Photo from the Courthouse roof courtesy of André Simms, Budget Analyst, Department of Administrative Services

MILWAUKEE COUNTY

2016 RECOMMENDED OPERATING BUDGET

Chris Abele

Milwaukee County Executive

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Milwaukee County

Wisconsin

For the Fiscal Year Beginning

January 1, 2015

Executive Director

Introductory Section

- Budget Message of the County Executive (Recommended Phase)
- County Executive & Budget Staff
- County Board of Supervisors
- Table of Contents
- Countywide Organizational Chart
- Readers' Guide
- Community Profile

This Page Left Intentionally Blank.

OFFICE OF THE COUNTY EXECUTIVE

Chris Abele

MILWAUKEE COUNTY EXECUTIVE

October 1, 2015

The 2016 Budget is a demonstration of Milwaukee County turning the corner towards a sustainable and better future. Despite facing a $26.2 million deficit, my recommended budget increases services and rewards employees while holding property taxes flat. Our goal is to make lives better, and we do so through job training programs, increasing support for underserved populations, and deeper investments in public safety.

Job development is a cornerstone of this budget. Our transit system is connecting more people to jobs through added links to employment centers, without raising fares or cutting service. Training programs at the House of Correction and through our UpLift MKE program will ensure that residents of our poorest neighborhoods obtain training and access to jobs.

My recommended budget maintains our commitment to ending chronic homelessness in Milwaukee by 2018. It also prioritizes public safety through investments in emergency management, the District Attorney's operation, and the Sheriff's training academy. Our child support program is a national model, lifting children and families out of poverty by helping fathers get the training they need to achieve economic security and provide for their kids.

Milwaukee County employees are the reason that Milwaukee County can provide these great services and more, which is why this budget adds $7.6 million in salaries over the 2015 budget to thank employees for the important work they do building strong communities. Despite fiscal challenges, we are able to accomplish this generating new sources of revenue and increasing efficiency in our delivery of services.

Milwaukee County has made incredible strides in the past five years, but tremendous opportunities still lie ahead of us. This budget invests in programs that ensure we can continue our forward progress and improve quality of life for people in every corner of Milwaukee County.

The following pages highlight key initiatives from my Recommended Budget.

Chris Abele

Turning the Corner

Five years ago, Milwaukee County faced a dire fiscal outlook, and the Public Policy Forum asked of County government, "Should It Go or Should It Stay?[1]" Today, Milwaukee County is setting performance records and is poised to serve as a model government. Thanks to thoughtful analysis, disciplined decision making, and principled budgeting, the County's fiscal outlook is strong, and this budget demonstrates the rewards of hard work. In 2016 Milwaukee County will increase support of key community programs, offer meaningful growth and advancement to its workers, and uphold its responsibility to taxpayers. Further, it continues the prudent and responsible operations that have led to this improved outlook.

Improving Services and Increasing Support for the Community

The discipline and rigor of the last four years are now paying dividends, as we are able to improve and expand services across the County. Highlights include:

Improving Economic Opportunity and Quality of Life

Providing "economic opportunity and quality of life for its entire people" is a cornerstone of Milwaukee County's Mission and of the 2016 Budget. In the face of persistent and high rates of poverty and falling real incomes[2], we seek every opportunity to improve opportunities and the quality of life in Milwaukee County. Among the initiatives included in the 2016 Budget are:

Supporting Children. Milwaukee County's Child Support Services (CSS) Department is launching an innovative program to increase support for some of our community's poorest families and children. Research confirms that children with both parents supporting families have brighter prospects than those without such involvement, and the CSS department helps identify and involve noncustodial parents in their children's lives. A team within CSS will focus on two of the County's poorest neighborhoods with some of the lowest rates of child support to increase support for children. This team will employ a variety of best practices to work with families, including case management to help reach right-sized and mutually-agreed-upon support agreements. The goal is to increase child support collections by at least 20 percent over the next three years.

Linking People to Jobs. Another strategy to improve economic opportunity for residents of Milwaukee County is to help workers reach employment centers using public transit. During 2015 the Milwaukee County Transit System (MCTS) added links to industrial parks in New Berlin and Menomonee Falls. Seasonal ridership on these routes exceeds 1,150 weekday passengers. During 2016 MCTS will pilot an extension to new job sites in St. Francis, adding 20,000 route miles–all while holding fares steady.

Also in 2016 MCTS will work on two important initiatives to continue to improve access to key regional job centers. The budget includes funding to investigate Bus Rapid Transit (BRT), an innovative way of improving transit service. With BRT, buses operate in reserved lanes with stoplights set to turn green as buses approach. The buses stop at fewer locations and are able to achieve much of the speed and

---

[1] Public Policy Forum, "SHOULD IT STAY OR SHOULD IT GO? Exploring the potential for structural reform in Milwaukee County government," January 2010.

[2] Milwaukee Journal Sentinel, "Poverty keeps tight grip on Milwaukee, new census figures show, Sept. 16, 2015.

effectiveness of light rail without the same capital investment. MCTS is evaluating the use of BRT to link downtown Milwaukee to large employers on the west side of the County including the Milwaukee Regional Medical Center. MCTS also will explore options to address "the last mile" issue in transit. Fixed route systems, such as MCTS operates, rely on large numbers of travelers going to and from similar destinations. Often suburban employment centers lack the density to support fixed route service. This initiative will identify options to address this issue, based on best practices and innovations around the country.

We are especially happy to be able to fund all these improvements in transit service while holding fares flat – as they have been for the last four years. We recognize how critical affordable fares are to those who rely on the system to travel around the community.

Expanding and Supporting Good Jobs. While rates of unemployment have fallen since 2009, still too many people who want to work are unable to find full-time, family-supporting jobs. To address this issue, the County is spurring development and employment within the County. The Milwaukee Bucks are the first employer to pledge to target not only construction jobs but also ongoing jobs at those most in need, and more employers are expect to follow suit. The UpLift MKE partnership between the County, City, Milwaukee Area Technical College and the Milwaukee Area Workforce Investment Board will provide residents from some of the poorest areas of our community with training and access to those jobs. To jump-start this initiative, a mid-year 2015 budget amendment has been submitted to the County Board.

Improving Skills for Re-entering Citizens. Milwaukee County operates the House of Correction (HOC), a correctional facility designed for individuals remanded to custody for up to one year. Part of the mission of the HOC is to ensure that those in custody are "afforded the opportunity and encouragement to reach their full potential." To that end, the HOC has created numerous programs since May 2013 to improve opportunities, including GED classes, job training programs, as well as Alcohol & Other Drug Abuse (AODA) programs including cognitive services and treatment.

In 2016, officials at the HOC will continue to expand opportunities. They expect to increase the percentage of Huber/work release inmates who are employed outside the facility. The 2020 goal of employing 33 percent of the total number of Huber/work release inmates has nearly been achieved: 42 inmates who were unemployed when they entered custody now have full time employment that can continue once the inmates are released. The HOC is also increasing opportunities for inmates to give back to the community by joining off-site community service work crews. Participating in community service allows inmates to engage in productive activities, as well as to reduce the length of their sentence and lower the costs of incarceration. And in 2016, the HOC will launch an initiative to promote and encourage 100 percent of eligible inmates to participate in at least one educational, job training, or personal enhancement program during their period of confinement.

Continuing the Strong Focus on Public Safety

Over the last four years, public safety has been a consistent priority, and the 2016 budget continues this focus with additional investments in emergency management, the District Attorney's operation, public safety operations, and the Sheriff's training academy.

Improving Public Safety through Emergency Management. In 2015, we consolidated four divisions previously housed in three different departments into the single Office of Emergency Management

(OEM) for better coordination and efficiency. This effort is already creating benefits and implementing best practices, such as integrating the FEMA Incident Command System into the governance of the OASIS Public Safety Radio System that supports our first responders. The OASIS radio network is also adapting system protocol to meet the needs of local hospitals and gaining efficiencies within the county's Emergency Medical Services (EMS) system. Additionally, EMS is relocating its communications center into the County's 9-1-1 communications center, creating a successful consolidation as well as increasing opportunities for employees.

The 2016 budget continues technology investments to improve service coordination across the County with nearly $1 million for the upgrade of the OASIS radio system. This partnership between Milwaukee County and 17 of the County's municipalities is a joint effort to move from analog to digital technology, which will improve coordination between dispatching organizations and will position the system to continue to provide excellent emergency responsiveness.

Protecting Citizens. The District Attorney's Office is responsible for promoting public peace and safety through just and vigorous prosecution. In response to the growing workload in the department, the 2016 budget provides a net increase of 3.5 FTE positions. These increases, which add Victim Witness Advocates as well as investigative support, help address the following areas: crime investigations, witness protection, domestic violence, and prosecution requirements.

Improving Management of Inmates. The Budget includes 2 additional FTEs and continuing support for the implementation of a new system that will, among other functions, provide a new Correctional Management Solution to help oversee approximately 2,400 inmates between the House of Correction and Sheriff's Office, including arrest, booking and inmate management.

Upgrading Training Facilities for Law Enforcement. The Office of the Sheriff manages a facility for initial and ongoing training for the Sheriff Deputies as well as law enforcement units statewide critical to ensuring the safety of both officers and the public. The budget includes nearly $750,000 in capital improvements to maintain the Sheriff's Academy for law enforcement training.

Increasing Support for Underserved Populations

Milwaukee County operates numerous local, state, and federal programs for residents who need support living healthy, independent, and safe lives within our community. This has been a core responsibility since its early days, when Milwaukee County was a pioneer in establishing facilities for orphans, the poor and the ill. Milwaukee County continues to be an innovator in this regard, and the 2016 budget funds important initiatives to help those in need.

Ending Chronic Homelessness. The Division of Housing this year announced a plan to end chronic homelessness by 2018, and this budget includes funding to address this goal, which is also being supported by the City of Milwaukee and its Housing Authority as well as by private sources. Based on local data from 2014, Milwaukee has a population of roughly 200 individuals and families who are chronically homeless, that is, who have been continuously homeless for a year or more or who have experienced at least four episodes of homelessness in the last three years[3]. These individuals and families will be assisted first with housing and then with additional case management services to help

[3] Defined by the U.S. Department of Housing and Urban Development.

them remain in housing. This innovative approach pioneered in New York City has shown remarkable success. Included in the 2016 budget are funds for four additional staff to support this program.

Employing the Disabled. Also in 2016 the Division of Disability Services will launch a three-year effort to provide employment connections for all graduating high school students with disabilities. By collaborating with municipalities, school districts and other stakeholders, the County will link graduates to job coaches and job developers. This will enable young adults to participate in employment that focuses on their strengths and abilities, not their disabilities.

Moving to Community-Based Services. Milwaukee County continues to embrace service models to care for individuals within the community, rather than in institutional facilities, wherever possible, while maintaining or improving public safety. Research and experience have demonstrated that individuals have better outcomes when they are treated in less-restrictive and community-based settings, and the County is moving swiftly to align with best practices nationally. The Behavioral Health Division continues its move to community-based services by increasing funding for mobile crisis services and for community-based mental health and substance abuse services, as well as by funding the creation of a north-side community access hub. The Delinquency and Court Services Division plans in 2016 to increase community-based services to selected adolescents in a secure community-based facility, rather than a secure detention facility.

Improving Accessibility across Milwaukee County. In celebrating the 25th anniversary of the Americans with Disabilities Act in July, we recognized that while we have made good progress in making Milwaukee County accessible to all of its citizens, some of our facilities remain difficult to enter or navigate. In the 2016 we are dedicating $500,000 specifically to improve access to our facilities for all citizens.

Supporting Active and Healthy Lifestyles

Milwaukee County offers rich and varied recreational and cultural attractions that are important elements in our quality of life. The 2016 Budget continues investments across these facilities, including key improvements in our parks system, the Zoo, the Public Museum and other cultural institutions.

Walking for Wellness – and Fun. In 2014 the Department of Parks, Recreation and Culture surveyed residents about their usage of County parks, and walking in the parks was the number one activity residents reported. With over 114 miles of pathways within parks, 120 lane miles of parkways, and 150 miles of multi-use trails spreading across the County, the County park system offers a wide variety of walking – as well as running and cycling – opportunities. Recognizing the importance residents place on these trails, the budget targets $1.4 million of the planned $5.2 million in new capital spending for improvements to walkways and trails, including both resurfacing and expansions.

Trumpeting the Elephants. Did you know that the Milwaukee County Zoo has been continuously exhibiting elephants since 1907 and has the only collection of elephants in the upper Midwest? The next nearest collection is in Indianapolis. This makes the Zoo's Adventure Africa exhibit an important undertaking not just to the community but to the region. The budget includes nearly $1 million as part of the $16 million being raised by public and private partners, including the Zoological Society, for the first phase of this exciting project. The subsequent phase, including another $15 million investment, will focus on improvements and renovations to the hippo, rhino, zebra, and giraffe exhibits.

Supporting Cultural Institutions. Milwaukee County is a key participant in the cultural life of our community, and the budget continues to make significant investments in these assets. The budget allocates nearly $7 million in operating support for cultural institutions, generally based on ongoing agreements with the organizations that operate them, as well as another $6.7 million in capital support to help maintain facilities.

Offering Growth and Opportunities to Employees

Employees remain at the heart of our mission and success: they are the vibrant connection between the programs we offer and the people we serve. This budget recognizes their essential role, as well as their support in helping transform Milwaukee County government over the last four years. We are pleased to increase support of employees by $7.9 million in the proposed budget over the 2015 adopted budget.

Stabilizing Take Home Pay

A key priority in this budget is improving compensation for employees, and this budget allocates $3.9 million more in base salaries for employees than in the 2015 budget. This results from a planned one percent increase in salaries in mid-2016, on top of the 1.5 percent increase during 2015. Further, the budget holds medical premiums, deductibles, coinsurance, and office copays unchanged, and it proposes a $1 match for every $2 employees contribute to a Flexible Saving Account. At the same time, state-mandated employee pension contributions are also rising[4], to ensure that promised benefits will be available to employees at retirement. The net result of these changes is that take home pay for general employees will not erode in 2016 and most employees will see increases, especially coupled with the other investments in employees described below[5].

Recognizing Accomplishment and Supporting Advancement

In addition to increasing salaries by 2.5 percent over the start of 2015, the budget also includes two new programs to recognize County employees. We believe that this additional $1.5 million investment in our employees is well placed and recognizes the significant role that employees play in making Milwaukee County a model government. New in 2016 are:

Lump-Sum Increase. The budget creates a one-time pool of 0.5 percent of salaries that will be awarded as a lump sum to employees. This means that employee salaries in 2016 will be 3 percent above 2015 budgeted levels.

Tuition Reimbursement. The budget envisions a major overhaul of the County's employee Tuition Assistance benefit. In the past, employees could borrow up to $1,500 from the County to pay for tuition and then repay the interest-free loans over ten bi-weekly installments. Under the new program, employees will be eligible for reimbursement up to $2,500 annually to attend classes to further skills for their current roles or to develop new skills to advance their careers.

Addressing Market Compensation and Pay Equity Gaps

Along with $5.4 million in salary and benefit increases for employees, the budget includes $2.5 million to address imbalances in pay equity. The following proposals are designed to ensure that employees in critical roles, such as corrections officers, victim witness advocates, highway workers, human service

[4] For 2016, general employees shall contribute 6.5 percent of salary to the pension plan (up from 5.0 percent in 2015).

[5] Public safety employees' compensation and benefits are subject to collective bargaining.

workers, and administrative support personnel, along with all other employees are treated fairly and respected for the valued role they play in our community.

Meeting Market Minimums. Over the last two years the Human Resources (HR) Department has evaluated jobs across the County to ensure that every job has an accurate description and that the salary ranges for all jobs are fair and competitive, based on market data for comparable jobs. In this process, the HR department discovered over 500 employees with salary levels below market ranges. The funding in the budget will allow HR to ensure that no County employee is paid below the market range for the position filled.

Assuring Pay Equity. In reviewing all positions and descriptions, our HR department also identified circumstances where employee compensation is not well aligned with employee experience. The 2016 budget also includes funds to begin addressing any issues of pay equity between employees.

Maintaining Accountability to Taxpayers

In every budget since 2012 we have proposed a flat property tax levy, and 2016 is no exception. Taxpayers expect us to be frugal with their hard-earned money, and we continue to follow best practices in managing the County's finances. Taxes levied by County government represent about 16.5 percent of total property taxes levied on County taxpayers, and we are working hard to do more with the resources entrusted to us without relying on additional tax contributions from hard working residents.

Holding Property Taxes Flat While Growing Revenue

Despite keeping the County tax levy flat, total expenditures and revenues are expected to increase modestly by 2.8 percent in 2016. To assure that our core programs receive adequate funding, we are investing in new sources of revenue for County operations. We are adding a Grant Coordinator in the Department of Administrative Services to help smaller departments secure and manage additional funding. To support our parks we are adding a full time development officer to secure additional funds, and we are funding the Parks Amenity Matching fund to ensure that we can accept grants with matching requirements.

Managing County Finances Prudently

While under State law Milwaukee County is unable to maintain operating reserves, the County is able to maintain reserves for debt service to ensure that the County can meet its debt service payments. These reserves are funded by any surpluses generated from County operations. The County's Comptroller has set a minimum target of $10 million for reserves. Under standard accounting practices, reserves should generally be used for one-time expenses, rather than for ongoing operations. The 2016 budget proposes to lower reserves by $17.25 million primarily to increase funding for our employees' pensions and to offset reductions in shared revenue from the State of Wisconsin.

Working "Better, Faster, Cheaper"

Our improved performance and stronger fiscal outlook rest heavily on the disciplined approach we've taken over the last four years in understanding community needs and designing solutions. We will continue to approach our responsibilities in that vein, relying on several approaches to improve performance and outcomes in the community, including:

Adopting best practices

Across the County we are transforming our operations by adopting state-of-the-art approaches to meet needs. As described earlier, the Divisions of Delinquency and Court Services and Housing are each adopting best practices to improve outcomes by increasing secure community-based support for juveniles and by adopting the Housing First model to address chronic homelessness. The Behavioral Health Division is pursuing Joint Commission Accreditation to ensure that its hospital operations meet national standards for quality and performance. Today the Zoo supports and participates in over 50 conservation programs; over the coming years it will increase its support of world-wide conservation practices in keeping with the standards of the Association of Zoos and Aquariums. The Department on Aging will continue to examine the sites it operates for senior meal programs, based on feedback from seniors themselves, to ensure the locations and programming available continue to meet their needs and expectations.

Departments supporting County operations are also moving quickly toward best practices. The Human Resources Department is planning for 360 degree feedback tools for managers to ensure that they have opportunities to continue to develop and grow as leaders. The Information Management Services Division is adopting standard project management methodologies to ensure the successful completion of technology projects. And the Economic Development and Real Estate Division will introduce a sealed bid disposition process in 2016 for foreclosed properties, a best practice to help ensure that foreclosed properties revert to private ownership as fairly and effectively as possible.

Reducing and managing the County's footprint

Earlier this year we successfully vacated the City Campus facility, and today plans are underway to redevelop that property into an engaging and attractive asset to the community. This budget includes over $4 million to continue to fit our footprint to our needs and to bring unneeded and under-used assets back into community life – and back onto tax rolls. The Facilities Management Division will support and guide the changing needs of the County by creating a new team to oversee space usage and planning, a standard practice for an organization with over 14 million square feet of facilities to manage.

Seeking efficiencies

Across the County we seek – and implement – more efficient operations. Examples of projects funded in this budget to spur efficiency include the project to consolidate as many as eight work order systems into the single City Works platform to improve information sharing and functionality as well as the project to move to digital radio systems to improve emergency response. Within the Department of Administrative Services, consolidation of safety program managers into the office of Risk Management, rollout of an automated procurement system, centralization of business services into the Central Business Office, and planning for an Enterprise Resource Planning system to replace aging and obsolete core systems are more examples of steps we are taking to operate as efficiently and as effectively as we can.

Milwaukee County Executive
Chris Abele

Director of Administrative Services
Teig Whaley - Smith

Department of Administrative Services, Fiscal Affairs Division, Office of Performance, Strategy & Budget

- Steven Kreklow, Director
- Vince Masterson, Capital Budget Coordinator
- Ayce Chiappetta, Senior Budget & Management Analyst
- Tony Geiger, Senior Budget & Management Analyst
- Daniel Laurila, Budget & Management Analyst
- Lara Lukasik, Budget & Management Analyst
- Jeremy Lucas, Budget & Management Analyst
- Andre Simms, Budget & Management Analyst
- Joshua Scott, Budget & Management Intern

Special Thanks to:
- Elected Officials
- Department Heads
- Departmental Fiscal Staff
- Staff of the Office of the Comptroller

This Page Left Intentionally Blank.

Milwaukee County Board of Supervisors

Chairman	Theodore Lipscomb, Sr., 1st District
First Vice-Chair	Peggy Romo West, 12th District
Second Vice-Chair	Steve F. Taylor, 9th District
2nd District -	Khalif Rainey
3rd District -	Gerry P. Broderick
4th District -	Marina Dimitrijevic
5th District -	Martin Weddle
6th District -	James "Luigi" Schmitt
7th District -	Michael Mayo, Sr.
8th District -	Patricia Jursik
10th District -	Supreme Moore Omokunde
11th District -	Vacant
13th District -	Willie Johnson, Jr.
14th District -	Jason Haas
15th District -	Eddie Cullen
16th District -	John F. Weishan, Jr.
17th District -	Anthony Staskunas
18th District -	Deanna Alexander

This Page Left Intentionally Blank.

TABLE OF CONTENTS

INTRODUCTION

Milwaukee County Organizational Chart 1
2016 Budget Readers' Guide 3
Community Profile 4

BUDGET SUMMARY

Budget Frequently Asked Questions 9
2016 Tax Levy Summary 13
County Share of Property Taxes 14
Budget Assumptions 15
Performance Budgeting 17
Long-Range Fiscal Analysis 19
2016 Expenditure Analysis 25
2016 Revenue Analysis 31
2016 Countywide FTE Positions 35

BUDGET POLICIES & STRUCTURE

Budget Process and Calendar 39
Financial Management Policies 41
Basis of Budgeting 47
Fund Balance Policy 49
Fund Descriptions 51
Budgeted Funds 54
Glossary 55

DEPARTMENTAL NARRATIVES

Legislative and Executive Function

1000 - County Board of Supervisors 61
1011 - County Executive - General Office 63
1020 - County Executive – Office of Government Affairs 65
1021 - County Executive – Office of Veterans' Services 67

General Government Function

3090 - Office of the County Treasurer 73
3270 - Office of the County Clerk & Election Commission 77
3400 - Office of the Register of Deeds 81
3700 - Office of the Comptroller 89

Administrative Function

1110 - Civil Service Commission & Personnel Review Board 101
1905 - Ethics Board 105
1130 - Corporation Counsel 107
1140 - Department of Human Resources 109
1151- Department of Administrative Services 119

TABLE OF CONTENTS

Courts and Judiciary Function

2000 - Combined Court Related Operations 155
2900 - Courts – Pretrial Services 167
2430 - Department of Child Support Services 169

Public Safety Function

4000 - Office of the Sheriff 175
4300 - House of Correction 179
4500 - Office of the District Attorney 185
4800 - Emergency Management 191
4900 - Medical Examiner 197

Transportation Function

Department of Transportation

5040 - Airport 201
5100 - Highway Maintenance 207
5300 - Fleet Management 211
5600 - Transit/Paratransit System 215
5800 - Director's Office 221

Health and Human Services Function

8000 - Department of Health and Human Services (DHHS) 225
6300 - DHHS - Behavioral Health Division 235
7900 - Department on Aging 245
7990 - Department of Family Care 251

Parks, Recreation and Culture Function

9000 - Department of Parks, Recreation and Culture 259
9500 - Zoological Department 275
9910 - University of Wisconsin - Extension 285

Consolidated Non-Departmental Cultural Contributions (1900) 289

Fund for the Arts 290
County Historical Society 291
Federated Library System 292
Marcus Center for the Performing Arts 293
Milwaukee Public Museum 295
Villa Terrace/Charles Allis Museums 297
War Memorial Center 298
Milwaukee Art Museum 299

TABLE OF CONTENTS

Debt Service Function

9960 - General County Debt Service 303

Non-Departmental Revenue Function

1991 - Property Taxes 311

Non-Departmental Revenues – Unclaimed Money, Land Sales, Potawatomi Allocation, State Shared Taxes, State Exempt Computer Aid, County Sales Tax Revenue, Surplus from Prior Years, Other Miscellaneous Revenue 317

Non-Departmental Expenditures Function

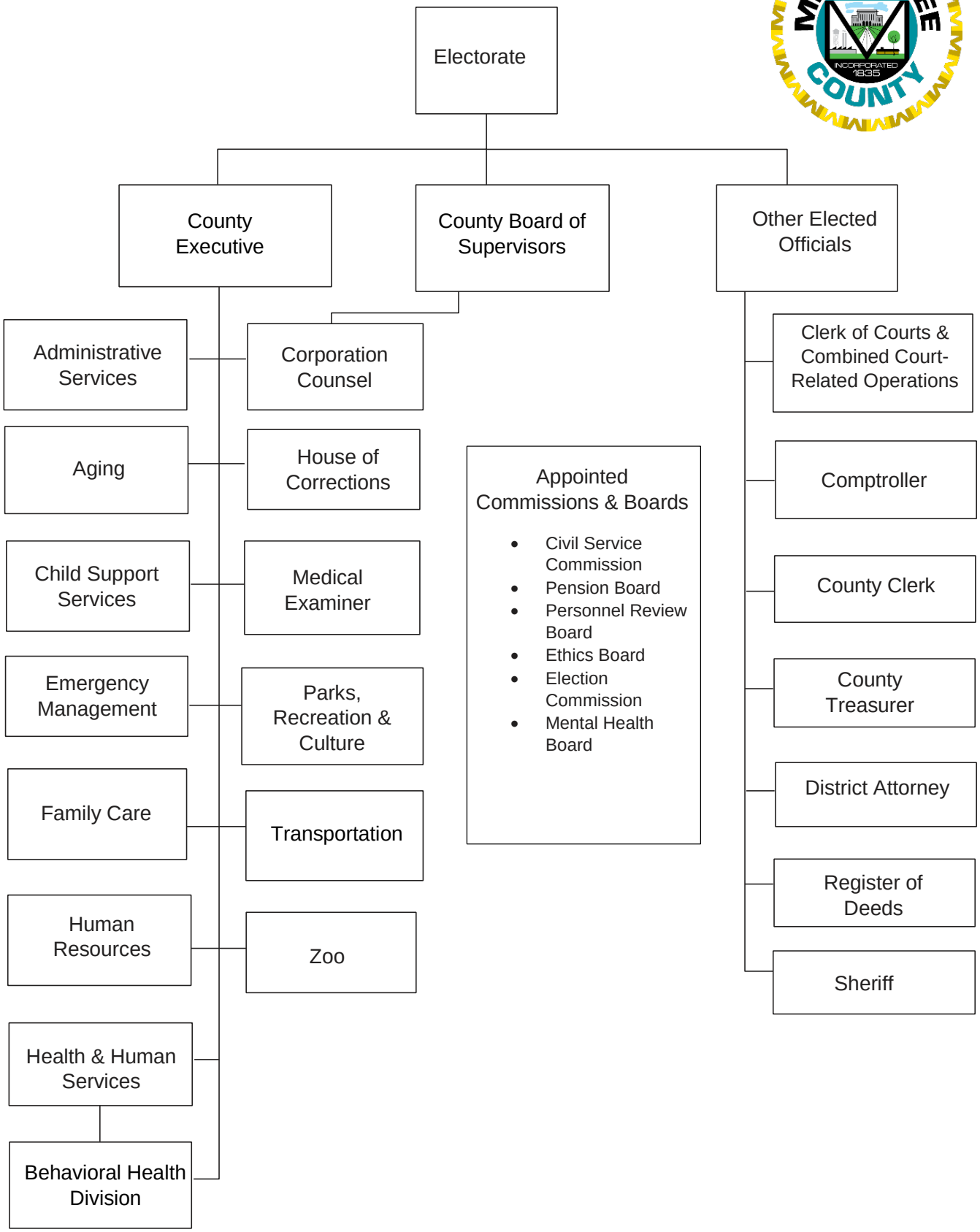
1950 – Employee Fringe Benefits 323

Non-Departmental Expenditures (1940) 331

Appropriation for Contingencies 333
Offset to Internal Service Charges 334
Charges to Other County Departments 335
Human Resource and Payroll System 337
Law Enforcement Grants 338
Litigation Reserve 339
Capital Outlay/Depreciation Contra 340
Civil Air Patrol 342
Wages and Benefits Modification 343

This Page Left Intentionally Blank.

Organizational Chart



This Page Left Intentionally Blank.

Budget Narrative Reader's Guide

The budget narrative serves as the County's business plan for the upcoming year. It provides information to taxpayers, policymakers, stakeholders, community groups, and other interested parties about what the County intends to produce with the resources provided to it. The goal of the budget narrative is to present this business plan in a format that is easy to read and informative for everyone who has an interest in the County. We seek to achieve this goal in part by adopting best practices, which are exemplified by the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award, which the County was awarded for the 2015 budget.

Structure of the Narrative

Each departmental narrative starts with one or more summary pages. The first page shows expenditures, revenues, tax levy for the entire department, and how much of each department's resources are consumed by retiree fringe benefits, when applicable.

Staffing information for the entire department shows FTEs based on full-time and part-time (seasonal, hourly, pool, etc.) positions, and overtime by dollars. Following this information is a brief overview of the department's mission and structure.

After the departmental summary pages, the narrative shows detailed information about each program, including:

- **Service Provision:** This indicates whether the program is mandated by State or Federal law, committed via contract or other long-standing relationship, discretionary, or administrative in nature. Administrative program areas generally assist other County departments with basic business functions.

- **Strategic Outcome:** This indicates the plank of the County's mission statement, to which the program is most closely aligned. The County's Mission Statement reads,

  Milwaukee County Government will provide high quality, responsive services that enhance self-sufficiency, personal safety, economic opportunity and quality of life for all its people.

  For instance, in many of the programs within the Office of the Sheriff, the Strategic Outcome are listed as "personal safety"; likewise in many administrative departments, the Strategic Outcome are listed as "high quality, responsive services". Please see the "Performance-based Budgeting" section for additional detail.

- **"What We Do"**: This indicates activity data that shows "how much" service is provided, for instance the number of aquatics attendees at parks or the number of individuals served in the senior meal program.

- **"How We Do It"**: This displays the resources dedicated to this program, including expenditures, revenues, tax levy, and total FTEs, including full and part-time positions (note that this figure <u>does not</u> include FTE equivalents for overtime, special premium, salary adjustment, shift differential, or vacancy and turnover).

- **"How Well We Do It"**: This displays performance measures for the program area. Many departments have identified and developed performance measures for several program areas; more will be created and included in future budget years, as this is intended to be an iterative process.

- **Strategic Implementation**: This is an overview of how the resources provided to the program area will be used to achieve the performance measures (where developed) and help the County achieve its mission in the upcoming year. It also provides information on significant changes.

Community Profile

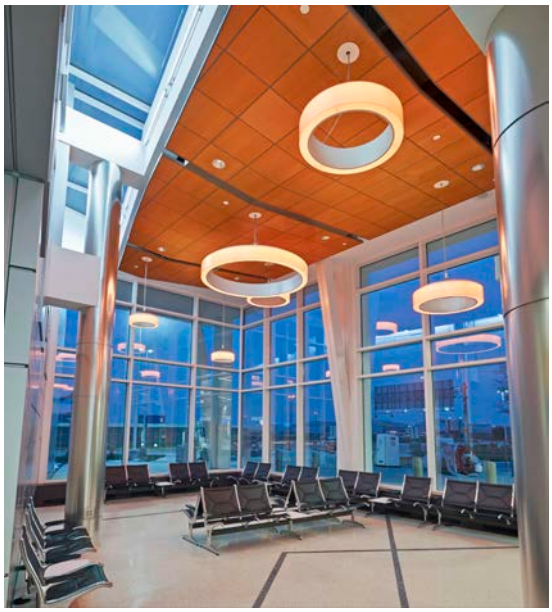


Photo of the new baggage claim at General Mitchell International Airport courtesy of Airport staff.

Milwaukee County was formed in 1835 when it was part of the Michigan Territory. Prior to that, the area had been settled by a variety of Native American tribes, and was explored by French Priests and traders as far back as 1674. The name "Milwaukee" is generally believed to be derived from a Native American term meaning "good land"[1].

Today Milwaukee County is, by population, the largest county in the State of Wisconsin and the 47th largest in the United States with 956,406 residents[2]. Milwaukee County is one of the few fully-incorporated counties in the United States and includes 19 municipalities that range from a large urban center in the City of Milwaukee with 599,642 residents to small villages such as River Hills with a population of 1,591.

The County anchors the Greater Milwaukee Metropolitan Area, which has a population of more than 2 million and includes seven neighboring counties: Waukesha, Racine, Washington, Ozaukee, Dodge, Jefferson, and Walworth.

As in many other major urban areas in the upper Midwest, the regional economy in the 20th century was based on heavy manufacturing. As the manufacturing sector has declined nationally since the 1970s, the region has transitioned to attract economic growth based on high-tech, light manufacturing and service-oriented industries; now developing into a worldwide leader in freshwater sciences and technology.

Photo of the pop up beer garden at Scout Lake courtesy of Parks Department

The tables on the following pages provide some demographic and economic data about Milwaukee County.

[1] Wisconsin Historical Society, online at http://www.wisconsinhistory.org/Content.aspx?dsNav=N:4294963828-4294963788&dsRecordDetails=R:BA8864
[2] U.S. Census Bureau Quickfacts, online at: http://quickfacts.census.gov/qfd/states/55/55079.html

Basic Data	Milwaukee County	Wisconsin
Land area in square miles, 2010	241	54,158
Population, 2014 estimate	956,406	5,757,564
Population Density (Population per Square Mile)	3,926	105
Demographic Data	**Milwaukee County**	**Wisconsin**
Persons under 5 years, percent, 2014	7.2%	6%
Persons under 18 years, percent, 2014	24.4%	22.6%
Persons 65 years and over, percent, 2014	12.1%	15.2%
High school graduate or higher	85.9%	90.4%
Bachelor's degree or higher	28.1%	26.8%
Veterans, 2009-2013	53,064	408,870
Economic Data	**Milwaukee County**	**Wisconsin**
Housing units, 2014	417,082	2,648,317
Homeownership rate, 2009-2013	51.3%	68.1%
Median value of owner-occupied housing units, 2009-2013	$158,400	$167,100
Households, 2009-2013	379,637	2,288,332
Median household income, 2009-2013	$43,193	$52,413
Private nonfarm establishments, 2013	19,389	137,983
Private nonfarm employment, 2013	443,721	2,401,032
Manufacturers shipments, 2007 ($1000)	19,065,361	163,563,195
Merchant wholesaler sales, 2007 ($1000)	10,955,307	59,996,244
Retail sales, 2007 ($1000)	10,207,295	72,283,321
Retail sales per capita, 2007	$10,720	$12,904
Accommodation and food services sales, 2007 ($1000)	1,570,614	9,247,311
Building permits, 2014	795	14,622

Source: US Census Bureau

Photo from the Classic-Symetra Tour provided courtesy of the Parks Department

10 Largest Principal Property Tax Payers	
Taxpayer	**2014 Equalized Value**
Mayfair Mall LLC	$406,619,000
Bayshore Town Center LLC	$319,735,000
Northwestern Mutual Life	$308,805,000
US Bank Corp.	$276,645,000
BRE Southridge Mall LLC	$161,689,000
Mandel Group	$158,095,000
Wal-Mart/Sam's Club	$145,864,000
Metropolitan Associates	$126,746,000
Marcus Corp/ Milw. City Center/Pfister	$120,952,000
Forest County Potawatomi Community	$84,940,000
General Electric	$80,720,000

Source: 2014 Milwaukee County Comprehensive Annual Financial Report, Office of the Comptroller

10 Largest Private Sector Employers			
Private Sector Employer	**Industry**	**2014 Employees**	**% of Total County Employment**
Aurora Health Care, Inc.	Health Care	24,462	5.47%
Wheaton Franciscan	Health Care	10,687	2.39%
Froedtert & Community Health	Health Care	9,028	2.02%
Roundy's Supermarkets	Retail Supermarkets	9,000	2.01%
Medical College of WI	Private Medical School	5,400	1.21%
Columbia St. Mary's	Health Care	5,400	1.21%
Northwestern Mutual	Insurance and Investments	5,000	1.12%
ProHealth Care, Inc.	Health Care	4,700	1.05%
Children's Hospital	Health Care	4,471	1.00%
Good Will Industries	Training Programs, Retail & Food Service	4,055	0.91%

Source: 2014 Milwaukee County Comprehensive Annual Financial Report, Office of the Comptroller

Budget Summary

- 2016 Budget FAQ's
- Tax Levy Summary
- County Share of Property Tax Levy
- Budget Assumptions
- Performance Budgeting
- Long-Range Fiscal Analysis
- Expenditure Analysis
- Revenue Analysis
- Countywide FTE Positions

This Page Left Intentionally Blank.

2016 Budget FAQ's

A budgetary best-practice recommended by the Government Finance Officers Association (GFOA) is to provide a list of the questions that might be most frequently asked about this year's budget. This is the familiar term FAQs. Some of the most pertinent questions related to the budget are as follows:

How much would this budget raise my property taxes?

The change in individual property tax bills is subject to a number of factors, including changes across the County in equalized values, and tax levy changes made by local governments, the State of Wisconsin, and other taxing districts.

The cost to operate County government makes up approximately 17 percent of the total property taxes levied, so other units of government and taxing districts combined have a significant impact on your individual property tax bill. The 2016 budget property tax levy remains flat at the 2015 level of $283 million. This means that individual tax payers may see a change in the County's share of taxes on their bills due to a combination of changes in equalized value across the County and in the total amount of tax levied.

What are the key assumptions contributing to the projected gap for 2016?

The budget gap is driven by the County's structural deficit, where it's ongoing costs to continue grow faster than its revenues. The projected gap for the 2016 budget is approximately $26.2 million. Key assumptions contributing to the gap in 2016 Milwaukee County include a substantial increase in the pension contribution, a reduction in State Shared revenue for the County's share of the Bucks arena funding and elimination of the contribution from reserves. Offsetting these increases is a significant drop in annual healthcare costs, forecasted increases in property tax levy, and increased revenues from sales tax and employee pension contribution.

Why is the pension contribution increasing?

Pension costs rise 29.3 percent in 2016 and then flatten out over a five- year forecast period. This increase in 2016 is due to the realization of COLA (cost of living adjustment) liabilities that were not included in 2013 and 2014 as well as the implementation of funding policy changes to accelerate funding of the current unfunded liability. Although the change is significant in 2016, the County's pension contribution is stabilized over the forecast period due to the funding policy changes. The total increase from 2015 to 2016 is projected to be $20.4 million. These changes result in an additional $111.4 million in expenditures over the five-year period. The portion of these costs which are attributable to active employees will be offset by an increase in active employee pension contributions of approximately $3.0 million annually.

How will the County balance the budget?

- **Investments in Revenue Initiatives**: One goal of the 2016 budget is to find financial opportunities to expand the County's revenues. The initiatives include:
    - Two new positions to facilitate securing additional funding. One position is a Grants Writer in the Department of Administrative Services and the other is a Development Officer in the Parks Department
    - $250,000 of funding to the Parks Amenities Matching Fund (PAMF) is being restored
    - Child Support Services is implementing a pilot project Performance Geographic Pilot (PGP) to aid in Child Support Collection

- **Investments in Information Technology**: Funding is provided in the 2016 budget for major Information Technology related projects that include:
    - CityWorks
    - ERP
    - Phone System
    - Disaster Recovery
    - Internet/Intranet Redesign

- **Reducing the County's Footprint**: The 2016 budget includes a significant reduction in its outstanding maintenance requirements by reducing infrastructure that is outdated and expensive to maintain. Initiatives include:
    - Facility Redesign at Behavioral Health Division (BHD) for a cost savings of approximately $400,000
    - Consolidation of senior center meal sites resulting in a reduction of two locations. The number of meals will not decrease, but the cost savings due to the reduction of sites is approximately $128,000
    - Adding three positions to allow for improved facilities planning efforts
    - $300,000 increase for maintenance staff overtime

- **Efficiency Measures**: The 2016 budget continues significant changes to how the County provides many of its internal administrative functions, with the goal of providing significant time and cost savings in the long-term. These efforts include:
    - Centralization of information technology procurement and maintenance to ensure standardization and better vendor management.
    - Centralization of the procurement process with a new paperless, online "E-procurement" system that will enable all County employees to purchase from preferred vendors at competitive and standardized prices.
    - Ongoing utilization of Continuous Improvement processes that adopt lean-management principles.
    - Strengthening financial management policies that will direct large, unanticipated one-time revenues to projects that enhance efficiency, drive economic development, and build debt reserves for the future pre-payment of debt obligations.

