

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2013 Budget ¹	2013 Actual ¹	2014 Budget ¹	2015 Budget	2015/2014 Variance
Expenditures					
Personnel Costs	(\$173,624,566)	(\$167,975,187)	(\$170,683,428)	(\$172,466,053)	(\$1,782,625)
Operation Costs	\$6,726,391	\$2,711,020	\$10,465,997	\$11,592,115	\$1,126,118
Debt & Depreciation	(\$4,015,841)	\$0	(\$3,623,951)	(\$3,015,516)	\$608,435
Capital Outlay	\$4,723,530	\$0	\$3,966,850	\$4,883,316	\$916,466
Interdept. Charges	(\$69,973,793)	(\$9,863,041)	(\$69,216,549)	(\$85,108,794)	(\$15,892,245)
Total Expenditures	(\$236,164,279)	(\$175,127,208)	(\$229,091,081)	(\$244,114,932)	(\$15,023,851)
Revenues					
Direct Revenue	\$3,972,163	\$2,837,416	\$2,996,850	\$4,380,183	\$1,383,333
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	(\$234,372,435)	(\$167,975,187)	(\$229,864,216)	(\$243,020,936)	(\$13,156,720)
Total Revenues	(\$230,400,272)	(\$165,137,771)	(\$226,867,366)	(\$238,640,753)	(\$11,773,387)
Tax Levy	(\$5,764,007)	(\$9,989,437)	(\$2,223,715)	(\$5,474,179)	(\$3,250,464)
Personnel					
Full-Time Pos. (FTE)	0	0	0	0	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$0	\$0	\$0	\$0	\$0

Department Mission: The non-departmental expenditure units represent expenditure allocations that are not under the management of, or related to a core function of any County department or office. Because these items are largely technical in nature, they have no strategic outcomes and since they are not under the management of any departments, they have no activity data or performance measures.

Department Description: Three of the non-departmental expenditure units account for services that are not directly related to any single County department:

- The Appropriation for Contingencies is designed to (a) account for unanticipated emergencies or revenue shortfalls in the coming year (unallocated contingency) or (b) account for items that are anticipated to possibly occur but may not (allocated contingency).
- The Human Resources Payroll System allocates costs of the Countywide payroll and employee data system (Ceridian).
- Law Enforcement Grants include funds allocated to municipalities for the provision of emergency communications services and law enforcement activities in County parks and at the County Grounds through memoranda of understanding.
- The Litigation Reserve is a reserve account that can be utilized for unanticipated legal costs.

¹ 2013 and 2014 data are re-stated to reflect the change in how fringe benefit costs are allocated to departments and then offset to avoid double-counting. Beginning in 2015, the Fringe Benefit budget has indirect revenues instead of an expenditure abatement, and all related expenditures and revenues are abated in Org. 1930 – Offset to Internal Crosscharges.

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- Civil Air Patrol represents the County's contribution to this program, which operates out of Lawrence J. Timmerman General Aviation Airport.
- Wages and Benefits Modification provides for Countywide adjustments to compensation for extraordinary items.

The three other program areas, Offset to Internal Service Charges, Charges to Other County Departments, and Capital Outlay/Depreciation Contra represent technical adjustments that ensure the total County budget is not overstated, and ensure that costs for capital outlay and depreciation in proprietary fund departments.

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Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$4,103,329	\$0	\$7,658,674	\$8,586,291	\$927,617
Revenues	\$0	\$2,837,416	\$0	\$0	\$0
Tax Levy	\$4,103,329	(\$2,837,416)	\$7,658,674	\$8,586,291	\$927,617
FTE Positions	0	0	0	0	0

Strategic Implementation:

The 2015 budget includes \$8,586,291 in funding, an increase over 2014 of \$927,617 or 12 percent. The unallocated contingency increases by \$1,124,077 or 26 percent over 2014. This increase is largely funded by revenues from two expiring tax incremental financing districts in the City of Milwaukee. The unallocated appropriation represents 0.4 percent of total County operating expenditures, an increase of .05 percent over 2014.

The 2015 Budget provides \$3,117,760 in allocated contingency funding for three items.

