

2016



Legislative Reference Bureau

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# CITY COMPTROLLER

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## 2016 Proposed Plan and Executive Budget Review

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Budget Hearing: October 8, 2015

Last Updated: October 2, 2015

Version 8.1



# \$5,190,001

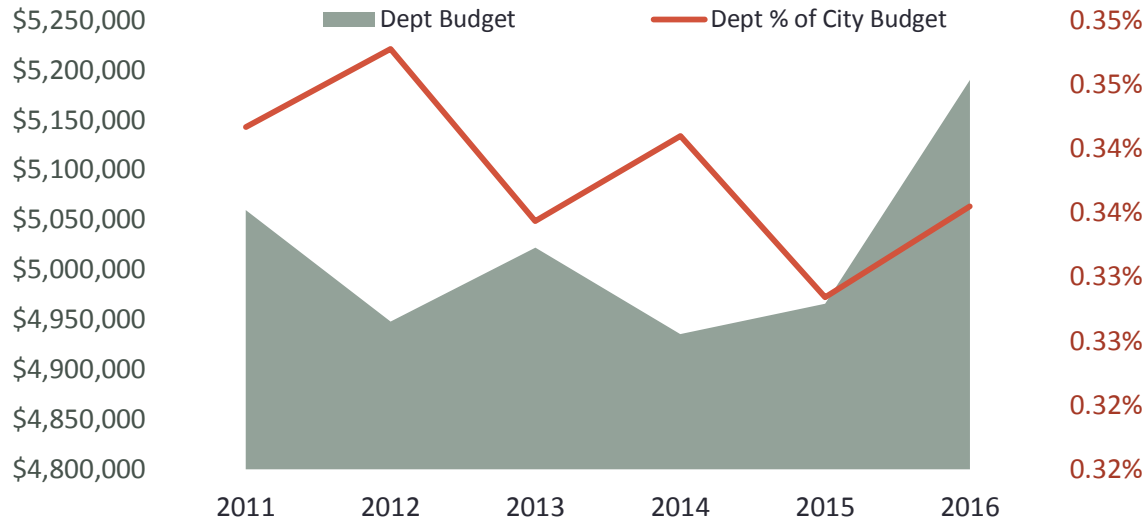
Proposed 2016 Budget

# \$224,119

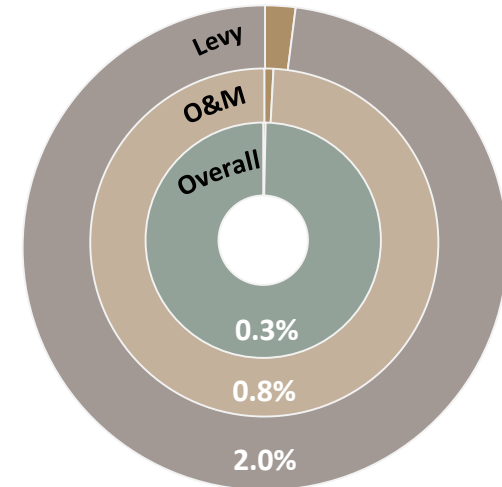
Change in Proposed Budget

# 4.5%

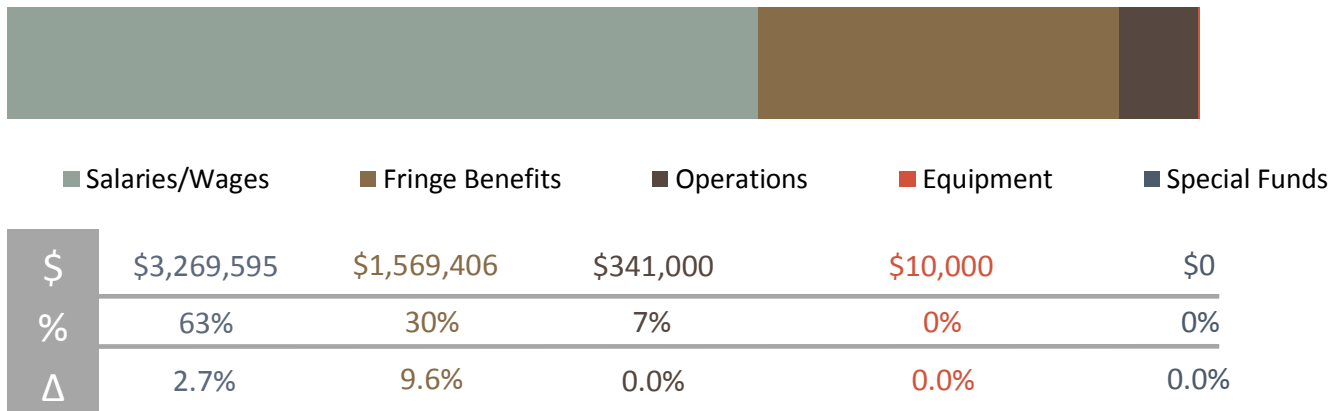
% Change in Proposed Budget



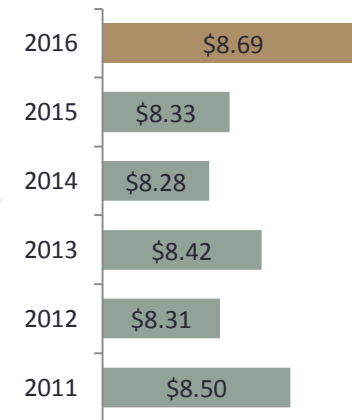
## Departmental Budget Impact



## Departmental Budget Appropriation Category



## Budget per Capita



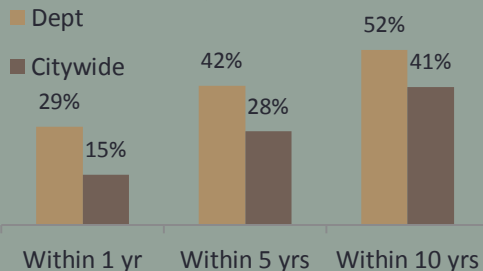
5

The number of retirements  
in the department  
2015 year-to-date.

29%

The percent of department  
staff eligible to retire.

## Retirement Eligible



0

Change in Positions

0.0%

% Change in Positions

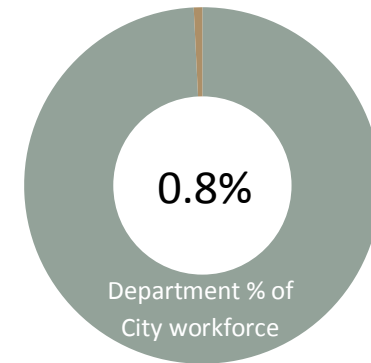