Photo of Procurement process improvement team courtesy of André Simms, Budget Analyst

- **Investment in Workforce**: The 2016 budget includes significant changes that invest in the County's workforce. These efforts include:
    - $7.6 million for pay increases
        - Full year funding for 2015 COLA
        - Funding for implementation of new pay ranges
        - Funding for mid-year pay increase
        - Equity adjustment pool to address fairness issues
    - Stabilize pay for everyone and increase pay for those below market
    - Fund a tuition reimbursement program
    - 360 Leadership Assessments for senior leadership
    - Employee Engagement Survey

- **Utilize One-Time Revenues Properly**: The use of one-time, non-recurring revenues to finance ongoing, long-term operations is not sustainable. The 2016 Budget continues to implement sound financial policies regarding the use of one-time revenues.

What are the key capital investments being made in this budget?

The 2016 Recommended Capital Budget includes more than $82 million in capital investments in the County's infrastructure, including $23 million in cash financing. The cash financing plan for 2016 is about $10.5 million above the County's stated goal of financing 20% of projects with cash.[1] By continuing to expand the use of cash financing, the County can address deferred maintenance without incurring more long-term debt.

The 2016 Recommended Capital Budget continues to emphasize improving County facilities and managing long-term costs. Highlights include:

- $22.2 million in funding for Airport improvements
- $14.5 million to continue the bus replacement program in the transit system
- $10.7 million in funding to improve the condition of County highways and bridges
- $6.4 million to continue the Fleet vehicle and replacement program replacement program.
- $5.9 million for improvements to infrastructure in the County parks including:
    - $1.9 million to complete the Sherman Parks Boys & Girls Club HVAC system replacement
    - $1.1M for extension of the Oak Leaf Trail through the Root River Parkway
    - $847,500 for planning and design related to the reconstruction of the Kinnickinnic Parkway
    - $500,000 for park walkway improvement
- $3.8 million to demolish two obsolete buildings located on the Milwaukee County Mental Health Complex grounds
- $3.6 million to complete the final phase of overall HVAC replacement at the Marcus Center
- $3.2 million to make improvements to Zoo infrastructure and exhibits (including $1.8 million for continued work on the African Plains Elephant exhibit)
- $1.9 million to make improvements to the War Memorial Center and Art Museum

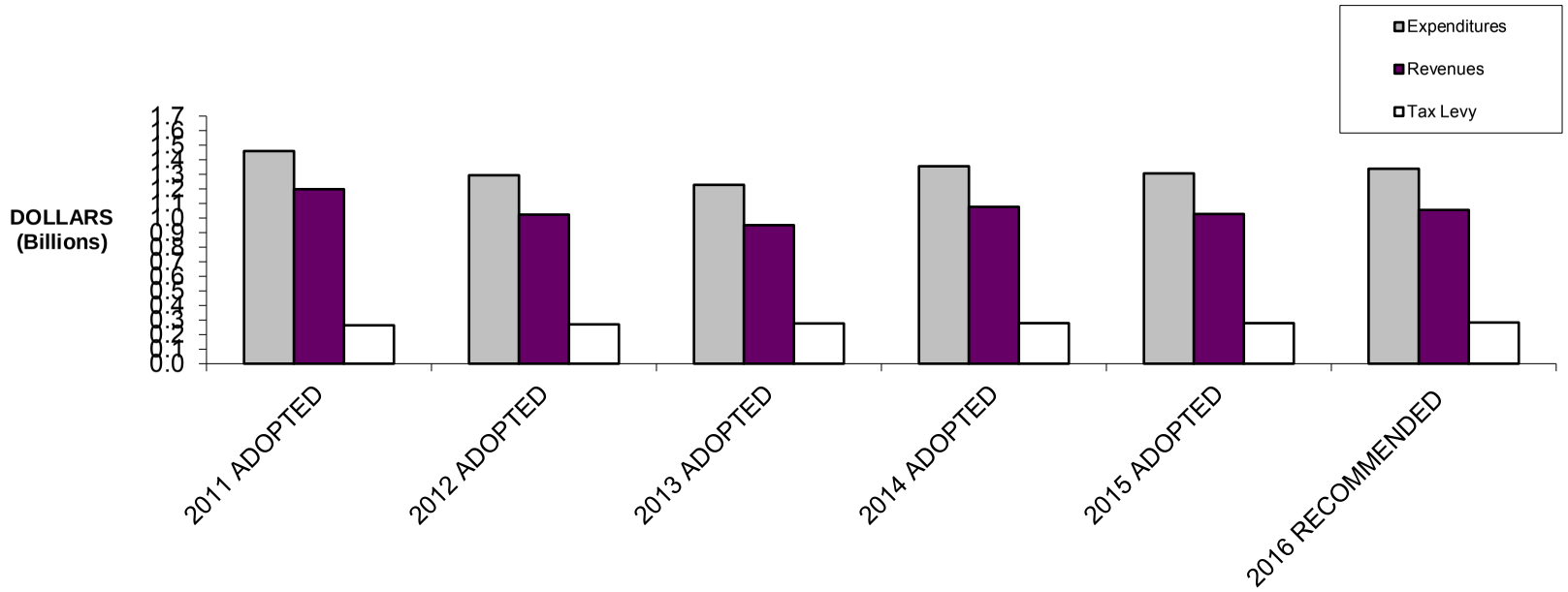
Photo of the Airport's new monument letters provided courtesy of Airport Staff.

[1] *Cash financing is calculated from the County's financial contribution to capital sub-projects. In 2016, the total capital sub-project expenditures amount to approximately $82.6 million, with $62.7 million financed via County resources and $19.9 financed from Federal, State, and Local sources. Of the $62.7 million in County financing, approximately $23.2 million (or 36.7%) is cash financed. Please refer to the Introduction section of the 2016 Recommended Capital Improvement Budget for additional detail.*

This Page Left Intentionally Blank.

RECOMMENDED 2016 BUDGET FOR GENERAL COUNTY PURPOSES

	2015 ADOPTED	2016 RECOMMENDED	CHANGE	PERCENT
EXPENDITURE	$1,337,729,019	$1,374,746,605	$37,017,586	2.77%
REVENUE	1,054,743,894	1,091,761,480	37,017,586	3.51%
TAX LEVY	$282,985,125	$282,985,125	$0	0.00%



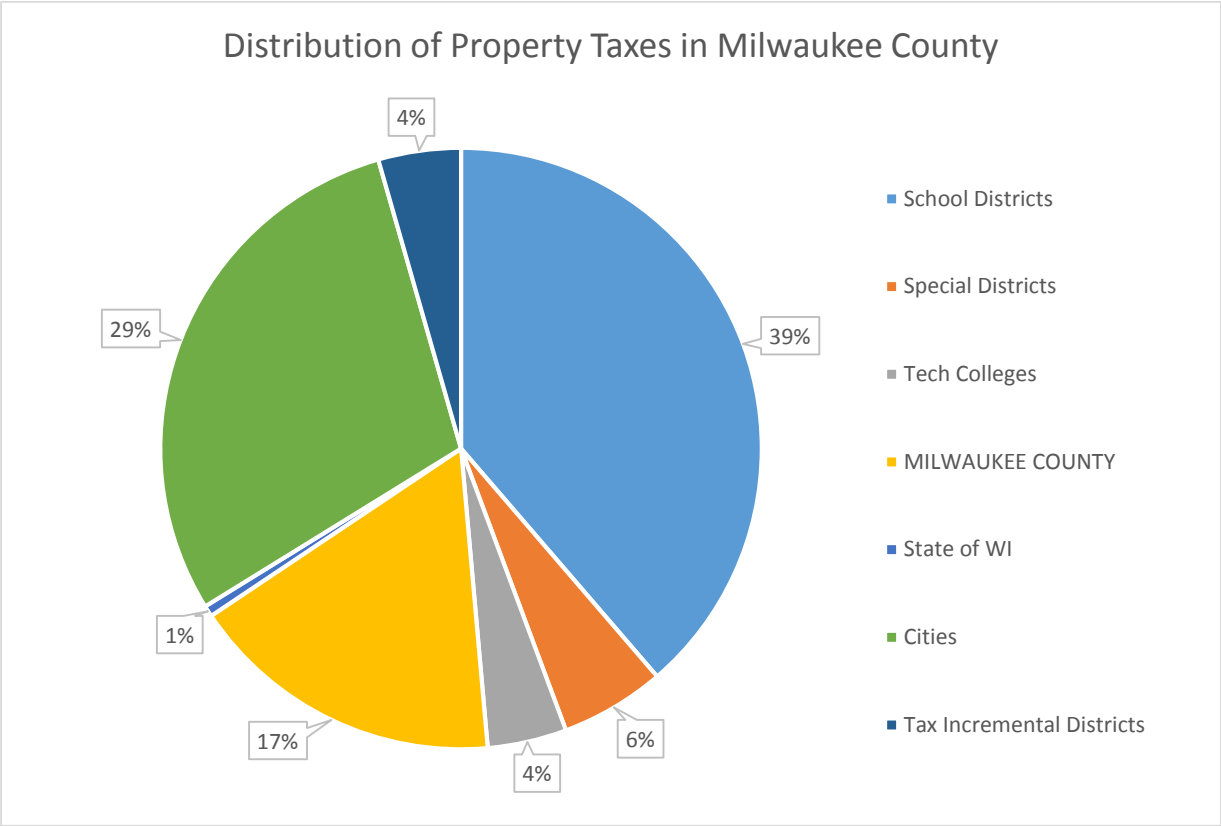
County Share of Property Taxes

The 2016 Budget for Milwaukee County levies approximately $283 million in taxes on property during the year, which is the same level as the 2015 Adopted Budget.

In 2015, according to data gathered by the Public Policy Forum, citizens and business will pay a total of approximately $1.7 billion in property taxes to the various taxing entities in the County. These entities include:

- Milwaukee County government
- Municipal governments (cities & villages)
- School Districts
- Technical Colleges
- The State of Wisconsin
- Special Districts (such as the Milwaukee Metropolitan Sewerage District or the Southeast Wisconsin Regional Planning Commission)
- Tax Incremental Finance Districts

Of this $1.7 billion total, Milwaukee County government makes up about 17 percent in 2015.



2016 Budget Assumptions

The Department of Administrative Services - Office of Performance, Strategy and Budget (PSB) and the County Executive utilized the most recent version of the "Municast" five-year forecast, produced by the Office of the Comptroller, to develop broad assumptions about the 2016 budget as a foundation when starting to develop the County budget. The figures below represent some of the significant known or estimated items that would have to be considered when *starting* the budget process.

Employee and Retiree Fringe Benefits
After increasing rapidly in the early 2000's, the rate of growth in health care costs has slowed significantly (see the Long Range Fiscal Forecast section for additional detail). This has been due to a variety of factors, including market factors and changes in plan design that have made the County's health care consumers more cost-conscious.

Due to large surpluses projected for 2015, healthcare costs will decrease about 4.3 percent in 2016. The 2016 Recommended Budget includes a 5 percent increase in healthcare costs. In 2017 and thereafter, these healthcare costs are anticipated to grow at 7 percent.

The 2016 budget assumes a 29.3 percent increase in pension costs over 2015. The increase is due to the inclusion of the cost of living adjustment (COLA) liabilities that were not included in 2013 and 2014, and implementation of funding policy changes to accelerate funding of the current unfunded liability. Although the change from 2015-2016 is drastic, the costs are anticipated to flatten out over the forecast period. The total increase from 2015- 2016 is projected to be $20.4 million.

Salaries & Wages
Due to reductions in full time employees (FTEs) and limited salary increases over the past several years, total salary and overtime costs are projected to remain flat from 2015-2016. This projection includes a salary increase for inflation of 1.5 percent over the 2015 budget.

State Aids & Federal Revenues
State aids made up approximately 24 percent of County revenue in the 2015 Adopted Budget. The five-year forecast and 2016 base budget anticipate a drop of $4 million in state shared revenue to account for the County contribution of funding for the Milwaukee arena. This contribution will be required for 20 years. Federal revenues will remain flat and continue to represent about 7 percent of the total 2016 revenues.

Sales Tax
Sales tax is exceeding budget for 2015 and will surplus by approximately $1.5 million. The Legislative Fiscal Bureau forecasts growth of 5 percent in 2016, and 5.5 percent in 2017 in personal income. State-wide sales tax revenues are estimated at $5.03 billion in 2015-2016 and $5.19 billion in 2016-17, reflecting growth of 3.1 percent and 3.2 percent.

Inflation
The inflation rate for 2016 is forecasted at 1.4 percent, based on 2014 data provided by the Wisconsin Department of Revenue and the U.S. Department of Commerce – Bureau of Economic Analysis.

Debt Service
Debt Service, not including Pension Obligation Bond debt, assumes a continued decrease in 2016. The model projects the decline to $585 million by 2019.

This Page Left Intentionally Blank.

Performance Budgeting

Overview

The Department of Administrative Services – Office of Performance, Strategy and Budget (DAS-PSB, began to develop a comprehensive, Countywide strategic planning effort in 2012. The goal of this strategic planning process is to identify desirable community outcomes, and link these to core business functions and develop measureable program outcomes across departments.

This effort builds on prior strategic planning efforts. In the late 1990s, the County embarked on a comprehensive strategic planning effort which included creating performance measures. Many of these performance measures were included in the 2003 Adopted Budget; however that effort to implement strategic planning and performance measurement was discontinued. In 2009, the County created the Long Range Strategic Plan Steering Committee, which explored performance measures and created long term strategic goals related to employee fringe benefits and facilities planning.

Mission Statement & Strategic Outcomes

The County now integrates its budget process with its move towards performance management. Components of the County's mission statement, developed through a strategic planning process in the 1990s, have been incorporated into a set of Strategic Outcomes. The County's mission statement reads as follows:

> *"Milwaukee County Government will provide high quality, responsive services that enhance self-sufficiency, personal safety, economic opportunity and quality of life for all its people."*

Based on the Mission Statement and the strategic planning process, the Strategic Outcomes to be achieved by Milwaukee County are as follows:

- High Quality, Responsive Services
- Enhancement of Self-Sufficiency
- Enhancement of Personal Safety
- Enhancement of Economic Opportunity
- Enhancement of Quality of Life

The Milwaukee County Budget links each program area within its departments with one of these Strategic Outcomes where appropriate. For instance, the Operations Division at the Zoo is targeted at the Strategic Outcome of enhanced quality of life, and the Department of Child Support Services will work towards the Strategic Outcome of enhanced self-sufficiency. For administrative program areas that primarily support other County operations, the Strategic Outcome will be listed as "Administrative".

Performance Measures

In addition to linking service areas with Strategic Outcomes, the County budget shows how well the service is being provided. DAS-PSB continues to work with departments to develop performance measures in as many service areas as possible. The goal is to implement a collaborative process whereby departments create their own performance measures as a way of challenging their management and staff to continue exemplary performance or improve on their existing performance levels.

The County seeks to develop performance measures that meet the SMART criteria, meaning goals that are:

S = Specific
M = Measureable
A = Achievable
R = Relevant
T = Time-Bound

DAS-PSB and the departments make every effort to create iterative performance measures that meet these criteria. Performance measures differ from activity data, which are also shown (when available) in the service-area narratives. Activity data are an important measure of *how much* of a service is provided, but do not inform policymakers or the public *how well* that service is provided. “How well” a service is provided can be a measure of quality – such as ratings on customer surveys or attainment of a positive audit finding, or a measure of efficiency – such as how long it takes to perform a task.

Photo of Milwaukee County’s first class of Continuous Improvement Facilitators courtesy of County Executive’s staff. The facilitators guide project teams through the task of evaluating and streamlining existing processes and making them more efficient.

Long Range Fiscal Analysis

Since 2009, Milwaukee County has utilized a five-year model to forecast future expenditures and revenues. It provides taxpayers, policymakers and the public with an insight into the fiscal situation faced by the County.

This analysis has consistently shown that the County faces a long-term structural deficit, meaning that the County's continuing costs are greater than its forecasted revenues. Based on the 2015 forecast which gives us insight from 2016-2020, the projected 2016 deficit is $26.2 million; about $10.8 million more than predicted in the 2014 forecast. Projected expenditures increase $31.4 million and projected revenues increase $5.2 million. Significant drivers of the 2016 structural deficit include:

- Substantial increase in the pension contribution
- Continued reductions in state shared revenue
- Eliminating the contribution from reserves.

The forecast shows that labor costs, especially fringe benefits, continue to be a primary driver of this structural imbalance. Fringe benefits, including pension and healthcare, will grow by 16.8 percent during the forecasted period. This is less than the forecast projections from 2012 (36%), 2013 (29%), and 2014 (22%). Another driver are personnel costs which are about 35 percent of total expenditures. This percentage remains nearly flat over the forecast period which suggests the County's significant changes in the last several years will restrain expenditure growth in this area. Revenues not keeping pace with expenditures is yet another factor in the County's structural imbalance. The 2016 budget addresses this issue in several ways, with:

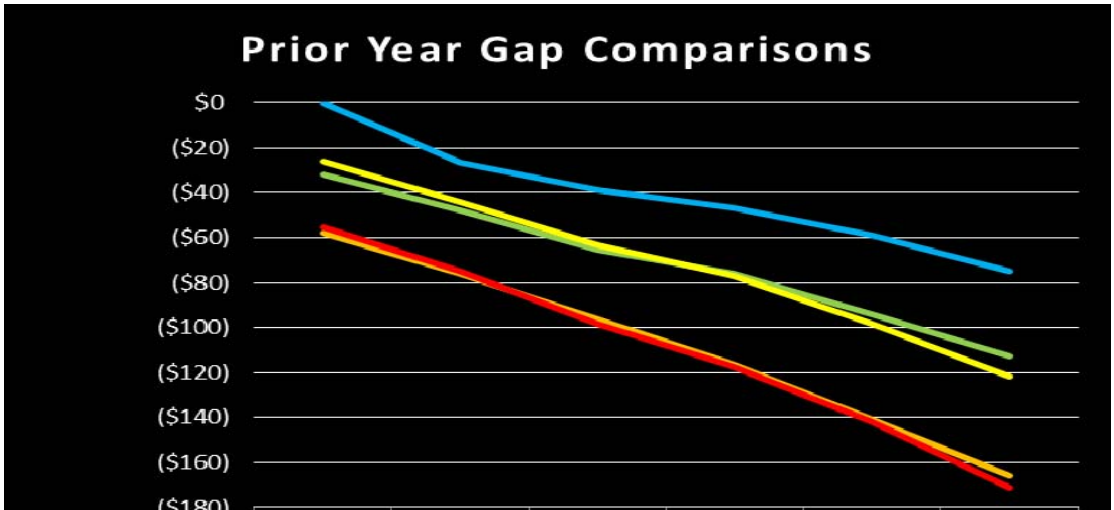
- Positions dedicated to finding additional grant dollars,
- Amenity matching funds among others; geared toward an effort of increasing County revenues.

The forecast also displays that the County lacks revenue flexibility; a high reliance on State and Federal revenues and limited discretionary alternatives other than property taxes, which are capped by State law. Because of these limitations, managing expenditures is the only significant option to achieve fiscal sustainability. Therefore, since 2010, the County continues to make significant structural changes in its wage and benefit structure, including:

- Realigning the share of health care costs borne by employees and retirees.
- Complying with 2011 Wisconsin Act 10, having employees to contribute to their defined benefit pension plan.
- Stabilizing pension costs by issuing Pension Obligation Bonds starting in 2009.
- Reducing headcount through a policy changes, such as the State takeover of the Income Maintenance program, contracting services such as housekeeping, and consolidating job duties.
- Mainstreaming overtime, sick leave policies, and other risk-type policies such as workers' compensation, to reduce payouts and liability accruals.
- Accelerated funding of unfunded Pension Liability

The impact of these structural changes is shown in table 1 on the next page, which compares the forecasted structural imbalance for the period of 2016-2020 after the passage of each annual budget since 2012.

Table 1 – Change in County's Projected Structural Deficit 2015- 2020 Due to Policy and Economic Changes:



	2015	2016	2017	2018	2019	2020
2015 S/(D)	0.0	-26.2	-38.7	-46.9	-58.8	-74.7
2014 S/(D)	-31.9	-47.7	-65.1	-76.2	-93.8	-112.9
2013 S/(D)	-25.8	-43.8	-63.1	-77.2	-98.2	-121.5
2012 S/(D)	-57.6	-76.2	-96.3	-116.2	-140.7	-166.1
2011 S/(D)	-55.0	-75.1	-98.5	-117.6	-141.8	-171.1

Source: Office of the Comptroller

Expenditures Continue to Grow Faster than Revenues

Table 1 illustrates the impact these decisions had on the forecasted structural deficit, demonstrating that the structural deficit is growing at a lower rate than it was four years ago. The model now shows:

- Expenditures are now forecast to rise 2.3 percent annually, a reduction from 6.1 percent in the 2009 forecast, but still surpassing revenue growth.
- Some of the expenditure growth remains due to fringe benefit costs. The August 2015 forecast report from the Office of the Comptroller estimates that,
    - *"Fringe benefits, including pension and healthcare, will grow by 16.8 percent during the five-year forecast period. This is less than the five-year forecast projections in 2012, 2013 and 2014 of 36 percent, 29 percent and 22 percent, respectively, but still remains a significant financial obligation for the County. Fringe benefits for healthcare fall in 2016 by about 4.3 percent, but are projected to grow by about 7.0 percent thereafter, to a total of $56.7 million over the five year period".*
- Pension costs also add to expenditures each year. In 2016, costs in this area will rise 29.3 percent and then flatten out over the forecast period. The total increase is $111.4 million in expenditures over the five year period.
    - "*[The] increase is 2016 is due to reinclusion of the COLA [Cost of Living Adjustment] liabilities that were not included in 2013 and 2014 and implementation of funding policy changes. The total increase from 2015-2016 is projected to be $20.4 million".*

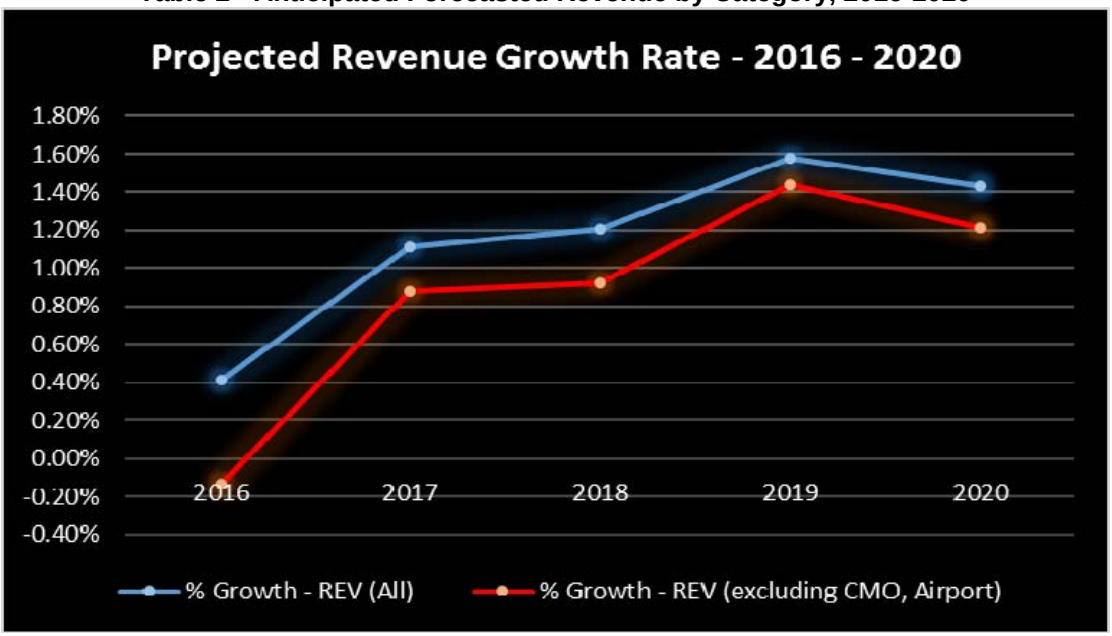
Revenue Growth Continues to be Constrained

The County continues to operate under strict tax levy caps, and new sources of revenue are limited. Revenues are projected to rise by 1.2 percent annually. New in 2016, the state of Wisconsin will withhold $4 million in shared revenue to account for the County's contribution to the Milwaukee Bucks Arena.

The most recent five-year forecast report from the Office of the Comptroller forecasts that:

"Low growth rates are attributable to mostly flat revenue projections for State and Federal resources, as well as discretionary resources that are mostly forecasted to grow at CPI over the forecast period. This suggests that the County will be able to do little with respect to revenue and managing the structural deficit, unless new revenue sources become available".

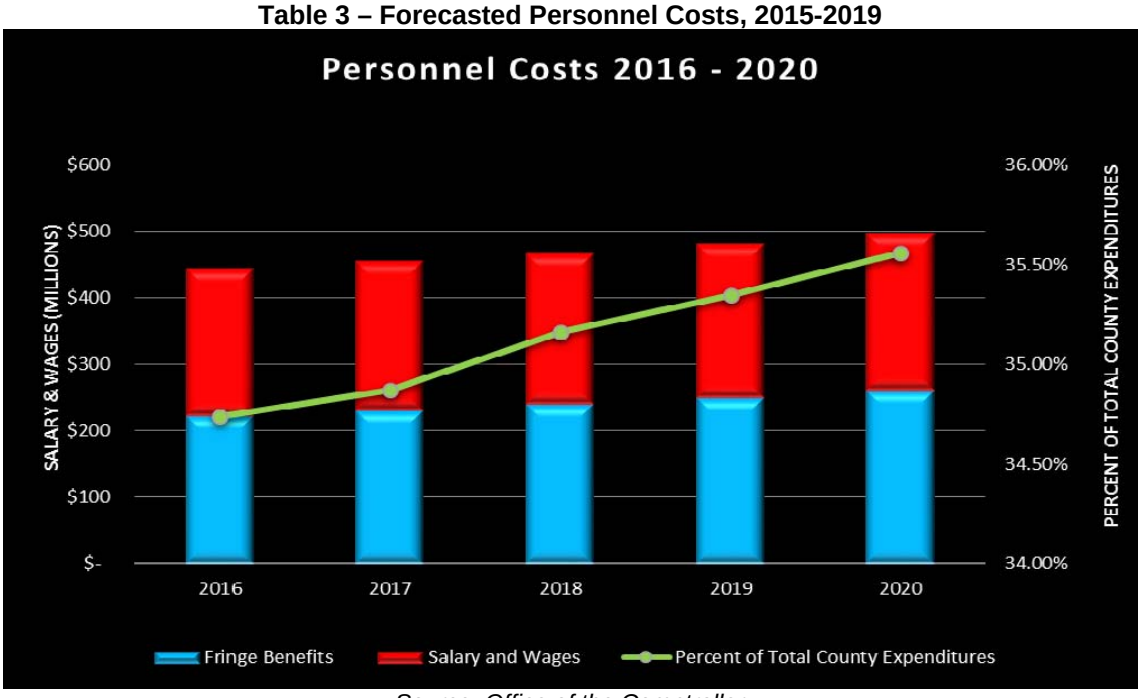
Table 2 - Anticipated Forecasted Revenue by Category, 2016-2020



Personnel Costs Remain a Key Driver

While recent fiscal policy has "bent the structural deficit curve", the County continues to need to make significant structural changes to achieve long-term sustainability. Table 3 below highlights the need for continued attentiveness when it comes to controlling personnel costs.

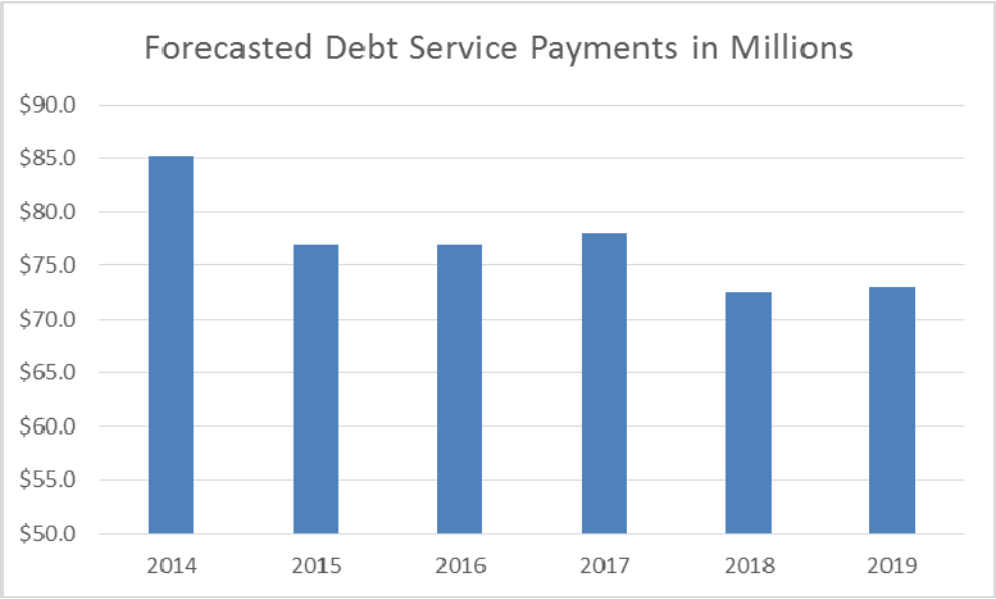
Table 3 – Forecasted Personnel Costs, 2015-2019



Source: Office of the Comptroller

The trend is apparent when considering the County's outstanding liabilities owed to current and future retirees. Personnel costs comprise about 35 percent of the County's total expenditures. The County's percentage of total expenditures for personnel-related expenditures remains nearly flat over the forecast period, suggesting that the County has meaningfully restrained expenditure growth in this area.

Table 4 – Forecasted Debt Service



Source: Office of Performance, Strategy & Budget Analysis

Debt Reduction is a Key Driver of Sustainability

Repaying debt continues to drag on the County and channels resources away from funding core services. The County's general obligation debt service costs remain flat 2016 and, assuming adherence to the present bonding levels, should continue to be flat in the coming years (note this table does not include pension obligation bond debt service, which is considered with fringe benefits).

General obligation bonding debt service is funded by the Sales Tax in Milwaukee County. After funding debt service, surplus sales tax revenues are allocated to cash finance capital projects. This amount is approximately $10.5 million in 2016. This level of sales tax funding enables the County to utilize cash financing for approximately 12.6 percent of total capital project costs (net of federal, state, PFC Revenue, airport reserve, and private contributions).[1]

Remaining sales tax revenue is then allocated to the operating budget to fund programs. Utilizing non-debt funds for capital projects minimizes future debt service obligations, which makes more sales tax funding available to support capital improvements or programs in the operating budget. In 2016, remaining sales tax revenue of $10.5 million is available to finance capital projects while $35.9 million is available to support general operations.

County Continues to Face Fiscal Challenges

The Forecast shows that the County has progressed in addressing its fiscal imbalance each year since the forecast model was introduced. In the long term, revenues are still forecast to rise less rapidly than expenditures, mainly due to flat housing values and uncertainty regarding state and federal revenues. While expenditure growth is reduced due to changes described above, the County will continue to face fiscal pressures because of the structural deficit.

This situation requires, continued examination of service delivery models, prudent use of one-time revenues to drive cost saving operational efficiencies, and a continual focus on reducing debt. Additionally, thorough examination and rightsizing of the County's facilities is necessary in order to reduce the County's future capital and maintenance requirements; bringing future needs in line with the County's ability to support capital funding. The County does not have the fiscal flexibility to add additional debt service to adequately address the deferred maintenance that has accumulated over decades. Therefore, the County must prioritize its facilities and focus on those that deliver core services and those that operate in the most cost-efficient manner. This will allow the County to eliminate underutilized facilities that have high operating costs and facilities that would require significant capital expenditure to maintain.

[1] Overall, county cash financing for capital projects has historically included not only sales tax, but also private contributions, PFC revenue, airport reserves, and tax levy. Refer to the Capital Improvements Budget introduction for additional detail.

This Page Left Intentionally Blank.

2016 Expenditure Analysis

Overview

The 2016 gross expenditure budget is $1,374,746,605, an increase of $37,017,586 or 3 percent from the 2015 Adopted Budget. The 2016 expenditure budget includes $1,292,094,972 for departmental and non-departmental operations and debt service, and $82,651,633 for capital projects. In comparison with the 2015 Adopted Budget, operating budget expenditures increase by $44,467,713 or 4 percent, and capital budget expenditures decrease by $7,450,127 or 8 percent.

Budget Narrative Appropriation Units	Included Budgetary Control Appropriation Units:
Personal Services	Personal Services
Operation Costs	Operation Costs Other Charges
Debt & Depreciation	Debt & Depreciation
Capital Outlay	Capital Outlay Capital Contra
Interdept Charges	Internal Service Charges Abatements

2016 Expenditure Highlights by Category

Personal Services, including the abatement related to employee/retiree fringe benefits, increase by $20.9 million, or 5 percent, from the 2015 Adopted Budget. This change is mainly due to additional Pension costs of $22.4 million.

Gross fringe benefit costs increase by $10.2 million, from $191.5 million in 2015 to $201.7 million. Pension costs increase by $22.4 million, mainly due to the inclusion of retiree cost-of-living adjustments in 2016 (which were omitted in 2015) and decreasing the amortization period from 30 years to 20 years. Health care costs decrease by $12.4 million based on recent trends and some minor plan design changes.

Operation Costs increase by $26 million or 4 percent from $735.3 million to $761.3 million

Debt & Depreciation increase by $1.4 million from $119.0 million to $120.4 million due primarily to a $2.1 million increase in the Department of Transportation – Airport division. The increase is partially offset by reductions in expenditures within the Department of Administrative Services – Water Utility, the Office of Emergency Management and the Department of Transportation Fleet and Transit/Paratransit divisions.

Capital Outlay decreases $11 million or 11 percent under 2015. The capital outlay included in the capital improvement budget decreases by $12.9 million or 16 percent under 2015. Operating Capital Outlay, not including items related to Capital Outlay/Depreciation Contra (see the Non-Departmental Expenditure narrative, agency 1940, for additional detail), including funding for major maintenance, increases by $1.4 million.

Internal Service Charges including the net total of abatements and crosscharges between County departments decrease by $296,461 or 1 percent in 2016.

2016 Expenditure Highlights by Functional Area

Below are summaries of major changes within most departments or organizational units by Functional Area for the Operating Budget. Please review the specific organizational or capital project narrative for more detailed information. If a department is not listed it is because its expenditure budget did not change materially (less than 2 percent) from the 2015 Adopted Budget.

Legislative & Executive

Expenditures decrease by $879,611 or 25 percent in the **Office of the County Board** due to lower personal service costs associated with elected positions and an expenditure abatement providing budget flexibility for the department to meet property tax levy requirements related to Act 14.

Expenditures in the **Office of the County Executive** increase by $131,339 or 9 percent as a result of cost-to-continue factors.

The expenditure increase of $118,142 or 29 percent in the **Office of Government Affairs** is primarily related to the an increase of $46,000 of interdepartmental charges and the transfer of $42,331 in Wisconsin Counties Association dues expenditures from the County Clerk's Office in order to consolidate Government Affairs' relevant memberships.

Expenditures in the **Office of Veterans' Services** increase by $20,614 or 6 percent mainly due to increased interdepartmental charges.

General Government

Expenditures are increased in the **Office of the County Clerk & Election Commission** by $789,178 or 38 percent mainly due increased operating costs relating to additional election activity (four (4) elections anticipated for 2016), the addition of one Election Support Specialist position, and higher legacy fringe benefits.

Expenditures in the **Office of the Register of Deeds** decrease by $171,094 or 5 percent mainly due to higher personal service expenditures of $82,823 (driven by higher overtime and fringe benefit costs), increased operating charges of $53,650, and higher interdepartmental charges of $34,621.

Expenditures in the **Office of the County Treasurer** increase by $145,524 or 9 percent mainly due to higher interdepartmental charges of approximately $137,000.

Expenditures are increased in the **Office of the Comptroller** by $630,563 or 9 percent mainly due increased interdepartmental charges of approximately $214,000 and higher personal services costs of approximately $413,000 due to increased legacy fringe benefits.

Administrative

Department of Administrative Services – General Fund Programs

General Fund divisions in the Department of Administrative Services were combined into a single agency in 2015. Expenditures in the General Fund operations in the Department of Administrative Services increase by $3.4 million or 7 percent in 2016. This is primarily related an increase in personal service expenditures of $2.2 million, largely driven by a $684,000 increase in legacy fringe benefits and overall net position changes resulting in 3 additional FTEs. Other expenditure increases include operating of approximately $572,000 and interdepartmental charges approximately of $483,000

Department of Administrative Services – Internal Service Funds

Expenditures in the **DAS-Information Management Services Division (DAS-IMSD),** increase by 962,522 or 7 percent mainly due to personal service costs of $475,668, operating cost increases of $945,687 largely due to annual maintenance/licensing and offsite hosting, $190,000 for a reserve for future personal computer and laptop replacement needs, The expenditure increases are offset by a decrease in interdepartmental charges of $648,833.

In the **Department of Human Resources**, expenditures are increased by $1.2 million or 16 percent mainly due to $300,000 for the Tuition Reimbursement Program for employee job-related educational

advancement, $105,000 increase for leadership programs, An increase of approximately $200,000 due to the transfer of the Family Medical Leave Act (FMLA) leave management contract from the Department of Administrative Services – Risk Management to Human Resources and the addition of one related position, increased legacy fringe costs of approximately $227,000, and increased interdepartmental charges of approximately $218,000.

In the **Civil Service Commission and Personnel Review Board,** expenditures increase by $21,863 or 5 percent mainly due to increased interdepartmental charges and legacy fringe benefits.

Expenditures increase in the **Office of the Corporation Counsel** by $291,184 or 14 percent, mainly due to mainly due to increased interdepartmental charges and legacy fringe benefits.

Expenditures increase in the **Ethics Review Board** increase by $13,314 or 14 percent, mainly due to mainly due to increased interdepartmental charges and legacy fringe benefits.

Courts & Judiciary

Expenditures in the **Combined Court Operations (Courts)** increase by $3.3 million or 7 percent in 2016. The 2016 budget is largely a cost-to-continue budget, with increases in personal services based on a largely unchanged staffing levels (1.0 FTE net new additional position), and $321,944 increase in operating expenditures based on recent experience.

Expenditures in the **Department of Child Support Services** are increased by $601,973 or 3 percent, mainly due to increased legacy fringe benefit costs.

Public Safety

Expenditures are increased in the **Office of the District Attorney** by $1.8 million or 9 percent. The increase is mainly due to the creation of 5 positions: One Victim Witness Advocate, two paralegals (Public Integrity Unit and General Crimes unit), one Sensitive Crimes Witness Advocate position, and one investigator (Public Integrity Unit). The costs of the new positions are partially offset by the elimination of one Senior District Attorney Assistant and one-half secretarial assistant position.

Expenditures in the **Office of the Medical Examiner** increase by $579,344 or 11 percent, mainly due to increased legacy fringe benefits and two new positions to better manage staff for overnight shifts and provide additional capacity for completing revenue-generating referral work. Additionally, interdepartmental charges increase approximately $249,000.

Transportation

Expenditures in the **Department of Transportation (DOT) Airport Division** increase by $3 million or 3 percent from 2015. This is mainly due to personal service costs increase by $1.4 million related to employee salary and benefits; depreciation increases by $2 million as a result of completion of the baggage claim building renovation, completed airfield safety and improvement projects, and the in-line baggage security screening building; $250,000 is included for consulting services related to Timmerman Airport.

Expenditures in the **DOT-Highway Maintenance Division** increase by $1 million or 5 percent. This is mainly due to increased salaries/overtime and legacy fringe benefit costs. Additionally, interdepartmental charges from other County departments providing services to Highway Maintenance increase by a net of just under $300,000.

Health & Human Services

In the **Milwaukee County Mental Health Board's Behavioral Health Division** (BHD), expenditure changes include $2.0 million reduction in personnel service costs primarily related to full-year closure of county-operated long-term care units and community support programs. Operating expenditures are increased by $9.4M, including $12.5 million for the expansion of the Comprehensive Community Services program, increased Community-Based Residential Facility capacity, and other community-based

expansions of service. This is partially offset by a reduction of $3.1 million due to decreased dietary and pharmacy costs.

Recreation & Culture

In the **Department of Parks, Recreation, and Culture**, expenditures increase by $3.1 million, or 7 percent over 2015. The increase is largely due to cost-to-continue factors for personnel $1.5 million, increased interdepartmental charges of $1.2 million, and operating charges of $434,369.

Expenditures increase for the **University of Wisconsin – Extension** by $22,200, or 4 percent over 2015. The increase primarily due to higher interdepartmental charges of approximately $16,000.

Contributions to the **County Fund for Performing Arts, the Marcus Center for the Performing Arts, the War Memorial, and the Milwaukee Art Museum,** are reduced by 238,000 or 3%. The contribution to **the County Historical Society** decreases by $100,000 to $206,167 to reflect previous years' contribution levels and the contribution to the **Marcus Center for the Performing Arts** decreases by $138,000 as requested by the agency.

Non-Departmental Expenditures

The **Appropriation for Contingencies** is decreased by $3.6 million (or 42 percent) from $8.6 million to $5 million in order to reflect actual experience in recent years.

Funding for the **Litigation Reserve** increases by $49,959 or 8 percent to reflect actual experience in recent years.

