\$480,000	\$480,000	\$0	0%
Total	\$480,000	\$480,000	\$0	0%

Changes: None

Organizational Chart & Demographics



All Employees				
Category	Female	Male	Total	%
Black	9	4	13	25
White	13	13	26	51
Hispanic	6	1	7	14
Asian	2	1	3	6
Middle Eastern North African	0	2	2	4
Total	30	21	51	
%	59	41		

67% City residents and 33% non-City residents

Comptroller's Office Management				
Category	Female	Male	Total	%
White	2	6	8	80
Hispanic	2	0	2	20
Total	4	6	10	
%	40	60		

70% City residents and 30% non-City residents

Budget by Service



Services Provided	Budget	% Budget	FTE's	% FTE's
Provide financial analysis, perform internal audits of City departments, compile various rate calculations	\$1,120,460	18%	8.00	15%
Perform the City's accounting activities, provide oversight of Federal and State grants, prepare financial reports, process citywide bi-weekly payroll and related administrative functions, administer the citywide financial and human resource systems	\$4,110,655	67%	40.00	74%
Issue city debt, provide debt management to ensure debt is in compliance with all covenants and regulations, maintain relationships with rating agencies and investors	\$119,662	2%	1.00	2%
Administer the Office's duties and tasks such that the duties and tasks are performed promptly, accurately, and efficiently	\$812,792	13%	5.00	9%
Total	\$6,163,569	100%	54.00	100%

Administration



Administration provides strategic direction and manages high impact deliverables and initiatives for the Comptroller's Office

- Actively involved in the Executive Committee for Workday implementation
- Improving Comptroller's Office process sustainability through the Resiliency Project
- Increasing focus on customer service to City departments and the public as a strategic priority
- Awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting for 2023 financial statements (ACFR)
- Maintains the Open Checkbook to provide financial transparency to our residents

General Accounting



General Accounting establishes accounting policies and procedures for all City departments

- Processed 77,859 vouchers representing more than \$1 billion in payments
- Processed 2,199 journals
- Processed 1,757 Interdepartmental Requisition and Invoices (IRIs)
- Maintain information for over 8,000 current suppliers
- Account for 3,813 Tax Deed properties valued at \$41 million
- **City Budget** – analyze, reconcile and load into FMIS
- **Financial Reporting** – Responsible for preparing Annual Comprehensive Financial Report (ACFR). Received unmodified (clean) audit opinion from independent external auditors. Responsible for the City receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting

Note: Figures quoted are full year 2024.

Grant Accounting



Grant Accounting exercises fiscal administrative oversight for the City's federal and state grants and sub-awards granted to other entities

- Completed 48 subrecipient desk reviews and issued management decisions within the compliance period
- Conducted 48 site and preliminary reviews
- Processed 10,492 cost reports and AP vouchers
- Completed grant funds financial statements for the Annual Comprehensive Financial Report and other required grant reports
- One Accounting Specialist position is being eliminated in order to compensate for a Time Tracking Lead position being added in City Payroll Administration due to a need arising from new Workday functionality
- **Financial Reporting** – Completed/submitted single audit report timely with no material weakness in internal controls – \$328 million expenditures

Payroll Administration



City Payroll Administration manages Citywide employee payments and taxation

- Produces 200,000 documents annually, inclusive of pay advices, pay checks, 941 Employment Tax Reporting, 941x amendments mainly due to worker's compensation reclasses, W-2's, W-2c, USERRA pay and pension compliance, SSA reporting, and garnishment administration
- Process over \$546 million in pay annually
- Processed and paid \$97 million in State/Federal withholding, Social Security, Medicare taxes
- Audits all payroll time entry to assure it is paid according to MCO and laws
- As of pay period 19, employee compliance for direct deposit was at 99.1%
- A permanent Time Tracking Lead position was created in 2025 and budgeted in 2026 to support increased Workday functionality. Workday requires that every employee has a schedule and time tracking template. The City is going to use a centralized approach to administering complicated configurations and displays

Internal Audit



Internal Audit performs operational, financial, IT, and compliance audits of City departments