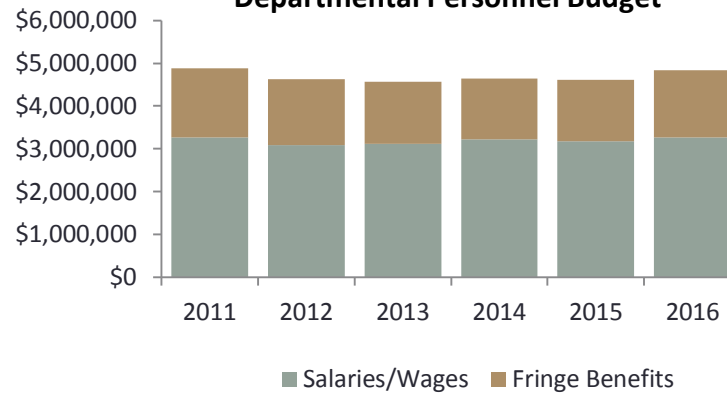
3

Current Vacancies

2

Voluntary Separations

## Departmental Personnel Budget



## Proposed New Positions (1)

- Executive Administrative Assistant II - Many duties formerly handled by the Special Assistant to the Comptroller position are now handled by this position. Duties of the position of Special Assistant to the Comptroller will focus on financial analysis and budget tasks.

## Positions Proposed for Elimination (1)

- Revenue and Financial Services Assistant – This position is being eliminated to fund the Executive Administrative Assistant II.

## Reclassified Positions (1)

- Accountant Lead – During 2014 this position was reclassified. It was changed from “Accounting Supervisor” to “Accountant Lead”. The salary range remains the same.



Department Positions  
2011-2016

# 10%

The percent the 2016 Proposed Budget increases the department's Special Purpose Accounts.

# 20%

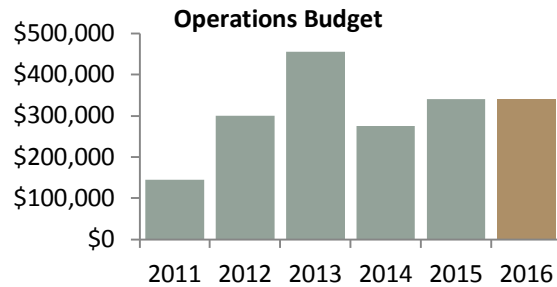
The percent increase proposed for the Contribution Fund General SPA for 2016.

