

2023



Legislative Reference Bureau

www.milwaukee.gov/lrb



COMPTROLLER

2023 Proposed Plan and Executive Budget Review

Prepared by: Alex Highley, Legislative Fiscal Analyst
Budget Hearing: 11:00 am on Thursday, September 29, 2022



\$4,418,537

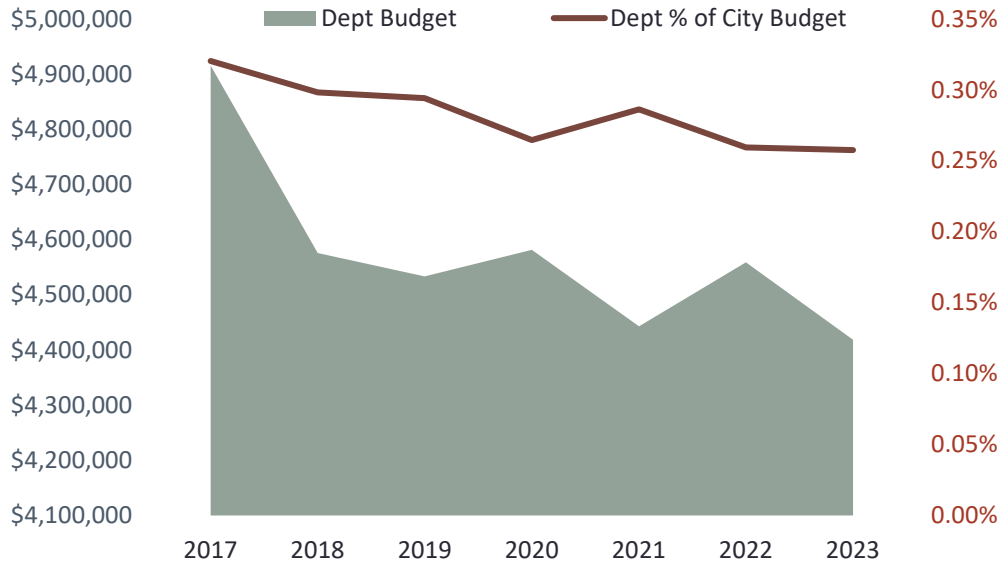
Proposed 2023 Budget

-\$140,688

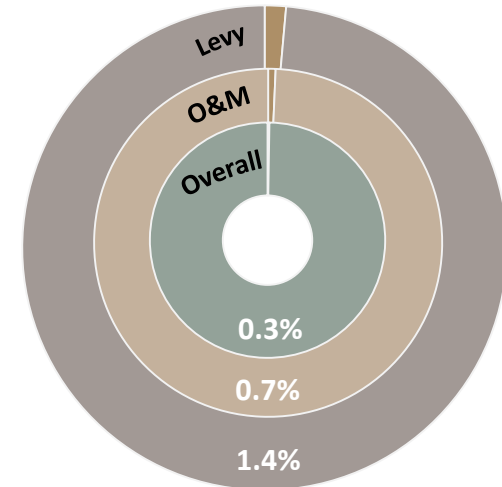
Change in Proposed Budget

-3.1%

% Change in Proposed Budget



Departmental Budget Impact

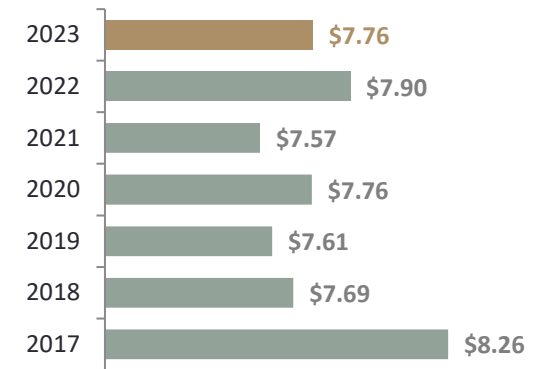


Departmental Budget Appropriation Category



	Salaries/Wages	Fringe Benefits	Operations	Equipment	Special Funds
\$	\$2,834,853	\$1,275,684	\$258,000	\$50,000	\$0
%	64%	29%	6%	1%	0%
Δ	-5.2%	-7.2%	39.5%	400.0%	0.0%

Budget per Capita



\$4,737,504

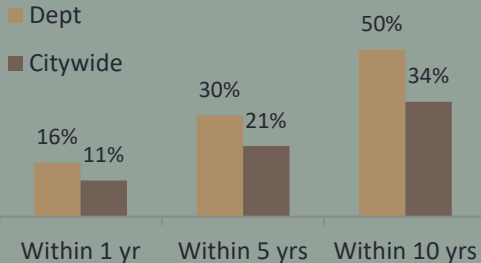
Requested Budget

\$318,967 (6.7%) more than Proposed Budget

-\$154,342

Decrease in Salaries/Wages and Fringe Benefits for the department, down 5.2% from the amount allocated in 2022.