Chart 1 – Total Expenditures by Functional Area:

County Budget Expenditure Comparison (Capital & Operating)					
TOTAL Operating & Capital Expenditures by Functional Area	**2014 Actual**	**2015 Budget**	**2016 Budget**	**$ Change from 2015 Budget**	**% Change from 2015 Budget**
Legislative & Executive	$5,703,141	$5,694,236	$5,084,720	($609,516)	-11%
Administration	$112,387,578	$112,470,079	$115,790,272	$3,320,193	3%
General Government	$15,060,971	$14,489,763	$16,226,122	$1,736,359	12%
Courts & Judiciary	$63,208,167	$67,617,662	$71,485,731	$3,868,069	6%
Public Safety	$166,965,050	$179,987,016	$183,192,159	$3,205,143	2%
Transportation & Public Works	$306,451,972	$282,156,309	$297,666,772	$15,510,463	5%
Health & Human Services	$565,856,340	$570,104,110	$598,210,609	$28,106,499	5%
Recreation & Culture	$88,908,330	$107,291,199	$95,197,600	($12,093,599)	-11%
Debt Service	$59,080,351	$50,522,841	$50,795,438	$272,597	1%
Non-Departmental Revenues	$0	$0	$0	$0	0%
Non-Departmental Expenditures(a)	$10,695,102	($52,604,196)	($58,902,818)	($6,298,622)	12%
TOTAL	**$1,394,317,003**	**$1,337,729,019**	**$1,374,746,605**	**$37,017,586**	3%

(a) = The budgets for some Non-Departmental Expenditure organizations are technical in nature and do not have actual expenditures. These budgets include 1930 - Offset to Internal Service Charges and 1985 - Capital Outlay Depreciation Contra.

Chart 2 – Operating Budget Expenditures by Functional Area

County Budget Expenditure Comparison - Operating					
TOTAL Operating & Capital Expenditures by Functional Area	**2014 Actual**	**2015 Budget**	**2016 Budget**	**$ Change from 2015 Budget**	**% Change from 2015 Budget**
Legislative & Executive	$5,703,141	$5,694,236	$5,084,720	($609,516)	-11%
Administration	$75,627,367	$86,551,372	$92,371,236	$5,819,864	7%
General Government	$15,060,971	$14,489,763	$16,226,122	$1,736,359	12%
Courts & Judiciary	$63,208,167	$67,617,662	$71,485,731	$3,868,069	6%
Public Safety	$166,965,050	$179,987,016	$183,192,159	$3,205,143	2%
Transportation & Public Works	$226,772,766	$244,554,486	$248,744,272	$4,189,786	2%
Health & Human Services	$565,335,840	$569,093,514	$598,141,579	$29,048,065	5%
Recreation & Culture	$74,373,581	$81,720,565	$84,956,533	$3,235,968	4%
Debt Service	$59,080,351	$50,522,841	$50,795,438	$272,597	1%
Non-Departmental Revenues	$0	$0	$0	$0	0%
Non-Departmental Expenditures(a)	$10,695,102	($52,604,196)	($58,902,818)	($6,298,622)	12%
TOTAL	**$1,262,822,337**	**$1,247,627,259**	**$1,292,094,972**	**$44,467,713**	4%

(a) = The budgets for some Non-Departmental Expenditure organizations are technical in nature and do not have actual expenditures. These budgets include 1930 - Offset to Internal Service Charges and 1985 - Capital Outlay Depreciation Contra.

Chart 3 – Capital Budget Expenditures by Functional Area

County Budget Expenditure Comparison - Capital					
TOTAL Operating & Capital Expenditures by Functional Area	**2014 Actual**	**2015 Budget**	**2016 Budget**	**$ Change from 2015 Budget**	**% Change from 2015 Budget**
Legislative & Executive	$0	$0	$0	$0	0%
Administration	$36,760,212	$25,918,707	$23,419,036	($2,499,671)	-10%
General Government	$0	$0	$0	$0	0%
Courts & Judiciary	$0	$0	$0	$0	0%
Public Safety	$0	$0	$0	$0	0%
Transportation & Public Works	$79,679,206	$37,601,823	$48,922,500	$11,320,677	30%
Health & Human Services	$520,499	$1,010,596	$69,030	($941,566)	-93%
Recreation & Culture	$14,534,750	$25,570,634	$10,241,067	($15,329,567)	-60%
Debt Service	$0	$0	$0	$0	0%
Non-Departmental Revenues	$0	$0	$0	$0	0%
Non-Departmental Expenditures(a)	$0	$0	$0	$0	0%
TOTAL	**$131,494,667**	**$90,101,760**	**$82,651,633**	**($7,450,127)**	-8%

(a) = The budgets for some Non-Departmental Expenditure organizations are technical in nature and do not have actual expenditures. These budgets include 1930 - Offset to Internal Service Charges and 1985 - Capital Outlay Depreciation Contra.

Please see the Capital Budget for additional detail about 2016 budgeted capital projects.

This Page Left Intentionally Blank.

2016 Revenue Analysis

Overview

The 2016 revenue budget is $1,374,746,605, an increase of $37,017,586 or 3 percent from the 2015 Adopted Budget. The 2016 revenue budget includes $1,292,094,972 for departmental and non-departmental operations and debt service, and $82,651,633 for capital projects. In comparison with the 2015 Adopted Budget, operating budget revenues increase by $44,467,713 or 4 percent, and capital budget revenues decrease by $7,450,127 or 8 percent.

Revenue Projection Methodology

Realistic, conservative and accurate revenue estimates are a key building block in developing a fiscally sound budget. The County combines four primary projection methods, listed below, based on the unique characteristics of forecasted revenue:

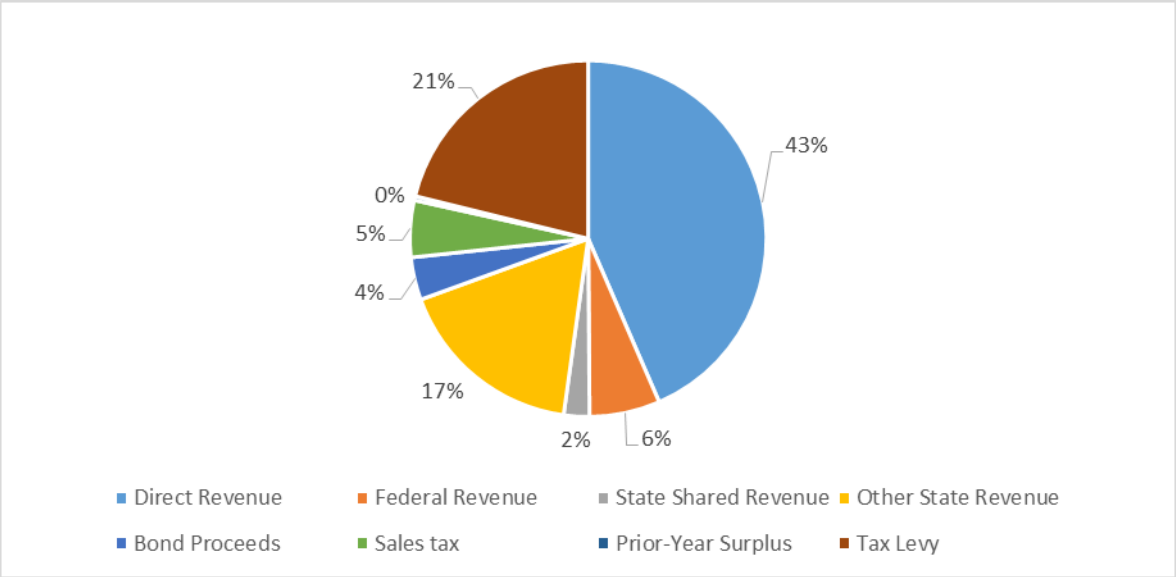
1. Informed and Expert Judgment (e.g., the advice of a department head).
2. Deterministic Technique (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

As in the expenditure analysis, several revenue appropriation units are combined into categories for illustration purposes in the departmental and non-departmental narratives. The combinations of major revenue types include the following:

Departmental Narrative Appropriation Unit	Included Revenue Appropriation Units:
Indirect Revenues	**Indirect Revenues**
State and Federal Revenues	**Federal Revenues** **State Shared Revenue** **Other State Revenues**
Other Direct Revenues	**Direct Revenue** **Bond Proceeds** **Sales Tax** **Prior Year Surplus**
Property Tax Levy	**Property Tax Levy**

Forty-six percent of the County's $1.4 billion revenue budget, or $635 million, includes direct charges for services in 2016; this amount is re-stated in the tables at the end of the analysis to reflect a change in methodology for offsetting interdepartmental revenues to avoid double-counting. Property tax levy represents twenty-one percent of budgeted revenues at $283 million. State Aids, including Basic Community Aids, Youth Aids, General Transportation Aids, Transit Aids, Airport funding, and other funding represent 17 percent of total revenues, or $233.5 million; State Shared Revenue is budgeted at $27.2 million and represents an additional two percent of total revenues. Federal revenues are seven percent of the total, and sales tax represents five percent. The remaining three percent, totaling $44.7 million, includes indirect revenues, bond proceeds, and prior-year surplus (see chart next page).

Table 1 – Composition of 2015 Budgeted Countywide Revenues



2016 Revenue Highlights by Category

Direct Revenues, not including sales tax, bond proceeds, or prior-year surplus, increase by $53.1 million or 9 percent in 2016. Significant changes to Direct Revenues include:

- A contribution of $14.25 million from the Reserve for County Bonds is included for 2016. This is an increase of $7.9 million from the 2015 Budget. The use of reserves is higher in 2016 than in 2015 as the County is using the funds to phase in the fiscal impact of an increase in the annual required pension contribution and a reduction in stated shared revenue.

- Revenue in Behavioral Health Division increases $2.5 million due to improved collection efforts and an initiative to charge professional fees for services which were previously not billed.

- Patient Service Revenues at the Behavioral Health Division increases by $10.1 million due to improved collection efforts on inpatient units and the expansion of the Comprehensive Community Services (CCS) program in the Community Access to Recovery Service Division.

- 2016 Family Care capitation revenues increase by $16.0 million as a result of new enrollment of 319 members at the nursing home level of care. Member obligation revenue increased by $2,030,882.

- Direct revenues increase in the Office of the Sheriff by $1.4 million primarily due to Milwaukee Regional Medical Center providing funding for 10 Deputy Sheriff positions.

- Revenue in DOT-Airport increases by $2.9 million to offset increased operating expenditures per the terms of the current master lease.

- Employee pension contributions increase $3.6 million based on the actuary's estimated employee contribution rate required by Wisconsin State Statutes.

Sales Tax revenue is increased countywide by $3.6 million in 2016, from $69 million to $72.6 million, due to rising collections in 2015.

In the operating budget, sales tax revenue increases by $2.5 million, from $59.6 million to $62.1 million, while $10.5 million is provided for capital projects, an increase of $1.1 million.

State and Federal Revenues decrease by a total of $7.7 million or 21 percent in 2016. Significant changes include:

- State Shared Revenues to the County are projected to decrease due to the contribution of $4,000,000 toward the Milwaukee Sports Arena as outlined in 2015 Senate Bill 60.

- Other State Revenue increases $2.8 million primarily due to Youth Aid Programs in DHHS.

Indirect Revenues, which are charges by County departments to other departments for services increase by $13.1 million, primarily due to increases in Fringe Benefit and Facilities Management costs. Org 1930 includes an abatement for all indirect revenues to ensure that countywide revenues are not overstated. Due to the abatement, countywide indirect revenues total $0.

County Budget Revenue Comparison (Capital & Operating)

SOURCE	2014 Actual	2015 Budget	2016 Budget	$ Change from 2015 Budget	% Change from 2015 Budget
Direct Revenue	$577,043,843	$581,629,437	$634,736,172	$53,106,735	9%
Federal Revenue	$83,847,112	$85,629,891	$78,968,394	($6,661,497)	-8%
State Shared Revenue	$31,080,305	$31,163,647	$27,229,789	($3,933,858)	-13%
Other State Revenue	$226,689,320	$230,616,254	$233,514,347	$2,898,093	1%
Bond Proceeds	$37,476,557	$51,734,665	$39,728,678	($12,005,987)	-23%
Sales Tax	$66,492,280	$68,970,000	$72,584,100	$3,614,100	5%
Prior-Year Surplus	$5,000,000	$5,000,000	$5,000,000	$0	0%
Indirect Revenue	$0	$0	$0	$0	0%
Tax Levy	**$279,321,196**	**$282,985,125**	**$282,985,125**	**$0**	**0%**
TOTAL	**$1,306,950,613**	**$1,337,729,019**	**$1,374,746,605**	**$37,017,586**	**3%**

Operating Budget Revenue Comparison

SOURCE	2014 Actual	2015 Budget	2016 Budget	$ Change from 2015 Budget	% Change from 2015 Budget
Direct Revenue	$568,508,668	$576,856,073	$622,067,751	$45,211,678	8%
Federal Revenue	$62,691,320	$63,059,779	$61,178,972	($1,880,807)	-3%
State Shared Revenue	$31,080,305	$31,163,647	$27,229,789	($3,933,858)	-13%
Other State Revenue	$223,762,319	$229,394,404	$231,500,303	$2,105,899	1%
Bond Proceeds(b)	$10,000	$0	$0	$0	0%
Sales Tax	$57,055,255	$59,643,731	$62,133,032	$2,489,301	4%
Prior-Year Surplus(a)	$5,000,000	$5,000,000	$5,000,000	$0	0%
Indirect Revenue	$0	$0	$0	$0	0%
Tax Levy(a)	**$278,808,526**	**$282,509,625**	**$282,985,125**	**$475,500**	**0%**
TOTAL	**$1,226,916,393**	**$1,247,627,259**	**$1,292,094,972**	**$44,467,713**	**4%**

(a) = Reflects Budgeted Figures in 2014 Actuals

(b) = Mainly reflects proceeds from refunding of bonds which are booked in Agency 9960-Debt Service

Capital Budget Revenue Comparison

SOURCE	2014 Actual	2015 Budget	2016 Budget	$ Change from 2015 Budget	% Change from 2015 Budget
Direct Revenue	$8,535,175	$4,773,364	$12,668,421	$7,895,057	165%
Federal Revenue	$21,155,792	$22,570,112	$17,789,422	($4,780,690)	-21%
State Shared Revenue	$0	$0	$0	$0	0%
Other State Revenue	$2,927,001	$1,221,850	$2,014,044	$792,194	65%
Bond Proceeds(b)	$37,466,557	$51,734,665	$39,728,678	($12,005,987)	-23%
Sales Tax	$9,437,025	$9,326,269	$10,451,068	$1,124,799	12%
Prior-Year Surplus	$0	$0	$0	$0	0%
Indirect Revenue	$0	$0	$0	$0	0%
Tax Levy(a)	**$512,670**	**$475,500**	**$0**	**($475,500)**	**-100%**
TOTAL	**$80,034,220**	**$90,101,760**	**$82,651,633**	**($7,450,127)**	**-8%**

(a) = Reflects Budgeted Figures in 2014 Actuals

COMPARISON OF FUNDED FULL-TIME POSITION EQUIVALENTS

By Functional Area

Org.		Description		2012	2013	2014	2015	2016	2016/2015 CHANGE
LEGISLATIVE AND EXECUTIVE									
1000	12, 14	County Board		56.9	56.4	31.0	30.0	31.2	**1.2**
1001	1	County Board- Audit Department		16.0	0.0	0.0	0.0	0.0	**0.0**
1011		County Executive-General Office		9.5	9.5	9.0	9.0	9.3	**0.3**
1020	12	County Executive-Intergovernmental Relations		0.0	0.0	3.0	2.0	2.0	**0.0**
1021		County Executive-Veterans Service		6.0	5.5	5.5	5.0	5.1	**0.1**
		TOTAL LEGISLATIVE AND EXECUTIVE	**#**	**88.4**	**71.4**	**48.5**	**46.0**	**47.6**	**1.6**
STAFF									
1040	15	DAS-Office of Community Development Partners		6.0	7.7	8.0	0.0	0.0	**0.0**
1110	14	Civil Service Commission		5.0	5.0	5.0	0.0	0.0	**0.0**
1120	14	Personnel Review Board		7.3	7.3	7.2	12.2	12.4	**0.2**
1905		Ethics Board		0.8	0.8	0.8	0.8	0.8	**0.0**
1130		Corporation Counsel		18.8	19.0	19.0	20.0	20.4	**0.4**
1135	2	Dept. of Labor Relations		3.5	3.0	0.0	0.0	0.0	**0.0**
1019	15	Dept. of Admin. Services - Office for Persons with Disabilities		4.1	4.1	4.1	0.0	0.0	**0.0**
1140	3	Dept. of Human Resources		50.6	55.8	54.9	55.2	57.0	**1.8**
1140	3	Dept. of Admin. Services - Human Resources		0.0	0.0	0.0	0.0	0.0	**0.0**
1188	3	Dept. of Admin. Services - Employee Benefits		0.0	0.0	0.0	0.0	0.0	**0.0**
5700	4,6,15	Dept. of Admin. Services - Facilities Management		154.5	163.9	176.7	0.0	0.0	**0.0**
1150		Dept. of Admin. Services - Risk Management		5.0	7.0	5.0	5.0	5.5	**0.5**
1151	1, 15	Dept. of Admin. Services - Fiscal Affairs		44.1	13.2	11.5	0.0	0.0	**0.0**
1151	15,16, 17	Department of Administrative Services - General Fund		0.0	0.0	0.0	169.6	183.2	**13.6**
1152	15	Dept. of Admin. Services - Procurement		7.5	7.5	6.7	0.0	0.0	**0.0**
1160	13	Dept. of Admin. Services - Information Management Services		58.0	58.9	53.0	45.0	44.6	**(0.4)**
1192	9, 15	Dept. of Admin. Services - Economic Development		9.0	8.0	8.0	0.0	0.0	**0.0**
		TOTAL STAFF	**#**	**374.1**	**360.9**	**359.9**	**307.8**	**323.9**	**16.1**
COURTS AND JUDICIARY									
2000		Combined Court Related Operations		285.8	284.2	288.8	289.2	306.7	**17.5**
2430		Department of Child Support Services		137.8	140.7	150.5	148.8	148.1	**(0.7)**
2900		Courts-Pre Trial Services		1.0	1.0	1.0	1.0	2.0	**1.0**
		TOTAL COURTS AND JUDICIARY	**#**	**424.6**	**425.9**	**440.3**	**439.0**	**456.8**	**17.8**
GENERAL GOVERNMENTAL SERVICES									
3010	18	Election Commission		7.4	6.7	6.5	0.0	0.0	**0.0**
3090		County Treasurer		8.5	7.5	7.5	7.5	7.6	**0.1**
3270	12, 18	County Clerk		7.0	7.0	12.0	20.1	20.8	**0.7**
3400		Register of Deeds		34.9	32.9	31.9	30.0	30.8	**0.8**
3700	1,12	Office of the Comptroller		0.0	43.0	57.0	58.7	58.2	**(0.5)**
		TOTAL GENERAL GOVERNMENTAL SERVICES	**#**	**57.8**	**97.1**	**114.9**	**116.3**	**117.4**	**1.1**
PUBLIC SAFETY									
4000	5,13,16	Office of the Sheriff		1,265.9	777.3	744.1	769.8	814.1	**44.3**
4300	5, 17	House of Correction		0.0	359.4	452.2	386.6	409.9	**23.3**
4500	10	District Attorney		148.2	150.0	158.6	160.9	175.0	**14.1**
4800	11,13	Emergency Management					66.2	61.9	**(4.3)**
4900		Medical Examiner		27.6	28.3	28.2	28.8	32.1	**3.3**
		TOTAL PUBLIC SAFETY	**#**	**1,441.6**	**1,315.0**	**1,383.1**	**1,412.3**	**1,493.0**	**80.7**
TRANSPORTATION AND PUBLIC WORKS [6]									
5040		Airport		0.0	0.0	0.0	0.0	0.0	**0.0**
5070	7	Transportation Services		0.0	0.0	0.0	0.0	0.0	**0.0**
5080	4	Architectural, Engineering and Environmental Services		0.0	0.0	0.0	0.0	0.0	**0.0**
5100	7	Highway Maintenance		0.0	0.0	0.0	0.0	0.0	**0.0**
5300	8	Fleet Management		0.0	0.0	0.0	0.0	0.0	**0.0**
5700	4	Facilities Management		0.0	0.0	0.0	0.0	0.0	**0.0**
5800	9	Director's Office		0.0	0.0	0.0	0.0	0.0	**0.0**
		TOTAL TRANSPORTATION AND PUBLIC WORKS	**#**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Org.		Description		2012	2013	2014	2015	2016	2016/2015 CHANGE
DEPARTMENT OF TRANSPORTATION [6]									
5040		Airport		290.5	289.1	288.3	284.3	289.7	**5.4**
5100	7	Highway Maintenance		128.1	136.6	135.3	138.4	148.4	**10.0**
5300	8	Fleet Management		35.0	34.1	34.1	35.1	35.3	**0.2**
5800	9	Director's Office		7.0	7.0	6.0	7.0	8.1	**1.1**
		TOTAL TRANSPORTATION	**#**	**460.5**	**466.8**	**463.7**	**464.8**	**481.5**	**16.7**
HEALTH AND HUMAN SERVICES									
6300	11	DHHS-Behavioral Health Division		837.4	801.0	577.1	607.1	571.3	**(35.8)**
7900		Department on Aging		77.2	73.0	76.0	75.7	84.4	**8.7**
7990		Department of Family Care		64.4	64.6	72.2	73.2	72.7	**(0.5)**
8000	11, 17	Department of Health and Human Services		313.8	314.6	448.8	293.1	300.9	**7.8**
		TOTAL HEALTH AND HUMAN SERVICES	**#**	**1,292.8**	**1,253.2**	**1,174.1**	**1,049.1**	**1,029.3**	**(19.8)**
PARKS, RECREATION AND CULTURE									
9000		Parks Division		458.2	391.1	363.6	371.3	381.8	**10.5**
9500		Zoological Department		254.3	254.7	252.7	254.4	259.5	**5.1**
9910		University Extension		0.8	0.8	0.8	0.8	0.8	**0.0**
		TOTAL RECREATION AND CULTURE		**713.3**	**646.5**	**617.1**	**626.5**	**642.1**	**15.6**
	19	**TOTAL - ALL OPERATING DEPARTMENTS**		**4,853.1**	**4,636.7**	**4,601.6**	**4,460.6**	**4,591.6**	**131.0**

1 In 2013, the Office of the Comptroller was created as its own department. Positions in this department were previosuly budgeted in the County Board-Department of Audit and in the Central Accounting section of DAS-Fiscal Affairs.

2 Prior to the 2010 Budget, Labor Relations was a division of the Department of Administrative Services. The 2010 Budget created the Department of Labor Relations. In 2014, the Department of Labor Relations was merged into the Department of Human Resources

3 The 2012 Budget created the Department of Human Resources and includes the former divisions of DAS - Employee Benefits and DAS - Human Resources. In addition, in 2010 within the DAS - Human Resources Division, 14.0 FTE Human Resource field staff were transferred to their respectives Departments; the 2012 Budget reversed this initiative and transferred them back to the Department of Human Resources.

4 The 2012 Budget created the Department of Administrative Services - Facilities Management Division. This included the former Department of Transportation and Public Works (DTPW) divisions of Facilities Maintenance and Architectural and Engineering. The MCAMLIS Section of the former DTPW division of Architecture and Engineering was transferred to the DAS division of Economic Development as part of the 2012 Budget.

5 In 2009, the Sheriff's Office took responsibility for the House of Correction. The reorganization was first reflected in the 2010 Budget. The 2013 Budget re-created the House of Correction as a separate entity.

6 The 2012 Budget reorganized all of the former divisions of DTPW into either the Department of Transportation or the Department of Administrative Services - Facilities Management.

7 The 2012 Budget created the Department of Transportation and merged the former DTPW division of Transportation Services into the DOT Highway Maintenance division.

8 The 2012 Budget created the Department of Transportation and includes the former DTPW division of Fleet Management.

9 The 2012 Budget created the Department of Transportation and includes the former DTPW division of Director's Office except for Real Estate Services and Economic Development, which are transferred to the DAS-Economic Development Division.

10 FTE Counts in the Office of the District Attorney include Deputy District Attorneys and Senior Assistant District Attorneys who are State Employees but who chose to retain County benefits in the 1990s. These positions are not reflected in the FTE Count in the Departmental Budget Narrative. In 2013 there were seven total positions; in 2014 there were six total positions; in 2016 there will be five.

11 The 2014 Budget shifted the Community Services Branch, Alcohol and Other Drug Abuse (AODA) program, Wraparound (now collectively known as Behavioral Health Community Services), and Emergency Medical Services (EMS) from the DHHS-Behavioral Health Division to the Department of Health and Human Services. The 2015 Budget shifted these programs back to the Behavioral Health Division, with the exception of EMS which was shifted to the new Department of Emergency Management.

12 The 2014 Budget contained several position changes related to 2013 Wisconsin Act 14. Two intergovernmental relations positions were shifted out of the Office of the County Board and into the Office of the County Executive. The 2014 Budget creates the County Executive-Office of Intergovernmental Relations (Org 1020), which contains 3.0 FTE positions. Additionally in 2013, 4.0 FTE committee clerk and 1.0 FTE support positions were shifted out of the Office of the County Board and into the Office of the County Clerk, and another 4.0 FTE positions were created in the Office of the Comptroller for research services.

13 The 2015 Budget created the Department of Emergency Management, which includes positions transferred out of the Office of the Sheriff, the Department of Health & Human Services (see footnote 11), and the Information Management Services Division of the Department of Administrative Services.

14 The 2015 Budget merged the Civil Service Commission and Personnel Review Board into a single agency.

15 The 2015 Budget merged the General Fund divisions (Persons with Disabilities, Community Business Development Partners, Facilities Management, Economic Development, Procurement, and Fiscal Affairs) of the Department of Administrative Services into a single agency.

16 The 2015 Budget transferred the Courthouse Security function from the Department of Administrative Services to the Office of the Sheriff

17 Four positions, including 1.0 FTE in the General Fund portion of DAS, 2.0 FTE in the House of Correction, and 1.0 FTE in the Department of Health and Human Services were restored through a sustained veto and are not included in the figures shown here.

18 The 2015 Adopted Budget merged the Election Commission and the Office of the County Clerk into one departmental unit due to a change in State Statute.

19 The 2015 Adopted Budget included (1.2) FTE related to vacancy and turnover savings in a non-departmental unit that are not reflected in the departmental totals above, though they are included in the County-wide total.

The 2015 Budget included all reclassification and reallocation actions recommended by the Department of Human Resources up to and including the July 2014 committee cycle. The position reclassifications recommended by HR that were rejected by the County Board shall remain rejected until the Board takes affirmative action to approve the position actions. All newly created positions have been reviewed by the Department of Human Resources and are created at the budgeted pay grades and title codes.

Note that the FTE totals above include Overtime, Special Premium, Salary Adjustment, Shift Differential, and Vacancy and Turnover Adjustments

Budget Policies & Structure

- Budget Process & Calendar
- Financial Management Policies
- Basis of Budgeting
- Fund Balance Policy
- Fund Descriptions
- Budgeted Funds
  - Functional Area by Fund Type
  - Department by Fund
- Glossary

This Page Left Intentionally Blank.

Budget Process & Calendar

Milwaukee County's Budget represents the County's business plan for the coming year, and shows taxpayers and stakeholders how the County services link to these broad building blocks of our community.

THE BUDGET PROCESS

State Statute 59.60 governs the annual budget process for Milwaukee County. Each department is required to submit requested operating and capital (as part of a five-year capital plan) budgets to the Director of Administrative Services no later than mid-July. On or before August 15, the Department of Administrative Services (DAS) is required to submit a summary of the requests to the County Executive and County Board, and the County Executive is required to hold public hearings on the requests. DAS is required to analyze the operating and capital requests and assist the County Executive in making "changes in the proposed budget that in the executive's or administrator's discretion are considered desirable or proper" (§59.60 (6) (a)).

The resulting Executive's Budget is then presented to the County Board on or before October 1. The Board then considers and may adopt amendments to the County Executive's Budget, and must hold a public hearing on the budget no later than the first Monday in November. After adopting amendments and holding the public hearing, the Committee on Finance, Personnel and Audit submits the amended budget to the County Board, which adopts the final Budget in mid-November. After the Budget has been adopted and a detailed summary of appropriations is provided to County departments, the DAS-Office of Performance, Strategy & Budget and Comptroller's Office monitor the Budget during the fiscal year. This monitoring involves periodic checks of expenditures against appropriations, reviewing actual revenue compared to budgeted revenue and reviewing requests for transfer of appropriations. This completes the budget process.

Annual Budget Process:

March through May	DAS-PSB develops budget assumptions for the upcoming fiscal year. Tax levy targets are submitted to the operating departments. Budget instructions and forms are submitted to department administrators. The County Executive also holds listening sessions to solicit input from the public.
Early May	Capital Budget requests are submitted by County agencies to the Department of Administrative Services-Facilities Management Division.
No later than July 15	Operating Budget requests and revenue estimates are submitted by County agencies to DAS-PSB.
June/July	Department Administrators present the programmatic impacts of their budgetary requests. The Department of Administrative Services and the County Executive review agency budget submittals.
August 15th	Per State Statute, DAS-PSB submits to the County Board a summary of requested budgets.
No Later than October 1	County Executive presents to the County Board the Executive Budget for the subsequent year. This is then referred to the Board's Finance, Personnel and Audit Committee for review and recommendation.
October 1 - to 1st Week in November	Finance, Personnel and Audit Committee reviews the County Executive Budget.
November - Not later than First Monday in the Month	County Board public hearing on Budget, inviting members of general public to comment on the Executive Budget and Finance, Personnel and Audit Committee changes to date.
Monday after First Thursday in November	County Board annual meeting and the adoption of the Budget and tax levies. During this meeting, the County Board acts on the amendments and recommendations submitted by the Finance, Personnel and Audit Committee relative to the County Executive's Budget as well as amendments submitted by individual County Board members.
January 1 of the Following Year	Departments translate Budget to public services.

Financial Management Policies

Milwaukee County's long- and short-term financial policies are derived from various sources; primarily including AAA-rated peer counties and the Government Finance Officers Association (GFOA).

The State of Wisconsin Statutes prescribes the basic budgeting standards for county governments. These financial policies establish the basis of accounting in conformance with Generally Accepted Accounting Principles (GAAP). Below is a description of the County's fiscal management policies for a variety of topics including revenues, operating expenditures, capital improvements, debt, risk management, grants, use of one-time revenues, information technology purchases, and other items.

Balanced Budget

It is the adopted policy of Milwaukee County that the County's budget must be balanced. Total expenditures will be funded by a combination of various external revenue sources (e.g., intergovernmental sources, grants, fees, or fines), property taxes, sales taxes, and funds appropriated from available fund balances.

Operating Budget - Revenue Policy

The County relies on the property tax and has implemented the local option sales tax to fund state and local programs and services. Property taxes account for about 21 percent of total revenues. The local option sales tax provides approximately 6 percent of total revenues. State Statutes also allow for collection of a local motor vehicle registration fee. Milwaukee County has not implemented this option.

The County attempts to maintain a diversified and stable revenue stream.

The County to transition to true user fee service charges to help offset reductions of federal/state funding and to balance reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The County's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to reflect increasing costs of providing those services.

Services that have a countywide benefit shall, in general, be financed with broad-based revenue sources such as property tax levy and state aids. Services where the customer determines the use shall, in general, be financed with user fees, charges, and other revenues related to the level of service provided.

County staff are required to follow good billing and recording practices, and to engage in collections of outstanding debts. All such outstanding debts are forwarded to the County's collections program as soon as possible.

The County maximizes its return on investment consistent with its investment policy as required by County Ordinance 15.215. The County will also follow all Internal Revenue Service policies with regards to the investment of bond proceeds. Investment income is used to reduce reliance on the property tax levy and fund capital projects. Investment return is limited due to emphasis on the safety of the principal, rather than the return on investments, and its investments reflect that policy, which is also required by State Statute. Deposits with financial institutions should either be covered by Federal depository insurance and State governmental insurance, subject to availability of funds in the State's Deposit Guarantee Fund or collateralized with government securities held in a separate financial institution in the County's name. The County's investment policy states that all securities shall be properly designated as an asset of Milwaukee County and held in safekeeping by a third-party custodial bank or other third-party custodial institution, chartered by the United States Government or the State of Wisconsin and no withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the County Treasurer or a designee.

Due to strict limits placed on the County by the State regarding use of surplus funds and fund balances, one-time revenues and fund balances shall not be used to fund ongoing operating expenses, other than reducing taxpayer costs for debt service.

The County actively seeks to increase revenues through the sale of excess assets; proceeds from which are utilized for one-time investments.

Revenue budgets are based on documented assumptions; significant budgeted increases in revenue are based on data and explained in the budget narrative.

Sales and Use Tax revenues shall be applied toward county expenditures as follows:

a. Pay general obligation debt service costs;
b. Cash finance capital improvement projects;
c. Pre-pay outstanding bonds;
d. Pre-fund employee benefit costs or fund unanticipated or extraordinary annual increases in such costs; or
e. Supplement the Appropriation for Contingencies

Operating Budget – Expenditure Policy

Under Wisconsin State Statute, no payment may be authorized or made and no obligation incurred against the County unless the County has sufficient appropriations for each payment. Budgetary control over expenditures is maintained by a formal appropriation and encumbrance system. Encumbrances are charged against appropriations when purchase orders, contracts, or other commitments are incurred. 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 policy is void. A county officer who knowingly violates this policy is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause.

Every appropriation excepting an appropriation for capital expenditure or major repair lapses at December 31, to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure or a major repair continues in force until the purpose for which it was made has been accomplished or abandoned or three years pass without any expenditure or encumbrance. The County Board of Supervisors approves carryovers recommended by the Department of Administrative Services – Office of Performance, Strategy and Budget (DAS-PSB).

The legal level of control for each budget is by department. Once the Budget is adopted, transfers of appropriations among departments require approval by the Board of Supervisors. Supplemental appropriations for the purpose of public emergencies or from the contingency appropriation may be made from unanticipated revenues received or surplus, as defined by resolution adopted by a vote of two-thirds of the members of the Board of Supervisors. Supplemental appropriations from the issuance of tax anticipation notes require an affirmative vote of three-fourths of the members of the Board of Supervisors.

Land Sales & Other One-Time Revenues

It is the general policy of Milwaukee County that significant one-time revenues be utilized for one-time projects or acquisitions and shall not be used to offset ongoing operating costs of County Government. The policy shall be consistent with File Number 11-145, developed by the Long-Range Strategic Planning Steering Committee.

Large, unanticipated one-time revenues not related to grants, insurance proceeds, or other previously-identified projects or uses shall be utilized as follows:

1. Land sale revenue accounts for the sale of County land as authorized by state statute. As in previous years, $400,000 is budgeted in Real Estate Services to cover its operating

expenditures. This represents the first $400,000 of unallocated land sales and is historically realized through the sale of foreclosed properties and other miscellaneous land.

2. If the revenue is from a county asset that is being sold and the asset has outstanding debt, the County will use the proceeds to defease the outstanding debt and pay all associated costs of defeasance.

3. If the Office of the Comptroller is projecting a countywide deficit at the time funds are received, the Office of Performance, Strategy and Budget may recommend that all or part of the proceeds be deposited into the Appropriation for Contingencies.

4. The remaining balance shall be utilized as follows:
    a. Twenty-five percent (25%) shall be made available for economic development projects funded through the Economic Development Fund consistent with File Number 11-601.
    b. Twenty-five percent (25%) shall be made available to departments on a competitive basis via the Milwaukee County Innovation Fund. The Innovation Fund is managed and allocations distributed using the process established in File Number 13-756. Departments that receive funds issue an informational report to the County Executive and the relevant policy oversight committee no more than six months after funding is made available.
    c. Fifty percent (50%) shall be deposited into the Appropriation for Contingencies.

.

Grants

The Office of Performance, Strategy & Budget shall create and maintain a Grants Management Policy. Grant funds will be expected to cover their full cost and not be looked at in simple terms as “free” funding. All positions and other expenditures funded in whole or part by grant revenues shall sunset upon expiration of the grant period, unless DAS-PSB verifies that the item(s) leverages cost savings or operational efficiencies that justify ongoing support.

Operating Budget Forecast

The Office of the Comptroller develops and annually updates a five-year financial forecasting system, which includes projections of revenues, expenditures, future costs of current budget decisions and costs, and debt service.

Debt Management and Capital Finance

The County has adopted the following debt management and capital finance policy goals:

- Tax supported debt service costs shall not exceed actual sales and use tax revenues.
- Direct debt shall not exceed 1.5 percent of equalized property value.
- Financing terms shall not exceed 16 years.
- Average principal maturities shall not exceed 10 years.
- Direct debt per capita shall not exceed $500.
- Bond insurance will be used when it provides a net economic benefit.
- Corporate purpose bond issues are limited to an increase of 3 percent based on the previous Adopted Capital Budget corporate purpose bond amount.
- Net present value savings for proposed refundings should total a minimum of 3 percent to 5 percent of refunded capital.

Unrestricted Fund Balance Policy

Unlike most other local governments in Wisconsin and across the Country, Milwaukee County's ability to retain unrestricted fund balance is extremely limited. Wisconsin State Statute 59.60(6)(b)(3) requires Milwaukee County to budget a prior year surplus or deficit in the next budget year. For example, the $5 million surplus from 2014 must be budgeted as revenue in the 2016 budget. There are two alternatives to this requirement:

The County may, under State Statute 59.60(5)(g), place surplus funds in a "sinking fund" for the "redemption or repurchase of bonds", or for emergency needs. This sinking fund is referred to as the Debt Service Reserve Fund in Milwaukee County. In 2015, the County passed a resolution that split the 2014 surplus so that $5 million would be applied to the 2016 budget, and the remainder deposited into the Debt Service Reserve Fund.

State Statute 59.60(13)(b)(3) provides for a tax stabilization fund, into which surpluses may be deposited. However, this statute allows the County to utilize this fund only in order to prevent a tax levy increase of 3 percent or greater over the prior year. 2013 Wisconsin Act 20 (the State's 2013-2015 Biennial Budget) retained limits on property tax levy increases that make this occurrence highly unlikely. To date the County has not utilized this fund.

Due to these statutory restrictions, the County is not able to develop an unrestricted fund balance, and therefore the County has no need to implement an unrestricted fund balance policy.

Debt Service Reserve

Bond rating agencies strongly recommend that sufficient funds be reserved to account for emergencies and other unavoidable, unplanned, one-time expenses. Meeting this recommendation results in increased ability to respond to unanticipated expenses and improved bond ratings, which results in lower interest rates for debt and reduced ongoing debt service costs. Therefore, Debt Service Reserve funds, excluding bond proceeds, shall be utilized only to:

a. Reduce taxpayer costs for debt service;
b. Provide cash financing for one-time capital projects, or for one-time operating items that result in improved County service and/or reduced ongoing County costs in future years;
c. Provide cash financing for the refinancing of debt when financially advantageous;
d. Respond to emergencies as allowed by §59.60 (5) (g).

In order to ensure sufficient funding for emergencies and one-time expenses and with the goal of improvement in the County's ability to respond to emergencies, and improve bond ratings, the County will seek to build and maintain a minimum balance of $10 million in the Debt Service Reserve.

Risk Management

Realizing the importance of maintaining a safe workplace for the benefit of both its employees and the general public, all County employees will follow proper risk management practices, which will result in a safer workplace which will enable the County to maintain a high level of professionalism, courtesy, and quality of service, while protecting its human and financial resources. The Director of Risk Management will develop a comprehensive risk management program and will chair a countywide safety committee that will promulgate best practices in all departments and elected offices.

Information Technology

An Information Technology Steering Committee was created in 2015 to review and approve information technology purchase requests (hardware or software) with a unit cost of greater than $500. Per best practices identified by the Government Finance Officers of America & Canada, all funds for information technology purchases with a unit cost of greater than $500 are budgeted in the Information Management Services Division of the Department of Administrative Services (DAS-IMSD). No County department or office other than the Transit and Airport divisions of the Department of Transportation may purchase information technology-related items with a unit cost greater than $500. The Chief Information Officer will develop by 2015 an administrative process subject to approval by the County Board, by which

departments receive DAS-IMSD approval for replacement items (commodities), updated maintenance agreements or software license renewals that exceed this amount; however the administrative process must require that any request for new or replacement software applications or significant hardware upgrades or purchases must be approved by an Information Technology Steering Committee. The Information Technology Steering Committee shall be comprised of at least one member each from the legislative and judicial branch and one from the Office of the Sheriff.

Budget Documents

The County's Annual Adopted Budget is published in two sections, Operating and Capital, as follows:

The Operating Budget includes five major sections:

1. The Introductory Section provides basic information about the County, such as elected officials, a community profile, and a countywide organizational chart; and the Budget document, such as the table of contents.

2. The Budget Summary Section provides information about the budget from a countywide perspective, including analysis of: the short and long-term factors that influence the annual budget and the County's long-term fiscal situation; performance measures; analysis of major revenue and expenditure changes; information about the county's major funds, and budgeted positions.

3. The Budget Policies Section provides information about the County's budget and financial management policies, the budget process calendar, basis of budgeting, and policies regarding the use of fund balances.

4. The Departmental Narratives Section includes the detailed narratives for each individual department, including major changes, detailed revenue and expenditure analysis, and resources, activity data, and performance measures by service area.