- \$1,236,460 is provided to offset a possible revenue deficit in the Department of Administrative Services – Water Utility (Water Utility) due to difficulty in collecting payments for fire protection services, which are embedded in charges for water consumption, from major tenants at the County Grounds. This issue has been referred to the Office of Corporation Counsel for possible legal action. The 2015 budget for the Water Utility assumes these tenants will pay the charges in full.
- \$350,000 is provided for critical maintenance work in the 911 communications/dispatch center, where required to keep the center operational. This center is in the Safety Building, and therefore the funds will be transferred to DAS-Facilities Management upon identification of need. Before engaging in any non-emergency repairs, the Director of Emergency Management will develop a long-term plan for the location and operation of these services.
- Funding of \$750,000 is provided to assist departments in absorbing the County’s aggregate property deductible which is expected to increase by \$1.5 million in 2015. Departments may request funding of one-half of their eligible claims until this funding is depleted.
- Funding of \$781,120 is provided for possible employee fringe benefit costs in the Behavioral Health Division of the Department of Health and Human Services.

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Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	(\$234,372,435)	\$0	(\$229,917,447)	(\$243,020,936)	(\$13,103,489)
Revenues	(\$234,372,435)	\$0	(\$229,917,447)	(\$243,020,936)	(\$13,103,489)
Tax Levy	\$0	\$0	\$0	\$0	\$0
FTE Positions		0	0	0	0

Strategic Implementation:

This program area reduces total County expenditures and revenues by the amount of charges from internal service fund departments to other County departments. Without this adjustment, total County expenditures and revenues would be overstated. Expenditures of (\$243,020,936) and revenue offsets of (\$243,020,936) reflect the charges from the following departments to other County departments. 2013 actual and 2014 budget data in the chart above are re-stated for comparative purposes to include the abatement for charges from Fringe Benefits, which are added in 2015.

Internal Service Revenue			
	2014 Budget	2015 Budget	2014/2015 Change
Fringe Benefits ²	\$ (170,683,428)	\$ (172,375,966)	\$ (1,692,538)
DAS-CBDP	(181,392)	0	181,392
Register of Deeds	0	(109,496)	(109,496)
Emergency Management	0	(1,231,612)	(1,231,612)
DAS-Risk Management	(7,009,665)	(11,372,412)	(4,362,747)
DAS-IMSD	(14,180,884)	(13,414,471)	766,413
DAS-IMSD, General Fund IT	0	(4,991,457)	(4,991,457)
DAS-Facilities Management	(24,805,209)	(25,329,212)	(524,003)
DAS-Water Utility	(272,745)	(265,207)	7,538
DOT-Airport	(399,400)	(360,850)	38,550
DOT-Highways	(1,702,486)	(1,697,289)	5,197
DOT-Fleet	(10,682,238)	(11,872,964)	(1,190,726)
Total	\$ (229,917,447)	\$ (243,020,936)	\$ (13,103,489)

² Because of the methodology used by Milwaukee County to allocate fringe benefit charges, the negative offset in this organizational unit does include all costs budgeted in the Employee/Retiree Fringe Benefit unit (1950), but does not include all fringe benefit costs allocated to departments.

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Strategic Program Area 3: Charges to Other County Depts

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	(\$7,425,924)	(\$8,063,041)	(\$8,235,761)	(\$12,495,824)	(\$4,260,063)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$7,425,924)	(\$8,063,041)	(\$8,235,761)	(\$12,495,824)	(\$4,260,063)
FTE Positions		0	0	0	0

Strategic Implementation:

This program area represents the offset to Central Service costs allocated to departments in order to show the full cost of operating a department. This allows the full cost to be truly reflected and departments receiving grant revenues, indirect revenues (internal service fund departments) or outside (direct) revenues can more easily be reimbursed for this cost. Since the charge is no longer abated in departmental budgets, a central abatement represented in this budget is necessary so that expenses are not overstated.

The Central Service Allocation amounts for the 2015 budget are prepared by the Office of the Comptroller. The 2015 Plan uses 2013 actual costs as its base and includes a carryover provision for the difference between the 2014 Plan and 2013 actual costs. Adding the 2013 carryover to the 2015 budget increases charges to those departments that were undercharged in 2013, and reduces charges to those departments that were overcharged in 2013.