Retirement Eligible



-3

Change in Positions

9

Current Vacancies

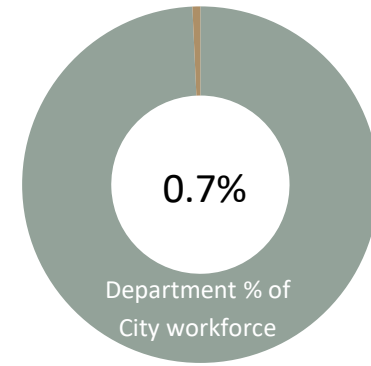
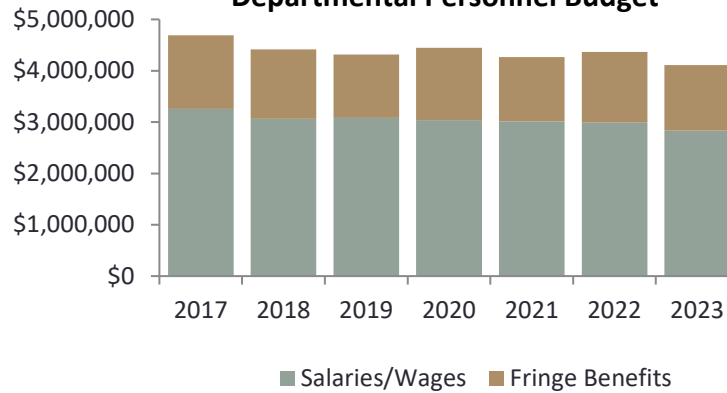
-5.1%

% Change in Positions

2

Voluntary Separations

Departmental Personnel Budget



Staffing Vacancies – 9 total

- Accounting Specialist (3)-one likely filled soon
- Auditor-Lead

Vacant positions that will be eliminated in 2023:

- Accounting Program Assistant II
- Senior IT Auditor
- Auditor

Vacant (unfunded):

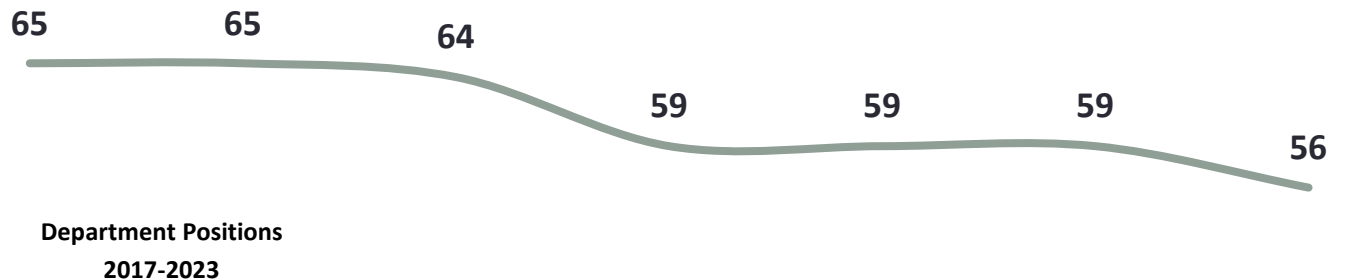
- Executive Administrative Assistant II
- Financial Systems Analyst
- Auditor (same position that will be cut in 2023)

Contracted Firms to Perform IT-Related Audits

In 2023, the Comptroller’s Office will contract with audit firms to perform IT-related audits, which is expected to save the department \$63,000 annually.

Increasing Workloads

In 2023, the department will see a greater workload due to new Governmental Accounting Standards Board accounting standards, increased grant administration and audits, and the growing complexity of the bond market.



-5.1%

Change in total positions in the department from 2022.

A/AA-

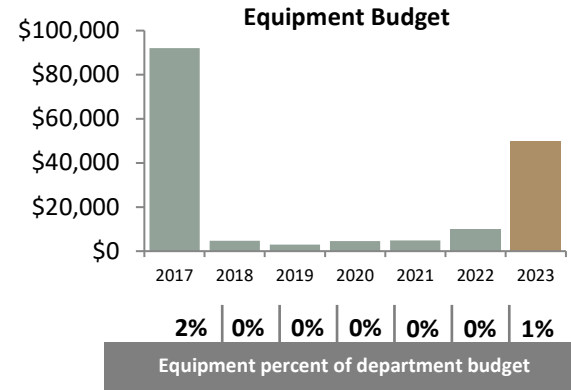
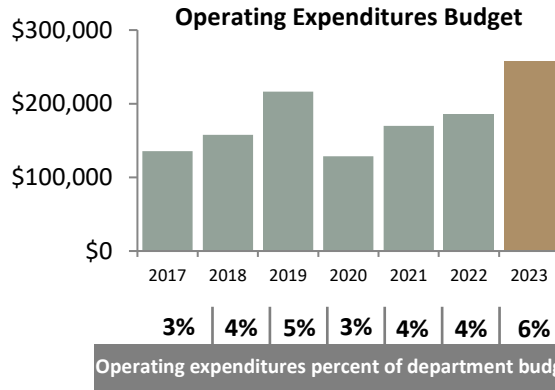
Investment grade bond rating for City of Milwaukee from Standard & Poor's and Fitch for 2023.