5. The Supplemental Information Section includes additional information such as a glossary, operating authority and purpose for each department, and an index.

The Capital Budget includes project-by-project detail and five-year planning goals, objectives, and funding requirements.

Performance Management and Budgeting

The County's Strategic Outcomes are the components of the Mission Statement, as defined above: High-Quality, Responsive Services; enhancement of Self-Sufficiency, enhancement of Personal Safety, enhancement of Economic Opportunity, and enhancement of Quality of Life. Based on these strategic outcomes, all Departments and Offices will:

1. Identify distinct Program Areas.

2. Link Program Areas with the most appropriate Strategic Outcome.

3. Develop Performance Measures that show progress of that Program Area towards achieving the Strategic Outcomes.

Property Tax Levy Increase Limits

The states Local Levy Limit law (Wis. Stat. 66.0602) allows a County to increase its total property tax levy by the percentage change in the County growth in equalized value due to net new construction between the previous year and the current year.

The tax levy cap includes the following exemptions:

- The Federated Library system tax levy;
- Debt service tax levy (including any debt that was refinanced or refunded);
- Bridge and culvert repair aids to towns paid with County tax levy.

The County may also utilize one of two provisions that allow for carryover of available levy from the prior year:

- Unused tax levy authority up to a maximum of 1.5% of the prior year levy could be carried forward by a super majority vote of the County Board. If Milwaukee County were to use this 1.5% prior year levy, the County would be required to reduce tax levy by an amount equal to the change in pre-2015 debt.
- A new carryforward provision was added in the 2015-2017 State budget that allow the county to carry forward unused levy limit capacity for a period of up to five years under certain conditions. The amount of the potentially available carry forward adjustment is determined by totaling the amount of any *unclaimed* carry forward percentages from each of the proceeding five years' levy limit worksheets. However, since the law specifies that the first worksheet that can be considered is the one for the 2014 levy, this is initially a two-year look back and will not truly provide for the potential of a five year carry forward until the 2019 levy year.[1]

Property Tax Levy Rate Limit

The 2013-15 State Budget eliminated levy rate limits.

[1] *Since some of the provision of the new law are unclear as to how calculations will be made, the Office of the Comptroller has reached out to the Department of Revenue for guidance.*

Basis of Budgeting

In accordance with Generally Accepted Accounting Principles (GAAP), the accounts of the County are maintained on the basis of funds. Each fund is a separate fiscal and accounting entity. The various funds are grouped into the following categories:

Governmental Funds

Governmental funds utilize the modified accrual basis of accounting, except for the treatment of the Fund Balance Reserved for Appropriations. For budget purposes, the Fund Balance Reserved for Appropriations is reflected as other financing sources, whereas for accounting purposes it is reflected as part of fund balance.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

General Fund

The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.

Proprietary Funds

Proprietary funds utilize the accrual basis of accounting. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

Enterprise Funds

The Enterprise Funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds

The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments in the County or to other governmental entities, on a cost-reimbursement basis.

This Page Left Intentionally Blank.

Fund Balance Policy

Unlike most other local governments in Wisconsin and across the Country, Milwaukee County's ability to retain unrestricted fund balance is extremely limited. Wisconsin State Statute 59.60(6)(b)(3) requires Milwaukee County to budget a prior-year surplus or deficit in the next budget year. For example, the $5 million surplus from 2014 must be budgeted as revenue in the 2016 budget. There are two alternatives to this requirement:

- The County may, under State Statute 59.60(5)(g), place surplus funds in a "sinking fund" for the "redemption or repurchase of bonds", or for emergency needs. This sinking fund is referred to as the Debt Service Reserve Fund in Milwaukee County. In 2013, the County passed a resolution that split the 2012 surplus so that $5 million would be applied to the 2014 budget, and the remainder deposited into the Debt Service Reserve Fund. It is the policy of Milwaukee County to maintain a balance of no less than $10 million in this fund.

- State Statute 59.60(13)(b)(3) provides for a tax stabilization fund, into which surpluses may also be deposited. However, this statute allows the County to utilize this fund only in order to prevent a tax levy increase of 3 percent or greater over the prior year. 2013 Wisconsin Act 20 (the State's 2013-2015 Biennial Budget) retained limits on property tax levy increases that make this occurrence highly unlikely. To date the County has not utilized this fund.

Due to these statutory restrictions, the County is not able to develop an unrestricted fund balance, and therefore the County has no need to implement an unrestricted fund balance policy. The County has adopted a number of financial policies that govern the use of unanticipated revenues and funds in the Debt Service Reserve Fund. Please see the "Financial Policies" section for further detail.

This Page Left Intentionally Blank.

Fund Descriptions

The following are summaries of the County's budgeted funds. The County's Comprehensive Annual Financial Report considers five of the funds below to be "major funds": the General Fund, the Airport Fund, the Transit Fund, the Debt Service Fund, and the combined Capital Projects Funds.

General Fund (Fund 0001)

The General Fund is the government's primary operating fund. It accounts for and reports all financial resources of the general government, except those resources required to be accounted for in another fund. Various funds (below) are subsidiary funds of the General Fund and are assigned a separate fund number for tracking purposes related to State and Federal funding.

Family Care (Fund 002)

This fund accounts for costs and revenues of the Department of Family Care, which operates the State Family Care program. This department coordinates all long-term care services, including home and community based services and institutional services for eligible elders and the disabled who require publicly-funded long-term care services.

Fleet Management (Fund 0030)

Primary use of this fund is to account for the costs associated with the maintenance, repairs and centralized fueling of all County-owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.

Behavioral Health Division (Fund 0077)

This fund is used to account for the costs associated with the mental health research, patient activities and special events, and compensated absence payouts for BHD retirees.

Expendable Trust Funds (Various)

A number of expendable trust funds exist in several departments to account for and report the proceeds of specific revenue sources that are committed to expenditures for specified purposes. These funds exist for the Zoo, Department of Parks, Recreation and Culture, Office for Persons with Disabilities, Behavioral Health Division, Fleet Maintenance, Facilities Management, Airport (used for the collection of Passenger Facility Charge Revenues), and Risk Management. The Budget includes budgeted appropriations in the Zoo, Office for Persons with Disabilities, and Behavioral Health Division expendable trust finds. See the narratives for these departments for additional details.

Debt Service Fund (Fund 0016)

The Debt Service Fund accounts for and reports the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt.

Capital Project Funds (Various)

These funds, which are separated by functional area, report the financial resources that are restricted, committed or assigned for the acquisition or construction of major capital facilities and other capital assets.

Enterprise Funds (Various)

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Airport (Fund 0076)

The Airport Fund accounts for the operations of General Mitchell International and Timmerman Airports. Airport passenger facility charges and related capital expenditures are not accounted for in the airport's enterprise fund but are accounted for as a special revenue fund.

Transit (Fund 0083)

The Transit Fund accounts for the operations of the Milwaukee County Transit System.

Internal Service Funds (Various)

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental entities, on a cost-reimbursement basis.

IMSD (Fund 0026)

This fund is used to account for electronic data processing, graphics, applications, radio, mainframe, desktop support and replacement, and telecommunications services provided to County departments.

Water Utility (Fund 0029)

This fund is used to account for maintenance of the water distribution system that is located on the Milwaukee County grounds and provides service to County departments.

Risk Management (Fund 0040)

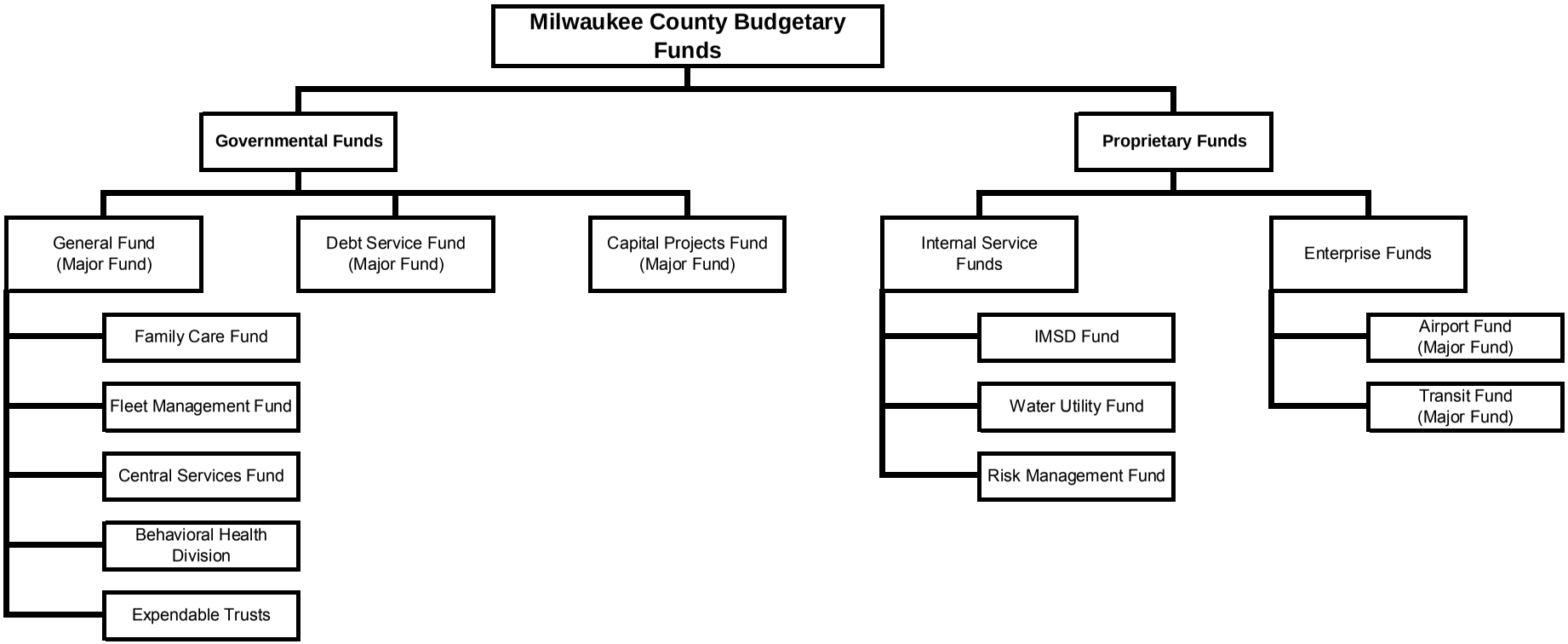
This fund accounts for risk financing, loss control and insurance-related activities for the County and its employees.

2016 Functional Area Summary by Fund Type

REVENUES	GENERAL FUND(a)	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
Legislative & Executive	$0					$0
Administration	$50,305,031		$26,291,290		$23,660,036	$100,256,357
General Government	$10,077,164					$10,077,164
Courts & Judiciary	$29,879,842					$29,879,842
Public Safety	$28,285,293				$1,365,000	$29,650,293
Transportation & Public Works	$34,095,064	$191,672,397			$47,316,500	$273,083,961
Health & Human Services	$517,971,924				$69,030	$518,040,954
Recreation & Culture	$40,770,041				$10,241,067	$51,011,108
Debt Service				$24,523,659		$24,523,659
Non-Departmental Revenues	$105,930,116					$105,930,116
Non-Departmental Expenditures	($50,691,974)					($50,691,974)
TAX LEVY	**$234,263,641**	**$22,449,705**		**$26,271,779**	**$0**	**$282,985,125**
TOTAL	**$1,000,886,142**	**$214,122,102**	**$26,291,290**	**$50,795,438**	**$ 82,651,633**	**$1,374,746,605**

EXPENDITURES	GENERAL FUND(a)	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
Legislative & Executive	$5,084,720					$5,084,720
Administration	$66,079,946		$26,291,290		$23,660,036	$116,031,272
General Government	$16,226,122					$16,226,122
Courts & Judiciary	$71,485,731					$71,485,731
Public Safety	$183,192,159				$1,365,000	$184,557,159
Transportation & Public Works	$34,622,170	$214,122,102			$47,316,500	$296,060,772
Health & Human Services	$598,141,579				$69,030	$598,210,609
Recreation & Culture	$84,956,533				$10,241,067	$95,197,600
Debt Service	$0			$50,795,438		$50,795,438
Non-Departmental Revenues	$0					$0
Non-Departmental Expenditures	($58,902,818)					($58,902,818)
TOTAL	**$1,000,886,142**	**$214,122,102**	**$26,291,290**	**$50,795,438**	**$82,651,633**	**$1,374,746,605**

(a) = General fund includes subsidiary funds as noted in the Fund Descriptions section. These subsidiary funds include Family Care, Fleet Management, Central Services, Behavioral Health Division, and Expendable Trust Funds


Milwaukee County Budgetary Funds
Governmental Funds
Proprietary Funds
General Fund (Major Fund)
Debt Service Fund (Major Fund)
Capital Projects Fund (Major Fund)
Internal Service Funds
Enterprise Funds
Family Care Fund
Fleet Management Fund
Central Services Fund
Behavioral Health Division
Expendable Trusts
IMSD Fund
Water Utility Fund
Risk Management Fund
Airport Fund (Major Fund)
Transit Fund (Major Fund)

Glossary

The following are explanations of some of the most commonly used terms found in the Operating and Capital Budget narratives.

Abatement: A negative expenditure or cost amount. Milwaukee County sometimes uses a process by which one department will transfer costs to another department in lieu of charging that department in a cost/revenue structure. For instance, the Department of Administrative Services places expenditures in its various program areas to allocate the cost of the DAS Management program area, which are offset by negative expenditure amounts in the DAS Management program area. These negative expenditure amounts are combined with positive crosscharge amounts (see below) in the Interdepartmental Charges appropriation unit on the front pages of all departmental narratives.

Accrual Basis of Accounting: An accounting method that recognizes the impact of financial transactions when they occur regardless of when cash flows are realized.

Appropriation: The setting aside of funds for specific purposes. This is essentially the budgeting of expenditure authority for the purpose of carrying out programs or services.

Appropriation Unit: A group of expenditure or revenue accounts that are similar in nature. For instance, the Personnel Cost appropriation unit includes salaries, social security, and fringe benefit costs for County employees.

BHD: The Behavioral Health Division of the Milwaukee County Department of Health and Human Services.

Capital Improvement Committee (CIC): A committee, required by Section 36 of the County Ordinances, that reviews departmental capital project and capital improvement plan requests and makes recommendations to the County Executive for inclusion in the Recommended Capital Budget. The County is composed of the Chair of the County Board Committee on Transportation and Public Works, the Co-Chairs of the County Board Committee on Finance, Personnel and Audit, the Comptroller, the Director of Transportation, the Budget Director, and two municipal mayors.

Capital Outlay: In the Operating Budget narrative, the appropriation unit that includes costs of acquisition of operating equipment items such as vehicles and office equipment greater than $5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget.

Crosscharge: A cost budgeted and realized for inter-departmental service costs. For instance, the DOT-Fleet Management Division charges other County departments for vehicle maintenance costs. These charges are referred to as “crosscharges”. These expenditure amounts are combined with negative abatement amounts (see above) in the Interdepartmental Charges appropriation unit on the front pages of all departmental narratives.

DAS: The Department of Administrative Services, which is broken up into several divisions and generally provides internal administrative services to County departments.

DAS-Fiscal: The Fiscal Affairs Division of the Department of Administrative Service. This division includes the DAS Director and support staff, the Office of Performance, Strategy and Budget, and the Collections section.

Debt & Depreciation Costs: The combination for narrative purposes of the Debt Service and Depreciation appropriation unites that includes all such costs.

DHHS: The Milwaukee County Department of Health and Human Services

Direct Revenue: A revenue appropriation unit, these are payments by customers or outside entities to the County for specific purposes. Examples include capitated payments by the State of Wisconsin for Family Care services, greens fees to play a round of golf, admissions fees to the Zoo, or Real Estate Transfer fees paid when a property changes ownership.

DOT: The Milwaukee County Department of Transportation.

Five Year Capital Improvements Plan: The anticipated required or requested capital projects for the current budget year and the proceeding four years.

FTE: “Full-time Equivalent” positions, or the proportion of 2,080 hours that a position is anticipated to be employed by the County.

Fund: An individual account that is used for accounting and budgeting purposes of similar services or functions. Similar to individual bank accounts for checking, savings, retirement, etc. Milwaukee County utilizes the following funds:

- The General Fund, which is used to account for all financial resources, except those required to be accounted for in another fund.
- The Debt Service Fund, which is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.
- The Capital Projects Fund, which is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.
- Enterprise Funds that are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.
- Internal Service Funds that are used to account for the financing of goods or services provided by one department to other departments in the County or to other governmental entities, on a cost-reimbursement basis.

General Obligation Bonds: Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues.

Indirect Revenues: Revenues earned by departments by charging other Milwaukee County departments for services.

Interdepartmental Charges: The combination for narrative purposes of the Abatement and Crosscharge appropriation units that includes charges between departments for services or cost allocations.

Intergovernmental Revenue: The revenue appropriation unit that includes payments by the State of Wisconsin or the Federal Government. Examples include General Transportation Aids for County highway operations, payments by the State for housing State inmates in the Jail, State Shared Revenue, Youth Aids, etc.

MCAMLIS: The Milwaukee County Automated Mapping and Land Information System, which provides mapping and land information services utilizing GIS technology for a variety of customers. This service is funded, per State law, through a portion of the recording fee paid on most real estate transaction documents.

Modified Accrual Basis of Accounting: Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

Non-Departmental Organization: An organizational unit that accounts for services or items that do not fall under the jurisdiction of any single department. Examples include Employee Fringe Benefits, the Appropriation for Contingencies, and the Civil Air Patrol. The narratives for these organizations are included in the Cultural Contributions, Non-Departmental Revenues, and Non-Departmental Expenditures sections of the Operating narrative.

Operation Costs: An appropriation unit that includes services and commodities purchased by the County in order to operate.

Passenger Facility Charge (PFC): The Passenger Facility Charge (PFC) Program allows the collection of PFC fees up to $4.50 for every boarded passenger at commercial airports controlled by public agencies. Airports use these fees to fund FAA-approved projects that enhance safety, security, or capacity; reduce noise; or increase air carrier competition, including making payments for debt service on indebtedness incurred to carry out the project. Governed by: PFC Statute **(**49 U.S.C. Sec. 40117). General Mitchell International Airport is currently approved to collect a PFC charge of $4.50 per enplaned passenger.

Seas/Hourly/Pool Pos.: The FTE equivalent of positions that are generally hourly or temporary in nature, such as park seasonal employees, hourly temporary clerical positions, interns, etc. These positions are generally not eligible for fringe benefits.

Departmental Operating Narratives

By Functional Area:

- Legislative & Executive
- General Government
- Administrative
- Courts & Judiciary
- Public Safety
- Transportation
- Health & Human Services
- Parks, Recreation & Culture
- Debt Service
- Non-Departmental Revenues
- Non-Departmental Expenditures

This Page Left Intentionally Blank.

Legislative & Executive Function

Agency Budget Narratives

- County Board of Supervisors
- County Executive General Office
- County Executive – Office of Government Affairs
- County Executive – Office of Veterans' Services

This Page Left Intentionally Blank.

COUNTY BOARD (1000) BUDGET

DEPT: County Board

UNIT NO. 1000
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$3,507,847	$3,161,053	$2,903,994	$2,385,596	($518,398)
Operation Costs	$111,500	$151,380	$150,235	($384,738)	($534,973)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$25,323	$0	$0	$0
Interdept. Charges	$416,265	$459,303	$432,856	$606,616	$173,760
Total Expenditures	**$4,035,612**	**$3,797,059**	**$3,487,085**	**$2,607,474**	**($879,611)**
Legacy Healthcare-Pension	*$1,261,382*	*$1,017,183*	*$670,733*	*$789,222*	*$118,489*
Revenues					
Direct Revenue	$0	$0	$0	$0	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Tax Levy	**$4,035,612**	**$3,797,059**	**$3,487,085**	**$2,607,474**	**($879,611)**
Personnel					
Full-Time Pos. (FTE)	30	30	30	30	0
Seas/Hourly/Pool Pos.	1	1	1	1	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: The mission of the Board of Supervisors is to enhance self-sufficiency, personal safety, economic opportunity and quality of life of the citizens of Milwaukee County, consistent with the County's Mission Statement.

Department Description: The Milwaukee County Board of Supervisors is a body of 18 representatives elected by residents of 18 supervisory districts in the County. Services include 18 Board members who elect from their body the Chairperson of the Board and the First and Second Vice Chairpersons, plus staff.

DEPT: County Board

UNIT NO. 1000
FUND: General - 0001

Strategic Program Area 1: County Board

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is Not Yet Tracked for this Program Area			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,035,612	$3,797,059	$3,487,085	$2,607,474	($879,611)
Revenues	$0	$0	$0	$0	$0
Tax Levy	$4,035,612	$3,797,059	$3,487,085	$2,607,474	($879,611)
FTE Positions	31	31	31	31	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Service				

Strategic Implementation:

The 2016 appropriation includes funding that provides overall budget and staffing flexibility in accordance with Act 14. All staff positions may be filled subject to available appropriations.

COUNTY EXECUTIVE (1011) BUDGET

DEPT: County Executive

UNIT NO. 1011
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$1,150,622	$1,034,012	$1,173,572	$1,279,537	$105,965
Operation Costs	$115,934	$9,335	$114,541	$112,017	($2,524)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$179,483	$197,720	$186,422	$214,320	$27,898
Total Expenditures	**$1,446,038**	**$1,241,067**	**$1,474,535**	**$1,605,874**	**$131,339**
Legacy Healthcare-Pension	*$231,629*	*$199,412*	*$244,982*	*$301,052*	*$56,070*
Revenues					
Direct Revenue	$0	$198	$0	$0	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$0**	**$198**	**$0**	**$0**	**$0**
Tax Levy	**$1,446,038**	**$1,240,869**	**$1,474,535**	**$1,605,874**	**$131,339**
Personnel					
Full-Time Pos. (FTE)	9	9	9	9	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: The Milwaukee County Executive works to create a safe, enjoyable and prosperous community for all people in Milwaukee County by providing leadership, guidance, and vision, and by managing and directing high-quality, responsive and cost-effective government services.

Department Description: The County Executive is the elected chief executive officer for Milwaukee County. The County Executive has the following duties and responsibilities: coordinate and direct all administrative and management functions of County government; appoint, supervise, and direct all department heads and members of boards and commissions; recommend annually a County budget to the County Board.

DEPT: County Executive

UNIT NO. 1011
FUND: General - 0001

Strategic Program Area 1: General Office

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Total Executive Branch Staff	2,957	3,395	3,256
Operating Expenditures, Executive Branch	$1,051,380,622	$1,063,923,924	$1,068,317,058
Departments Managed	26	28	28

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,446,038	$1,241,065	$1,474,535	$1,605,874	$131,339
Revenues	$0	$198	$0	$0	$0
Tax Levy	$1,446,038	$1,240,867	$1,474,535	$1,605,874	$131,339
FTE Positions	9	9	9	9	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:
Eight staff positions are provided in 2016 to assist the County Executive in day-to-day administrative oversight and management of the office.

GOVERNMENT AFFAIRS (1020) BUDGET

DEPT: Government Affairs

UNIT NO. 1020
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$322,767	$277,377	$275,288	$306,544	$31,256
Operation Costs	$55,000	$96,883	$115,000	$157,331	$42,331
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$0	$0	$23,413	$67,968	$44,555
Total Expenditures	**$377,767**	**$374,260**	**$413,701**	**$531,843**	**$118,142**
Legacy Healthcare-Pension	*$0*	*$48,477*	*$28,013*	*$59,517*	*$31,504*
Revenues					
Direct Revenue	$0	$0	$0	$0	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Tax Levy	**$377,767**	**$374,260**	**$413,701**	**$531,843**	**$118,142**
Personnel					
Full-Time Pos. (FTE)	3	3	2	2	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: In accordance with State Statute 59.53 (24), as created by 2013 Wisconsin Act 14, the mission of the Office of Government Affairs is to represent the interests of Milwaukee County before Local, State, and Federal governments. The Office will also build productive relationships with other governmental units, non-profit agencies, and the private sector in order to identify areas where services can be shared, consolidated, or otherwise cooperatively enhanced in order to improve service and reduce costs to taxpayers.

Department Description: The Office includes two full-time positions who work to fulfill its mission of representing the County's interests while building partnerships across governmental jurisdictions.

DEPT: Government Affairs

UNIT NO. 1020
FUND: General - 0001

Strategic Program Area 1: Government Affairs

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is not yet Tracked for this Program Area			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$377,767	$374,260	$413,701	$531,843	$118,142
Revenues	$0	$0	$0	$0	$0
Tax Levy	$377,767	$374,260	$413,701	$531,843	$118,142
FTE Positions	3	3	2	2	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:
Funding is provided for two full-time positions to represent the County's interests before other units and levels of government.

Wisconsin Counties Association (WCA) dues are transferred in from the County Clerk's Office in order to consolidate Government Affairs-relevant memberships. This will not cause an interruption in Milwaukee County's membership in WCA.

VETERAN'S SERVICES (1021) BUDGET

DEPT: Veteran's Services

UNIT NO. 1021
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$239,597	$201,857	$217,761	$223,401	$5,640
Operation Costs	$67,723	$66,999	$69,088	$67,607	($1,481)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$23,268	$21,899	$32,066	$48,521	$16,455
Total Expenditures	**$330,588**	**$290,756**	**$318,915**	**$339,529**	**$20,614**
Legacy Healthcare-Pension	*$64,134*	*$53,960*	*$63,687*	*$67,716*	*$4,029*
Revenues					
Direct Revenue	$0	$0	$0	$0	$0
Intergov Revenue	$13,000	$13,000	$13,000	$0	($13,000)
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$13,000**	**$13,000**	**$13,000**	**$0**	**($13,000)**
Tax Levy	**$317,588**	**$277,756**	**$305,915**	**$339,529**	**$33,614**
Personnel					
Full-Time Pos. (FTE)	3	3	2	2	0
Seas/Hourly/Pool Pos.	3	3	3	3	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: To serve all the veterans of Milwaukee County and their families with dignity and compassion by providing prompt and courteous assistance in the preparation and submission of claims for benefits to which they may be entitled and to serve as their principal advocate on veterans' related issues.

Department Description: To assist veterans and their families in determining eligibility for the full range of State and Federal veteran's benefits. As part of this process, employees obtain and screen source documents, identify eligible programs, and facilitate the application process. Complimentary services are provided by supportive governmental and public agencies onsite regularly. Throughout the year, briefings and seminars are conducted at public venues to increase the awareness of veterans programs and benefits.

DEPT: Veteran's Services

UNIT NO. 1021
FUND: General - 0001

Strategic Program Area 1: Veteran's Services

Service Provision: **Mandated**

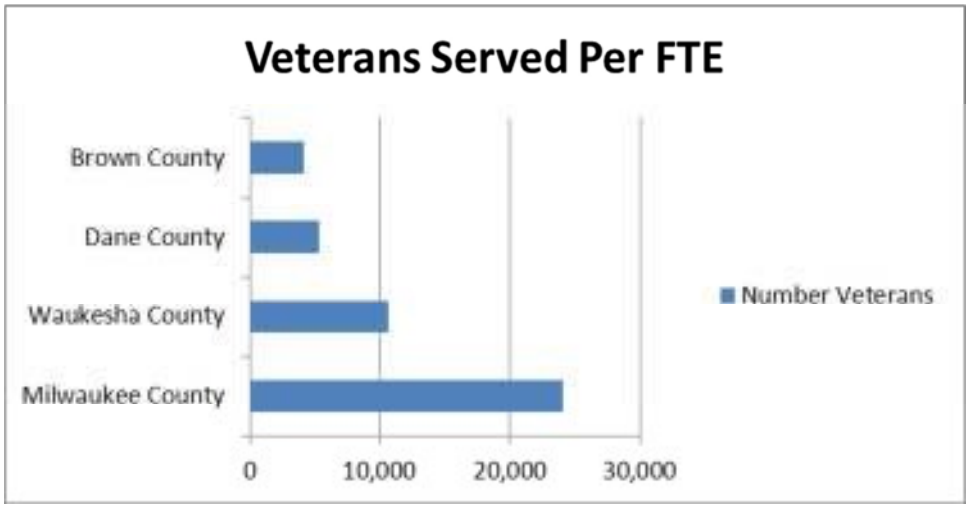
Strategic Outcome: **Self-Sufficiency**

What We Do: Activity			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Information requests	12,000	12,000	12,000
Number of Outreach events conducted	36	41	45
Number of Veterans assisted with determining federal veterans benefit eligibility	750	600	600
Number of veterans assisted with determining state veterans benefit eligibility	495	450	450
Number of Federal applications submitted	637	400	400
Number of State applications submitted	1135	1000	1000
Dollar amount of approved State applications	$282,000	$250,000	$250,000
Veterans Served per FTE	25,518	24,657	23,826

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$330,588	$290,756	$318,915	$339,529	$20,614
Revenues	$13,000	$13,000	$13,000	$0	($13,000)
Tax Levy	$317,588	$277,756	$305,915	$339,529	$33,614
FTE Positions	6	6	5	5	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of information requests responded to within 1 business day	95%	95%	95%	95%
Percent of submitted federal applications approved	63%	75%	80%	80%
Percent of submitted federal application dollars approved*	N/A	N/A	N/A	N/A
Percent of submitted state applications approved	87%	88%	87%	88%
Percent of submitted state application dollars approved*	N/A	39%	40%	40%
Number of people reached – walk-ins/outreach	N/A	4,997	5,497	6,046

*****The department began tracking these performance measures in 2014.



Strategic Implementation:
The Department will continue to provide quality services to Milwaukee County Veterans and their families through outreach programs, which will include briefings and benefit seminars at local military units, veteran's organizations, independent/assisted living facilities and other public venues. In 2015, the department added computer workstations for local veterans to utilize when applying for benefits and employment opportunities.

The Needy Veteran's Fund is sustained at $30,000, which provides limited emergency financial aid to veterans and/or their families for emergency loss of income, emergency travel, burial of indigent veterans, and security deposit for homeless veterans moving into independent living.

This Page Left Intentionally Blank.

General Government Function

Agency Budget Narratives

- **Office of the County Treasurer**
- **Office of the County Clerk (Including Election Commission)**
- **Office of the Register of Deeds**
- **Office of the Comptroller**

This Page Left Intentionally Blank.

COUNTY TREASURER (3090) BUDGET

DEPT: County Treasurer

UNIT NO. 3090
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$720,976	$636,903	$750,038	$779,928	$29,890
Operation Costs	$800,727	$1,551,801	$723,772	$702,660	($21,112)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$104,178	$115,500	$131,112	$267,858	$136,746
Total Expenditures	**$1,625,881**	**$2,304,204**	**$1,604,922**	**$1,750,446**	**$145,524**
Legacy Healthcare-Pension	$172,886	$146,333	$168,516	$192,594	24,078
Revenues					
Direct Revenue	$5,116,411	$3,749,842	$4,826,000	$4,760,000	($66,000)
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$5,116,411**	**$3,749,842**	**$4,826,000**	**$4,760,000**	**($66,000)**
Tax Levy	**($3,490,530)**	**($1,445,638)**	**($3,221,078)**	**($3,009,554)**	**$211,524**
Personnel					
Full-Time Pos. (FTE)	7	7	7.5	7.5	0
Seas/Hourly/Pool Pos.	0.5	0.5	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: The Office of Milwaukee County Treasurer provides prompt, high-quality services to sustain the overall operation of County government for the benefit of its citizens by efficiently carrying out the functions of cash receipt and disbursement, property tax services, and investment.

Department Description: The Office of the Treasurer has two service areas:

- The Banking Services and Property Tax Collection service area is responsible for banking functions, bank account and money management, and the collection of delinquent property taxes for all municipalities throughout the County except for the City of Milwaukee. The County purchases delinquent tax receivables from municipalities and then collects outstanding balances and administers foreclosure proceedings.

- The Investment Management service area is responsible for the short-term investment of operating funds not needed for immediate use. The County sets the investment policy, and independent contracted investment advisors directly manage the funds to maximize investment revenue.

DEPT: County Treasurer

UNIT NO. 3090
FUND: General - 0001

Strategic Program Area 1: Banking Services & Delinquent Property Tax Collection

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Checks Issued	74,400	100,000	100,000
Delinquent Tax Notices Processed	3,762	8,000	8,000
Unpaid Property Tax Parcels Submitted	2,713	6,000	4,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,365,881	$2,304,204	$1,344,922	$1,490,446	$145,524
Revenues	$3,405,000	$3,725,140	$3,505,000	$3,505,000	$0
Tax Levy	($2,039,119)	($1,420,936)	($2,160,078)	($2,014,554)	$145,524
FTE Positions	7.5	7.5	7.5	7.5	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been developed for this service area.				

Strategic Implementation:
This program area oversees banking functions and money management. The 2016 Budget for this service area maintains the current level of service. The increase in expenditures is related to the decision to cross charge all centralized IT expenditures in 2016; there is no overall net increase to the County Budget as a result of this action.

Strategic Program Area 2: Investment Management

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service Area has no Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$260,000	$0	$260,000	$260,000	$0
Revenues	$1,711,411	$24,702	$1,321,000	$1,255,000	($66,000)
Tax Levy	($1,451,411)	($24,702)	($1,061,000)	($995,000)	$66,000
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Return on Investment	0.49%	0.58%	0.53%	0.53%
Investment Income per dollar spent on Investment Advisory Services	$6.58	$8.96	$5.08	$4.71

Strategic Implementation:
Earnings on all funds for 2016 is budgeted at the same level as the 2015 Budget save for a reduction of $66,000 in 2016 General Fund Earnings from the 2015 projected amount. This is due to an increase in 2016 Earnings on Bonds Allocated to Capital and Debt Service by $66,000 which is based on 2014 actual allocation and the estimated size of the 2015 general obligation bond issuancess, resulting in a reduction in 2016 General Fund Earnings.

Statistical Reporting Data	2014 Actual	2015 Budget	2016 Budget
Earnings on all Funds (net of Mark-to-Market)	$ 2,347,071	$ 1,877,000	$ 1,877,000
Earnings on Trust Fund Reserves and other Deferred Interest Liabilities	$ (400,660)	$ (347,000)	$ (347,000)
Earnings on Bonds Allocated to Capital Fund and Debt Service Fund	$ (235,000)	$ (209,000)	$ (275,000)
General Fund Earnings	$ 1,711,411	$ 1,321,000	$ 1,255,000

This Page Left Intentionally Blank.

COUNTY CLERK (3270) BUDGET

DEPT: County Clerk

UNIT NO. 3270
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$1,314,109	$1,165,492	$1,402,770	$1,576,522	$173,752
Operation Costs	$761,379	$846,853	$405,855	$827,217	$421,362
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$196,705	$210,926	$247,311	$441,375	$194,064
Total Expenditures	**$2,272,193**	**$2,223,270**	**$2,055,936**	**$2,845,114**	**$789,178**
Legacy Healthcare-Pension	*$209,289*	*$177,071*	*$248,910*	*$341,537*	*$92,627*
Revenues					
Direct Revenue	$526,895	$660,973	$522,200	$616,405	$94,205
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$526,895**	**$660,973**	**$522,200**	**$616,405**	**$94,205**
Tax Levy	**$1,745,298**	**$1,562,297**	**$1,533,736**	**$2,228,709**	**$694,973**
Personnel					
Full-Time Pos. (FTE)	14	14	14	15	1
Seas/Hourly/Pool Pos.	4.2	4.2	6	5.5	-0.5
Overtime $	$6,312	$3,614	$2,796	$0	($2,796)

Department Mission: To support the activities of the Milwaukee County Board of Supervisors, the election activities of the Milwaukee County Election Commission, the general operations of County government, and to provide the highest quality services to the public at the lowest cost to the taxpayers.

Department Description: The independently elected County Clerk administers and records the proceedings of the County Board of Supervisors, maintains all legislative files, staffs County Board meetings and committees, updates existing ordinances and publishes new ordinances online. The County Clerk issues marriage licenses and domestic partnership declarations, registers all lobbyists and lobbying principals, and reports lobbying registrations and expenditures to the County Board, County Executive, and the public. The Office of the County Clerk serves as an information clearing house by: receiving and processing claims, court summons and complaints naming Milwaukee County; maintaining the central file of county deeds, contracts, insurance policies, agreements, leases, easements, and certificates of title for all county-owned vehicles; administering oaths of office and maintaining record of such oaths; receiving and publicly opening all sealed bids for County public improvement projects; and maintaining a file of qualified public improvement contractors. The County Clerk accepts and processes passport applications, sells Milwaukee County Transit System tickets and Wisconsin Department of Natural Resources licenses and permits. The County Clerk also processes lien notices and actions against contractors performing County public improvements. The County Clerk serves as executive director of the Milwaukee County Election Commission and provides support services to the Election Commission.

DEPT: County Clerk

UNIT NO. 3270
FUND: General - 0001

Strategic Program Area 1: County Clerk

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity Data	**2014 Actual**	**2015 Budget**	**2016 Budget**
Marriage Licenses Issued	5,295	4,681	5,300
Marriage License/ Domestic Partnership Waivers	643	350	500
Domestic Partnership Declarations Issued	43	40	40
County Board Files Maintained	954	1,000	1,000
County Ordinances Published	18	19	19
County Board Proceedings Published	13	13	13
Contractor Lien Notices/Vendor Levies	14	25	20
Contractor Qualification Statements	107	110	110
Claims Processed	170	240	200
Summons and Complaints Processed	118	185	150
New Contracts Assigned to Files	58	55	55
Lobbying Registrations	58	55	60
Oaths of Office Administered	670	150	100
Wisconsin DNR Licenses Sold	384	400	400
Passport Applications Processed	1,385	1,100	1,100
Documents Notarized	1,514	5,265	1,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,279,398	$1,199,427	$1,365,205	$1,442,581	$77,376
Revenues	$474,295	$572,295	$469,450	$545,955	$76,505
Tax Levy	$805,103	$627,132	$895,755	$896,626	$871
FTE Positions	12	12	12	12	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Customer Satisfaction Survey Rating	N/A	92% Excellent	90% “Excellent”	90% “Excellent”

Strategic Implementation:
Twelve staff positions are provided in 2016 to assist the County Clerk in carrying out his required duties.

DEPT: County Clerk

UNIT NO. 3270
FUND: General - 0001

Strategic Program Area 2: Election Commission

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Elections	4	2	4
Special Elections	2	6	0
Recounts	0	0	0
State/City/Muni/SchBd Referendum	1	2	4
Campaign Finance Statements	175	175	200
Nomination Papers	8	9	54

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$992,795	$1,023,843	$690,731	$1,402,533	$711,802
Revenues	$52,600	$88,679	$52,750	$70,450	$17,700
Tax Levy	$940,195	$935,164	$637,981	$1,332,083	$694,102
FTE Positions	6.2	6.2	8.0	8.5	0.5

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
The Milwaukee County Election Commission administers elections under the direction and guidance of the Wisconsin Governmental Accountability Board – Elections Division. The Milwaukee County Election Commission maintains cooperative working relationships with State election administrators and the 19 municipal clerks to efficiently administer elections in Milwaukee County.

Operating costs increased in 2016 as a result of four elections scheduled to take place:

Spring Primary – February 16, 2016
Spring General – April 5, 2016
Fall Primary – August 11, 2016
Fall General – November 3, 2016

In 2015, The Election Commission completed the purchase of 299 new voting machines to standardize equipment throughout the county. The new equipment will provide election results via modem as soon as the polls close on election night and will deliver consistency and efficiency in election operations. The 2016 budget includes funding for one additional Election Support Specialist to absorb additional workload related to new procedures regarding the voting equipment; while the election clerks were reduced by 0.5 FTEs.

This Page Left Intentionally Blank.

REGISTER OF DEEDS (3400) BUDGET

DEPT: Register of Deeds

UNIT NO. 3400
FUND: General - 0001

Budget Summary

Category	2014 Budget[1]	2014 Actual[1]	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$2,599,829	$2,378,997	$2,524,415	$2,607,238	$82,823
Operation Costs	$1,176,480	$932,885	$267,370	$321,020	$53,650
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$387,634	$515,883	$736,913	$771,534	$34,621
Total Expenditures	**$4,163,943**	**$3,827,766**	**$3,528,698**	**$3,699,792**	**$171,094**
Legacy Healthcare-Pension	$675,026	$564,652	$644,464	$702,934	$58,470
Revenues					
Direct Revenue	$4,976,470	$4,448,086	$3,988,000	$4,202,500	$214,500
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$109,496	$113,805	$4,309
Total Revenues	**$4,976,470**	**$4,448,086**	**$4,097,496**	**$4,316,305**	**$218,809**
Tax Levy	**($812,527)**	**($620,320)**	**($568,798)**	**($616,513)**	**($47,715)**
Personnel					
Full-Time Pos. (FTE)	29.9	29.9	29	29	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$80,280	$34,500	$50,256	$71,268	$21,012

Department Mission: To provide timely, secure, accurate, archival accessible and cost-effective record systems and services that are delivered in a prompt and courteous manner.

Department Description: The Register of Deeds includes the program areas of Administration, Real Estate Services, Vital Statistics, Document Examining & Cashier Services, Tax Listing Services, Land Records Modernization, and Redaction.