The Central Service Allocation for 2015 reflects the prorated cost for the following services:

DESCRIPTION	2014 Budget	2015 Budget	2014/15 Change
Department of Audit	\$ 1,667,008	\$ 1,794,831	\$ 127,822
County-Wide External Audit	344,765	346,024	1,259
Personnel	1,883,448	3,964,946	2,081,497
Labor Relations	226,552	212,342	(14,210)
Fringe Benefits	570,991	606,115	35,124
Procurement	692,843	769,900	77,057
DAS-Central Accounting	495,385	626,983	131,598
DAS-Budget	1,123,374	1,009,160	(114,214)
DAS-Accounts Payable	899,515	878,826	(20,689)
DAS-Payroll	422,352	516,410	94,058
Treasurer	678,809	686,366	7,556
Central Service Dept. costs	9,005,041	11,411,907	2,406,858
Carryforward	(769,278)	1,083,917	1,853,195
TOTAL	8,235,761	12,495,824	4,260,053

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ALLOCATION SUMMARY				
		2014 Budget	2015 Budget	2014/2015 Change
1000	County Board	\$ 26,974	\$ 14,430	\$ (12,544)
1011	County Executive	(1,607)	13,387	14,994
1019	DAS - Office for Persons with Disabilities	18,310	20,364	2,054
1021	Veteran's Services	5,606	11,440	5,834
1040	DAS - CBDP	(11,522)	14,039	25,561
1130	Corporation Counsel	28,587	44,091	15,504
1150	DAS - Risk Management	80,651	117,290	36,639
1151	DAS - Fiscal Affairs	39,656	37,811	(1,845)
1160	DAS - Information Management Services	171,347	226,320	54,973
1192	DAS - Economic Development	13,031	20,134	7,103
1950	Fringe Benefits	570,991	606,115	35,124
2000	Combined Court Related Operations	580,866	861,624	280,758
2430	Department of Child Support Services	108,277	234,602	126,325
2900	Alternatives to Incarceration	17,211	13,999	(3,212)
3010	Election Commission	16,054	15,356	(698)
3270	County Clerk	11,702	16,643	4,941
3400	Register of Deeds	18,266	53,351	35,085
3700	Office of the Comptroller	3,034	11,963	8,929
4000	Sheriff	632,736	1,208,446	575,710
4300	House of Correction	459,146	733,338	274,192
4500	District Attorney	131,735	248,967	117,232
4900	Medical Examiner	38,608	65,756	27,148
5040	Airport	519,042	747,056	228,014
5100	Highway Maintenance	159,436	270,903	111,467
5300	Fleet Management	184,786	236,062	51,276
5500	Water Utility	11,634	13,170	1,536
5600	Transit/Paratransit Systems	338,816	365,276	26,460
5700	DAS Facilities Management	317,808	507,715	189,907
5800	Director's Office	78,396	(23,107)	(101,50)
6300	DHHS - Behavioral Health Division	1,273,500	1,639,377	365,877
7900	Department on Aging	75,016	189,823	114,807
7990	Department of Family Care	767,793	782,651	4,858
8000	Dept of Health & Human Services	380,434	1,176,832	796,398
9000	Parks, Recreation & Culture	816,693	1,339,645	522,952
9500	Zoological Department	350,703	657,874	307,171
9910	UW Extension Service	2,045	3,081	1,036
	Total Charges to Other Organizational Units	\$ 8,235,761	\$ 12,495,824	\$ 4,260,063

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Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$0	(\$355,900)	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	(\$355,900)	\$0	\$0	\$0
FTE Positions	0	0	0	0	0

Strategic Implementation:

This program area contains an appropriation for Milwaukee County's hosted payroll, human resources, and benefits management system. In 2006, the County Board and County Executive established authority for a contract with Ceridian to implement and host this system (File No. 05-14 (a)(a)).

Under the Ceridian Human Resource and Payroll System, Milwaukee County employees use online self-service tools to report their time. Ceridian manages the detail of position history, organizational hierarchy, payroll calculations, applicant recruitment, and distribution of deposit notices and related reports. The system also automates employee benefits and recruitment functions.

The 2015 budget includes \$1,660,000 for Ceridian services and \$308,000 for Learning Management System software, Onbase, salary survey and recruiting software which are cross charged to all departments on a per-FTE basis.

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Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$463,062	\$463,000	\$647,323	\$481,823	(\$165,500)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$463,062	\$463,000	\$647,323	\$481,823	(\$165,500)
FTE Positions		0	0	0	0

Strategic Implementation:

Appropriations and tax levy is decreased by \$165,500 from the 2014 Adopted Budget to \$481,823. The decrease represents one-time funding that was provided to the Milwaukee Police Department in 2014 for the Shot Spotter program. Funding of \$481,823 is provided for the Milwaukee Police Department support of 911 Calls in the City of Milwaukee, per the terms of the three-year Memorandum of Understanding between the City of Milwaukee and County.

