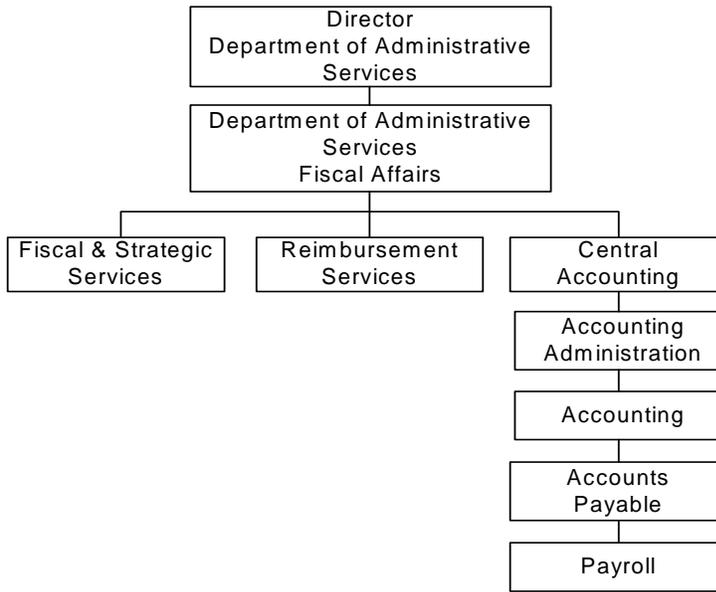


DAS-ADMIN AND FISCAL AFFAIRS (1151)



MISSION

Provide quality, efficient and responsive financial services and administrative business functions to the County Executive, County Board and County departments to enable the delivery of financially sound and effective services to the community.

Budget Summary

	2010	2009/2010 Change
Expenditures	3,940,787	(212,740)
Revenue	76,000	(475,000)
Levy	3,864,787	262,260
FTE's	46.4	0.2

Major Programmatic Changes

- Collections initiative is improved and expanded.
- Continue to enhance budgeting practices and financial forecasting.
- 2.0 FTEs (vacant) are unfunded.
- Accelerate financing of capital projects.

OBJECTIVES

- Expand and enhance the County Financial website and other automation initiatives.
- Centralize and coordinate debt collection activities.
- Continue the development of strategic planning initiatives that are deemed essential to the County's ability to responsibly and effectively address its long-term fiscal challenges and facility needs.

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- DAS Fiscal will begin researching and planning for the implementation of a performance management system that will be based on outcome oriented performance measures.
- Work with the Division of Human Resources to reconcile list of authorized positions between the County budget system and DHR's position control system.
- Continue improvements to long range financial forecasting and budgeting.
- Improve collaboration and facilitate sharing of ideas among County fiscal staff.
- Create a work group of finance and budget staff from overlapping taxing bodies in Milwaukee County to identify opportunities for intergovernmental collaboration and cost savings.
- Accelerate financing of 2010-2012 capital improvement projects to leverage low interest rates available through the Build America and Recovery Zone Bond programs.

DEPARTMENTAL PROGRAM DESCRIPTION

The Department of Administrative Services (DAS) Fiscal Affairs Division includes the following four sections: Administration, Fiscal and Strategic Services, Reimbursement Services, and Central Accounting.

Administration. The Director is responsible for coordinating the operations of all DAS divisions, including Procurement, Information Management Services Division, Fiscal Affairs Division, Risk Management, Human Resources, Labor Relations, Employee Benefits, and Office for Persons with Disabilities.

The primary responsibilities of the **Fiscal and Strategic Services Section** are budget preparation and fiscal control for both operations and capital. All budget requests are analyzed with recommendations submitted to the County Executive. Assistance is provided both to the County Executive in preparing and presenting the Executive Budget, and to the Finance and Audit Committee in its review of the County Executive's recommended budget, including the preparation of budget amendments approved by the Finance and Audit Committee and the County Board. During the year, all appropriation transfer requests are analyzed and a recommendation is submitted to the County Executive. In conjunction with the Accounting Section, County departmental accounts are analyzed to determine potential expenditure deficits or revenue shortfalls, with department administrators required to submit a corrective plan of action. Other major duties include (a) the study of all new position requests, with reports and recommendations submitted to County Board committees; (b) fiscal studies for the County Executive and County Board committees, including fiscal impact of legislative bills; and (c) special studies for the County Executive and County Board committees.

Reimbursement Services is responsible for the County-wide Tax Refund Intercept Program and coordination of efforts to collect delinquent accounts receivable.

Central Accounting functions include Accounting Administration, Accounting, Accounts Payable and Payroll. A brief description of the responsibilities of each area follows:

- Accounting Administration is responsible for the overall management and coordination of Central Accounting activities, the development of special studies and reports and technical assistance to both Central Accounting and other County departments and the publishing of the Comprehensive Annual Financial Report (CAFR) and the Single Audit Report.
- Accounting is responsible for the timely and accurate preparation of countywide monthly financial reports, publication of the Comprehensive Annual Financial Report, the State of Wisconsin Financial Report Reform, and the Single Audit Report and development of the indirect cost allocation plan. In addition, Accounting is responsible for adherence to Generally Accepted Accounting Principles (GAAP), the development and maintenance of the Advantage financial information system, the fixed-asset system and the grant system, conducting budget performance reviews on an ongoing basis to identify potential year-end deficits so that problems can be resolved in a timely manner, and ongoing training and technical assistance to departments.