[1] Figures for the 2014 Budget and 2014 Actual include the Redaction program area, which no longer exists in 2016. The program area has been removed.

DEPT: Register of Deeds

UNIT NO. 3400
FUND: General - 0001

Strategic Program Area 1: Administration

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
DOC (WI Dept. of Commerce) Recordings	732	800	650

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$640,026	$634,917	$706,255	$746,941	$40,686
Revenues	$231	$690	$0	$0	$0
Tax Levy	$639,795	$634,228	$706,255	$746,941	$40,686
FTE Positions	4	4	4	4	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:
The administration program area provides leadership and oversight for the operations of the Register of Deeds Office. Staffing levels for this program area remain unchanged.

DEPT: Register of Deeds

UNIT NO. 3400
FUND: General - 0001

Strategic Program Area 2: Real Estate Services

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity Data	**2014 Actual**	**2015 Budget**	**2016 Budget**
Real Estate Searches	288	400	400
Termination of Joint Tenancy	1,528	1,500	1,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,117,114	$1,039,176	$977,536	$1,042,973	$65,437
Revenues	$3,862,000	$3,529,223	$3,570,000	$3,778,000	$208,000
Tax Levy	($2,744,886)	($2,490,047)	($2,592,464)	($2,735,027)	($142,563)
FTE Positions	7.9	7.9	6	6	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percent of time that recorded paper documents scanned into the imaging system within 2 business days after the recorded date	90%	100%	100%	100%
Percent of indexed data verified within 10 business days after the indexed date	50%	75%	50%	85%
Percent of inquiries for Real Estate Research responded to within 1 business day of receipt	95%	98.2%	96%	96%

Strategic Implementation:
Real Estate Services is responsible for compliance with State Statutes regarding the indexing and scanning of all public real estate indices.

Strategic Program Area 3: Vital Statistics

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity Data	**2014 Actual**	**2015 Budget**	**2016 Budget**
Vital Statistics Placed on File	29,318	28,000	28,000
Cert Copies: Birth, Death, Marriage	97,047	95,000	95,000
Vital Statistics Correct, No Fee	2,040	3,500	2,500
Vital Statistics No Fee – Veterans	192	200	200
Marriage Registration	4,880	4,000	4,000
Genealogy	364	400	400

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$780,223	$753,085	$773,894	$844,134	$70,240
Revenues	$413,800	$403,303	$413,500	$420,000	$6,500
Tax Levy	$366,423	$349,784	$360,394	$424,134	$63,740
FTE Positions	8	8	8	8	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percent of death records and marriage records examined and processed within 2 business days of receipt	100%	100%	100%	100%
Percent of mail requests for the purchase of vital records sent out within 2 business days of receipt	100%	100%	100%	100%

Strategic Implementation:
Vital Statistics maintains files on birth, death and marriage records, declarations of domestic partnerships, and change of name orders according to State Statute. Records are updated and changed due to legitimization and adoption.

DEPT: Register of Deeds

UNIT NO. 3400
FUND: General - 0001

Strategic Program Area 4: Document Examination & Cashier Services

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity Data	**2014 Actual**	**2015 Budget**	**2016 Budget**
Recordings	98,929	105,000	105,000
Transfer Tax	12,842	9,500	9,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$602,838	$555,316	$643,033	$641,745	($1,288)
Revenues	$0	$143	$0	$0	$0
Tax Levy	$602,838	$555,173	$643,033	$641,745	($1,288)
FTE Positions	6	6	7	7	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percent of electronic documents recorded within 2 business days of receipt	99%	100%	99%	100%
Percent of paper documents recorded within 2 business days of receipt	70%	52%	70%	70%

Strategic Implementation:
Document Examining & Cashier Services is responsible for receiving and dispersing all monies as required by the department and is responsible for determining if real estate documents submitted for recording meet statutory requirements; reviews Wisconsin Department of Revenue Real Estate Transfer data; provides written and verbal explanations to title companies, lawyers and the general public as to why documents are rejected for recording, and processes documents submitted electronically.

Strategic Program Area 5: Tax Listing Services

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$321,936	$315,675	$318,484	$310,194	($8,290)
Revenues	$5,000	$4,647	$4,500	$4,500	$0
Tax Levy	$316,936	$311,028	$313,984	$305,694	($8,290)
FTE Positions	3	3	3	3	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of times when previous month's assessor information sent to each municipality by the 15th of each month	7 of 12 months	11 of 12 months	All 12 months	All 12 months

Strategic Implementation:
Tax Listing Services is responsible for reviewing tax descriptions; assigning new tax key numbers due to real estate boundary changes; maintaining plat books and property records; assisting in preparation of petitions for foreclosure action and providing copies of real estate document recordings to local assessors. Staffing in this program area remains unchanged.

Strategic Program Area 6: Land Records Modernization

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$6,367	$130,132	$109,496	$113,805	$4,309
Revenues	$0	$27,846	$109,496	$113,805	$4,309
Tax Levy	$6,367	$102,286	$0	$0	$0
FTE Positions	1	1	1	1	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:
In 2014 this service area was removed from the Register of Deeds and placed in the Milwaukee County Automated Mapping and Land Information System (MCAMLIS) program in the Economic Development Division of the Department of Administrative Services. One position remains in the Register of Deeds and is cross charged to the MCAMLIS program.

This Page Left Intentionally Blank.

COMPTROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$5,882,639	$5,279,512	$6,146,862	$6,560,157	$413,295
Operation Costs	$599,622	$628,717	$560,274	$563,597	$3,323
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$682,044	$797,503	$593,071	$807,016	$213,945
Total Expenditures	**$7,164,305**	**$6,705,731**	**$7,300,207**	**$7,930,770**	**$630,563**
Legacy Healthcare-Pension	$1,236,179	$1,078,402	$1,132,864	$1,513,840	$380,976
Revenues					
Direct Revenue	$174,700	$99,407	$196,793	$384,454	$187,661
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$174,700**	**$99,407**	**$196,793**	**$384,454**	**$187,661**
Tax Levy	**$6,989,605**	**$6,606,325**	**$7,103,414**	**$7,546,316**	**$442,902**
Personnel					
Full-Time Pos. (FTE)	57	57	60	61	1
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$9,074	$0	$0	$0

Department Mission: The Office of the Comptroller maintains Milwaukee County's accounting books, monitors and reports on budget versus actual fiscal results, prepares annual financial reports of the government and government agencies, and analyzes proposals for the use of County funds. The Office works to ensure that fiscal decisions are made based on sound financial information.

Department Description: The Office of the Comptroller is made up of seven service areas:

1. Administration/Fiscal Analysis provides management of the Office, and reviews fiscal notes and special studies.
2. Central Accounting is responsible for preparation of countywide monthly financial reports, publication of the Comprehensive Annual Financial Report, and maintenance of various accounting systems.
3. Central Payables is responsible for countywide vendor payment procedures.
4. Central Capital is responsible for the issuance of debt and for monitoring departmental capital programs financed with debt.
5. Central Payroll is responsible for countywide payroll procedures.
6. Audit Services is responsible for auditing the fiscal concerns of Milwaukee County, monitoring the propriety of departmental recordkeeping throughout the County, auditing agencies receiving County funds or providing services to the County, and maintaining a hotline service to receive information regarding waste, fraud and abuse of Milwaukee County resources.

7. Research Services is responsible for providing research and analysis, drafting resolutions and ordinances, and providing independent and nonpartisan research services for the County Board and the County Executive at their request.

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 1: Administration

Service Provision: **Mandated**

Strategic Outcome: **High-Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Total Comptroller Employees Managed	57	60	61
Provide Fiscal Updates	9	9	10
Provide Fiscal Notes on Labor Contracts	N/A	2	2
Provide 5 year Fiscal Forecast	1	1	1

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,094,261	$1,073,061	$1,152,366	$1,365,328	$212,962
Revenues	$50,000	$68,306	$50,000	$65,000	$15,000
Tax Levy	$1,044,261	$1,004,754	$1,102,366	$1,300,328	$197,962
FTE Positions	6	6	6	6	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Fiscal Updates provided to County Board & County Executive	N/A	N/A	N/A	Survey to be conducted
Fiscal Notes on Labor Contracts completed	N/A	N/A	N/A	Survey to be conducted
Provision of Five Year Forecast	N/A	N/A	N/A	Survey to be conducted

Strategic Implementation:
Administration & Fiscal analysis is responsible for the management and coordination of the Office of the Comptroller. Expenditures increase is due to employee costs from JEQ position reclassifications.

Strategic Program Area 2: Central Accounting

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Produces the annual CAFR and single Audit Report	1	1	1
Maintains County's acct systems and Closes financial system on an annual Basis.	1	1	1

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$727,525	$542,057	$762,664	$817,275	$54,611
Revenues	$0	$0	$0	$0	$0
Tax Levy	$727,525	$542,057	$762,664	$817,275	$54,611
FTE Positions	7	7	7	7	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Unqualified Audit Opinions	0	0	0	0
CAFR submitted by State Deadline	1	1	1	1

Strategic Implementation:
Central Accounting is responsible for timely and accurate preparation of countywide financial reports. Expenditures increase primarily due to higher legacy fringe benefits.

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 3: Central Payables

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Pays County's Bills for Services and Commodities	$166M	$172M	$169M
Implemented Payment Plus program	$0	$122,000	$294,000
Processes Contractual Payments Within State and County Guidelines	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$939,675	$904,976	$956,737	$1,044,687	$87,950
Revenues	$100,000	$5,097	$122,093	$294,754	$172,661
Tax Levy	$839,675	$899,879	$834,644	$749,933	($84,711)
FTE Positions	10	10	10	10	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percent change in use of payment plus program	N/A	N/A	N/A	5%
County Payments processed within 10 days of completed invoice	N/A	N/A	N/A	85%

Strategic Implementation:
Accounts payable is responsible for establishing countywide payment procedures. Anticipated revenue from the Payment Plus program increases from $122,093 in 2015 to $294,754 in 2016 due to actual activity in the program.

Strategic Program Area 4: Central Capital

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Issues Debt	4	2	3
Monitors Capital Program	ongoing	ongoing	ongoing
Issues Carryover report	1	1	1
Works to maintain or improve Debt rating	3	3	3

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$275,318	$297,329	$310,888	$351,672	$40,784
Revenues	$0	$0	$0	$0	$0
Tax Levy	$275,318	$297,329	$310,888	$351,672	$40,784
FTE Positions	2	2	2	2	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Issuance of Carryover report	N/A	N/A	N/A	Issued by April 30
Issuance of debt	Meets State and Federal Guidelines	Meets State and Federal Guidelines	Meets State and Federal Guidelines	Meets State and Federal Guidelines
Works to maintain or improve Debt rating				
Standard & Poor's	AA Stable	AA Stable	AA Stable	AA Stable
Moody's	Aa2 Stable	Aa2 Stable	Aa2 Stable	Aa2 Stable
Fitch	AA+ Stable	AA+ Stable	AA+ Stable	AA+ Stable

Strategic Implementation:
Capital/Debt monitoring is responsible for creating County Board resolutions for issuing debt, as well as monitoring debt-financed departmental capital programs. Expenditures increase primarily due to higher legacy fringe benefits.

Strategic Program Area 5: Central Payroll

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Processes payroll	26	26	26
Issues W-2s	1	1	1
Maintains Payroll system	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,070,486	$1,028,595	$1,032,549	$1,085,373	$52,824
Revenues	$24,700	$26,003	$24,700	$24,700	$0
Tax Levy	$1,045,786	$1,002,592	$1,007,849	$1,060,673	$52,824
FTE Positions	12	12	12	12	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Payroll issues on a timely basis	N/A	N/A	N/A	In development
Checks/payroll employee	N/A	N/A	N/A	In development
Cost/payroll employee	N/A	N/A	N/A	In development

Strategic Implementation:
Payroll is responsible for Countywide payroll processing. Expenditures increase primarily due to higher legacy fringe benefits.

Strategic Program Area 6: Auditing Services

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Fraud Hotline Allegations Processed	63	65	70
Bank Reconciliations Performed	768	804	816

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,607,597	$2,495,715	$2,675,010	$2,797,405	$122,395
Revenues	$0	$0	$0	$0	$0
Tax Levy	$2,607,597	$2,495,715	$2,675,010	$2,797,405	$122,395
FTE Positions	16	16	19	20	1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percentage of audit recommendations or alternatives for operation or program improvements implemented by management	N/A	N/A	N/A	90%
Compliance with Generally Accepted Government Auditing Standards	N/A	N/A	N/A	Receive unqualified “clean” opinion from peer review

Strategic Implementation:
Audit Services is responsible for auditing the fiscal concerns of Milwaukee County. One position of Supervisor – Audit Forensic was filled during 2015 and funded in 2016 offset by vacancy and turnover for no tax levy impact. Fringe benefits costs increase $103,118. Increased Building Space Rental costs of $100,161 are included to reflect the new building space for the division.

Strategic Program Area 7: Research Services

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Produces research on behalf of the County Executive, County Board and other Elected Officials	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$449,443	$363,999	$409,993	$469,030	$59,037
Revenues	$0	$0	$0	$0	$0
Tax Levy	$449,443	$363,999	$409,993	$469,030	$59,037
FTE Positions	4	4	4	4	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Research is held in high regard by stakeholders	N/A	N/A	N/A	Survey to be conducted

Strategic Implementation:
Research Services is responsible for analyzing and drafting resolutions and ordinances. Legacy fringe benefits increase by $46,467. In addition, 2016 is the first year for the budgeting of certain centralized services in the amount of $15,515.

This Page Left Intentionally Blank.

Administrative Function

Agency Budget Narratives

- **Civil Service Commission & Personnel Review Board**
- **Ethics Board**
- **Corporation Counsel**
- **Department of Human Resources**
- **Department of Administrative Services**

This Page Left Intentionally Blank.

PERSONNEL REVIEW BOARD AND CIVIL SERVICE COMMISSION (1120) BUDGET

DEPT: Personnel Review Board and Civil Service Commission

UNIT NO. 1120
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$223,460	$165,560	$239,296	$259,492	$20,196
Operation Costs	$31,925	$105,267	$130,010	$108,271	($21,739)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$31,547	$34,124	$34,354	$57,760	$23,406
Total Expenditures	**$286,932**	**$304,951**	**$403,660**	**$425,523**	**$21,863**
Legacy Healthcare-Pension	*$38,117*	*$32,182*	*$43,125*	*$58,910*	*$15,785*
Revenues					
Direct Revenue	$0	$92	$0	$0	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$0**	**$92**	**$0**	**$0**	**$0**
Tax Levy	**$286,932**	**$304,859**	**$403,660**	**$425,523**	**$21,863**
Personnel					
Full-Time Pos. (FTE)	2.2	2.2	2.2	2.2	0
Seas/Hourly/Pool Pos.	10	10	10	10	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: The mission of the Milwaukee County Personnel Review Board (PRB) and Civil Service Commission (CSC) is to assure fair and impartial due process hearings for the suspension, demotion, or discharge of County employees in the classified service as provided by law. The Personnel Review Board serves the residents of Milwaukee County by conducting hearings and rendering decisions regarding alleged merit violations and appeals of actions taken by the Director of Human Resources. In addition, the Civil Service Commission (CSC) is responsible for the adoption and amendment of rules and regulations governing the merit system.

Department Description: Chapter 63 of the Wisconsin State Statutes establishes a Civil Service Commission (CSC) in Milwaukee County. The five-member Civil Service Commission (CSC) conducts hearings on the merit system and, when necessary, makes recommendations to the County Board or its committees. Chapter 33 of the Milwaukee County General Ordinances delegates certain statutory duties of the CSC to the PRB. The PRB provides a quasi-judicial forum in which to hear disciplinary suspensions, demotions, or charges for discharge from classified County service; reviews of grievance appeals under Chapter 17.205 of the Milwaukee County Ordinances; and ensures the proper execution of County civil service rules, policies, and procedures.

In 2014, through Act 203, the State of Wisconsin changed the reporting structure of the Behavioral Health Division (BHD). BHD is now governed by an independent Mental Health Board. Suspensions and/or discharges of BHD

employees are being heard before the Civil Service Commission (CSC) instead of the Personnel Review Board (PRB).

DEPT: Personnel Review Board and Civil Service Commission

UNIT NO. 1120
FUND: General - 0001

Strategic Program Area 1: Personnel Review Board

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2013 Actual**	**2014 Actual**	**2015 Projected**
Number of Meetings	26	27	26
Number of Cases Filed	180	135	113
Cases Closed	214	152	102
Number of Cases Heard by the PRB	50	43	40
Written Decisions Issued During the Year	53	82	67
Number of Determinations Appealed	3	3	4
Number of Pending Court Cases	5	5	6

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$271,300	$269,423	$345,197	$377,279	$32,082
Revenues	$0	$92	$0	$0	$0
Tax Levy	$271,300	$269,331	$345,197	$377,279	$32,082
FTE Positions	7.2	7.2	7.2	7.2	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 as of June 9, 2015**	**2016 Budget**
Average Number of Days to Resolve a Case	114	65	34	30
Cases Closed in 90 Days	93 (52%)	99 (73%)	24 (51%)	75%
Time Between Hearing and Written Decision	82	59	60	45

Strategic Implementation:
The 2016 Budget will allow increased levels of service, training, and outreach due to streamlined operations.

A large backlog of cases and decisions has been processed since 2014. During 2014 more cases were closed than were filed, and eighty-two (82) written decisions were issued. Currently, any pending written decisions are for hearings held in the previous 60 days, and the PRB is able to reschedule adjourned cases within weeks, rather than months.

DEPT: Personnel Review Board and Civil Service Commission

UNIT NO. 1120
FUND: General - 0001

Strategic Program Area 2: Civil Service Commission

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2013 Actual**	**2014 Actual**	**2015 Projected**
Number of Commission meetings	7	8	7
Number of BHD Hearing Examiner Meetings	0	6	16
Number of BHD Disciplinary Cases Filed	0	28	30
Number of Disciplinary Cases Heard by the Commission	0	22	20
Requests to Transfer Positions from Classified to Unclassified	9	6	6
Merit System and Other Non-Disciplinary Appeals	10	1	0
Changes to Civil Service Rules	1	1	7

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$15,632	$35,529	$58,463	$48,244	($10,219)
Revenues	$0	$0	$0	$0	$0
Tax Levy	$15,632	$35,529	$58,463	$48,244	($10,219)
FTE Positions	5	5	5	5	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this program area.				

Strategic Implementation:
As of 2014, the Milwaukee County Behavioral Health Division (BHD) is governed by an independent Mental Health Board, and suspensions and/or discharges of BHD employees are now heard before the CSC instead of the PRB. The majority of the 2016 Budget is devoted to legal fees for outside counsel and hearing examiners.

ETHICS BOARD (1905) BUDGET

DEPT: Ethics Board

UNIT NO. 1905
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$62,545	$50,878	$70,108	$75,549	$5,441
Operation Costs	$22,505	$12,062	$20,105	$13,136	($6,969)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$809	$564	$3,526	$18,368	$14,842
Total Expenditures	**$85,859**	**$63,504**	**$93,739**	**$107,053**	**$13,314**
Legacy Healthcare/Pension	*$12,562*	*$10,595*	*$14,170*	*$18,748*	*$4,578*
Revenues					
Direct Revenue	$0	$0	$0	$0	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Tax Levy	**$85,859**	**$63,503**	**$93,739**	**$107,053**	**$13,314**
Personnel					
Full-Time Pos. (FTE)	0.8	0.8	0.8	0.8	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: The mission of the Milwaukee County Ethics Board is to ensure public confidence that the Milwaukee County government acts with the highest integrity and in the public interest. The Board assures all Milwaukee County employees, office holders, candidates for public office, citizens serving on boards, and commissions of Milwaukee County are complying with the Ethics Code requirements as outlined in Chapter 9 of the Milwaukee County General Ordinances.

Department Description: The Milwaukee County Ethics Board is the primary source of interpretation of the Milwaukee County Ethics Code. The Ethics Board provides advisory opinions, assesses potential ethical issues, provides periodic government ethics education, and enforces the Ethics Code through investigation, hearings, and resolution processes.

DEPT: Ethics Board

UNIT NO. 1905
FUND: General - 0001

Strategic Program Area 1: Ethics Board

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Actual**	**2016 Budget**
Meetings	4	5	6
Written Opinions	10	5	12
Investigation Requests/Verified Complaints Filed	2	4	2
Open Records Requests	4	4	4

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$85,859	$63,504	$93,739	$107,053	$13,314
Revenues	$0	$0	$0	$0	$0
Tax Levy	$85,859	$63,504	$93,739	$107,053	$13,314
FTE Positions	0.8	0.8	0.8	0.8	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been developed for this Service Area				

Strategic Implementation:
The 2016 Budget allows increased levels of service, training, and outreach to the County employees, officials, and the public due to streamlined operations.

CORPORATION COUNSEL (1130) BUDGET

DEPT: Corporation Counsel

UNIT NO. 1130
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$2,608,070	$2,535,527	$2,764,497	$2,949,624	$185,127
Operation Costs	$207,852	$158,428	$139,214	$148,269	$9,055
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	($1,115,526)	($1,253,929)	($878,739)	($781,737)	$97,002
Total Expenditures	**$1,700,396**	**$1,440,025**	**$2,024,972**	**$2,316,156**	**$291,184**
Legacy Healthcare/Pension	*$525,736*	*$460,183*	*$544,459*	*$671,670*	*$127,211*
Revenues					
Direct Revenue	$150,000	$174,383	$120,000	$120,000	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$150,000**	**$174,383**	**$120,000**	**$120,000**	**$0**
Tax Levy	**$1,550,396**	**$1,265,641**	**$1,904,972**	**$2,196,156**	**$291,184**
Personnel					
Full-Time Pos. (FTE)	20	20	20	20	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: Ensure that Milwaukee County, its officers, employees and agents adhere to all applicable legal requirements, and minimize personal and fiscal liability for the aforementioned group.

Department Description: The Office of the Corporation Counsel serves as chief legal counsel to all Milwaukee County departments, employees and elected officials. Its three main functions are:

- Providing general legal advice
- Providing quasi-prosecutorial functions in mental health, guardianship and protective placement, and open records and public meetings
- Providing litigation defense services that are billed to the Wisconsin County Mutual Insurance Corporation

By County ordinance, this office also serves as chief legal counsel to the Milwaukee County Employees Retirement System.

DEPT: Corporation Counsel

UNIT NO. 1130
FUND: General - 0001

Strategic Program Area 1: Corporation Counsel

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,700,396	$1,440,025	$2,024,972	$2,316,156	$291,184
Revenues	$150,000	$174,383	$120,000	$120,000	$0
Tax Levy	$1,550,396	$1,265,641	$1,904,972	$2,196,156	$291,184
FTE Positions	20	20	20	20	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:

The 2016 budget maintains the same level of service as 2015. Staffing levels remain unchanged in 2016.

DEPT: Human Resources

UNIT NO. 1140
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$5,710,284	$5,581,227	$5,982,709	$6,472,005	$489,296
Operation Costs	$284,245	$256,846	$582,426	$1,043,877	$461,451
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$543,074	$716,893	$600,348	$817,896	$217,548
Total Expenditures	**$6,537,603**	**$6,554,966**	**$7,165,483**	**$8,333,778**	**$1,168,295**
Legacy Healthcare/Pension	*$1,193,227*	*$1,019,059*	*$1,343,267*	*$1,570,925*	*$227,658*
Revenues					
Direct Revenue	$1,427,062	$1,359,344	$1,452,260	$1,575,120	$122,860
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$1,427,062**	**$1,359,344**	**$1,452,260**	**$1,575,120**	**$122,860**
Tax Levy	**$5,110,541**	**$5,195,621**	**$5,713,223**	**$6,758,658**	**$1,045,435**
Personnel					
Full-Time Pos. (FTE)	57	56	57	58	1
Seas/Hourly/Pool Pos.	0.5	0.5	0	0	0
Overtime $	$5,076	$46,135	$12,072	$0	($12,072)

Department Mission: The Department of Human Resources (HR) will provide Milwaukee County with quality HR services to attract, develop, motivate and retain a high-performing workforce within a supportive, customer service-driven work environment. HR will focus on building a fully engaged workforce, striving for Milwaukee County to be regarded as an "employer of choice". HR will build a total rewards environment at Milwaukee County to enhance service, quality and efficiency, while attracting and retaining top talent. Building a high-performing workforce includes developing programs and practices for competitive compensation, maintaining cost-effective yet competitive employee and retiree benefit plans, fostering diversity and inclusion, encouraging a healthy work-life balance, promoting continued career development, improving internal communications, and rewarding employees for their results and service. HR will also build management and leadership competency across the County through learning and development initiatives, to ensure leaders have both the skills and the tools necessary to effectively lead employees to success. HR maintains an appropriate balance between employee and management rights, and strives to build a culture of accountability for leaders and employees. At all times, HR will assure adherence to Federal, State and Local laws, regulations and policies related to human resources and EEO.

Department Description: The Department of Human Resources consists of seven (7) service areas which include the Director's Office; Compensation & HRIS (Human Resources Information Systems); Employee Relations; Talent Acquisition & HR Operations; Learning & Development and Diversity; Benefits & HR Metrics; Retirement Plan Services.

DEPT: Human Resources

UNIT NO. 1140
FUND: General - 0001

Strategic Program Area 1: Director's Office

Service Provision: **Mandated**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is not yet tracked for this service			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,031,157	$2,761,771	$953,803	$965,819	$12,016
Revenues	$6,200	$18,952	$6,200	$6,200	$0
Tax Levy	$1,024,957	$2,742,819	$947,603	$959,619	$12,016
FTE Positions	4.5	4.5	4	2	(2)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
The Director's Office develops and drives overall long-term vision for Human Resources, while ensuring effective departmental execution on a day-to-day basis in addition to administering human resources programs, leading key County initiatives, and assisting County departments in identifying strategies for training and staff development. This office partners with executive leaders to develop human capital solutions for Milwaukee County, including overall workforce planning and talent management. In addition, this office is responsible for the HR staff's achievement of goals, professional development, and overall service to the County.

The 2016 Budget reflects transfer of two positions to Talent Acquisitions & HR Operations to better reflect needs of the division. $25,000 is included in the budget for the 360 Degree Feedback Program that aims at improving manager capacity and performance.

Strategic Program Area 2: Compensation & HRIS

Service Provision: **Administrative**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Compensation Requests	1,100	1,200	1,000
Number of positions analyzed	1,131	300	350
Recommended compensation adjustments	151	193	515

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$468,159	$497,126	$656,950	$758,737	$101,787
Revenues	$0	$0	$0	$0	$0
Tax Levy	$468,159	$497,126	$656,950	$758,737	$101,787
FTE Positions	4	4	6	6	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
As part of HR's Total Rewards strategy, this division is responsible for developing, managing, and administering competitive, equitable, and innovative compensation programs designed to attract, engage, and retain employees. The goal of this division is to create equitable and market-appropriate compensation strategies that help to build a high-performing work environment across Milwaukee County. This division also manages HR Systems and confidential employee data and reviews and recommends pay ranges for all new or modified positions. Compensation & HRIS also works to ensure consistent practice for all aspects of positions including titles, content, descriptions, market competitive pay, internal equity, and compliance.

DEPT: Human Resources

UNIT NO. 1140
FUND: General - 0001

Strategic Program Area 3: Employee Relations

Service Provision: **Administrative**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of grievances	27	45	15
Number of employment investigations	95	30	70

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,964,225	$630,378	$1,988,080	$2,175,157	$187,077
Revenues	$0	$0	$0	$0	$0
Tax Levy	$1,964,225	$630,378	$1,988,080	$2,175,157	$187,077
FTE Positions	21	20	19	20	1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Respond to all employee issues within 24 hours	n/a	n/a	n/a	100%

Strategic Implementation:
The Employee Relations Division is committed to maintaining productive workplace relationships and improving the overall work environment by developing performance management tools, delivering training, and providing coaching and counselling to both employees and management staff; mitigating employment-related risk for Milwaukee County; and ultimately assisting business units in achieving results. This is accomplished by balancing the needs of employees with the responsibilities of management to effectively lead teams to successful outcomes. Key functions include coaching managers on employee matters, conducting investigations, providing developmental tools and resources to employees and managers, consulting on employee and manager performance management, addressing workplace conflict or concerns, developing best practices regarding hiring methodologies and interviewing techniques, collaborating with Corporation Counsel on legal matters, and connecting employees and managers with a wide array of HR services. This area is also responsible for all labor negotiations and required Federal EEO reporting.

The 2016 Budget reflects addition of one HR Generalist and $80,000 for the creation of an employee engagement strategy that will help the County identify strengths and opportunities for development of the organization and its workforce.

DEPT: Human Resources

UNIT NO. 1140
FUND: General - 0001

Strategic Program Area 4: Talent Acquisition & HR Operations

Service Provision: **Administrative**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Job Requisitions	462	450	450
Applications Processed	13,164	11,463	12,000
New Employees Oriented	0	0	680
Central NEO Sessions	0	0	26
Background Checks	0	0	700
Pre-Employment Health Screens	0	0	700

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$748,027	$705,361	$1,111,534	$1,218,196	$106,662
Revenues	$0	$0	$0	$0	$0
Tax Levy	$748,027	$705,361	$1,111,534	$1,218,196	$106,662
FTE Positions	7	7	7	7	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Cycle Time	n/a	162 days	90 Days	60 Days

Strategic Implementation:
The Talent Acquisition division develops, administers, and monitors the recruitment and selection process at Milwaukee County. This effort includes sourcing candidates, attending recruitment events, posting job vacancies, assessing applicant qualifications, developing and administering applicant tests, and distributing qualified candidates to department heads and hiring managers. The Talent Acquisition area is focused on building a high-performing organization through seeking the best possible talent to serve our community.

The Division also provides coordinated pre-employment activities, such as applicant drug testing, physical screens and background assessments, and coordinates our centralized New Employee Orientation program.

In addition, other operational functions are managed by this Division, including greeting and assisting walk-in customers, processing Unemployment Compensation claims, and responding to Open Record Requests.

The 2016 Budget reflects transfer of two positions from the Director's Office and defunding of two positions to better reflect needs of the division.

DEPT: Human Resources

UNIT NO. 1140
FUND: General - 0001

Strategic Program Area 5: Learning & Development and Diversity

Service Provision: **Administrative**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Training Sessions	230	220	230
Training Participants	1,772	2,500	3,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$266,778	$1,159	$351,605	$773,052	$421,447
Revenues	$0	$0	$0	$0	$0
Tax Levy	$266,778	$1,159	$351,605	$773,052	$421,447
FTE Positions	3	3	3	4	1

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
Learning & Development is committed to sustaining a learning environment at Milwaukee County that encourages employees and leaders to develop their skills and abilities, creating career growth and opportunity at Milwaukee County. This Division also leads Milwaukee County's diversity efforts, striving to honor inclusion, as well as advocating for education, awareness, acceptance, and outreach in the workplace and community. The Milwaukee County Diversity Committee is composed of department teams representing the many functional areas throughout Milwaukee County.

Learning & Development offers the Leadership Excellence program which targets mid-level leaders and provides additional development opportunities for front-line supervisors through the Management Development Program. The Learning & Development Division manages the Learning Management System (LMS), which serves as the central repository for the announcement, registration, tracking and approval for learning throughout Milwaukee County. LMS includes certification tracking and a wide variety of online learning programs for employees to participate in.

The 2016 Budget adds one LMS Training Specialist position to develop, deliver and coordinate the LMS training content and $300,000 for the Tuition Reimbursement Program for employee job-related educational advancement.

DEPT: Human Resources

UNIT NO. 1140
FUND: General - 0001

Strategic Program Area 6: Benefits & HR Metrics

Service Provision: **Administrative**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Life Status Events Processed	N/A	950	800
Customer Service Calls	N/A	5,500	7,000
Customer Service Emails	N/A	500	400

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$638,395	$625,551	$657,451	$873,897	$216,446
Revenues	$0	$0	$0	$0	$0
Tax Levy	$638,395	$625,551	$657,451	$873,897	$216,446
FTE Positions	5	5	5	6	1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Wellness Participation	N/A	N/A	70%	65%
Response to initial Benefit inquiries within 1 business day	N/A	N/A	95%	95%

Strategic Implementation:
The Benefits & HR Metrics Division is responsible for administration, enrollment, and ongoing employee support for all non-pension benefit plans including, active and retiree medical and life insurance, dental, supplemental disability, and wellness. The Benefits division develops plan design and benefit options, makes recommendations as a part of the County's overall Total Rewards strategy, executes ongoing audits to maintain the integrity of the enrollment data, and ensures compliance with all regulations governing benefit plans. The fiscal impact of the activities of the Employee Benefits Division is generally observed in organization 1950 Fringe Benefits.

The HR metrics area is responsible for developing and analyzing HR data to support County leaders in identifying and planning for potential issues and making strategic decisions.

The 2016 Budget includes transfer of Family and Medical Leave Act (FMLA) administration to the Benefits & HR Metrics Division from Risk Management in order to reduce high levels of FMLA usage and improve responsiveness to County employees. An RFP for these services was awarded in 2015, for implementation

January 1, 2016 at a budget amount of $96,798. The 2016 Budget reflects transfer of one position from Office for Persons with Disabilities (OPD) to assist this program.

DEPT: Human Resources UNIT NO. 1140
FUND: General - 0001

Strategic Program Area 7: Retirement Plan Services

Service Provision: **Administrative**

Strategic Outcome: **Attracting and Retaining a High-Performing Workforce**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of retirees receiving benefits	8,034	8,150	8,200
Retirements Processed	265	276	275
Process out Deceased Members	288	269	225
Customer Service Calls	1,215	10,000	12,000
Customer Service Emails	512	3,500	4,500
Research Legal Issues / Compliance	85	110	75
Open Records Request Responses	14	20	30

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,420,862	$1,333,619	$1,446,060	$1,568,920	$122,860
Revenues	$1,420,862	$1,340,392	$1,446,060	$1,568,920	$122,860
Tax Levy	$0	($6,773)	$0	$0	$0
FTE Positions	13	13	13	13	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Pension fund rate of return	8%	5.2%	8%	8%

Strategic Implementation:
The Retirement Plan Services Division is responsible for transitioning active members to retirement. This includes delivering consistent and accurate information when conducting individual retirement sessions, performing benefit calculations, determining eligibility, generating payments, and supporting service referrals. Retirement Plan Services develops and implements communication plans to ensure all members have the information and resources they need to make decisions. This program area does not receive direct tax levy. Administrative for Retirement Plan Services are included in the Org 1950 – Employee Fringe Benefits budget where they are allocated to departments based on their share of countywide staffing levels. It is estimated that 15.5% of these costs are offset by revenue. The remaining 84.5% or $1,325,738 represents tax levy allocated to departments.

Retirement Plan Services will continue to develop opportunities to improve operational effectiveness with the goal of reducing ongoing reprogramming and maintenance costs associated with a hosted pension system. Due to revenue offsets in ERS, savings from this and other streamlining efforts are realized in the annual Retirement Plan Services' funding request.

DEPT: DAS - Department of Administration

UNIT NO. 1151
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$29,200,360	$26,691,879	$26,420,771	$29,212,656	$2,791,885
Operation Costs	$27,909,686	$32,807,010	$38,516,208	$39,736,276	$1,220,070
Debt & Depreciation	$1,097,271	$1,129,840	$1,260,237	$1,158,649	($101,588)
Capital Outlay	$2,170,419	$1,797,564	$2,610,610	$3,602,373	$991,763
Interdept. Charges	$3,401,404	$3,679,205	$8,030,255	$7,453,770	($576,485)
Total Expenditures	**$63,779,140**	**$66,105,498**	**$76,838,081**	**$81,163,726**	**$4,325,645**
Legacy Healthcare-Pension	*$6,397,154*	*$5,531,925*	*$6,217,688*	*$7,150,047*	*$932,359*
Revenues					
Direct Revenue	$12,723,377	$11,680,567	$12,946,683	$13,027,759	$81,076
Intergov Revenue	$1,495,778	$1,218,639	$559,580	$559,580	$0
Indirect Revenue	$44,977,708	$47,501,553	$55,372,759	$61,288,862	$5,916,103
Total Revenues	**$59,196,863**	**$60,400,759**	**$68,879,022**	**$74,876,201**	**$5,997,179**
Tax Levy	**$4,582,277**	**$5,704,739**	**$7,959,059**	**$6,287,525**	**($1,671,534)**
Personnel					
Full-Time Pos. (FTE)	278.7	268.2	221.5	225.9	4.4
Seas/Hourly/Pool Pos.	3.5	3.5	3.5	3.5	0
Overtime $	$114,252	$640,086	$98,504	$262,308	$163,804

Department Mission:
The Department of Administrative Services ("DAS"), provides high quality and responsive support services to Milwaukee County.

Department Description:
The Department of Administrative Services provides a wide variety of internal services to County Departments in achieving their Strategic Outcomes, as well as many services to the public. The Department includes the following divisions:

- **Office for Persons with Disabilities (OPD)**: strives to assure that people with disabilities share equally in programs, services and facilities of the County. The Office provides high quality, responsive services that enhance self-sufficiency, personal safety, economic opportunity and quality of life for all people with disabilities.

- **Community Business Development Partners (CBDP)**: works to increase overall economic viability for small and disadvantaged businesses (SBEs and DBEs) in Milwaukee County.

- **Performance, Strategy & Budget:** coordinates countywide financial planning, manages development of the annual operating and capital budgets, supports performance management systems, and provides program evaluation and policy analysis services.

- **Risk Management:** provides a comprehensive risk management program that minimizes liabilities to the County and that ensure the health and safety of our employees, residents, and guests utilizing County services and facilities.

- **Central Business Office:** serves as the knowledge base and general support for accounting, budgeting, contract processing, human resources, emergency planning, and work rules and records management for the Department of Administrative Services and the Office of Emergency Management.

- **Procurement:** obtains goods and services for Milwaukee County departments, agencies, and institutions in a manner that enhances the quality of life in Milwaukee County and fully utilizes all segments of the business community.

- **Information Management Services Division (IMSD):** collaboratively develops and provides secure, cost effective technology solutions that meets the needs of Milwaukee County government and its citizens.

- **Economic Development / Real Estate Services:** provides high–quality, efficient, and responsive services to enhance economic opportunity and quality of life for all of the people in Milwaukee County.

- **Facilities Management (including Facilities Maintenance, Architecture, Engineering & Environmental Services (AE&ES), Sustainability, Utilities):** provides asset management and preservation of County-owned assets and property, and ensures that all County-owned buildings are clean, safe, user-friendly, and meet the needs of all tenants, employees and the general public as well as provide technical services to plan, design, construct, manage, operate and preserve Milwaukee County's natural resources and public facilities, in a sustainable and energy efficient manner.

Strategic Program Area 1: DAS Management

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
This service does not have activity data				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$8,310	$507,063	$704,334	$197,271
Revenues	$0	$0	$0	$0	$0
Tax Levy	$0	$8,310	$507,063	$704,334	$197,271
FTE Positions	3	3	3	3	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this program area				

Strategic Implementation:
This program area provides overall management and guidance for the nine divisions of the Department of Administrative Services (DAS). The tax levy change in this program area results from compensation adjustments for all divisions of DAS that will be distributed upon implementation.

Strategic Program Area 2: DAS Central Business Office

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is not yet tracked for this service				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$499	$806,002	$1,234,023	$428,021
Revenues	$0	$0	$0	$0	$0
Tax Levy	$0	$499	$806,002	$1,234,023	$428,021
FTE Positions	0	0	9	13	4

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Timely Completion of Fiscal Reports	N/A	N/A	N/A	100%

Strategic Implementation:
This program area was created in 2015 by transferring staff from various DAS divisions to provide accounting, budgeting and contract related functions to all DAS divisions and the Office of Emergency Management (OEM). The increase in expenditures relates to the following position additions to increase County revenues, strengthen internal controls and improve the efficiency of contract management:

- Grants Writer/Coordinator — coordinate countywide collaborative effort to identify grant opportunities, provide pre-award services and secure funding (new position)
- Contracts Coordinator — coordinate A&E contracts (new position)
- Administrative Coordinator — transfer from DAS-Economic Development
- Clerical Specialist IMSD — transfer from DAS-IMSD
- Accountant 1 — transfer from OEM

2016 Budget reflects transfer of one administrative position to DAS Facilities to better reflect needs of the division.

Strategic Program Area 3: Procurement

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Active Price Agreements	Not Measured	392	300	TBD
# of Requisitions Processed to Purchase Orders per Month	Not Measured	167	160	TBD
# of Sealed Bids	Not Measured	46	80	TBD

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$926,788	$845,633	$918,156	$1,529,598	$611,442
Revenues	$0	$0	$0	$0	$0
Tax Levy	$926,788	$845,633	$918,156	$1,529,598	$611,442
FTE Positions	7	7	7[1]	8	1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
[2] Spend Under Management (%)	Not Measured	Not Measured	Not Measured	50%
[3] Commodity Savings ($)	Not Measured	Not Measured	Not Measured	Goal $1.14 Million

Strategic Implementation:
The new centralized e-procurement system is piloting fall of 2015 and expected to be implemented countywide in January 2016. The new system is expected to save on countywide purchases of services and commodities, budgeted at approximately $700,000 in 2016.