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Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$350,000	\$795,157	\$350,000	\$545,001	\$195,001
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$350,000	\$795,157	\$350,000	\$545,001	\$195,001
FTE Positions		0	0	0	0

Strategic Implementation:

Funding for unanticipated legal expenses increases by \$150,000 to \$500,000 based on recent actual experience. Funding of \$45,001 is provided to pay the first of four annual installments to the City of South Milwaukee as a result of a settlement between the City of South Milwaukee (City) and Caterpillar Global Mining LLC (CGM). In October 2013, CGM filed a refund claim with the City pursuant to Wis. Stat. 70.511 (2) (b) to recover refunds of excessive property taxes assessed by the Wisconsin Department of Revenue (DOR) and collected by the City for the Years 2008, 2009, 2010, and 2012. The total amount of the refund to CGM is \$1,265,135. Of the \$1,265,135, \$205,451 is estimated to be the responsibility of the County. The City received permission from CGM to extend the refund payment terms over four years (2014-2017). The County's portion of the tax settlement is initially paid to CGM by the City and then the County must reimburse the City by February of the following year. Therefore the County's payments to the City will occur between 2015 and 2018. The table below lists the estimated reimbursement amounts that the County will have to provide to the City. The County will receive the final amounts due to the City by November 15 from DOR.

Estimated Payments Due to South Milwaukee from Milwaukee County

Year	Amount
2015	\$45,001
2016	\$87,960
2017	\$45,591
2018	\$26,899
TOTAL	\$205,451

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Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$707,689	\$0	\$342,899	\$1,867,800	\$1,524,901
Revenues	\$3,972,163	\$0	\$2,996,850	\$4,380,183	\$1,383,333
Tax Levy	(\$3,264,474)	\$0	(\$2,653,951)	(\$2,512,383)	\$141,568
FTE Positions		0	0	0	0

Strategic Implementation:

Proprietary Fund departments include Enterprise Fund departments (e.g., General Mitchell International Airport) and Internal Service Fund departments (e.g., DAS-Information Management Services Division). Budgeting for Proprietary Fund departments in accordance with Generally Accepted Accounting Principles (GAAP) requires that Proprietary Funds expense the cost of fixed assets over the life of the asset through depreciation. Prior to 1997, fixed assets were defined as buildings and equipment with a cost in excess of \$500. In 1997, the definitions regarding fixed assets changed. The per unit cost for non-computer equipment must exceed \$2,500 and have a useful life greater than one year. Computer related equipment must exceed \$1,000 per unit to be considered a fixed asset.

Appropriations for depreciation are included in Proprietary Fund departmental budgets while appropriations for Capital Outlay - Fixed Assets, the original cost for the fixed asset, are excluded from those budgets. To ensure proper budgeting in accordance with GAAP, yet also ensure that these departments retain control over the purchase of fixed assets, Proprietary Fund departments reflect an appropriation for Capital Outlay - Fixed Assets and an offsetting credit appropriation.

However, the cost of Capital Outlay - Fixed Assets for Proprietary Fund Departments should be included in the property tax levy. In order to achieve this, all capital outlay costs for Proprietary Fund Departments are included in this non-departmental budget. The costs for depreciation should not be included in the tax levy, therefore, an offsetting contra account for all Proprietary Fund Departments' depreciation costs is included in this non-departmental budget. This budgetary procedure has no County-wide tax levy impact.

The following table depicts the capital outlay by department for 2015 compared to 2014, the amount of depreciation in 2015 compared to 2014, and finally the combination of these two entries that determines the tax levy amount for this non-departmental budget.

Org.	Department Name	2014 Capital Outlay	2015 Capital Outlay	2014/2015 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5040	Airport	2,916,850	4,271,316	1,354,466
5600	Transit/Paratransit	1,050,000	612,000	(438,000)
TOTAL		\$ 3,966,850	\$ 4,883,316	\$ 916,466

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Org.	Department Name	2014 Depreciation Contra	2015 Depreciation Contra	2014/2015 Change
1150	DAS-Risk Management	\$ (2,234)	\$ (2,234)	\$ 0
1160	DAS-IMSD	(1,197,341)	(575,779)	621,562
5040	Airport	(1,601,250)	(2,166,894)	(565,644)
5600	Transit/Paratransit	(2,424,376)	(2,437,503)	(13,127)
TOTAL		\$ (5,225,201)	\$ (5,182,410)	\$ 42,791