# 21%

The percent increase proposed for the Comptroller's Charges for Services estimated revenue for 2016.

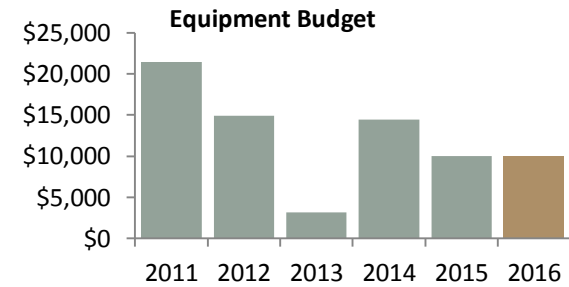
# \$612,160

The amount of CDBG/HOME funds requested by the department for CDBG Grant accounting.



Year	2011	2012	2013	2014	2015	2016
Percent	3%	6%	9%	6%	7%	7%

Operations percent of department budget



Year	2011	2012	2013	2014	2015	2016
Percent	0%	0%	0%	0%	0%	0%

Equipment percent of department budget

## Revenue

- \$580,000 – Charges for Services

These revenues come from services rendered to the Milwaukee Water Works and in conjunction with the recovery of delinquent taxes.

## Grants

- \$544,160 – CDBG – Accounting & Auditing Service
- \$68,000 – HOME – Accounting & Auditing Service

The CDBG/HOME funds provided cover approximately 75% of the cost associated with the staffing needed to provide the level of service necessary.

## Special Purpose Accounts

- \$7,100 – Annual Payment to DNR
- \$17,000 – Bds. & Commissions. Reimb. Expense
- \$30,000 – Care of Prisoners Fund
- \$3,000,000 – Contribution Fund General
- \$150,000 – Firemen's Relief Fund
- \$1,500,000 – Reserve for 27<sup>th</sup> Payroll
- \$49,401,690 – MMSD Charge Pass Through

## Capital Requests

This department has made no capital requests.

# 0.05%

The amount of increase in State Shared Revenue (General) projected in the 2016 Proposed Budget.

# \$108,000

The amount of an additional withdrawal from the TSF in the 2016 Proposed Budget in anticipation of revenue recognition.

# \$3.5 million

The increase (0.7%) in 2016 General Fund Revenue projections over 2015.

# -\$7.5 million

The estimated decrease (-15) in Grants and Aids Projections in the 2016 Proposed Budget.

## Retirements

2015 year-to-date, 5 people have retired: The Deputy Comptroller, the Special Assistant to the Comptroller, an Accounting Program Assistant II, a City Payroll Assistant-Senior, and an Accounting Specialist. Two of the positions are in the process of being filled, City Payroll Assistant-Senior and Accounting Specialist.

## Audit Program

The department has completed 8 audits or reviews and 2 annual reports (audit follow-ups) so far in 2015. Eleven audits were completed in 2014. Fourteen audits are planned for 2016.

## Changes in Estimated Revenue by Category

Revenue Category	2014 Actual	2015 Adopted Budget	% Change	2016 Proposed Budget	% Change
Taxes & Pilot Payments	\$21,659,925	\$18,028,400	-16.7%	\$17,978,800	-0.27%
Licenses & Permits	\$16,033,762	\$15,277,000	-4.71%	\$16,067,300	5.17%
State Shared Revenue (Gen.)	\$218,923,945	\$218,880,000	0.02%	\$218,992,000	0.05%
Intergovernmental Revenue	\$41,962,483	\$43,331,000	3.26%	\$43,585,600	0.58%
Charges for Services	\$120,974,842	\$122,580,869	1.32%	\$126,703,395	3.36%
Fines & Forfeitures	\$4,558,308	\$4,506,000	-1.14%	\$4,060,000	-9.89%
Miscellaneous	\$37,533,094	\$35,733,600	-4.79%	\$35,790,300	0.15%
Fringe Benefit Offset	\$22,025,870	\$24,300,000	10.3%	\$23,000,000	-5.34%
Total General Fund Revenue	\$483,672,229	\$482,636,869	-0.21%	\$486,177,395	0.73%
Property Tax	\$91,717,287	\$114,264,667	24.5%	\$108,023,142	-5.46%
TSF Withdrawal (sustainable)	\$20,000,000	\$16,700,000	16.5%	\$21,087,000	26.26%
TSF Withdrawal * (in anticipation of rev.)	--	--	--	\$108,000	100%
TL General Purpose Revenues	\$595,389,516	\$613,601,536	3.05%	\$615,395,537	0.29%