The increase in expenditures relates to the following:

- Addition of a Contracts Administrator that was funded during 2015.
- Approach taken to cross charge all centralized IT expenditures in 2016; there is no net increase to the County Budget as a result of this action.

[1] 2015 Adopted Budget includes 1.0 FTE newly created Contracts Administrator that was funded during the fiscal year.
[2] Spend Under Management (%) –Spend touched by procurement that is covered by a sourcing plan, sourced, contracted and controlled. Spend (goods and services) under contract, price agreement or formal competitive acquisition.
[3] Commodity Savings ($) – Savings and/or Cost Avoidance over prior agreement(s) and Competitive Bid or Contracted Pricing results dollar less than Market Pricing on commodities (new acquisitions).

Strategic Program Area 4: Community Business Development Partners

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service Does Not Have Activity Data				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,066,647	$1,033,084	$1,002,698	$1,023,756	$21,058
Revenues	$181,392	$11,307	$0	$0	$0
Tax Levy	$885,255	$1,021,777	$1,002,698	$1,023,756	$21,058
FTE Positions	8	8	7	6	-1

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget [4]**
Total Number DBE Firms Certified	51	56	50	145

Strategic Implementation:
In 2016, the Community Business Development Partners (CBDP) will implement the B2GNow online program system countywide to increase the number of small businesses successfully winning contracts. B2GNow has two main functions: online certification and contract monitoring to insure that Disadvantage Business Enterprise (DBE) goals are being met. In piloted departments, the online certification and contract compliance of B2GNow went live in 2014 and March 2015, respectively. To insure that DBE goals are met, CBDP will work with departments in the initial stages of RFP/BID development. This proactive approach will identify ways to positively impact the minority, women and small business community.

To offset increase in operating costs, one vacant position is abolished in 2016. In addition, two positions are unfunded and two new positions are created to better align with departmental needs.

[4] A change in Milwaukee County ordinance Chapter 42 has been proposed to allow for the acceptance of companies (minority, women and small businesses) certified by other agencies. This is expected to result in a significant increase in certified firms for the Milwaukee County.

Strategic Program Area 5: Performance, Strategy & Budget

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Budgets Produced	2	1*	2
Organizational Budgets	82	82	82
Total Expenditure Budget	$1,306,950,613	$1,316,311,910	TBD

*The capital and operating budget narratives were combined into a single narrative in 2015.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,352,964	$1,307,737	$1,301,124	$1,365,585	$64,461
Revenues	$0	$30,000	$0	$0	$0
Tax Levy	$1,352,964	$1,277,737	$1,301,124	$1,365,585	$64,461
FTE Positions	8	7	7	7	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Bond Agency Rating	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA
Satisfaction Survey	N/A	95%	95%	95%

Strategic Implementation:
The Division of Performance, Strategy and Budget will continue to support the County's Continuous Improvement program that is based on lean principles. The next phases of countywide performance budgeting will be implemented in 2016 in accordance with best practices as defined by organizations including the International City/County Management Association, Government Finance Officers Association and the National Advisory Council on State and Local Budgeting.

The 2016 Budget includes addition of $20,000 for an internship program to support future staffing needs.

Strategic Program Area 6: Reimbursement

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of TRIP Accounts	39,575	39,250	39,250

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$144,787	$91,441	$129,975	$121,006	($8,969)
Revenues	$0	$21	$0	$0	$0
Tax Levy	$144,787	$91,420	$129,975	$121,006	($8,969)
FTE Positions	1.2	1.2	1	1	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this program area				

Strategic Implementation:
One position continues to coordinate this function in 2016, which provides approximately $450,000 in revenue for Milwaukee County annually and manages more than 39,000 outstanding debt accounts. This service will continue to be provided by Professional Placement Services in 2016 utilizing their contract with the State of Wisconsin.

Strategic Program Area 7: IMSD - Administration & Business Development

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
% of Total County Expenditures	1.26%	1.10%	1.12%	1.10%

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,508,075	$2,224,666	$2,578,348	$2,751,419	$173,071
Revenues	$2,508,075	$2,410,088	$2,565,687	$2,751,419	$185,732
Tax Levy	$0	($185,422)	$12,661	$0	($12,661)
FTE Positions	16.5	16	14.5	13.5	(1)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
% of Projects Completed per Approved Schedule & Budget	85%	86%	87%	88%

Strategic Implementation:
This program area is responsible for IMSD's business development, project management, and administrative support. This area works directly with County departments and outside agencies to build effective and productive relationships, analyzes County business needs, develops critical solutions and manages projects to successful completion in a value-driven portfolio framework.

2016 Budget includes $75,000 for security assessment and creates one new IT Project Manager to analyze contracts and produce service level agreements. In addition, one Clerical Specialist position is transferred to DAS Central Business Office (CBO); two positions, Project Analyst-HRIS and Project Analyst-HRIS Int, are abolished, and one Business Analyst position is created to better reflect needs of the division.

Strategic Program Area 8: IMSD - Application Development

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Application Related Service Tickets	965	1,929	2,108	2,283

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,134,965	$2,076,985	$2,088,504	$1,420,678	($667,826)
Revenues	$2,134,965	$2,074,265	$2,077,341	$1,420,678	($656,663)
Tax Levy	$0	$2,719	$11,163	$0	($11,163)
FTE Positions	12	13	13	13	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Email Availability	99.60%	99.60%	99.60%	99.65%

Strategic Implementation:
IMSD Application Service team provides software applications and services to solve business. Responsibilities include development, implementation, maintenance, management, and support for countywide software on a variety of platforms. Application Services is also responsible for analyzing and interacting with project teams to identify business needs and provide solutions.

In 2016, IMSD will be launching two new applications: CityWorks, an asset and work order management system, and ProPhoenix, a public safety dispatch and records management tool. The 2016 Budget includes three support positions for this expansion (1.0 FTE CityWorks and 2.0 FTEs ProPhoenix). To reflect needs of the division, one Technical Architect position is transferred to IMSD Technical Services area and one Business Analyst position is abolished. Outside consultant services funding is reduced by $202,000.

The ProPhoenix suite comprises several mission-critical applications for the Office of Emergency Management, Sheriff's Office, House of Correction, Children's Court, and the District Attorney's Office. This currently includes computer-aided dispatch, arrests, incidents, evidence management, fleet management, case management, warrants, citations, and K-9 modules. IMSD is currently working to implement the ProPhoenix Correctional Management Solution (CMS) that will replace the legacy Criminal Justice Information System (CJIS) application to manage arrest bookings and inmate management. The CMS solution will interface with over a dozen systems including video visitation, inmate phones, commissary, inmate trust, as well as supply booking, inmate and housing information updates.

IMSD currently supports over 1,600 users, and system activity counts are well over 45 million. This number will grow significantly with the implementation of the new ProPhoenix CMS solution, which includes the management of approximately 2,400 inmates between the House of Correction and the Sheriffs' Office. Support demands are expected to rise significantly.

Strategic Program Area 9: IMSD - Technical Services

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Storage Capacity (terabytes)	216	250	160
Number of Switches Maintained	363	395	370
Number of Routers Maintained	45	44	49
Number of Wireless Access Points	287	290	297

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,558,917	$3,887,801	$4,132,930	$5,512,940	$1,380,010
Revenues	$4,558,917	$3,953,004	$4,090,089	$5,512,940	$1,422,851
Tax Levy	$0	($65,202)	$42,841	$0	($42,841)
FTE Positions	16	10	13	12	(1)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Web Services Availability	99.80%	99.80%	99.55%	99.9%

Strategic Implementation:
The IMSD Technical Services program area provides research, acquisition, installation, maintenance, and support services for countywide telecommunications/data network infrastructure, server and storage networks. This includes administering the County's voice and data communications systems and responsibility for architecture, design, planning, configuration and provisioning of the County's wide-area network and local area networks (WAN/LAN), remote access services, network security/firewall management, Wi-Fi and internet services, and voice, video and conferencing services. This program area also maintains and supports the County server and storage environments.

The increase in expenditures includes:

- $810,000 for annual maintenance for the Microsoft Office Enterprise Agreement (EA) which provides a volume licensing program allowing the County to use cloud services and software licenses under one agreement
- $300,000 offsite hosting of the data center
- $190,000 for a reserve for future personal computer and laptop replacement needs

Over the past few years, IMSD has gradually replaced the county's fleet of obsolete personal computers (PCs) and laptops through the Desktop Transformation Capital Project which is now completed. To plan for future replacement needs, the budget includes the establishment of a reserve to finance these costs based upon a five-year replacement schedule. The initial contribution to this reserve, which will be treated similar to the debt service reserve, is estimated to be $190,000.

To better reflect needs of the division, three positions are abolished, one Technical Architect is transferred from IMSD Application Development service area, and a Technical Documentation Analyst is newly created to improve the security and effectiveness of IT equipment and systems.

The Enterprise Architecture team provides mission critical applications and systems such as Office 2013, Outlook, Outlook Web Applications, Sharepoint and Windows 7, among others. In 2015, this cost was previously included in the Desktop Transformation Project (capital budget WO621). However, with the completion of the project, the annual maintenance costs are now absorbed in the division's operating budget.

Strategic Program Area 10: IMSD - Personal Computer Support

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Service Tickets Opened	35,754	40,000	40,000
PCs Maintained*	3,659	3,500	3,000

*The actual number of PCs maintained for 2015 is expected to be 3,205, a reduction of 454 compared to the 2014 actual number due to the State of Wisconsin and University of Wisconsin-Extension no longer requiring IMSD support. The anticipated number of PCs declines further in 2016 to 3,000 due to a more accurate number of deployed PCs obtained through the Desktop Transformation Project as well as the closure of long term care units at the Behavioral Health Division.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,724,238	$1,935,799	$1,598,794	$1,631,220	$32,426
Revenues	$1,724,238	$1,929,719	$1,585,459	$1,631,220	$45,761
Tax Levy	$0	$6,080	$13,335	$0	($13,335)
FTE Positions	9	6	6	6	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
% of helpdesk tickets resolved	99.5%	98.1%	99.5%	99.5%

Strategic Implementation:
The IMSD-Personal Computer Support program area is responsible for first- and second-level technical support, workstation refresh, software management (license management and electronic software distribution), and mobile device administration. The PC support team also administers the County technology standards as well as IT service management standards and processes, and requests for change management, problem management, etc.

Strategic Program Area 11: IMSD - Mainframe

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Mainframe IDs maintained	1,962	1,958	1,831

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$3,171,608	$3,243,398	$3,207,642	$3,015,855	($191,787)
Revenues	$3,171,608	$3,241,595	$3,207,642	$3,015,855	($191,787)
Tax Levy	$0	$1,803	$0	$0	$0
FTE Positions	1	1	1	1	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
CJIS* Availability	100.00%	99.99%	100.00%	100.00% **
Advantage Availability	98.50%	98.31%	99.00%	99.00% ***

* Criminal Justice Information System
** 7:00 a.m. to 5:00 p.m.
*** 5:00 a.m. to 5:00 p.m.

Strategic Implementation:
The IMSD-Mainframe Service team oversees the Enterprise Mainframe Server and administers, maintains and supports the Criminal Justice Information System, Advantage Financial System, Juvenile Information Management System and a multitude of programmatic interfaces. Mainframe Services also includes the Operations Center which manages the tape backup and the recovery services for all County enterprise systems.

The 2016 Budget reflects expenditure reductions in outside consultant services and licensing charges from decommissioning the Criminal Justice Information System (CJIS) and implementing ProPhoenix jail management system.

Addition of two positions in support of ProPhoenix are reflected in IMSD Application Development service area.

Strategic Program Area 12: IMSD - Copier & Printer Management

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Copiers and Printers Managed	N/A	N/A	TBD

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$0	$531,002	$767,630	$236,628
Revenues	$0	$0	$531,002	$767,630	$236,628
Tax Levy	$0	$0	$0	$0	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures Have Not Yet Been Created for this Program Area.				

Strategic Implementation:
This program area was newly created in 2015 to centralize the costs related to printer and copier purchasing, replacement and maintenance. The long-term goal of this centralization is to standardize the County's equipment purchases and vendor agreements which is expected to lead to long-term cost reductions and is in line with information technology budget practices developed by the Government Finance Officers Association (GFOA).

The Managed Print Services vendor, Xerox, will conduct an assessment of the existing copiers and printers and will recommend devices best suited to meet departmental business needs.

2016 Budget increase reflects a transfer of copier/lease costs from individual departmental budgets that were not centralized in 2015. When the vendor assessment is completed and recommendations are issued, a more refined estimate will be calculated based on the terms of the executed contract.

Strategic Program Area 13: IMSD - Software Management

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Applications Managed*	257	411	391

*The number of applications managed increased by 154 in 2015 compared to 2014 due to the discovery conducted as part of the Desktop Transformation Project (DTP) which deployed new PCs and laptops and associated software countywide. The anticipated number of applications decline by 20 in the 2016 Budget compared to 2015 as a result of IMSD's effort to eliminate similar applications being used in individual departments and to identify solutions that can be used by multiple departments.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$0	$6,852,887	$6,923,015	$70,128
Revenues	$0	$0	$5,096,457	$6,923,015	$1,826,558
Tax Levy	$0	$0	$1,756,430	$0	($1,756,430)
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:
This program area was newly created in 2015 to centralize the costs related to software and hardware purchases. Budgets for the following items are transferred from departments into this program area:

- 6022 – Computer Access Info Services*
- 6147 – Professional Services-Data Processing*
- 6149 – Professional Services-Non-Recurring Operations*
- 6517 – DP Software Lease/Licensing (software & application maintenance agreements & licenses)*
- 6637 – R/M Computer Equipment*
- 6807 – DP Education*
- 7915 – Computer Software*
- 7917 – DP Supplies*
- 8552 – Mach & Equip-New*
- 8557 – Computer Equip-New (Cap)*
- 8558 – Computer Equip-Repl (Cap)*

* = 2016 Budgets for all objects are charged back to departments in the amount included in the recommended budget. Not all objects were charged back to departments in 2015 Budget. There is no net increase to the County Budget as a result of this action.

DAS-IMSD is working toward managing these purchases and contracts in the future with the goal of rationalizing, consolidating and/or eliminating applications and services in order to reduce costs and achieve efficiencies.

2016 Budget includes large projects approved by the Information Technology Steering Committee (ITSC), as well as small projects proposed by departments.

Strategic Program Area 14: Facility Management Director's Office

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Facilities Maintenance Cost per Square Foot	$10.98	$11.98	$12.29
Facility Footprint	2,213,000	2,213,000	2,213,000

Note: This is based on the total square footage of 2,213,000 that Facilities Management is responsible for maintaining, which includes the County Courthouse Complex.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$298,010	$115,535	$0	$0	$0
Revenues	$298,010	$250,178	$0	$0	$0
Tax Levy	$0	($134,643)	$0	$0	$0
FTE Positions	10	10	2	1	-1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Average Requirement Cost per Sq. Foot	N/A	N/A	N/A	$144
Average Facility Condition Index (FCI)	N/A	N/A	N/A	.14

Strategic Implementation:
The Director's Office provides centralized budget and support functions as well as overall management and oversight of the Facilities Management division. Functions include development and management of the division's budget, revenue tracking, contract coordination, records retention, and centralized accounting. In addition, the Director's Office also manages the County-wide Consolidated Facilities Plan (CFP) in close coordination with all County departments.

Overall expenditures ($471,777) net to $0 as all costs in the program area are cross charged within the Department of Administrative Services – Facilities Management division and water utility. To reflect needs of the division, one Assistant Administrative position is transferred to the Facilities Management - Facilities Maintenance area.

Strategic Program Area 15: Facilities Management - Architecture & Engineering

Service Provision: **Administration**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Capital Projects Managed	117 on-going; 69 new*	165 on-going; 58 new*	120 c/o + 74 new	TBD

* NEW projects reflect those that are adopted through the annual capital improvement budget process and/or established through current year action.

How We Do It: Program Budget Summary					
Category	**2014 Budget*****	**2014 Actual*****	**2015 Budget*****	**2016 Budget*****	**2016/2015 Var*****
Expenditures	$4,566,596	$4,197,055	$4,221,114	$4,773,406	$552,292
Revenues	$4,923,637	$4,246,336	$5,101,576	$5,179,493	$77,917
Tax Levy	($357,041)	($49,281)	($880,462)	($406,087)	$474,375
FTE Positions	34.5	34.5	34.5	36.5	2

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual ***	**2014 Actual ***	**2015 Budget ***	**2016 Budget ***
At least 80% of Capital Projects Completed within 36 Month **	39 projects closed out	47 Projects Closed Out	16 Projects Closed out To Date	TBD

* Currently the data available provides the number of projects closed out rather than the % of projects closed out within 3 years of funding being approved. Since tracking of this performance measure began in 2013, this measure will not be available until the beginning of 2016.
** IRS regulations require the expenditure of bond proceeds within 18 - 24 months of issuance.
*** Budget Expenditures, Revenues, Tax Levy, and FTE positions are re-stated to include the transfer of the Facilities Assessment Section from the Facilities Management - Facilities Maintenance area to the Facilities Management - Architecture & Engineering area.

Strategic Implementation:
The Architecture & Engineering program area provides professional and technical services related to the maintenance, construction and rehabilitation of the public infrastructure and preservation of the natural resources of Milwaukee County. The *Architectural Services unit* provides planning, design and construction management services for projects including space planning, building maintenance, remodeling, additions and new construction for all County departments. *Airport engineering unit* provides planning, design and construction management services for all major maintenance and capital projects at General Mitchell International and Lawrence J Timmerman Airports. The *Civil Engineering and Site Development unit* provides planning, design and construction management services for implementation of civil engineering public works projects and land surveying services.

Overall expenditures rise $552,292 due to a Personnel Services increase of $538,773 and an Interdepartmental Charge increase of $27,491. This is partially offset by a reduction in Operating Costs of $13,972. Revenue increases $77,917 for this program area and is primarily derived from charges to capital projects and technical services provided to other County departments.

Section Transfer

In order to better align division resources, the *Facilities Assessment* section is transferred from the Facilities Management - Facilities Maintenance area. The *Facilities Assessment* section provides building systems condition assessment inspection services for County-owned facilities and administers a software based asset management system that is a repository for all the building condition data and building system deficiencies (this database provides the basis for major maintenance and capital improvement project requests).

Position Actions

- One position of Coordinator Assessment and one position of Clerk Records Management is transferred from the Facilities Management - Facilities Maintenance area to the Facilities Management - Architecture & Engineering area.

Strategic Program Area 16: Facilities Management - Environmental Services

Service Provision: **Administrative**

Strategic Outcome: **Quality of Life**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Capital and Major Maintenance Projects Reviewed for Energy Efficiency and Sustainability	N/A	94	TBD	TBD

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,466,811	$1,284,871	$1,249,839	$1,298,552	$48,713
Revenues	$609,863	$741,971	$505,930	$583,132	$77,202
Tax Levy	$856,948	$542,900	$743,909	$715,420	($28,489)
FTE Positions	6	6	6	6	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Review 98% of Capital and Major Maintenance Projects with the objective of Improving Energy Efficiency and Sustainability	N/A	94 of 96 Projects or 98% of projects reviewed	TBD [3]	TBD [4]

[3] Applies to the estimates completed and made available for review by May 31, 2015.
[4] Applies to the estimates completed and made available for review by May 31, 2016.

Strategic Implementation:
The *Environmental Services* program area provides technical guidance, management, and development of sustainability functions for the County's building and infrastructure assets, assists in coordinating county-wide sustainability efforts, and is responsible for the implementation of the County's Green Print Initiative. This program area provides technical and managerial services concerning environmental issues including sustainability to all County departments. Environmental issues addressed include the incorporation of green building concepts, environmental due-diligence for property acquisition and disposal, procurement of grant funding, stormwater management and hazardous substance control (asbestos, lead, PCBs, mercury, pesticides/herbicides, etc.). Environmental Services also assists departments county-wide to monitor underground storage tanks, landfills, air quality, recycling, solid waste, water quality and brownfields properties in regard to compliance with local, state and federal regulations.

The *Office of Sustainability* works to integrate environmental sustainability into Milwaukee County operations, infrastructure, and services. The Office supports and leads efforts to conserve natural resources, lower the County's operating costs, and improve the quality of life for Milwaukee County citizens. During 2016, the Office will implement initiatives to further decrease the County's energy and fuel consumption, improve its solid waste diversion, and promote environmental awareness and stewardship.

Overall expenditures rise mainly from increased Interdepartmental Charges of $50,459. The higher expenditure costs are offset by increased revenue of $77,202 from increased charges to capital projects and environmental services provided to other County departments and non-County agencies.

Strategic Program Area 17: Facilities Management - Facilities Maintenance

Service Provision: Administrative

Strategic Outcome: High Quality, Response Services

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Emergency Work Orders	N/A	1,000	1,000
# of Preventative Maintenance Work Orders	N/A	750	750

How We Do It: Program Budget Summary					
Category	**2014 Budget***	**2014 Actual***	**2015 Budget***	**2016 Budget***	**2016/2015 Var***
Expenditures	24,402,943	24,191,686	26,521,988	27,207,256	685,268
Revenues	24,632,773	26,849,242	25,864,221	28,494,860	$2,630,639
Tax Levy	($229,830)	($2,657,555)	$657,767	($1,287,604)	($1,945,371)
FTE Positions	133	133	84	87	3

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
% of Emergency Work Orders Responded	90%	100%	100%	100%
% of Work Orders Completed	90%	92%	90%	92%

* Budget Expenditures, Revenues, Tax Levy, and FTE positions are re-stated to include the transfer of the Facilities Assessment Section from the Facilities Management - Facilities Maintenance area to the Facilities Management - Architecture & Engineering area.

Strategic Implementation:
Facilities Maintenance provides property management, tenant services and maintenance, housekeeping, security and skilled trade services to various private entities and County departments, comprising of over 2.2 million square feet. Maintenance Operations includes daily custodial services for public areas and repair services, grounds care and snow removal, centralized electrical, mechanical and engineering services, security operations, and maintenance of the various utility distribution systems. Management Services provides property management and lease administration functions.

Overall expenditures increase $685,268 mainly due to an increase of Personnel Service costs of $1,071,639 and Operating costs of $46,872. This is partially offset by reductions in Capital Outlay of just over $46,000 and Interdepartmental Charges of $387,214. Overall revenue increases from $25.9 million to $28.5 million primarily

from increased space rental charges (indirect revenue) to other County departments within the Courthouse and office space leased at the 633 Wisconsin Office Building.[1]

Facilities Planning Activities

To more effectively plan for county-wide space needs and management of County assets, the 2016 Budget includes $500,000 to support ongoing implementation of the Consolidated Facilities Plan (CFP) for county-owned facilities to improve operational efficiencies and reduce ongoing costs.

In December 2014, the County Board adopted a resolution (File No. 14-939) granted an option to purchase St. Anthony's by Heartland Housing, Inc. for supportive housing. If the option is not exercised in accordance with the resolution, the building will be demolished by Milwaukee County.

In January 2015, Milwaukee County vacated City Campus building at 27th & Wells. Per County Board resolution (File No. 14-937) local property developer Rick Wiegand was granted an option to purchase City Campus. If the option is not exercised in accordance with the resolution, the campus buildings will be demolished by Milwaukee County. After demolition, the property will be transferred to the Redevelopment Authority of the City of Milwaukee for disposition.

Housekeeping Services

Housekeeping costs are budgeted at $1.92 million (2016) and include the County's living wage ordinance.

Section Transfer

The Facilities Assessment section is transferred to the Facilities Management - Architecture & Engineering area to better align resources.

Position Actions

- One position of Assistant Administrative is transferred to the Facilities Management - Facilities Maintenance area from the Facility Management – Director's Office area.
- One position of Executive Assistant CHP is transferred to the Facilities Management - Facilities Maintenance area from the Central Business area.
- One position of Community Planner Supervisor and two positions of Space Planner are created.
- One Painter position is abolished and one Maintenance Services Coordinator position is created.
- One Carpenter position is abolished.
- One Facility Worker 4 position is abolished.

[1] Due to the 2015 move of County departments from City Campus to the 633 Wisconsin Office building (633), the full cost of the 633 lease was centrally budgeted and absorbed within the Facilities Management - Facilities Maintenance area. The 2016 budget maintains the full lease cost within the Facilities Management - Facilities Maintenance area. However, to more accurately account for County departments' use of space, departments located within 633 are charged a space rental fee to cover the lease costs. This is a similar methodology that was used to cross charge departments space rental fees when located at the City Campus facility.

Strategic Program Area 18: Facilities Management - Water Utility

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity *			
Cubic Feet of Water Service	38,739,446	42,267,551	39,000,000
Cubic Feet of Sewer Service	27,099,421	28,528,237	26,896,552
Cubic Feet of Stormwater Service	38,739,446	42,267,551	39,000,000

* Consumption

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,648,570	$4,020,675	$4,662,432	$4,761,361	$98,929
Revenues	$4,648,506	$3,645,634	$4,662,432	$4,761,361	$98,929
Tax Levy	$64	$375,041	$0	$0	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Operation Cost per 1,000/CF of Water Service	$46.50	$55.80	$56.70	$71.19
Operation Cost per 1,000/CF of Sewer Service	$21.00	$28.53	$27.87	$15.36
Operation Cost per 1,000/CF of Stormwater Service	$3.20	$1.66	$2.62	$4.66

Strategic Implementation:
The Water Utility provide water, sewer, storm and fire services to County and non-County entities located on the County grounds. The expenses of the Water Utility are fully funded by revenue from users, which are assessed based on each entity's share of total consumption. Consumption is metered for water usage, and sewer, storm and fire prevention costs are functions of that water consumption.

The 2016 Budget includes a net expenditure increase of $98,929. This includes decreases in Interdepartmental Charges by $402,692, Debt & Depreciation by $291,588, and Operating Costs by $5,091. Expenditure decreases are partially offset by an increase in Capital Outlay of $798,300.[1] All Expenditures are offset by fees paid by users of the water system. Major capital outlay items include projects required to comply with Wisconsin Administrative Code NR811 and repair work for the north and south reservoirs. Project work related to Administrative Code NR811

is necessary for the transition from a private to publicly operated utility. Publicly operated water distribution systems are required to follow additional state regulations.

The Fire protection charge will continue to be budgeted in the Water Utility and charged out to all County Grounds users of the water system.[2] Payment from some non-County users of the water system has been challenging. The County will continue to pursue payment for these charges.[3]

---

[1] Utilities include water, sewer, electricity, and storm water charges. These specific utility services are supplied and charged to Milwaukee County's Water Utility system as follows: The City of Wauwatosa charges for sewer and storm water services; the City of Milwaukee provides water services; WE Energies provides electrical services.

[2] As part of the 2012 Adopted Budget, fire protection charges were transferred from the DAS-Facilities Management Division to the Water Utility in order to more accurately allocate this charge to all user-tenants located on the County Grounds. Fire protection charges for 2016 are estimated at $1.35 million. Approximately $1.27 million of this cost is charged to non-County water system users with the balance ($77,628) charged to County users.

[3] Prior to the transfer of the fire protection charge to the water utility in 2012, DAS-Facilities Management, DAS-Fiscal Affairs and Corporation Counsel staff reviewed the existing fire protection agreement(s) as well as any applicable state statues, county ordinance, and/or existing agreements between the non-County water system users and the County.

Strategic Program Area 19: Risk Management

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Reduce Workers' Compensation Claim frequency measures by 15 percent annually from the five-year historical averages (612 yearly average from 2009-2014)	776	598	510	434

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$7,393,506	$12,360,191	$11,372,412	$11,191,548	($180,864)
Revenues	$7,393,506	$8,890,964	$11,372,412	$11,191,548	($180,864)
Tax Levy	$0	$3,469,226	$0	$0	$0
FTE Positions	5	5	5	5.4	0.4

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area				

Strategic Implementation:
In 2016, Milwaukee County is migrating from the self-administration of medical leaves under the Family Medical Leave Act (FMLA) to a third party administrator. This initiative will address the significant leave administration issues identified by the United States Department of Labor in 2014. The leave management contract will be administered by the Department of Human Resources (HR); the cost is included in the HR budget. Two positions are abolished due to the elimination of this function.

In 2016, Risk Management is moving towards a centralized safety management model to provide consistency in safety programs, policies and claim investigation. Two safety positions are transferred from the Airport and MCDOT Director's Office to Risk Management; but, will continue to be dedicated to these agencies.

The County's property insurer, the Local Government Property Insurance Fund, is under significant financial strain and could potentially be eliminated by the State in the future. Because of its current financial situation, the Fund is raising premium rates as high as 85% over the 2015 rates. The County will be exploring the commercial property insurance market with the assistance of a liability insurance broker. All other insurance premiums are expected to

remain flat, and other operating costs remain largely unchanged. One new position, Claims Manager, is created in 2016 at 0.4 FTE assuming a post mid-year start.

Risk cross charge allocation methodology has been revised to align with claims data and other key factors in 2016. There is no net increase to the County Budget as a result of this action.

Strategic Program Area 20: Economic Development / Real Estate Services

Service Provision: **Discretionary**

Strategic Outcome: **Economic Opportunity**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Jobs Created *	TBD	756	800

*Jobs created consists of (estimated) new construction costs (related to the sale of County-owned properties) divided by an average of 24 direct and indirect jobs per $1,000,000 in estimated construction costs.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,215,175	$1,501,655	$1,281,893	$2,139,035	$857,142
Revenues	$1,156,500	$1,199,060	$1,206,274	$1,613,400	$407,126
Tax Levy	$58,675	$302,596	$75,619	$525,635	$450,016
FTE Positions	5	5	6	5	-1

Performance Measure	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Generate At Least $1,000,000 In New Tax Base	$20,000,000	TBD	$19,000,000	$30,000,000

*****Note all the above numbers are the culmination of two departments (Economic Development and Real Estate Services) being combined.

Strategic Implementation:
The Economic Development / Real Estate Services program area provides management and oversight of the DAS-Economic Development division; development and administration of business and job retention/development activities focused within Milwaukee County; and continuing the County's connection with regional economic development planning efforts.

In 2016 the Economic Development / Real Estate Services division will also be tasked with the disposition of an unusually high volume of tax-deeded foreclosed properties increasing expenses for appraisal fees, advertising and related activities. The Administrative Coordinator position is transferred to the DAS Business Office. The division will introduce a sealed bid disposition process that will also add expense. Some of the expenses will be offset by improvements in the effectiveness of transactions, an increase in the volume of transactions, and the amount of revenue from sales.

Included in this division's budget are the following memberships and funding for economic development agencies that support its work and mission: East Wisconsin RR Co. ($25,000), Visit Milwaukee ($25,000), Foreclosure Mitigation Non-Profit Organizations ($5,000), Milwaukee Workforce Alliance ($10,000), Aerotropolis Milwaukee ($5,000), Milwaukee 7 ($10,000), IEDC ($2,000), WEDA ($2,000), and CEOs for Cities ($1,500). These memberships are critical to the function of the Economic Development Division and the constituencies it serves.

Strategic Program Area 21: MCAMLIS

Service Provision: **Mandated**

Strategic Outcome: **Economic Opportunity**

What We Do: Activity				
Item	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
MCLIO Web Site Visits	5,700,000	3,100,000	TBD [1]	TBD

[1] Change in technology and application records for activity will be determined

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,074,373	$709,547	$842,000	$842,000	$0
Revenues	$1,074,373	$747,307	$842,000	$842,000	$0
Tax Levy	$0	($37,760)	$0	$0	$0
FTE Positions	3	3	3	3	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance measures have not yet been created for this program area.				

Strategic Implementation:
The Milwaukee County Automated Mapping and Land Information System (MCAMLIS) program area is the County's Land Information Office. Pursuant to Section 59.72 of the Wisconsin Statutes and County Board Resolution File 90-707(a), MCAMLIS may design, develop and implement a land information system integrating property and ownership records with U.S. Public Land Survey information; prepare boundary-referenced parcel property maps suitable for producing accurate land title or survey boundary line information; and prepare maps suitable for local planning.

Strategic Program Area 22: Office for Persons with Disabilities

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Wil-O-Way Rentals	132	150	150
Sign Language Interpreter Work Orders	71	100	100

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,124,167	$1,068,930	$1,031,278	$949,509	($81,769)
Revenues	$180,500	$180,068	$170,500	$187,650	$17,150
Tax Levy	$943,667	$888,862	$860,778	$761,859	($98,919)
FTE Positions	4	4	3	2	-1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Self-Sufficiency Ratio for Wil-O-Way Facilities	35%	36.4%	35%	35%

Strategic Implementation:
Service levels remain unchanged in 2016 from 2015, along with Wil-O-Way rental rates and day camp fees. A new recreation contract will be implemented in 2016 that will increase participation without increasing the costs.

In 2016, one position is abolished due to transfer of the transit companion program to Milwaukee County Transit System (MCTS). MCTS will coordinate with the Office for Persons with Disabilities and other County agencies to continue to provide free rides on the fixed route system for eligible persons with disabilities through the New Freedom Initiative, with the goal of continuing to expand mobility and reducing the need for paratransit service.

DAS-OPD Expendable Trust Fund (Org. 0601)

Since 1983, the Milwaukee County Commission for Persons with Disabilities has maintained an expendable trust fund to benefit Milwaukee County residents with disabilities. Consistent with applicable Milwaukee County policy and procedures, the Commission initiates fiscal actions that require concurrence of the County Board of Supervisors and the County Executive. Through its actions, the Commission also fosters activities that support contributions to the corpus of the trust. Expenditures include support for disability-related community events. Revenues are derived from grants donations and/or advertising.

Expenditure	Revenue	Tax Levy
$25,000	$25,000	$0

Courts & Judiciary Function

Agency Budget Narratives

- **Combined Court-Related Operations**
- **Courts Pre-Trial Services**
- **Department of Child Support Services**

This Page Left Intentionally Blank.

COURTS (2000) BUDGET

DEPT: Combined Court Related Operations

UNIT NO. 2000
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$27,020,675	$25,618,295	$27,987,446	$29,785,831	$1,798,385
Operation Costs	$8,319,003	$9,234,031	$8,624,672	$8,946,616	$321,944
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$15,000	$15,344	$26,300	$5,000	($21,300)
Interdept. Charges	$6,380,372	$7,013,710	$6,865,084	$8,024,705	$1,159,621
Total Expenditures	**$41,735,050**	**$41,881,380**	**$43,503,502**	**$46,762,152**	**$3,258,650**
Legacy Healthcare/Pension	*$6,378,590*	*$5,405,360*	*$6,387,386*	*$7,491,277*	*$1,103,891*
Revenues					
Direct Revenue	$3,654,200	$3,114,401	$3,174,606	$3,143,321	($31,285)
Intergov Revenue	$7,946,671	$8,039,410	$8,117,692	$8,437,699	$320,007
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$11,600,871**	**$11,153,811**	**$11,292,298**	**$11,581,020**	**$288,722**
Tax Levy	**$30,134,179**	**$30,727,569**	**$32,211,204**	**$35,181,132**	**$2,969,928**
Personnel					
Full-Time Pos. (FTE)	289	289	289	290	1
Seas/Hourly/Pool Pos.	9	9	9	9	0
Overtime $	$0	$2,015	$0	$0	$0

Department Mission: The mission of Combined Court Related Operations (Courts) is to ensure public safety by providing judges, attorneys, persons proceeding without an attorney and all other persons involved in Circuit Court proceedings or other functions of the Circuit Court with courteous, proficient and professional services.

Department Description: Courts includes the Chief Judge and what were formerly three separate departments: Family Court Commissioner, Register in Probate, and County-funded State Court Services/Clerk of Circuit Court. The Chief Judge is the Administrative Chief of the First Judicial Administrative District, which is solely comprised of Milwaukee County. The Chief Judge is responsible for the oversight of administration of judicial activities in the 47 Circuit Courts within the District. Courts are broken into ten program areas.

The Administration Division, under direction of the Clerk of Circuit Court/Court Services Director, plans, directs and coordinates the operations of all the divisions of the Circuit Court. It includes General Administration, Budget and Accounting, Appeals, Jury Management and Management Information units. Administration coordinates automation and the purchase and distribution of equipment and supplies. It also prepares statistical reports for the court system and prepares cases for appeal to the State Appellate Court.

The Criminal Division hears, tries, and determines all matters for pretrial, trial and post-conviction proceedings in felony, misdemeanor and traffic matters. Within the Criminal Division, the Misdemeanor Courts conduct proceedings on matters in which jury demands have been filed in the municipal courts in Milwaukee County. The Clerk, Criminal Court Division, consults with litigants and attorneys on procedural matters; processes the records

for the court; receives cases from the municipal courts; accounts for and disperses fees and fines to the County Treasurer; prepares judgment rolls and case records; issues warrants and necessary documents for court actions including the issuance of occupational licenses in operating while intoxicated cases; and maintains records for the automated JUSTIS System.

The Children's Court Division consults with petitioners, court appointed guardians, probation officers and other officials. It exercises jurisdiction over matters involving persons under the age of 18 regarding delinquency, dependency, neglect, guardianships, detention and termination of parental rights. It directs the preparation of legal processes, court orders and vouchers and maintains and files Children's Court records, including disposition of cases. This division also processes termination of parental rights proceedings, agency adoptions and documents filed in all adoption proceedings.

The Civil Court Division adjudicates small claims, large claims, replevin, and eviction actions. The Clerk of Circuit Court, Civil Division, consults with litigants and attorneys on procedural matters; calculates costs and records judgments; maintains the central court files for civil and family matters; directs the work of the clerical staff of the court; assigns and calendars all cases in the Civil Division of the Circuit Court; and supervises the processing of civil appeals to the State Court of Appeals.

The Family Court area hears all actions affecting family and has three sections. General Office conducts hearings for the family matters of separation, divorce, domestic abuse, and harassment. Child Support Enforcement (CSE) conducts paternity hearings and monitors the job search task for those individuals liable for child support. Family Court Mediation Services which provides family mediation services and custody studies.

The Probate Division has two sections. Probate Administration manages and maintains all wills deposited for safekeeping or filed for probate, all probate records of estates, trusts, guardianships of persons and estates, conservatorship, protective placements and involuntary commitments. Probate Court Support assists the courts assigned probate jurisdiction in adjudicating matters involving probate, trusts, guardianships of persons and estates, conservatorship, protective placements, involuntary commitments, temporary restraining orders and injunctions in individuals at risk cases.

The Family Drug Treatment Grant Division is responsible for grant oversight in relation to drug treatment.

The Permanency Plan Review Division provides children in out-of-home situations with a review every six months by the court.

The Self Help Services, Milwaukee Justice Center (MJC), was founded as a collaboration and partnership between the Milwaukee Bar Association, Marquette University Law School, and Milwaukee County. It is a volunteer-based community service project founded on the premise that everyone deserves meaningful access to the justice system, regardless of economic situation or access to legal services.

Strategic Program Area 1: Administration

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$5,761,899	$5,686,604	$6,391,393	$7,263,704	$872,311
Revenues	$158,620	$66,346	$46,893	$71,070	$24,177
Tax Levy	$5,603,279	$5,620,258	$6,344,500	$7,192,634	$848,134
FTE Positions	39.5	39.5	39.5	38.5	(1)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area, under direction of the Clerk of Circuit Court/Court Services Director, continues to plan, direct and coordinate the operations of the other divisions of the Circuit Court. This is the general management and fiscal arm of the Combined Courts operation. This program area is also responsible for the management of grants related to the improvement of Court services. One vacant clerical position is eliminated and one attorney position is added. Overall expenditures increase due to increases in cross charges. Operating costs are largely unchanged.

The following contracts are being included in the 2016 Budget in lieu of review and approval by the County Board during the 2016 fiscal year:

Contracts		
Description	**Vendor**	**Amount**
Copy Services	Midwest Medical Records, Inc.	$21,000
Legal Resource Center	State of Wisconsin	$174,829

Strategic Program Area 2: Criminal Court

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$9,578,917	$9,464,574	$9,994,819	$10,913,390	$918,571
Revenues	$2,420,002	$2,576,790	$2,260,349	$2,435,648	$175,299
Tax Levy	$7,158,915	$6,887,784	$7,734,470	$8,477,742	$743,272
FTE Positions	84	84	84	86	2

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for the hearing, trying, and determining all matters for pretrial, trial and post-conviction proceedings in felony, misdemeanor and traffic matters. The Criminal Court program area provides expenditure authority for 24 total courtrooms, including 14 felony, 7 misdemeanor, 2 intake, and 1 preliminary courtroom.

Strategic Program Area 3: Children's Court

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$7,896,660	$8,494,754	$7,776,940	$8,048,680	$271,740
Revenues	$1,227,981	$1,162,186	$1,132,437	$1,192,942	$60,505
Tax Levy	$6,668,679	$7,332,568	$6,644,503	$6,855,738	$211,235
FTE Positions	34.5	34.5	34	33	(1)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for matters involving persons under the age of eighteen and is responsible for 11 courtrooms.

Strategic Program Area 4: Civil Court

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$9,331,002	$9,137,091	$9,607,472	$10,642,307	$1,034,835
Revenues	$3,574,610	$3,371,866	$3,395,606	$3,791,225	$395,619
Tax Levy	$5,756,392	$5,765,225	$6,211,866	$6,851,082	$639,216
FTE Positions	81	81	79	83	4

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for small claims, large claims, replevin, and eviction actions. This program area provides services in 16 courtrooms, including 9 civil, 5 small claims, and 2 probate courtrooms.