100%

Percentage of citywide actual revenues to revenue estimate for 2023, the same as 2022.

\$1,272,000

Tax Stabilization Fund withdrawal, in anticipation of revenue, for the Proposed 2023 Budget, a 68.2% decrease from 2022.



Revenue

Comptroller's 2023 projected revenues:

- Charges for Services \$510,000

Projected revenues of \$510,000 are \$50,000 lower than 2022 estimated revenues and \$46,248 higher than 2021 actual revenues.

Special Purpose Accounts - 2023

- MMSD Sewer Usage Charge \$56,246,399
**Pass Through*
- Wages Supplement Fund \$9,350,000
- Contribution Fund General \$2,900,000
- Reserve for 27th Payroll \$1,500,000
- Firemen's Relief Fund \$177,000
- Bds. & Comm. Reimbursement \$16,000
- Annual Payment to DNR \$7,100

Grants & Aids

Total grants and aids for the department are \$750,184 for 2023:

- CDBG – Accounting & Auditing \$493,534
- HOME – Accounting & Auditing \$160,379
- ARPA – Accounting & Auditing \$96,271

CDBG grant funding is down by \$7,556 but HOME grant funding is up by \$85,446 from 2022. The ARPA grant is a new source in 2023.

Special Funds

There are no special funds for this department.

Capital Requests

There are no capital requests for this department.

\$325,083,090

Total City Debt Service payment for Proposed 2023 Budget, a 26.7% increase from the amount paid in 2022.

\$9,350,000

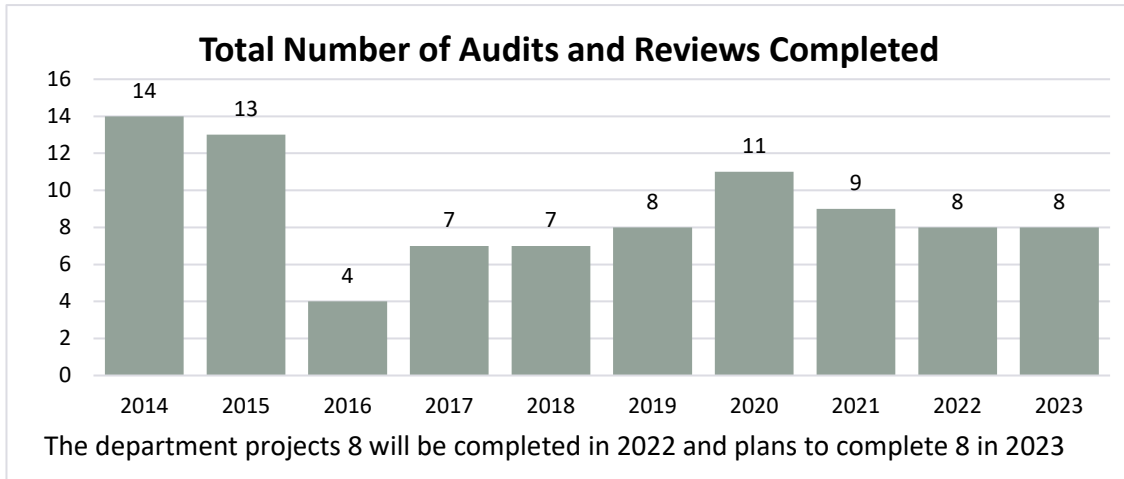
Wages Supplement Fund for 2023, which is used to cover employee wage increases. Total amount is down by \$1,580,000 from 2022, and intended to cover a 2% general City employee wage increase in 2023.

\$3 million

Public Debt Amortization Fund withdrawal in 2023, which is \$2 million less than the \$5 million withdrawn in 2022.

\$73,000

Increase in department operating expenditures from 2022 to 2023



Completed and Expected Audits and Reviews for 2023

Audit or Review Title	Presentation/Target Date
Audits and Projects Completed	
2022 Audit Plan development based on an Enterprise Risk Assessment	February 2022
Audit of the Milwaukee Health Department Lead Program	February 2022
Audit of MUNIS Vendor Management	February 2022
Fraud, Waste, and Abuse Hotline Annual Report for Year Ending December 31, 2020	March 2022
Report of Audit Finding Follow-up for Year Ending 2021	April 2022
Audit of Municipal Court Case Filing	April 2022
Audit of Department of Neighborhood Services Residential Complaints	August 2022
Audit of Petty Cash	September 2022
Audits and Projects in Progress	
Audit of Milwaukee Water Works Billing to Cash	Completion Q4 2022/Q1 2023
Audit of Milwaukee Police Department Overtime Follow-Up Procedures	Completion Q4 2022/Q1 2023
Audit of Public Safety Disaster Recovery (Consultant-Led)	Completion Q4 2022/Q1 2023
Audit of Computer-Assisted Mass Appraisal Vendor Management (Consultant-Led)	Completion Q4 2022/Q1 2023
Audit of the Residents Preference Program	Start: Q4 2022
Audit of Milwaukee Water Works IT Disaster Recovery (Consultant-Led)	Start: December 2022/January 2023
2023 Audit Plan development based on an Enterprise Risk Assessment	January 2023