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- Accounts Payable is responsible for establishment of countywide payment procedures, coordination with the Procurement Division, encumbrances of purchases, payment of vendor invoices, development and maintenance of the accounts payable system, and technical assistance to departments. In addition, Accounts Payable monitors payments to ensure that purchasing regulations have been followed by departments and unencumbered appropriation balances to ensure that the County has sufficient appropriations available for each payment.
- Payroll is responsible for establishment of County-wide payroll procedures, coordination with the Division of Human Resources, monitoring the preparation of payroll checks and maintenance of all earnings and deductions records, ensuring that County payroll practices meet Federal, State and contractual requirements, and filing of all required Federal and State reports on a timely basis.

2010 BUDGET

Approach and Priorities

- Continue to maintain the current level of analysis and support.
- Focus on expanding and improving the Collections Initiative.

Programmatic Impacts

- There are no programmatic impacts for this department.

Budget Highlights

Wage and Benefit Modifications

(\$471,042)

This budget includes a reduction of \$471,042 in personal services based on the changes described in the non-departmental account for wage and benefit modifications (org-1972).

Reduction in Professional Services

(\$89,590)

Professional Services expenditures are reduced by \$89,590 from \$109,590 in 2009 to \$20,000 in 2010. In previous years the vendor for the Tax Refund Intercept Program (TRIP) was paid through a professional services contract. In 2009, the professional services contract was re-bid as a revenue contract and in 2010 the expense of \$70,000 was eliminated. The vendor will now receive a portion of the revenue and will forward the remaining revenue to Milwaukee County.

This reduction in Professional Service expenditures also includes a decrease of \$19,590 due to the elimination of a consulting contract.

Increase in Contract for Personal Services-Short term

\$50,000

Contract for Personal Services Short-term expenditures increase by \$50,000 from \$2,000 in 2009 to \$52,000 in 2010 due to the increased need for temporary help.

Improve Collections Initiative

\$305,155

In 2007, the Committee on Finance and Audit accepted a report on Milwaukee County's Billing and Collection Practices. The audit report concluded that the billing and collection practices were highly decentralized and uncoordinated and recommended the County's collection efforts be centralized and coordinated by the Department of Administrative Services (DAS). DAS agreed with this recommendation and created a collections and billing workgroup. In 2010, revenue related to the collection efforts will be budgeted in the individual departments to increase the incentive to improve collections. In 2009, \$500,000 in revenue was budgeted in DAS-Fiscal as part of this collection effort. To increase the incentive for departments to refer their accounts, in 2010 this revenue, net overhead, is allocated to departmental budgets. This results in a \$305,155 levy increase in this budget but has a \$0 levy impact county-wide.

Legal services increased by \$22,533 related to legal support of the Collections effort. This service was previously provided through a cross charge to the Economic Support Division in DHHS, who can no longer provide this

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service due to the State takeover. These costs are cross-charged to participating departments as part of the collections program.

Unfund Vacant Positions **(\$112,090)**

The following positions were unfunded for a total savings including active fringe benefits of (\$71,012):

- 1.50 FTE Student Intern
- 0.50 FTE Accountant 4

In addition, a Fiscal and Management Analyst position will be held vacant for the first quarter of 2010 for a tax levy savings of \$22,354.

Increased Revenue **(\$25,000)**

Increased revenue of \$25,000 is related to purchasing card rebates. This revenue is based on the volume of purchases made by County employees using purchasing cards and had not been budgeted previously.

Capital Investments

\$450,000 is invested in one capital project for 2010. These include projects that are part of two 2010 debt issuances. Additional details can be found in the Debt Service budget - Org 9960 and the 2010 Recommended Capital Improvement Budget. The funded project includes:

- Fiscal Monitoring System

BUDGET SUMMARY				
Account Summary	2008 Actual	2009 Budget	2010 Budget	2009/2010 Change
Personal Services (w/o EFB)	\$ 2,635,337	\$ 2,960,378	\$ 2,731,583	\$ (228,795)
Employee Fringe Benefits (EFB)	1,537,968	1,816,877	1,929,234	112,357
Services	218,303	134,500	111,508	(22,992)
Commodities	12,726	10,970	13,000	2,030
Other Charges	945	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	92,444	0	0	0
Capital Contra	0	0	0	0
County Service Charges	612,096	622,596	538,025	(84,571)
Abatements	(1,055,076)	(1,391,794)	(1,382,563)	9,231
Total Expenditures	\$ 4,054,743	\$ 4,153,527	\$ 3,940,787	\$ (212,740)
Direct Revenue	147,119	551,000	76,000	(475,000)
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 147,119	\$ 551,000	\$ 76,000	\$ (475,000)
Direct Total Tax Levy	3,907,624	3,602,527	3,864,787	262,260

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PERSONNEL SUMMARY				
	2008 Actual	2009 Budget	2010 Budget	2009/2010 Change
Position Equivalent (Funded)*	47.0	46.1	46.4	0.3
% of Gross Wages Funded	96.7	93.0	97.1	4.1
Overtime (Dollars)	\$ 28,746	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.5	0.0	0.0	0.0

* For 2008 Actuals, the Position Equivalent is the budgeted amount.

PERSONNEL CHANGES						
Job Title/Classification	Title Code	Action	# of Positions	Total FTE	Division	Cost of Positions (Salary Only)
Student Intern	85770	Unfund	(1)	(0.65)	DAS Admin	\$ (19,832)
Student Intern	85770	Unfund	(1)	(0.85)	Fiscal & Strategic	(24,090)
Accountant 4	04350	Unfund	(1)	(0.50)	Central Accounting	(27,090)
					TOTAL	\$ (71,012)

All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."