Strategic Program Area 5: Family Court

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2015 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$5,081,791	$5,166,940	$5,363,692	$5,561,174	$197,482
Revenues	$2,668,720	$2,491,677	$2,884,185	$2,855,860	($28,325)
Tax Levy	$2,413,071	$2,675,263	$2,479,507	$2,705,314	$225,807
FTE Positions	32	32	33	30	(3)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for hearings on family matters such as divorce, domestic abuse, and paternity, and it provides mediation for families and custody studies. The Family Court program area supports 15 courtrooms staffed by Judges and Commissioners.

This program area contains Family Court Mediation Services costs which are entirely offset with revenues collected from filling fees, user fees, and from a portion of marriage license fees for no taxy impact. If, during 2016, the actual revenue received from these sources exceeds actual expenditures, the State mandates that the excess revenue be set-aside in a reserve account to offset future operating costs in this section. For 2016, a contribution of $66,071 from the reserve is budgeted.

Strategic Program Area 6: Probate

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,747,542	$2,665,329	$2,950,405	$3,105,512	$155,107
Revenues	$366,755	$375,622	$373,262	$351,838	($21,424)
Tax Levy	$2,380,787	$2,289,707	$2,577,143	$2,753,674	$176,531
FTE Positions	21	21	21	21	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for all probate records filed with the Courts. Services continue to be provided by 21.0 FTEs.

Strategic Program Area 7: Family Drug Treatment Court

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$220,953	$182,891	$218,000	$218,000	$0
Revenues	$218,000	$152,537	$218,000	$218,000	$0
Tax Levy	$2,953	$30,354	$0	$0	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is primarily responsible for the Family Drug Treatment Court Grant administration. This area has no staff dedicated to it. Operating costs remain unchanged.

These contracts are included in the 2016 Budget in lieu of separate review and approval from the County Board during the fiscal year:

Contracts		
Description	**Vendor**	**Amount**
Group Moderator	Meta House	$5,000
Evaluator	Planning Council	$45,000
Coordinator	Rebecca Foley	$65,000
Sustainability Consultant	Jan Wilberg	$10,000

Strategic Program Area 8: Permanency Plan Review

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$605,183	$569,514	$620,421	$631,355	$10,934
Revenues	$605,183	$659,548	$620,421	$631,355	$10,934
Tax Levy	$0	($90,034)	$0	$0	$0
FTE Positions	5	5	5.5	5.5	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for the Permanency Plan Review Grant. Expenditures of $631,355 are anticipated, which are offset by matching State revenues. This grant project provides children in out-of-home situations with reviews every six months by the court. Revenue from the Bureau of Milwaukee Child Welfare funds all of the staff dedicated to this program area. 5.5 FTEs are provided to oversee the grant and provide services.

Strategic Program Area 9: Self Help Services

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$511,103	$513,683	$580,360	$378,030	($202,330)
Revenues	$361,000	$297,239	$361,145	$33,082	($328,063)
Tax Levy	$150,103	$216,444	$219,215	$344,948	$125,733
FTE Positions	1	1	2	2	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
This program area is responsible for the oversight of the Milwaukee Justice Center (MJC), a collaborative partnership between the Milwaukee Bar Association, Marquette University Law School, and Milwaukee County. Additional revenue is budgeted for 2016 for cost reimbursement from the federal and state governments in relation to child support case assistance.

This program area is also responsible for the Foreclosure Mediation project. The Department of Justice is no longer providing funding for this project beginning in 2015. Tax levy support of $150,000 is included, which is anticipated to provide a half year of funding for Metro Milwaukee Foreclosure Mediation Services, Inc. The expectation is that they will attempt to secure donations from other entities for the other 50% of their services.

The following contract is being included in the 2016 Budget in lieu of review and approval by the County Board during the 2016 fiscal year:

Contracts		
Description	**Vendor**	**Amount**
Foreclosure Mediation	Metro Milwaukee Foreclosure	$150,000

This Page Left Intentionally Blank.

PRE-TRIAL SERVICES (2900) BUDGET

DEPT: Pre-Trial Services

UNIT NO. 2900
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$125,427	$103,121	$139,232	$212,810	$73,578
Operation Costs	$3,779,498	$4,073,138	$4,212,181	$4,057,472	($154,709)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$371,364	$374,741	$392,521	$481,098	$88,577
Total Expenditures	**$4,276,289**	**$4,551,000**	**$4,743,934**	**$4,751,380**	**$7,446**
Legacy Healthcare/Pension	*$17,786*	*$15,514*	*$27,955*	*$34,418*	*$6,463*
Revenues					
Direct Revenue	$0	$0	$0	$0	$0
Intergov Revenue	$542,378	$853,772	$717,289	$333,900	($383,389)
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$542,378**	**$853,772**	**$717,289**	**$333,900**	**($383,389)**
Tax Levy	**$3,733,911**	**$3,697,223**	**$4,026,645**	**$4,417,480**	**$390,835**
Personnel					
Full-Time Pos. (FTE)	1	1	1	2	1
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission: The mission of Milwaukee County Pretrial Services is to reduce pretrial failure to appear and re-arrest rates, enhance public safety, reduce overcrowding at the Milwaukee County Jail, and enhance the processing and adjudication of criminal cases.

Department Description: The Chief Judge and the Judicial Operations Manager are responsible for operation, fiscal management and monitoring of all pretrial contracts, programs and program outcomes. In addition, the Pretrial Services Advisory Board will continue to meet to review program activity, outcomes and recommendations regarding program development and annual budgets.

DEPT: Pre-Trial Services

UNIT NO. 2900
FUND: General - 0001

Strategic Program Area 1: Pre-Trial Services

Service Provision: **Discretionary**

Strategic Outcome: **Self-Sufficiency**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is in the Process of Being Tracked.			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,276,289	$4,551,000	$4,743,934	$4,751,380	$7,446
Revenues	$542,378	$853,772	$717,289	$333,900	($383,389)
Tax Levy	$3,733,911	$3,697,227	$4,026,645	$4,417,480	$390,835
FTE Positions	1	1	1	2	1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance measures have been created. The new Pretrial Services Application is required in order to accurately and completely monitor and report department activities and progress. The division is currently working with IMSD on development of the new system that will be implemented in 2016.				

Strategic Implementation:
This Division is responsible for Pretrial services and universal screening that reduce unnecessary and costly jail bed utilization, reduce pretrial misconduct, and enhance the efficient operation of the
Court System. The goals of the Department are to develop and implement dashboard reporting to demonstrate pretrial services program outcomes and impact of Universal Screening on the jail population, to expand pretrial services and drug treatment court capacity by actively seeking state and federal grants, and to seek cooperation with neighboring jurisdictions for program expansion.

Operating Costs increase due to a decrease in state grant revenue. One position is added, the cost of which is partially offset by a decrease in contractual services.

The following contracts are included in the 2016 Budget in lieu of separate review and approval from the County Board during the fiscal year.

Contracts		
Description	**Vendor**	**Amount**
Universal Screening	Justice Point	$1,024,432
TAD Grant Operating	Justice Point	$371,200
OWI/Scram Program	Wisconsin Community Services	$432,599
Pre-Trial Drug Testing	Wisconsin Community Services	$170,500
Pretrial Supervision/GPS Monitoring/Release Preparation	Justice Point	$1,702,666
Early Interventions Central Liaison Unit	Justice Point	$300,000
Trauma Informed Care/CBT Services	Justice Point	$54,000
Total		$4,055,397

CHILD SUPPORT SERVICES (2430) BUDGET

DEPT: Child Support Services

UNIT NO. 2430
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$13,333,063	$11,823,634	$13,463,892	$14,000,648	$536,756
Operation Costs	$2,975,273	$2,810,801	$3,168,381	$3,296,696	$128,315
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$28,850	$125	$12,264	$10,264	($2,000)
Interdept. Charges	$2,118,641	$2,141,188	$2,725,689	$2,664,591	($61,098)
Total Expenditures	**$18,455,827**	**$16,775,748**	**$19,370,226**	**$19,972,199**	**$601,973**
Legacy Healthcare/Pension	*$3,126,808*	*$2,642,182*	*$3,115,123*	*$3,682,273*	*$567,150*
Revenues					
Direct Revenue	$777,275	$825,953	$775,846	$755,846	($20,000)
Intergov Revenue	$16,475,714	$15,920,522	$16,794,186	$17,209,076	$414,890
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$17,252,989**	**$16,746,475**	**$17,570,032**	**$17,964,922**	**$394,890**
Tax Levy	**$1,202,838**	**$29,273**	**$1,800,194**	**$2,007,277**	**$207,083**
Personnel					
Full-Time Pos. (FTE)	150	150	145	144.5	(0.5)
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$24,996	$3,170	$24,996	$24,996	$24,996

Department Mission: To promote family stability by improving the quality of life for children in Milwaukee County. Through the utilization of federal, state, and community resources, the Department establishes paternity for children without a legal father, establishes and enforces fair support orders for children with an absent parent, and efficiently collects and effectively disburses support payments to children's families.

Department Description: Child Support Services (CSS) implements the Child Support Enforcement Act pursuant to Title IV-D of the Federal Social Security Act and Sections 49.22 and 59.53(5) of the Wisconsin Statutes, under contract with Wisconsin's Department of Children and Families. State-managed public assistance programs refer cases for child support services when a custodial parent or child is eligible for benefits. Parents or custodians who do not receive public benefits may also apply for federally funded child support services. Individuals choosing not to apply for services may receive limited child support services funded by County tax levy and fees for services. CSS works cooperatively with State agencies and other County departments to comply with Federal and State IV-D program mandates, including providing parent location services, establishing paternity and establishing and enforcing child and medical support orders in local and interstate cases.

DEPT: Child Support Services

UNIT NO. 2430
FUND: General - 0001

Strategic Program Area 1: Child Support Services

Service Provision: **Mandated**

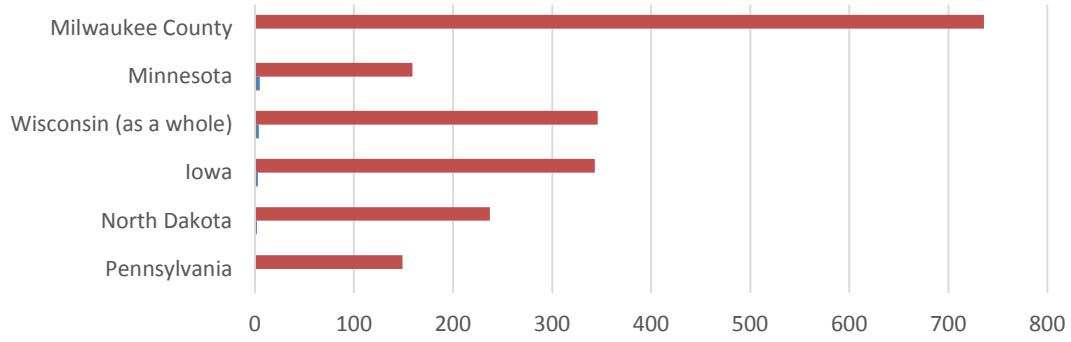
Strategic Outcome: **Self Sufficiency**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Total IV-D Cases	126,605	125,000	125,000
Court Orders Established	9,873	9,400	9,400
Paternities Established	8,677	9,100	8,503
Office Walk-Ins	30,949	31,500	31,500
IV-D Support Collections	$114,642,551	$115,142,551	$113,600,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$18,455,827	$16,775,748	$19,370,226	$19,972,199	$601,973
Revenues	$17,252,989	$16,746,475	$17,570,032	$17,964,922	$394,890
Tax Levy	$1,202,838	$29,273	$1,800,194	$2,007,277	$207,083
FTE Positions	150	150	145	144.5	(0.5)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Paternity Establishment Rate	94.00%	95.86%	80.00+%	90.00% *
Order Establishment Rate	81.00%	81.22%	80.00+%	80.00% *
Support Collection Rate	57.25%	60.44%	60.00%	60.00%
Arrears Collection Rate	49.25%	52.88%	50.90%	50.90%

***** Full Federal performance funding is available at this level.



	Pennsylvania	North Dakota	Iowa	Wisconsin (as a whole)	Minnesota	Milwaukee County
Caseload per FTE	149	237	343	346	159	736
National Ranking in collecting Monthly Child Support	1	2	3	4	5	

National rankings are done by State of WI Bureau of Child Support and are not provided at the County level.

Strategic Implementation:

This budget includes expenditures of $19,972,199. To offset increase in operating costs, one vacant CSS position is unfunded.

CSS intends to implement a pilot project: Performance Geographic Pilot (PGP), which is an outgrowth of work already underway and funded through a County Innovation Grant in 2014. CSS proposed to implement the PGP and pursue a best practices approach focused on continued performance improvement. The PGP includes the development of a team in which staff members are focused on all aspects of case management and child support collection for all the cases in a given geographic area. The team is expected to focus on two zip codes, each with high rates of poverty and unemployment, where child support collection is difficult. The team as a whole will be incented to improve Child Support collections in the target area. Rewarded as a team, The PGP will enable CSS to maintain its performance growth in key Federal Child Support metrics. Child Support is a performance funded department in which higher performance on Child Support metrics translates into a greater share of federal funds. Child support leverages federal dollars and generates returns on investment for the Milwaukee community; every dollar spent on child support programming brings in an additional $2 in Federal funding.

This Page Left Intentionally Blank.

Public Safety Function

Agency Budget Narratives

- Office of the Sheriff
- House of Correction
- Office of the District Attorney
- Office of Emergency Management
- Medical Examiner

This Page Left Intentionally Blank.

SHERIFF (4000) BUDGET

DEPT: Sheriff

UNIT NO. 4000
FUND: General - 0001

Budget Summary

Category	2014 Budget[1]	2014 Actual[1]	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$65,360,132	$68,711,664	$71,484,930	$76,593,799	$5,108,869
Operation Costs	$4,730,022	$4,639,183	$5,618,061	$7,114,433	$1,496,372
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$166,267	$76,021	$992,810	$516,802	($476,008)
Interdept. Charges	$4,155,723	$6,172,257	$4,478,926	$7,331,813	$2,852,887
Cost Abatements	$0	$0	($1,879,621)	($9,847,755)	($7,968,134)
Total Expenditures	**$74,412,144**	**$79,599,126**	**$80,695,106**	**$81,709,092**	**$1,013,986**
Legacy Healthcare-Pension	*$15,556,639*	*$13,192,572*	*$15,214,169*	*$17,335,568*	$2,121,399
Revenues					
Direct Revenue	$5,988,123	$4,896,821	$5,103,250	$6,485,591	$1,382,341
Intergov Revenue	$5,555,223	$4,788,130	$4,805,349	$4,436,994	($368,355)
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$11,543,346**	**$9,684,951**	**$9,908,599**	**$10,922,585**	**$1,013,986**
Tax Levy	**$62,868,798**	**$69,914,175**	**$70,786,507**	**$70,786,507**	**$0**
Personnel					
Full-Time Pos. (FTE)	637	637	687	707	20
Seas/Hourly/Pool Pos.	6.2	6.2	7.2	8.4	1.2
Overtime $	$4,017,852	$7,505,255	$4,225,000	$4,721,724	$496,724

Department Mission: The Office of the Sheriff exists to serve the public. The Office of the Sheriff is committed to creating a culture of service that views the citizens as customers whose satisfaction is absolutely essential to their success. Public safety is a priority for the protection of citizens.

Department Description: The Office of the Sheriff is comprised of state mandated and discretionary functions. Mandated functions include the county jail, court security and expressway patrol.

2016 Budget Summary

The 2016 Budget for the Office of the Sheriff is provided as a “lump sum” amount to acknowledge the Sheriff’s constitutional and statutory authority to deploy resources as the Office sees fit. It is expected that the Office of the Sheriff will manage its staffing and expenditures within this allocated amount. The Comptroller shall have responsibility to ensure that the Sheriff complies with this expenditure authority, as approved by the County Board

[1] Figures for the 2014 Budget and 2014 Actual have been re-stated for comparative purposes to reflect the transfer of 911 Communications/Dispatch and Emergency Management to the Office of Emergency Management in 2015.

and County Executive. The Sheriff is also encouraged to share data on his Office's activity and performance in order to help shape future allocations to the department.

Criminal Justice Facility

Overtime usage at the Criminal Justice Facility (CJF) has been high in recent years due to vacancies and high levels of leave for Corrections Officers. The Office of the Comptroller, working in conjunction with the Department of Administrative Services and the Sheriff's department ("CJF Workgroup"), shall perform a staffing analysis for the CJF to help policymakers determine a prudent course of action for future funding at the CJF. The analysis should determine the optimum staffing levels to provide the required level of service while minimizing labor costs.

Milwaukee Regional Medical Center

10 Deputy Sheriff 1 positions are created to provide a higher level of protective services on a cost recovery basis for healthcare institutions at the Milwaukee Regional Medical Center. These 10 positions may not be filled until an agreement between the County and the hospitals that fully recovers the costs of the deputies is approved.

Position Authority

All unfunded positions in the Office of the Sheriff are abolished. A full list of authorized and funded positions for the Office of the Sheriff can be found on the next page.

2016 Office of the Sheriff – Funded and Authorized Full-Time Positions			
Title	2015 FTE	2016 FTE	Variance
Accountant 2	1.0	1.0	0.0
Accountant 3	1.0	1.0	0.0
Accounting-Manager	1.0	1.0	0.0
Adm Asst	2.0	2.0	0.0
Adm Asst 4-Facil Mgmt	1.0	1.0	0.0
Adm Asst NR Exempt	5.0	5.0	0.0
Clerical Asst 1	4.0	4.0	0.0
Clerical Asst 2	35.0	35.0	0.0
Clerical Asst 2 Nr	1.0	1.0	0.0
Clerical Spec Sheriff	3.0	3.0	0.0
Corr Manager	4.0	4.0	0.0
Corr Offcr 1 DOT	2.0	2.0	0.0
Corr Offcr 1 Sheriff	260.0	260.0	0.0
Corr Offcr Lt	15.0	15.0	0.0
Dep Sheriff 1	259.0	269.0	10.0
Dep Sheriff 1 Bl Sp	3.0	3.0	0.0
Dep Sheriff Lt	9.0	9.0	0.0
Dep Sheriff Sgt	14.0	14.0	0.0
Exdir1-Sheriffdepburdir	2.0	5.0	3.0
Exdir2-Sherdeptadmnstrt	1.0	1.0	0.0
Exdir2-Facility Admnstr	0.0	1.0	1.0
Facilities Wrkr Secur	31.0	31.0	0.0
Fiscal Asst 1	6.0	6.0	0.0
Fiscal Asst 2	1.0	1.0	0.0
Fiscal Spec	2.0	2.0	0.0
Office Coord Sheriff	1.0	1.0	0.0
Public Safety Fis Admin	1.0	1.0	0.0
Public Safety Fisc Anls	2.0	2.0	0.0
-RC-Fiscal Asst 1	2.0	1.0	(1.0)
Sheriff	1.0	1.0	0.0
Sheriff Sales Coordinator	1.0	1.0	0.0
Sheriffs Dept Captain	4.0	11.0	7.0
Stores Clerk 1 Sheriff	9.0	9.0	0.0
Stores Clerk 2	1.0	1.0	0.0
Stores Clerk 3	1.0	1.0	0.0
Training Academy Assistant	1.0	1.0	0.0
Grand Total	687.0	707.0	20.0

This Page Left Intentionally Blank.

DEPT: House of Correction

UNIT NO. 4300
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$41,283,002	$38,689,449	$35,280,545	$34,164,540	($1,116,005)
Operation Costs	$19,547,696	$18,768,431	$25,179,189	$25,193,410	$14,221
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$435,175	$505,913	$395,175	$392,175	($3,000)
Interdept. Charges	$2,644,329	$2,579,232	$3,197,790	$4,008,643	$810,853
Total Expenditures	$63,910,202	**$60,543,025**	**$64,052,699**	**$63,758,768**	**($293,931)**
Legacy Healthcare/Pension	*$11,092,021*	*$9,243,607*	*$9,886,547*	*$8,158,463*	*($1,728,084)*
Revenues					
Direct Revenue	$3,377,851	$3,640,271	$4,043,550	$3,799,278	($244,272)
Intergov Revenue	$1,859,507	$2,447,750	$2,400,000	$2,444,000	$44,000
Indirect Revenue	$0	$65,970	$0	$0	$0
Total Revenues	$5,237,358	**$6,153,991**	**$6,443,550**	**$6,243,278**	**($200,272)**
Tax Levy	**$58,672,844**	**$54,389,034**	**$57,609,149**	**$57,515,490**	**($93,659)**
Personnel					
Full-Time Pos. (FTE)	416.8	416.8	365	365	0
Seas/Hourly/Pool Pos.	5.8	5.8	0	0	0
Overtime $	$939,444	$3,596,672	$1,203,528	$1,121,136	($82,392)

Department Mission: The Milwaukee County House of Correction is dedicated to providing a safe and secure jail/correctional operation and environment for staff, the community and inmates while striving to ensure all persons remanded to custody are treated with dignity, respect and afforded the opportunity and encouragement to reach their full potential. The Milwaukee County House of Correction is a supportive resource providing services, labor and product aimed at reducing the cost of incarceration while having a positive budgetary effect on other County Departments and other public/government and non-for-profit entities.

Department Description: The functions of the House of Correction (HOC) are defined in Chapters 302, 303, 304 and 973 of the Wisconsin Statutes. This institution receives and maintains custody of all sentenced inmates in Milwaukee County committed by authorized courts for periods not exceeding one year per conviction and from other jurisdictions as authorized by County ordinance. HOC provides programs of work release, community service, personal growth, education, work readiness and job training/certification and Alcohol & Other Drug Abuse (AODA) programs including cognitive services and treatment. HOC provides medical, dental and other necessary services in conjunction with the Detention branch of the Sheriff's Department and releases inmates upon expiration of sentence, upon orders of the courts or other recognized authorities. Section 302.315 of the Wisconsin Statutes permits, but does not require, this institution to receive and maintain custody of pretrial inmates at the request of the Milwaukee County Sheriff. The department also operates a program of home detention using electronic surveillance equipment and other systems of control. The Department also includes the funding of the Day Reporting Center (DRC) where sentenced inmates and those completing deferred

prosecution agreements can obtain a GED, enhanced education skills, personal growth, job training and employment obtainment services as well as participate in AODA treatments/services.

The House of Correction is comprised of the following program areas: Administration, House of Correction, Inmate Medical and Mental Health, and Inmate Programming.

- The Administration program area consists of Central Administration, Business Office, Inmate Accounts, and Maintenance and is responsible for the day-to-day functions of the Department in finance, accounting, and budgeting.

- The HOC includes dormitories, the dog handler unit (K9), infirmary, food service, canteen, and the power plant. The State of Wisconsin Department of Correction approved rated inmate capacity for the HOC is 1,810; actual housing or bed capacity is 2,104 consisting of: 82 segregation beds/cells, 4 infirmary beds and 548 dormitory beds in the North building (ACC-North); 1,170 dormitory beds in the South building (ACC-South); and 300 beds in the Franklin Lotter building.

- Inmate Medical and Mental Health consists of the Medical Units and Psychiatric Services. These services are provided under an agreement with Armor Correctional Services, which serves both the County Jail and the HOC.

- The Inmate Programming area includes Industries Administration, Laundry, Graphics Shop, Huber/ES and the Day Reporting Center. Inmate Industries provides basic vocational training and meaningful work experience in business and industrial operations for inmates, offsetting expenses with revenues produced by providing useful products and services to public and not-for-profit agencies. The Day Reporting Center (DRC) is assigned to the administration of the HOC in order to give the HOC an expanded role in inmate programming as well as to facilitate and manage effective participation in the DRC treatment options. The HOC continues to implement new inmate programs, to evaluate and review current programming activities, to expand the scope and objectives of current activities, as well as to search for programming partners and resource options within the Milwaukee community.

The Department is committed to operating efficiently and dedicated to community safety, outreach and service. The Department was able to absorb increases in the overall HOC budget directly related to charges from other County departments by identifying decreases in other operating expenditures (e.g. energy, staffing) from efficiency initiatives completed in recent years.

DEPT: House of Correction

UNIT NO. 4300
FUND: General - 0001

Strategic Program Area 1: Administration

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is not yet available for this Program Area.			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$5,909,231	$5,113,422	$6,543,495	$7,408,113	$864,618
Revenues	$416,792	$14,739	$360,150	$150	($360,000)
Tax Levy	$5,492,439	$5,098,683	$6,183,345	$7,407,963	$1,224,618
FTE Positions	39.2	39.2	39	39	0

How Well We Do It: Performance Measures				
Performance	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Measure	Performance Measures are not yet available for this Program Area.			

Strategic Implementation:
The Administrative Division of the House of Correction (HOC) is responsible for the day to day operation and management of the facility including the finance, accounting, and budgeting for the HOC. This division also includes inmate accounting and maintenance.

39.0 FTEs are provided in 2016 for this program area. Tax levy support increases due to increased cross charges, increased legacy costs, and a transfer out of revenue to Program Area 2: House of Correction.

Strategic Program Area 2: House of Correction

Service Provision: **Discretionary**

Strategic Outcome: **Personal Safety**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
K9 Responses to Non-Compliant Inmates	700	600	590
K9 Responses to Combative Inmates	168	N/A	125
K9 Escorts	582	1500	620
K9 Crowd Control Responses	497	45	500
K9 Presence Tours (formerly Building & Area searches)	856	10	1200
K9 Narcotics Searches	1104	500	1230
K9 Public Demonstrations	114	50	115
K9 Responses with Correctional Emergency Response Team (CERT)	5	30	4
Average Daily Population	1335	1500	1325
Average Inmates Per Budgeted Correctional Officer	5.78	5.56	4.91

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$28,947,856	$28,425,325	$29,558,600	$30,985,276	$1,426,676
Revenues	$4,175,066	$5,561,537	$4,088,400	$4,499,600	$411,200
Tax Levy	$24,772,790	$22,863,788	$25,470,200	$26,485,676	$1,015,476
FTE Positions	247	247	279	279	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Jail Bed Days	N/A	9,521	N/A	12,706

Strategic Implementation:
This division is responsible for running the day-to-day operation of the House of Correction facility, including dormitories and segregation cells, and the K9 unit.

Tax levy support increases by $1,015,476 in 2016, largely due to increased cross charges for overhead costs. Revenues increase due an internal shift of revenue accounting from Program Area 1: HOC Administration (Identify which program area by name). 279 FTEs are provided in 2016.

DEPT: House of Correction

UNIT NO. 4300
FUND: General - 0001

Strategic Program Area 3: Inmate Medical & Mental Health

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data is not yet available for this Program Area.			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$20,359,794	$18,291,833	$18,661,552	$16,063,309	($2,598,243)
Revenues	$40,000	$0	$33,000	$34,028	$1,028
Tax Levy	$20,319,794	$18,291,833	$18,628,552	$16,029,281	($2,599,271)
FTE Positions	91.4	91.4	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures are not yet available for this Program Area.				

Strategic Implementation:
This division is responsible for the medical and mental health of the inmates at both the HOC and the County Jail as mandated by State Statutes.

In 2016, services continue to be provided via contract with Armor Correctional Services. Oversight is provided by HOC Administrative staff resulting in zero positions for this program area. Tax levy support decreases by $2,599,271 primarily due to the elimination of overhead costs related to positions such as legacy costs and IMSD cross charges. These costs are redistributed to all other County departments, so this does not represent a County-wide cost savings.

Strategic Program Area 4: HOC Inmate Programming

Service Provision: **Discretionary**

Strategic Outcome: **Self-Sufficiency**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Inmates out on Electronic Monitoring (EM)	178	250	170
Number of Inmates Reporting to Day Reporting Center (DRC)	148	150	160

The decrease in expected population of inmates out on Electronic Monitoring is primarily due to increased difficulty of finding suitable residences for the inmates.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$8,693,321	$8,712,445	$9,289,052	$9,302,070	$13,018
Revenues	$605,500	$577,715	$1,962,000	$1,709,500	($252,500)
Tax Levy	$8,087,821	$8,134,730	$7,327,052	$7,592,570	$265,518
FTE Positions	45	45	47	47	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Employed Huber Inmates	N/A	N/A	72	93.6

Currently about 19% of 375 eligible inmates are employed or 72. HOC is working to increase by 20% to 86.4 inmates in 2015. The 2016 figure is 30% or 93.6 inmates. The 2017 goal is 10% more. Long-term goal is to be at 70% of 375 or about 123 inmates & 33% employed. The rate per County Ordinance does allow the HOC to collect $8,736 per year per employed Huber inmate, provided they are employed full-time for the entire year

Strategic Implementation:
This program area is responsible for providing basic vocational training and meaningful work experience in business and industrial operations.

Tax Levy support increases in 2016 are largely a result of reductions in Huber revenue.

The following contracts are included in the 2016 Budget in lieu of separate review and approval from the County Board during the Fiscal Year.

Contracts		
Description	**Vendor**	**Amount**
SCRAMx and GPS ES Programs	Wisconsin Community Services	$711,000
Inmate Food Services	Aramark	$3,320,000

DEPT: District Attorney

UNIT NO. 4500
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$13,529,941	$13,027,683	$13,991,424	$15,265,345	$1,273,921
Operation Costs	$2,884,279	$3,208,398	$3,286,805	$3,336,430	$49,625
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$54,180	$33,336	$81,435	$107,236	$25,801
Interdept. Charges	$1,605,396	$1,768,984	$1,762,591	$2,198,691	$436,100
Total Expenditures	**$18,073,796**	**$18,038,401**	**$19,122,255**	**$20,907,702**	**$1,785,447**
Legacy Healthcare/Pension	*$3,189,676*	*$2,737,264*	*$3,176,003*	*$3,753,011*	*$577,008*
Revenues					
Direct Revenue	$75,750	$68,498	$61,600	$61,800	$200
Intergov Revenue	$5,746,655	$6,264,979	$6,083,100	$5,954,413	($128,687)
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$5,822,405**	**$6,333,477**	**$6,144,700**	**$6,016,213**	**($128,487)**
Tax Levy	**$12,251,391**	**$11,704,924**	**$12,977,555**	**$14,891,489**	**$1,913,934**
Personnel					
Full-Time Pos. (FTE)	149.5	149.5	151.5	155	3.5
Seas/Hourly/Pool Pos.	8.9	8.9	8.5	8.5	0
Overtime $	$160,272	$127,695	$160,272	$180,048	$19,776

Department Mission: The mission of the Milwaukee County District Attorney's Office is to promote public peace and safety by just and vigorous prosecution; to seek and do impartial justice by ensuring that the guilty are punished and the innocent go free; to protect the health and welfare of children who are victims of child abuse and neglect, and to safeguard the rule of law and promote citizens' participation in law enforcement by treating all persons who come in contact with the criminal justice system with fairness, dignity and respect.

Department Description:

District Attorney Functions: The district attorney is responsible for the following duties: plans and organizes the prosecution of all criminal, juvenile and applicable ordinance violations in Milwaukee County; recruits and staffs all professional positions and makes major assignments of personnel and cases; and coordinates and supervises all department activities and approves and oversees all departmental policies, procedures and activities.

Chief Deputy District Attorney Functions: The chief deputy district attorney is responsible for the following duties: supervision of all division functions and implementation of all departmental policies and procedures; supervision of liaisons with other county officials and departments, city, state, federal officials, law enforcement agencies and community groups; serving as office liaison to the legislature and initiation and reviewing proposals for criminal and juvenile law legislation; supervision of the homicide and public integrity units; the extradition of defendants from

other states on felony charges; and proceedings related to the extradition of uncooperative witnesses on felony cases to or from Milwaukee County.

District Attorney	1
Chief Deputy District Attorney	1
County Staff	5.5
Assistant District Attorneys	9.75

MILWAUKEE COUNTY DISTRICT ATTORNEY'S OFFICE CASELOAD STATISTICS -- FILINGS

Workload Statistics	***2012***	***2013***	***2014***	***2013/14 Change***
Felony	*6,143*	*5,695*	*5,550*	*(145)*
Misdemeanor	*6,713*	*5,510*	*5,179*	*(331)*
Criminal Traffic	*2,792*	*2,724*	*2,577*	*(147)*
Children in Need of Protective Services (CHIPS)	*1,353*	*1,343*	*1,266*	*(77)*
Juvenile Delinquency	*1,725*	*1,476*	*1,343*	*(133)*
TPR (Termination of Parental Rights)	*278*	*346*	*266*	*(80)*

Community Prosecution and General Crimes Division: The community prosecution division consists of the community prosecutors, who serve six of the seven Milwaukee police districts and the cities of South Milwaukee and West Allis. The general crimes division staffs all general felony and misdemeanor courts and presents evidence, argues motions, negotiates cases, and conducts jury and court trials for all general felony, misdemeanor and applicable ordinance violations in Milwaukee County. The division staffs five general felony courts and six general misdemeanor and intake courts in Milwaukee County Circuit Court, and strives to ensure application of uniform negotiation policies in general felony, misdemeanor, and ordinance cases, and to develop and maintain systems to ensure the highest quality of prosecution and speedy disposition of general felony, misdemeanor, and ordinance violation cases**.** The early intervention unit in the general crimes division screens and identifies case referrals of nonviolent offenders whose criminal risk can be safely managed by community-based programs in the Milwaukee County diversion, deferred prosecution, drug treatment court, or veterans' treatment initiative programs.

Division Personnel	
Deputy District Attorney	1
County Staff	7
Assistant District Attorneys	36.5

Administrative and Investigations Divisions**:** The investigation division, which is headed by the chief investigator, supervises district attorney investigators who investigate police shootings of civilians and deaths in police custody, public corruption, major multi-jurisdictional crimes, industrial deaths and injuries, as well as providing post-charging investigation on major crimes, and maintaining office security. The investigators also run the witness protection program which seeks to ensure that witnesses who are threatened or intimidated are able to safely appear and testify in court by focusing enforcement efforts on prosecuting offenders and offering specialized security services to victims and witnesses. The division is divided into a witness protection unit and a special investigations unit that are each supervised directly by a deputy chief investigator. The special investigations unit has the capability to perform criminal intelligence analysis and forensic computer and cell phone analysis in support of investigations and charged criminal cases. The special investigations unit includes two investigators who provide direct law enforcement / investigative support to the Department of Child Support Services and to the assistant district attorney who is assigned to that mission. The chief investigator also assists the deputy district attorney in charge of administration with long range planning, all phases of internal management including the administration of discipline, and the preparation of the county budget.

The administrative division also manages the department's state and county budgets and fiscal systems, develops and coordinates grants and revenues, and controls the expenditure of funds. The division also supervises the criminal child support unit, and supervises internal management, including inventory, purchasing systems and procedures, record management and statistics as well as organizing, staffing, directing and coordinating clerical functions. The division is also responsible for long-range planning and for maintaining liaison with the administrative and fiscal personnel of the state, Milwaukee County, law enforcement agencies and other governmental organizations.

***Administrative and Investigations Divisions*:**

Administrative Division Personnel	
Deputy District Attorney	1
Assistant District Attorney	1
County Staff	22

Investigator Division Personnel	
Chief Investigator	1
County Staff	20

Violent Crimes and Sensitive Crimes Division: The violent crimes division staffs the specialized criminal courts for homicide, sexual assault, felony drug, and firearms cases, and presents evidence, argues motions, negotiates cases, and conducts jury and court trials for all felony violations in the specialized felony Milwaukee County courts. The division, which consists of the homicide, sensitive crimes, sensitive crimes victim witness services, violent crimes – drug, and violent crimes – firearms units, staffs seven specialized felony courts in Milwaukee County circuit court and strives to ensure application of uniform negotiation policies in violent crimes' cases, and to develop and maintain systems to ensure the highest quality of prosecution and speedy disposition of violent crimes' cases. The sensitive crimes division includes the domestic violence unit, sensitive crimes unit, and child abuse and protection unit.

Deputy District Attorney	1
County Staff	26.5
Assistant District Attorneys	40

Juvenile Division: The juvenile division performs the following functions: reviews all referrals for possible delinquency prosecution and orders additional investigation as required; provides legal advice to the Vel Phillips Juvenile Justice Center staff; drafts and files petitions to declare juveniles delinquent or in need of protection and services (CHIPS) under Chapters 48 and 938 of Wisconsin Statutes; prepares and argues waivers of jurisdiction from juvenile court to adult court; prosecutes all delinquency and CHIPS actions in the juvenile court of Milwaukee County; reviews and prosecutes all matters involving termination of parental rights in the juvenile court of Milwaukee County; conducts a continuing education and informational program for law enforcement personnel, social services agencies, child protection social workers and citizens on latest developments and practices in juvenile law; and directs the victim/witness services unit of the Vel Phillips Juvenile Justice Center, including the witness notification and subpoena functions.

Juvenile Division Personnel	
Deputy District Attorney	1
County Staff	25
Assistant District Attorneys	27.25

Information Technology Division: The information technology division manages the district attorney's computer network downtown and at the Vel Phillips Juvenile Justice Center which is part of the statewide district attorney computer network; manages the database and user accounts for the State DA case management system PROTECT; manages the Pro-Phoenix law enforcement report management software and database; manages district attorney connections to the county mainframe for the CJIS, JIMS, Advantage, and BRASS applications; trains district attorney staff in office computer applications; prepares courtroom exhibits and presentation equipment and copies, edits and converts electronic media in criminal and juvenile cases, and manages district attorney facilities in the Safety Building and Criminal Justice Facility. The office maintains a forensic computer examination capability with specialized computers and storage devices.

Information Technology Personnel	
IT Director	1
County Staff	2

Maurice Pulley, Jr. Victim/Witness Division: The victim/witness division provides comprehensive services as required by law to crime victims and witnesses on criminal cases and includes the Outreach process unit, which serves subpoenas and other process on criminal and juvenile cases.

Victim/Witness Personnel	
Victim/Witness Coordinator	1
County Staff	40

State Prosecutors and the County Payroll and Benefit System: The district attorney's budget includes 6 FTE prosecutors who elected to remain in the Milwaukee County Employee Retirement System and retain county fringe benefits when district attorneys became state employees on January 1, 1990. There are also 8 FTE prosecutors on the state payroll who retained county fringe benefits when district attorneys became state employees. The budget reflects county payments to prosecutors on the county payroll and state reimbursement for these payments as well as the actual county cost of fringe benefits provided to the 14 FTE prosecutors with county fringe benefits. The county is reimbursed biweekly for salary, social security, and retirement benefits and semi-annually for health, dental, and life insurance. Wis. Stat. §§ 978.12(5)&(6) provide that state reimbursement must be based on actual county fringe benefits' costs or comparable state costs, whichever is less.

DEPT: District Attorney UNIT NO. 4500
FUND: General - 0001

Strategic Program Area 1: Investigations & Criminal Prosecutions

Strategic Outcome: **Personal Safety**
Service Provision: **Mandated**

What We Do: Activity Data			
Activity	**2013 Actual**	**2014 Budget**	**2015 Budget**
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$18,073,796	$18,038,401	$19,122,255	$20,907,702	$1,785,447
Revenues	$5,822,405	$6,333,477	$6,144,700	$6,016,213	(128,487)
Tax Levy	$12,251,391	$11,704,924	$12,977,555	$14,891,489	$1,913,934
FTE Positions	158.4	158.4	160	163.5	3.5

How Well We Do It: Performance Measures			
Performance Measure	**2013 Actual**	**2014 Budget**	**2015 Budget**
Performance Measures have not yet been created for this program area			

Strategic Implementation:
The Office of the District Attorney is responsible for targeting, investigating, successfully prosecuting and incarcerating shooters, other illegal gun offenders, and other violent criminals through the coordinated efforts of the community prosecution, general crimes, and violent crimes units. The 2016 budget continues to prioritize the reduction of crime by coordinating efforts of the community prosecution, general crimes, and violent crimes units by assigning each general crimes and violent crimes teams to one or more Milwaukee Police Districts and adjoining suburbs to promote accountability and facilitate investigation and prosecution of criminal gangs and violent offenders. The District Attorney's Office is committed to maintaining previous service levels in both quantity and quality.

The 2016 budget provides a net increase of 3.5 FTE positions. One Victim Witness Advocate, two paralegals (Public Integrity Unit and General Crimes unit), and one investigator (Public Integrity Unit) were added, while positions for one half of a secretarial assistant and one senior District Attorney Assistant were eliminated. In addition, the 2016 budget includes funding for one Sensitive Crimes Witness Advocate that was previously funded with Violence Against Women Act grant dollars; these grant funds end October 15th 2015 with no possibility of renewal. The District Attorney 2016 additions are in response to an increased workload in the following areas: crime investigations, witness protection needs, violent crimes (drug and firearm), domestic violence, and prosecution requirements.

This Page Left Intentionally Blank.