- Will complete 9 audits/risk assessments (3 consultant-led) in 2025
- Completed 3 annual reports in 2025: Annual Work Plan, Fraud Hotline Annual Report, and Annual Audit Finding Follow-Up
- Operates the Fraud Hotline
- Plan 10 audits (5 consultant-led) for 2026 plus 3 annual reports above
- Passed a Yellow Book Peer Review in 2025 related to 2022-2024 work

Financial Advisory



Financial Advisory provides independent financial analysis

- Prepares independent revenue estimates for City's Budget
- Calculates Citywide fringe benefit and indirect cost rates
- Calculates sewer user rates for recovery of sewer service charges
- Compiles annual Municipal Financial Report which is the basis for State Transportation Aids
- Certifies tax levies for all taxing jurisdictions and prepares Comptroller's Annual Combined Property Tax Report

Public Debt



Public Debt manages the City's \$1 billion debt program

- Manages City's access to external sources of liquidity
- Executes debt issuance to finance the City's capital program
- Ongoing compliance with IRS and SEC requirements
- Maintains relationships with Rating Agencies and Investors
- Acts as staff for the City's Public Debt Commission
- Analyzed and reviewed 14 TIDs and Amendments year to date

Systems Support



Systems Support administers the Citywide financial and human resources information systems and provides IT support throughout the Comptroller's Office

- Functions as Comptroller's Office lead on the ERP replacement project
- Provides functional assistance citywide for finance and HR applications
- Oversees internal financial reporting and provides analysis regarding financial system data
- Supports remote work needs for Comptroller staff

Key Performance Indicators



Key Performance Indicators	2024 Actual	2025 Projected	2026 Planned
Percentage of actual revenues to revenue est.	103.2%	102.2%	100.0%
Internal audit work products	8	12	13
Unmodified independent auditor opinion	Yes	Yes	Yes
Bond rating	A-/A3/A+	A-/A3/A+	A-/A3/A+

2026 Major Updates



- Working to Go-Live in Workday in June 2026 with major contributions from Payroll Administration, Systems Support, and General Accounting
- Adding a permanent Time Tracking Lead position to support increased Workday functionality. Workday requires that every employee has a schedule and time tracking template. The City is going to use a centralized approach to administering complicated configurations and displays
 - Making a corresponding reduction of one Accounting Specialist position from Grant Accounting
- Continued focus on the Resiliency Project to document job roles and procedures to make processes more sustainable
- Continued focus on customer service to the residents and City departments we serve

Service Uniformity



Highlights

- Audited RPP of Development Agreements in 2025
- Oversee grants, which support the operation of many departments and other organizations serving disadvantaged residents in providing a broad range of social services and public initiatives
- Have language line for Fraud, Waste, and Abuse Hotline complaints
- Translate the tax brochure and Popular Annual Financial Report in Spanish and Hmong
- Provide transparency in government through the Open Checkbook portal by allowing users to see how the City is spending money and enables users to analyze the information

Focus

- Will audit RPP for DPW Contracts in 2026
- Increase direct connection points with the communities we serve through volunteer events
- Provide exceptional customer service to departments and other agencies, which directly serve the public

Environmental Impact



- Actively designing and testing future financial and payroll processes with significant paper reduction as part of the Workday project
 - Paperless accounts payable process
 - Lessening or completely eliminating paper for W4, WT4, direct deposit forms, sworn union-related deductions, etc.
 - Transitioning from paper checks to electronic payments for garnishments
- Eliminated significant paper usage by switching from paper forms to DocuSign forms
- Provide financial administration for ECO grants

2025 Amendment Update



DOA, COMPTROLLER - Insert a footnote directing the Department of Administration Budget & Management Division and the Comptroller's Office to develop a fund balance policy and report it to the Common Council.

- Budget and Comptroller's Office have had several discussions on the two key elements of a Fund Balance Policy:
 - Setting the goal or target for minimum Tax Stabilization Fund balance
 - Determining the conditions under which a Tax Stabilization Fund withdrawal would be allowable
- Budgets for the foreseeable future are likely to require significant TSF withdrawals to avoid major reductions to core non-public safety services. Policies under consideration could include a phased in approach or delayed authorization date