Fund Type:	Org. Department Name	2015 Capital Outlay	2015 Depreciation Contra	2015 Net Total Contra
Internal Service	1150-DAS-Risk Management	\$ 0	\$ (2,234)	\$ (2,234)
Internal Service	1160-DAS-IMSD	0	(575,779)	(575,779)
Enterprise	5040-Airport	4,271,316	(2,166,894)	2,104,422
Enterprise	5600-Transit/Paratransit	612,000	(2,437,503)	(1,825,503)
SUBTOTAL		\$ 4,883,316	\$ (5,182,410)	\$ (299,094)

* To accurately budget the effect of the Agreement between General Mitchell International Airport (GMIA) and the carriers serving GMIA, this non-departmental budget reflects the fact that the Airport Capital Reserve will be charged and the general fund balance will be credited for \$2,213,289 as a year-end closing entry for the year 2015. This entry includes \$2,166,894 for non-terminal depreciation offset by contributions from reserves of \$4,271,316 for capitalized operating items and \$108,867 for principal on non-terminal GMIA and Lawrence J. Timmerman Airport debt, resulting in the net credit of \$2,213,289.

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Levy</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 4,883,316	\$	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(5,182,410)		
Undistributed Charge			
<u>Airport Year-End Closing Entry</u>			
Airport non-terminal depreciation	2,166,894		
Contribution from Capital Improvement Reserves:			
Payment for Airport capitalized operating items		4,271,316	
Non-Terminal Project Principal		108,867	
TOTAL	\$ 1,867,800	\$ 4,380,183	\$ (2,512,383)

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Strategic Program Area 8: Civil Air Patrol

Service Provision: Non-Departmental

Strategic Outcome: Personal Safety

What We Do: Activity Data			
Activity Data	2013 Actual	2014 Budget	2015 Budget
Number of Meetings	350	350	370
Number of Organization Members	947	900	950

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$10,000	\$8,764	\$10,000	\$11,000	\$1,000
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$10,000	\$8,764	\$10,000	\$11,000	\$1,000
FTE Positions		0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	2013 Budget	2013 Actual	2014 Budget	2015 Budget
Performances Measures have not been created for this service				

Strategic Implementation:

The Civil Air Patrol utilizes the County-owned hangar at Lawrence J. Timmerman Airport (LJT) and the second floor of the LJT Control tower. The County provides appropriations for the utility costs (heat, light, insurance and telephone) of these facilities. The 2015 Budget increases the 2014 level by \$1,000 for a total of \$11,000 to support the Civil Air Patrol. These appropriations may be used for paint, repairs, materials and supplies to help keep the facilities in a well-maintained and safe condition. The Civil Air Patrol will continue to provide the following activities:

1. A national program of aerospace education for youth and adults.
2. Participation in disaster emergency services and Homeland Security exercises, nationally and locally.
3. Cooperation with, and support of, Civil Defense and American Red-Cross disaster and relief programs.
4. Participation in all search and rescue missions authorized by the United States Air Force and Coast Guard.
5. Flying shore patrol for the boating public as authorized by the United States Coast Guard.
6. Assisting the U.S. Customs Service and Drug Enforcement Administration by patrolling in aircraft to detect illegal drug activity and marijuana fields and reporting such activity to the U.S. Customs Service.
7. Assistance to Civil Authority, including airborne imagery and communications support.
8. Military commander support, including low level surveys, range assistance and low-slow intercept training.
9. Counter terrorism mission support, flown in cooperation with the Federal Bureau of Investigation (FBI).

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Strategic Program Area 9: Wages and Benefits Modification

Service Provision: Non-Departmental

Strategic Outcome: Administrative

How We Do It: Program Budget Summary					
Category	2013 Budget	2013 Actual	2014 Budget	2015 Budget	2015/2014 Var
Expenditures	\$0	\$0	\$0	(\$90,087)	(\$90,087)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$0	(\$90,087)	(\$90,087)
FTE Positions	0	0	0	0	0

Strategic Implementation:

Wage and Benefit Modification account reflects the anticipated savings to the County from the proposed reclassifications that were funded but not yet approved by the County Board. The Department of Administrative Services – Performance, Strategy and Budget shall prepare an appropriation transfer later in 2015 to transfer the excess funds from the affected departments to this account, subject to County Board approval, to reflect the budgetary savings from the delay in implementing the position reclassification recommendations rejected by the County Board.