EMERGENCY MANAGEMENT (4800) BUDGET

DEPT: Emergency Management

UNIT NO. 4800
FUND: General - 0001

Budget Summary

Category	2014 Budget[1]	2014 Actual[1]	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$5,268,435	$5,289,751	$5,703,355	$5,656,083	($47,272)
Operation Costs	$4,652,198	$3,942,255	$3,491,045	$4,199,008	$707,963
Debt & Depreciation	$412,913	$317,350	$330,285	$0	($330,285)
Capital Outlay	$30,000	$48,429	$91,500	$8,500	($83,000)
Interdept. Charges	$1,767,726	$1,653,788	$1,417,371	$1,290,262	($127,109)
Total Expenditures	**$12,131,272**	**$11,251,573**	**$11,033,556**	**$11,153,853**	**$120,297**
Legacy Healthcare/Pension	*$1,274,413*	*$1,077,177*	*$1,216,332*	*$1,173,909*	*($42,423)*
Revenues					
Direct Revenue	$393,752	$377,187	$344,943	$465,830	$120,887
Intergov Revenue	$507,591	$548,605	$592,311	$592,311	$0
Indirect Revenue	$1,472,187	$1,209,560	$1,231,612	$1,583,109	$351,497
Total Revenues	**$2,373,530**	**$2,135,352**	**$2,168,866**	**$2,641,250**	**$472,384**
Tax Levy	**$9,757,742**	**$9,116,221**	**$8,864,690**	**$8,512,603**	**($352,087)**
Personnel					
Full-Time Pos. (FTE)	60.2	60.2	59	56.1	(2.9)
Seas/Hourly/Pool Pos.	6.5	6.5	6.5	5.9	(0.6)
Overtime $	$81,024	$236,661	$177,684	$175,152	($2,532)

Department Mission: The mission of the Department of Emergency Management is to provide a comprehensive and integrated emergency management system that coordinates County and municipal resources to ensure management and proper response in natural and man-made disasters. This Department will coordinate and assist the municipalities and various County departments in preparation of emergency plans, as well as the management of public safety communications for Milwaukee County.

Department Description: The Office of Emergency Management (OEM) includes five program areas: the Director's Office, Emergency Management, Emergency Medical Services, 911 Communications, and Radio Services. These program areas coordinate emergency services in the traditional sense of natural or manmade disasters, but of a greater and more sustained impact to our society, OEM synchronizes the four public safety services, which allows the fusion of data, assets, monies and staff in order to sustain healthy and productive localities within our County.

[1] The 2014 Budget fiscal and position data have been restated for comparative purposes.

DEPT: Emergency Management

UNIT NO. 4800
FUND: General - 0001

Strategic Program Area 1: OEM Director's Office

Service Provision: **Mandated**

Strategic Outcome: **Public Safety**

What We Do: Activity				
Item	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data for the Office of Emergency Management will be created in 2016.				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$0	$0	$576,720	$576,720
Revenues	$0	$0	$0	$0	$0
Tax Levy	$0	$0	$0	$576,720	$576,720
FTE Positions	0	0	0	2	2

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures for the Office of Emergency Management will be created in 2016.				

Strategic Implementation:

This Program Area and the entire Office of Emergency Management (OEM) was created through the 2015 Adopted Budget. The OEM Director reports directly to the Office of the County Executive, which allows streamlined decision-making during an incident while ensuring accurate information is communicated to department heads, local governments, and private entities.

In 2016, 2.0 FTE are provided for general management of OEM. One is transferred in from Program Area 2 (Emergency Management), one position is created.

DEPT: Emergency Management

UNIT NO. 4800
FUND: General - 0001

Strategic Program Area 2: Emergency Management

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity				
Item	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data for the Office of Emergency Management will be created in 2016.				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$950,792	$966,382	$901,935	$772,671	($129,264)
Revenues	$507,591	$586,280	$592,311	$592,311	$0
Tax Levy	$443,201	$380,102	$309,624	$180,360	($129,264)
FTE Positions	6	6	7	4	(3)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures for the Office of Emergency Management will be created in 2016.				

Strategic Implementation:
This Program Area is responsible for the emergency management framework within Milwaukee County. This includes tools that allow our communities to readily adapt to man-made and natural shocks and to collaborate across government and private entities to move toward a more resilient society.

4 FTE positions are provided in 2016. One position is transferred to Program Area 1 (Director's Office) and two position are eliminated.

Strategic Program Area 3: 911 Communications

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity				
Item	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data for the Office of Emergency Management will be created in 2016.				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$3,348,703	$3,155,206	$3,663,558	$2,851,912	($811,646)
Revenues	$0	$0	$0	$0	$0
Tax Levy	$3,348,703	$3,155,206	$3,663,558	$2,851,912	($811,646)
FTE Positions	23	23	26	26	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures for the Office of Emergency Management will be created in 2016.				

Strategic Implementation:
This Program Area is responsible for the prompt response and delivery of emergency services to 9-1-1 callers, serving as the Public Safety Answering Point (PSAP) for Milwaukee County. The county's 911 Communications Center dispatches Sheriff Deputies, Parks Rangers, District Attorney, law enforcement officers, and the Highway Department. Additionally, the center is responsible for dispatch of officers on extradition, civil process and warrants.

26 FTE positions are provided in 2016. Expenditures decrease largely due to a decrease in cross charges as a result of the transition from the Office of the Sheriff to the Office of Emergency Management.

DEPT: Emergency Management

UNIT NO. 4800
FUND: General - 0001

Strategic Program Area 4: Radio Services

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity				
Item	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data for the Office of Emergency Management will be created in 2016.				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,472,187	$1,182,263	$902,126	$1,703,996	$801,870
Revenues	$0	$1,209,560	$1,231,612	$1,703,996	$472,384
Tax Levy	$1,472,187	($27,297)	($329,486)	$0	$329,486
FTE Positions	1	1	1	3	2

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures for the Office of Emergency Management will be created in 2016.				

Strategic Implementation:
This Program Area is responsible for providing uninterrupted access to mission critical radio communications for municipal, county, state and federal partners. The public safety radio system is the backbone of all emergency responses within Milwaukee County with subscribers in law enforcement, fire service, EMS, transportation, public works, hospitals, and private shopping malls.

All operating costs continue to be charged to users, including County departments and outside agencies. In 2015, revenues exceeded expenditures due to an abatement for depreciation costs, as this program is transitioned from an internal service fund to a general fund operation. In 2016, the abatement is discontinued. 3 FTE positions are provided. One manager position is eliminated, one director position is created as a current year action, and two specialist positions are created.

DEPT: Emergency Management

UNIT NO. 4800
FUND: General - 0001

Strategic Program Area 5: Emergency Medical Services

Service Provision: **Committed**

Strategic Outcome: **Personal Safety**

What We Do: Activity				
Item	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Activity Data for the Office of Emergency Management will be created in 2016.				

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$6,359,590	$5,947,720	$5,565,937	$5,248,554	($317,383)
Revenues	$393,752	$339,512	$344,943	$344,943	$0
Tax Levy	$5,965,838	$5,608,208	$5,220,994	$4,903,611	($317,383)
FTE Positions	30.5	30.5	31.5	27	(4.5)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Performance Measures for the Office of Emergency Management will be created in 2016.				

Strategic Implementation:
This Program Area is responsible for the medical direction and control of nearly 500 local EMS providers, or paramedics. A contract with the Medical College of Wisconsin (MCW) provides 24/7 medical support for the countywide EMS system. A $1.5M subsidy to eight municipal fire departments is up for renewal at the end of 2016, which includes an additional $0.5M incidental subsidy.

The county EMS system will focus on the implementation of a Mobile Integrated Health (MIH) program, which aligns EMS with our nation's health care reform, notably the Affordable Care Act. The traditional paramedic role will be expanded to allow patient-centered care at significant cost reductions by providing preventative care in non-clinical environments to include the patient's home. The program will empower individuals to prevent unnecessary emergency department visits, 9-1-1 calls and will educate patients on chronic disease management and provide direct assistance and possible transport to alternative care centers (which may include a family member's home).

27 FTE are provided in 2016. 4 positions are eliminated, 1 position is transferred to the Department of Administrative Services – Central Business Office, 1 position was eliminated as a 2015 Current Year Action, and there is a net increase of 1.5 FTE for hourly positions.

MEDICAL EXAMINER (4900) BUDGET

DEPT: Medical Examiner

UNIT NO. 4900
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$3,537,754	$3,456,843	$3,731,100	$4,198,222	$467,122
Operation Costs	$850,625	$702,202	$764,310	$637,345	($126,965)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$60,700	$51,000	($9,700)
Interdept. Charges	$443,124	$503,835	$527,290	$776,177	$248,887
Total Expenditures	$4,831,503	**$4,662,880**	**$5,083,400**	**$5,662,744**	**$579,344**
Legacy Healthcare/Pension	*$717,469*	*$622,514*	*$742,958*	*$910,766*	*$167,808*
Revenues					
Direct Revenue	$2,051,211	$1,988,378	$2,158,325	$2,454,467	$296,142
Intergov Revenue	$7,257	$6,443	$7,500	$7,500	$0
Indirect Revenue	$0	$195	$0	$0	$0
Total Revenues	$2,058,468	**$1,995,016**	**$2,165,825**	**$2,461,967**	**$296,142**
Tax Levy	**$2,773,035**	**$2,667,864**	**$2,917,575**	**$3,200,777**	**$283,202**
Personnel					
Full-Time Pos. (FTE)	28.1	28.1	27.5	29.5	2
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$50,232	$54,071	$73,188	$57,780	($15,408)

Department Mission: The mission of the Milwaukee County Medical Examiner's Office is to promote and maintain the highest professional standards in the field of death investigation; provide a timely, accurate and legally defensible determination of the cause and manner of death; enhance public health and safety through reducing the incidence of preventable deaths; foster public awareness and support the advancement of professional, medical, and legal education; and protect the interests of deceased individuals, their loved ones, and the communities it serves.

Department Description: The Milwaukee County Medical Examiner's Office is charged with investigating and determining the cause, circumstances and manner in each case of sudden, unexpected or unusual death. The Medical Examiner also provides services in the areas of public health and safety, including: detecting tuberculosis, hepatitis, meningitis and other infectious diseases and taking the proper precautions against the spread of disease; coordinating with other public health and safety organizations and entities to reduce the incidence of preventable deaths; issuing death certificates for deaths investigated by this office; conducting cremation investigations for all Milwaukee County deaths in which cremation is selected as a means of disposition; maintaining a forensics toxicology laboratory for testing blood and body fluid specimens for the presence of drugs, poisons or other toxic agents, and hosting an annual two-day seminar designed to educate pathologists, coroners, attorneys, law enforcement officers, and other health professionals on a variety of topics relating to forensics science.

Strategic Program Area 1: Medical Examiner

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Autopsies	1,318	1,200	1,200
Referral Autopsies	367	300	400
Death Certificates	1,656	1,800	1,800
Cremations Permits	4,219	4,000	4,500
Deaths Investigated	6,089	6,000	6,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,831,503	$4,662,880	$5,083,400	$5,662,744	$579,344
Revenues	$2,058,468	$1,995,016	$2,165,825	$2,461,967	$296,142
Tax Levy	$2,773,035	$2,667,864	$2,917,575	$3,200,777	$283,202
FTE Positions	28.1	28.1	27.5	29.5	2

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Pass Rate for Forensics Board	100 percent	100 percent	100 percent	100 percent
Accreditation by the National Association of Medical Examiners	pass	pass	pass	pass
Accreditation by the Accreditation Council for Graduate Medical Education	pass	pass	pass	pass

Strategic Implementation:
The Milwaukee County Medical Examiner's Office strives to meet and exceed the public's expectations with respect to accurate, timely, comprehensive, and compassionate death investigations and ensure full and effective cooperation with law enforcement, District Attorney, and other interested parties while maintaining the role of impartial participant in the criminal justice process.

The 2016 Budget provides 29.5 FTE to continue providing services. 2.0 FTEs are added to better manage staff for overnight shifts and provide additional capacity for completing revenue-generating referral work. The additional positions do not have a tax levy impact since the related costs are offset by additional revenue.

Transportation Function

Agency Budget Narratives

- Airport
- Highway Maintenance
- Fleet Management
- Transit System
- DOT Director's Office

This Page Left Intentionally Blank.

DEPT: DOT-Airport

UNIT NO. 5040
FUND: Enterprise - 0076

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$26,496,078	$24,266,924	$26,802,307	$28,242,764	$1,440,457
Operation Costs	$26,851,541	$24,695,484	$27,289,255	$26,519,126	($770,129)
Debt & Depreciation	$20,013,072	$23,891,392	$23,767,309	$25,819,512	$2,052,203
Capital Outlay	$655,325	$249,600	$536,000	$486,000	($50,000)
Interdept. Charges	$10,181,652	$9,919,732	$11,136,952	$11,502,903	$365,951
Total Expenditures	**$84,197,668**	**$83,023,132**	**$89,531,823**	**$92,570,305**	**$3,038,482**
Legacy Healthcare/Pension	*$5,866,430*	*$4,882,985*	*$5,949,551*	*$6,886,466*	*$936,915*
Revenues					
Direct Revenue	$83,623,268	$82,343,915	$89,025,973	$91,963,600	$2,937,627
Intergov Revenue	$175,000	$193,095	$145,000	$195,000	$50,000
Indirect Revenue	$399,400	$486,122	$360,850	$411,705	$50,855
Total Revenues	**$84,197,668**	**$83,023,132**	**$89,531,823**	**$92,570,305**	**$3,038,482**
Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Personnel					
Full-Time Pos. (FTE)	273.6	273.6	269.6	268.6	(1)
Seas/Hourly/Pool Pos.	5.7	5.7	5.7	5.7	0
Overtime $	$823,752	$1,392,349	$932,544	$922,392	($10,152)

* 2014 Actual revenues have been restated to remove the year end entries made by the Comptroller's Office for the annual CAFR

Department Mission: The Airport Division will plan, enhance, operate, and maintain efficient, cost-effective air transportation facilities that meet the current and future needs of the region, airlines, and tenants while remaining responsive to the concerns of the Airport's neighboring residents.

Department Description: The Airport Division provides the administrative services and manages all activities necessary for the efficient, day-to-day operation of General Mitchell International Airport (GMIA) and Lawrence J. Timmerman Field (LJT). In support of this program, operations are divided into the following program areas of responsibility: GMIA, MKE Regional Business Park (the former 440th Air Force Base), and LJT.

For purposes of presentation, each program area lists an "Airport Contribution." This represents GMIA's contribution to (+) or from (-) each program area. This amount reflects the subsidy paid by airport users to operate the Lawrence J. Timmerman Airport and the MKE Business Park. Any surplus or deficit is settled annually with the airlines per the terms of the airline lease agreements resulting in an overall $0 property tax levy for the County's airport system.

DEPT: DOT-Airport UNIT NO. 5040
FUND: Enterprise - 0076

Strategic Program Area 1: General Mitchell International Airport

Service Provision: **Discretionary**

Strategic Outcome: **Economic Opportunity**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Enplanements	3,278,820	3,306,000	3,469,000
Total Passengers	6,554,152	6,612,000	6,938,000
Landed Weight (total) 000 lb unit	4,389,521	4,497,978	4,691,703

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$82,281,613	$81,404,662	$87,643,078	$90,645,349	$3,002,271
Revenues	$83,126,590	$81,732,948	$88,424,775	$91,309,429	$2,884,654
Airport Contribution	($844,977)	($328,286)	($781,697)	($664,080)	$117,617
FTE Positions	276.3	276.3	272.3	271.3	(1)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Airport Cost Per Enplanement	$26.68	$25.32	$27.08	$26.52
Customer Satisfaction Survey	4.02	3.92	4.02	4.00
Non-Airline revenue as a % of Airport Revenue	61.7%	62.2%	61.9%	60.3%

General Mitchell International Airport is broken down into the following operating sections to fulfill its mission.

SECTION PROGRAM DESCRIPTION:

Administration is responsible for general administration, planning, accounting, payroll, budget, marketing, procurement, airside and landside business development, and operations. Administration of the noise mitigation program, including ongoing noise monitoring and abatement activities, is also performed by this section.

Parking Operations records the various expenses of operating the parking structure, as well as debt service and associated interest expense on the parking structure. This group also oversees all GMIA ground transportation activities including taxi, shuttle, limousine, and off-airport operators providing services to and from GMIA. Parking revenue fees are collected and accounted for by this section.

Maintenance is responsible for the Airport's structures and grounds. This includes custodial, HVAC and electrical services, snow plowing, and grass cutting.

For purposes of presentation, each program area lists an "Airport Contribution." This represents GMIA's contribution to (+) or from (-) each program area. This amount reflects the subsidy paid by airport users to operate the Lawrence J. Timmerman Airport and the MKE Business Park. Any surplus or deficit is settled annually with the airlines per the terms of the airline lease agreements resulting in an overall $0 property tax levy for the County's airport system.

Environmental and Safety is responsible for activities related to workplace safety, compliance with governmental safety requirements, glycol recovery programs, and wastewater treatment programs.

Airside Operations is responsible for keeping the airfield and ramp areas open for business at all times. This area oversees the day-to-day activities of the airport and ensures compliance with Federal Aviation Administration (FAA), state, and local regulations. This section coordinates emergency responses, construction activities, special events, and snow removal.

Landside Operations oversees day-to-day terminal operations. This section addresses passenger safety issues and coordinates terminal construction activities, special events, snow removal (on the roadway), and signage issues. This section ensures that ground transportation operators are properly licensed and are in compliance with the standards set forth in Milwaukee County General Ordinances.

Fire Protection maintains 24/7 staffing to deal with emergency situations on the airfield and within the terminal, parking structure, and parking lots. This section responds to emergency needs involving airlines, patrons, tenants, and airport staff.

Safety and Security is responsible for the safety and security functions within the airfield perimeters, working closely with other agencies and taking necessary actions to keep the airports in compliance with FAA and TSA standards and regulations.

Strategic Implementation:
Mergers and consolidations within the airline industry have resulted in fewer airline carriers in the overall commercial air service marketplace. A smaller number of carriers are flying fuller aircraft but a decreased number of flights. While the results have been profitable for the air carriers, airports are experiencing relatively flat air service and revenues. Therefore, in this environment of flat air service and stagnant airport revenues, the primary GMIA budget goal is to control expenditure growth to the extent possible to ensure that GMIA remains attractive to air service carriers.

Overall expenditures are higher in 2016 compared to the prior budget year reflecting the increased cost of continuing operations at GMIA. Expenditure increases occur in a few major areas for 2016. Personnel costs increase by $1.4 million related to employee salary and benefits. Depreciation increases by $2 million as a result of completion of the baggage claim building renovation, completed airfield safety and improvement projects, and the in-line baggage security screening building. Additionally, $250,000 is included for consulting services related to Timmerman Airport.

A combination of increased revenues and expenditure reduction initiatives are included in the 2016 budget to cover overall increases in costs over the prior year budget.

Revenue Enhancements:

Car rental concession revenues increase slightly by $301,288 from $9,164,400 to $9,465,688.

Parking revenue is up slightly by $159,847 from $29,366,750 to $29,526,597. Parking rates charged to the public are unchanged.

Landing fees charged to airlines are projected to increase $2,188,636 based on projected increases in air service from $21,209,164 to $23,397,800.

For purposes of presentation, each program area lists an "Airport Contribution." This represents GMIA's contribution to (+) or from (-) each program area. This amount reflects the subsidy paid by airport users to operate the Lawrence J. Timmerman Airport and the MKE Business Park. Any surplus or deficit is settled annually with the airlines per the terms of the airline lease agreements resulting in an overall $0 property tax levy for the County's airport system.

Terminal rent increases modestly by $118,680 from $9,261,597 to $9,380,277. However, due to the de-hubbing of Frontier Airlines and resulting decreased space rented by Frontier, the total rented terminal space is projected to decrease.

Expenditure Reduction Initiatives for 2016:

The Vacancy and Turnover rate is maintained at 4 percent to reflect the amount of time needed to recruit and fill specialized positions.

The Department of Administrative Services-Risk Management Division is centralizing the safety management function countywide. As a result of this initiative, a position of Emergency and Safety Program Manager is transferred from the Department of Transportation-Airport to DAS-Risk Management. While this position will report to Risk Management, it will serve the needs of the Department of Transportation-Airport.

Expense reductions in commodities and services are made where possible to offset increases.

The Airport will continue to coordinate with County Fleet Management for the lease-to-own or purchase of Airport specific vehicles and/or equipment.

Passenger Facility Charge (PFC) Amendment Authorization

In 2016, the Airport is authorized to continue the PFC Amendment process with the FAA to continue PFC collections at the current rate of $4.50.

For purposes of presentation, each program area lists an "Airport Contribution." This represents GMIA's contribution to (+) or from (-) each program area. This amount reflects the subsidy paid by airport users to operate the Lawrence J. Timmerman Airport and the MKE Business Park. Any surplus or deficit is settled annually with the airlines per the terms of the airline lease agreements resulting in an overall $0 property tax levy for the County's airport system.

Strategic Program Area 2: MKE Regional Business Park

Service Provision: **Committed**

Strategic Outcome: **Economic Opportunity**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Program Area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,430,153	$1,067,770	$1,338,809	$1,369,962	$31,153
Revenues	$825,000	$1,040,110	$856,545	$1,010,494	$153,949
Airport Contribution	$605,153	$27,660	$482,264	$359,468	($122,796)
FTE Positions	1	1	1	1	0

How Well We Do It: Performance Measures				
Performance	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Measure	Performance measures have not yet been created for this Program Area			

Strategic Implementation:
The MKE Regional Business Park service area is responsible for the rental of existing buildings for aviation and business purposes and maintains the buildings and property to that purpose. Overall airport contribution to this program area decreases by $122,796 from $482,264 to $359,468. Operating costs increase $31,153 for the repair, maintenance, and operation of MKE Regional Business Park facilities. The expenditures are offset by an increase in building rental revenue of $153,949 from $856,545 to $1,010,494. This revenue is expected to continue to increase over the next several years as more buildings become occupied.

For purposes of presentation, each program area lists an "Airport Contribution." This represents GMIA's contribution to (+) or from (-) each program area. This amount reflects the subsidy paid by airport users to operate the Lawrence J. Timmerman Airport and the MKE Business Park. Any surplus or deficit is settled annually with the airlines per the terms of the airline lease agreements resulting in an overall $0 property tax levy for the County's airport system.

Strategic Program Area 3: LJ Timmerman General Aviation

Service Provision: **Committed**

Strategic Outcome: **Economic Opportunity**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Program Area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$485,902	$550,700	$549,936	$554,994	$5,058
Revenues	$246,078	$250,074	$250,503	$250,382	($121)
Airport Contribution	$239,824	$300,626	$299,433	$304,612	$5,179
FTE Positions	2	2	2	2	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Aircraft operations	30,500	31,432	30,500	30,500

Strategic Implementation:
The Lawrence J. Timmerman Airport is located on the northwest side of Milwaukee County and is the general aviation reliever airport in Milwaukee County's airport system. Revenues and expenditures for the operation of LJT are governed by the terms of the airline lease agreements. Revenue at LJT has been flat, with a modest increase in expenses, resulting in an increased airport contribution of $5,179 from airlines serving GMIA.

For purposes of presentation, each program area lists an "Airport Contribution." This represents GMIA's contribution to (+) or from (-) each program area. This amount reflects the subsidy paid by airport users to operate the Lawrence J. Timmerman Airport and the MKE Business Park. Any surplus or deficit is settled annually with the airlines per the terms of the airline lease agreements resulting in an overall $0 property tax levy for the County's airport system.

DOT-HIGHWAY MAINTENANCE (5100) BUDGET

DEPT: DOT-Highway Maintenance

UNIT NO. 5100
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$12,041,260	$12,061,161	$12,473,603	$13,489,254	$1,015,651
Operation Costs	$2,367,559	$2,632,134	$2,533,137	$2,334,478	($198,659)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$20,900	$9,359	$110,400	$32,000	($78,400)
Interdept. Charges	$6,298,325	$6,684,822	$7,055,689	$7,355,568	$299,879
Total Expenditures	**$20,728,044**	**$21,387,477**	**$22,172,829**	**$23,211,300**	**$1,038,471**
Legacy Healthcare/Pension	*$2,737,362*	*$2,313,248*	*$2,725,058*	*$3,263,664*	*$538,606*
Revenues					
Direct Revenue	$247,600	$352,918	$216,300	$242,700	$26,400
Intergov Revenue	$17,554,798	$18,843,439	$18,996,445	$19,817,541	$821,096
Indirect Revenue	$1,702,486	$1,440,643	$1,697,289	$1,888,094	$190,805
Total Revenues	**$19,504,884**	**$20,637,000**	**$20,910,034**	**$21,948,335**	**$1,038,301**
Tax Levy	**$1,223,160**	**$750,478**	**$1,262,795**	**$1,262,965**	**$170**
Personnel					
Full-Time Pos. (FTE)	128.1	128.1	127.4	127.5	0.1
Seas/Hourly/Pool Pos.	0.5	0.5	0.5	1.5	1
Overtime $	$412,368	$881,467	$425,016	$526,320	$101,304

Department Mission: The Highway Division will provide the highest level of service and maintenance on expressways and State and County trunk highways within Milwaukee County. The Highway Division will ensure that motorists have access to safe, functional roadways at the lowest possible cost. In addition, they will provide cost-effective planning, design, and implementation services necessary to maintain and enhance the safety and efficiency of the County's highways, bridges, and traffic control facilities.

Department Description: As part of the Department of Transportation, the Highway Division is comprised of the Highway Maintenance and Transportation Services sections.

DEPT: DOT-Highway Maintenance

UNIT NO. 5100
FUND: General - 0001

Strategic Program Area 1: Highway Maintenance

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Program Area Does Not Have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$18,754,571	$19,845,835	$20,123,435	$21,049,188	$925,753
Revenues	$17,714,076	$19,080,508	$19,144,723	$19,979,241	$834,518
Tax Levy	$1,040,495	$765,328	$978,712	$1,069,947	$91,235
FTE Positions	116.6	116.6	116.9	117.0	0.1

Performance Measure	2014 Budget	2015 Budget	2016 Budget
Cost per Lane Mile of Maintaining County Trunk Highways	$8,150	$8,086	$8,372
Cost per Lane Mile of Maintaining State Trunk Highways	$8,289	$8,967	$9,388

Strategic Implementation:
The Highway Maintenance section is responsible for providing State and County Highway maintenance. State Highway maintenance provides general and winter maintenance on the expressways and state trunk highways within Milwaukee County. All costs related to state highway maintenance are offset by state reimbursement revenue. Reimbursements are based on actual labor, including incidental labor costs, machinery allowances (specified in the current Wisconsin Highway Maintenance Manual's actual cost provision), and material purchases authorized by the Wisconsin Department of Transportation.

County Highway Maintenance provides general and winter maintenance on the County Trunk Highway (CTH) system. This includes pavement repair and resurfacing, shoulder maintenance, vegetation control, safety appurtenances, road drainage, litter pickup, bridge maintenance, snow and ice control, traffic signal maintenance, highway signing, and pavement marking. Total revenue increases by $834,518 from the prior year to $19,979,241, driven by an increase of $821,118 in State revenues.

Overall expenditures are $925,753 higher in than in the 2015 adopted budget. Personnel costs increase by $771,433 from $11,116,988 to $11,888,421 primarily due to increases in salaries/overtime and legacy costs. Interdepartmental Charges from other County departments providing services to Highway Maintenance increase by a net of $326,070.

The section includes 117 FTEs to provide these services. Two part time student interns are created to geotag transportation assets once the Highway Billing Replacement capital project is fully implemented. One position of Senior Analyst—GIS is transferred from DOT-Highway Maintenance to DOT-Director's Office. The GIS function is being housed in the DOT-Director's Office because its application is of a broader department-wide nature.

DEPT: DOT-Highway Maintenance

UNIT NO. 5100
FUND: General - 0001

Strategic Program Area 2: Transportation Engineering

Service Provision: **Administrative**

Strategic Outcome: **Personal Safety**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Program Area Does Not Have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,973,473	$1,541,642	$2,049,394	$2,162,112	$112,718
Revenues	$1,790,808	$1,556,492	$1,765,311	$1,969,094	$203,783
Tax Levy	$182,665	($14,850)	$284,083	$193,018	($91,065)
FTE Positions	12	12	11	12	1

Performance Measure	2014 Budget	2015 Budget	2016 Budget
Pavement Sufficiency Ratings	N/A	N/A	N/A
Bridge Sufficiency Ratings	N/A	N/A	N/A

Strategic Implementation:
The Transportation Engineering section provides planning, design, and construction management for capital projects on County Trunk Highways (CTH) and County-owned bridges. Highway Engineering provides planning, design, and construction activities for Highway Capital Improvement Projects and Local Road Improvement Projects as required by state law. Bridge Engineering provides planning, design, and construction of new bridges and the rehabilitation of existing County-owned bridges. As mandated by state law, Bridge Engineering oversees the biennial bridge inspections of all County-owned bridges and administers the Local Bridge Program for all municipally-owned bridges in Milwaukee County. Traffic Engineering provides planning, design, and implementation of projects needed to maintain and improve the safety, operational efficiency, and functional integrity of the County's highway network, including projects in the Congestion Mitigation, Air Quality, and Highway Safety Improvement Programs. Traffic Engineering is also responsible for the implementation of the sign inventory program and the use of mitigation funds. Construction Engineering is responsible for field inspection, construction management, and contract administration of highway, bridge, and traffic projects.

12 FTE are provided to perform these services. This is an increase of 1.0 FTE from 2015, resulting from the funding of 1.0 FTE Resident Contract Manager-Highway position that was previously unfunded.

Overall expenditures increase $112,718 primarily due to increases in personnel costs.

DEPT: DOT-Fleet Management

UNIT NO. 5300
FUND: General - 0030

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$2,860,887	$2,737,960	$3,181,416	$3,293,268	$111,852
Operation Costs	$1,900,994	$2,415,999	$2,172,312	$2,168,866	($3,446)
Debt & Depreciation	$3,615,000	$3,615,000	$3,985,000	$3,720,000	($265,000)
Capital Outlay	$151,003	$203,030	$227,499	$273,145	$45,646
Interdept. Charges	$1,388,532	$1,526,395	$1,582,862	$1,715,591	$132,729
Total Expenditures	**$9,916,416**	**$10,498,384**	**$11,149,089**	**$11,170,870**	**$21,781**
Legacy Healthcare/Pension	*$737,312*	*$622,009*	*$733,314*	*$850,881*	*$117,567*
Revenues					
Direct Revenue	$195,662	$230,973*	$115,200	$12,100	($103,100)
Intergov Revenue	$15,500	$27,075	$15,500	$15,500	$0
Indirect Revenue	$10,682,238	$11,103,799	$11,872,964	$11,879,129	$6,165
Total Revenues	**$10,893,400**	**$11,361,847**	**$12,003,664**	**$11,906,729**	**($96,935)**
Tax Levy	**($976,984)**	**($863,463)**	**($854,575)**	**($735,859)**	**$118,716**
Personnel					
Full-Time Pos. (FTE)	34	34	34	34	0
Seas/Hourly/Pool Pos.	0.5	0.5	0.5	0.5	0
Overtime $	$69,828	$15,997	$69,624	$47,228	($22,396)

*****2014 Actual revenues have been restated to remove the year end entries made by the Comptroller's Office for the annual CAFR.

Department Mission: Fleet Management is committed to providing a comprehensive fleet management program, including structured purchasing and preventive maintenance, that provides cost-effective customer service to all County departments.

Department Description: The Fleet Management Division purchases and maintains vehicles and equipment used by Milwaukee County departments. Keys to this program include minimizing vehicle and equipment downtime, providing a preventative maintenance program, and educating users on safe operation and daily maintenance. This division provides three main functions: Equipment Repairs, Inventory Management, and Equipment Coordination.

Equipment Repairs maintains and manages approximately 1,877 vehicles and pieces of equipment ranging from fairway mowers and squad cars, to wheel loaders and tandem axle patrol trucks.

Inventory Management maintains and manages repair parts inventory for all Milwaukee County vehicles. Inventory Management also manages and operates four conveniently located fueling sites supplying 780,000 gallons or more of fuel annually.

Equipment Coordination researches and develops the specifications for purchasing new vehicles and equipment and works with user departments to ensure the correct piece of equipment is purchased. Fleet hosts and coordinates a semi-annual Public Auction of used equipment for Milwaukee County and other municipalities in the area.

DEPT: DOT-Fleet Management

UNIT NO. 5300
FUND: General - 0030

Strategic Program Area 1: County Fleet Maintenance

Service Provision: **Administrative, Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Target**	**2016 Target**
Number of Preventable Accidents	98	75	65
Monthly on Time Preventable Maintenance Completion	N/A	45%	65%
Monthly Fleet Mechanic Performance	N/A	95%	96%

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$9,916,416	$10,498,384	$11,149,089	$11,170,870	$21,781
Revenues	$10,893,400	$11,361,847	$12,003,664	$11,906,729	($96,935)
Tax Levy	($976,984)	($863,463)	($854,575)	($735,859)	$118,716
FTE Positions	34.5	34.5	34.5	34.5	0

Performance Measure	2014 Actual	2015 Budget	2016 Budget
Vehicles Underutilized[1]	157	N/A	N/A*
Vehicles Exceeding Replacement Criteria	177	N/A	N/A*

*The department began to track this data in 2014 and will report in future budgets.

Photo courtesy of Andre Simms, DAS

Strategic Implementation:
This service is provided with 34.5 FTE. Overall expenditures decrease slightly as increases in costs for existing personnel are offset with decreases in costs for debt service. Outside service repair costs of $300,000 and cost for repair parts of $1,345,550 remain at the prior budgeted level. Debt service on vehicles decreases by $265,000 from $3,985,000 to $3,720,000. This amount reflects the debt repayment for equipment previously purchased. Auction revenue within Fleet Management decreases to $0 from $100,000 for sale of equipment that predates the current fleet replacement program. As the new equipment is purchased under the new purchasing program, the auction revenue will be utilized towards purchasing new vehicles.

[1] Criteria for the use of Fleet vehicles can be found in the Milwaukee County Ordinance Chapter 56.22.

The Department of Transportation and Fleet Maintenance advised all user departments that in 2016, Fleet Maintenance will begin charging user departments for their individual department's preventable accidents. Each individual department will be responsible for absorbing the costs of these avoidable accidents. Fleet Maintenance has provided user departments with all accident related information during 2015 to allow these departments to begin preparing in advance for the implementation of this initiative.

2015 VEHICLE ROLLING STOCK ON & OFF ROAD ALLOTMENT PER DEPARTMENT	
DEPARTMENT	TOTAL
Behavioral Health Division (BHD)	10
District Attorney (DA)	17
Emergency Management	2
Environmental & Energy	1
Information management Services Division (IMSD)	3
DAS-Facilities **	60
House of Correction (HOC)	49
MCDOT – Directors Office	2
MCDOT – Fleet Management ***	21
MCDOT - Highway	144
MCDOT – Transportation Services	3
Medical Examiner	3
Office for Persons with Disabilities	1
Parks *	561
Sheriff	125
Zoo	26
TOTAL	1028

* These numbers include all mowing equipment

** Includes vehicles for the Architectural & Engineering division

*** Fleet Management also maintains motor pool vehicles

DEPT: DOT-Fleet Management

UNIT NO. 5300
FUND: General - 0030

Photo courtesy of Andre Simms, DAS

Photo courtesy of Andre Simms, DAS

DEPT: DOT-Transit

UNIT NO. 5600
FUND: Enterprise - 0083

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$0	$0	$0	$0	$0
Operation Costs	$154,205,814	$149,843,746	$160,182,288	$157,456,195	($2,726,093)
Debt & Depreciation	$2,424,376	$2,198,814	$2,437,503	$2,391,532	($45,971)
Capital Outlay	$460,000	$889,633	$320,000	$185,000	($135,000)
Interdept. Charges	$2,416,284	$2,119,536	$2,434,954	$3,050,717	$615,763
Total Expenditures	**$159,506,474**	**$155,051,729**	**$165,374,745**	**$163,083,444**	**($2,291,301)**
Revenues					
Direct Revenue	$49,865,902	$47,806,411	$49,534,651	$45,803,159	($3,731,492)
Intergov Revenue	$91,121,855	$91,587,654	$95,821,935	$94,830,580	($991,355)
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$140,987,757**	**$139,394,065**	**$145,356,586**	**$140,633,739**	**($4,722,847)**
Tax Levy	**$18,518,717**	**$15,657,664**	**$20,018,159**	**$22,449,705**	**$2,431,546**
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

* The Personnel table above represents Milwaukee County employees. Transit staff are employees of Milwaukee Transport Services (MTS), Inc., a quasi-governmental instrumentality of Milwaukee County.

Department Mission: The Milwaukee County Transit System (MCTS) exists to provide reliable, convenient and safe public transportation services that efficiently and effectively meet the varied travel needs of the community and contribute to its quality of life.

Department Description: The Director's Office of the Milwaukee County Department of Transportation (MCDOT) provides County oversight of MCTS as well as conducts various transit related studies and prepares and administers Federal and State transit grants. Division personnel also facilitate the acquisition of capital equipment and provide the Architecture & Engineering Division (A&E) of the Department of Administration Services (DAS) with capital improvement recommendations for MCTS facilities.

Milwaukee Transport Services, Inc. (MTS), as a quasi-governmental instrumentality of Milwaukee County, manages and operates the Milwaukee County Transit System, including paratransit services. MTS uses transit facilities and equipment owned and provided by Milwaukee County.

Paratransit services include demand responsive transportation and orientation to transportation services. These services complement the fixed-route services of MCTS and are available to those who are Americans with Disabilities Act (ADA) Paratransit eligible. ADA-eligible riders, as well as those 65 and older, are also eligible for the Growing Opportunities program pass (GO Pass) that allows for unlimited free rides on all MCTS buses.

Strategic Program Area 1: Paratransit

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Van Trips per Hour	1.95	1.93	1.93
Ridership	557,272	555,500	550,139
Cost Per Ride	$29.17	$30.40	$29.11

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$16,338,384	$16,338,295	$17,073,810	$16,273,736	($800,074)
Revenues	$14,132,802	$14,712,033	$15,964,264	$14,834,608	($1,129,656)
Tax Levy	$2,205,582	$1,626,262	$1,109,546	$1,439,128	$329,582
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Cost per Trip by Mode			
Van	$31.87	$32.93	$32.37
Agency	$14.69	$15.27	$15.47
Taxi	$18.36	$19.38	$17.51

Strategic Implementation:
Paratransit services include demand responsive transportation and orientation to transportation services. These services complement the fixed-route services of MCTS and are available to those who are Americans with Disabilities Act (ADA) Paratransit eligible. Paratransit will continue to maintain Milwaukee County border-to-border service. The paratransit cash fare for 2016 remains unchanged at $3.50 per one-way trip, and the trip subsidy paid by Managed Care Organizations (MCO's) will remain $16.55 ($20.05 including the $3.50 per one-way trip fare).

Overall tax levy for paratransit will increase $329,582 primarily due to a $1 million decrease in trip subsidies paid to the program by the MCO's, that is partially offset by a 3% reduction in van rides based on utilization, and a 5% reduction in cost per ride due to the recent RFP process.

MCTS will continue to coordinate with the Office for Persons with Disabilities and other County agencies to provide free rides on the fixed route system for eligible persons with disabilities through the New Freedom Initiative, with the goal of continuing to expand mobility and reducing the need for paratransit service. Free fixed-route rides will also be available to those 65 and over through the GO Pass program.

DEPT: DOT-Transit

UNIT NO. 5600
FUND: Enterprise - 0083

Strategic Program Area 2: Fixed Route

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Buses in Fleet	405	397	412
Buses Operated in Peak Hour	331	341	354
Annual Bus Miles	17,457,798	18,313,725	18,416,499
Annual Bus Hours	1,345,689	1,410,679	1,419,838
Total Passengers	41,014,263	N/A	N/A
Cost per Mile	$7.95	$8.10	$7.93
Cost per Passenger	$3.21	N/A	N/A
Revenue per Passenger	$0.95	N/A	N/A

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$143,168,090	$138,713,434	$148,300,935	$146,809,708	($1,491,227)
Revenues	$126,854,955	$124,682,032	$129,392,322	$125,799,131	($3,593,191)
Tax Levy	$16,313,135	$14,031,402	$18,908,613	$21,010,577	$2,101,964
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Farebox Recovery Ratio	29.54%	28.89%	28.38%
Passengers per Bus Hour	30.48	N/A	N/A
Cost per Bus Hour	$103.08	$105.13	$102.91

Due to the implementation of the new farebox system, the methodology for reporting ridership is under review.

Strategic Implementation:
The 2016 fixed-route service increases by 119,195 miles (0.7%) and 11,270 hours (0.7%), and include two Metro Express routes (Gold and Purple) funded with $5.7 million in Congestion Mitigation and Air Quality (CMAQ) funds, and Routes 6, 61 and 279 funded with $2.9 million in Zoo Interchange litigation funds. Overall operational costs for fixed-route service increase slightly. Wages and salaries are increasing $1.4 million due to anticipated labor contract increases and the addition of ten bus operators, offset by a decrease in fuel expenses of $1.8 million.

Route 51 is extended south into St. Francis to the new FBI headquarters building on a six-month trial basis at a net cost of $150,000 to determine ridership levels and long-term financial feasibility.

Existing fare structure remains at 2015 levels. M-Card Lite, a limited use smartcard, is introduced as a new fare form that is only available to social service agencies and non-profit organizations. These organizations have previously distributed paper tickets to clients. M-Card Lite is an alternative to the MCTS M-CARD. It will not be made available to the general public due to high administrative costs associated with limited use smart cards; agencies and non-profits can purchase M-Card Lite for:

- $2.00 for one 90-minute pass
- $4.00 for two 90-minute passes.

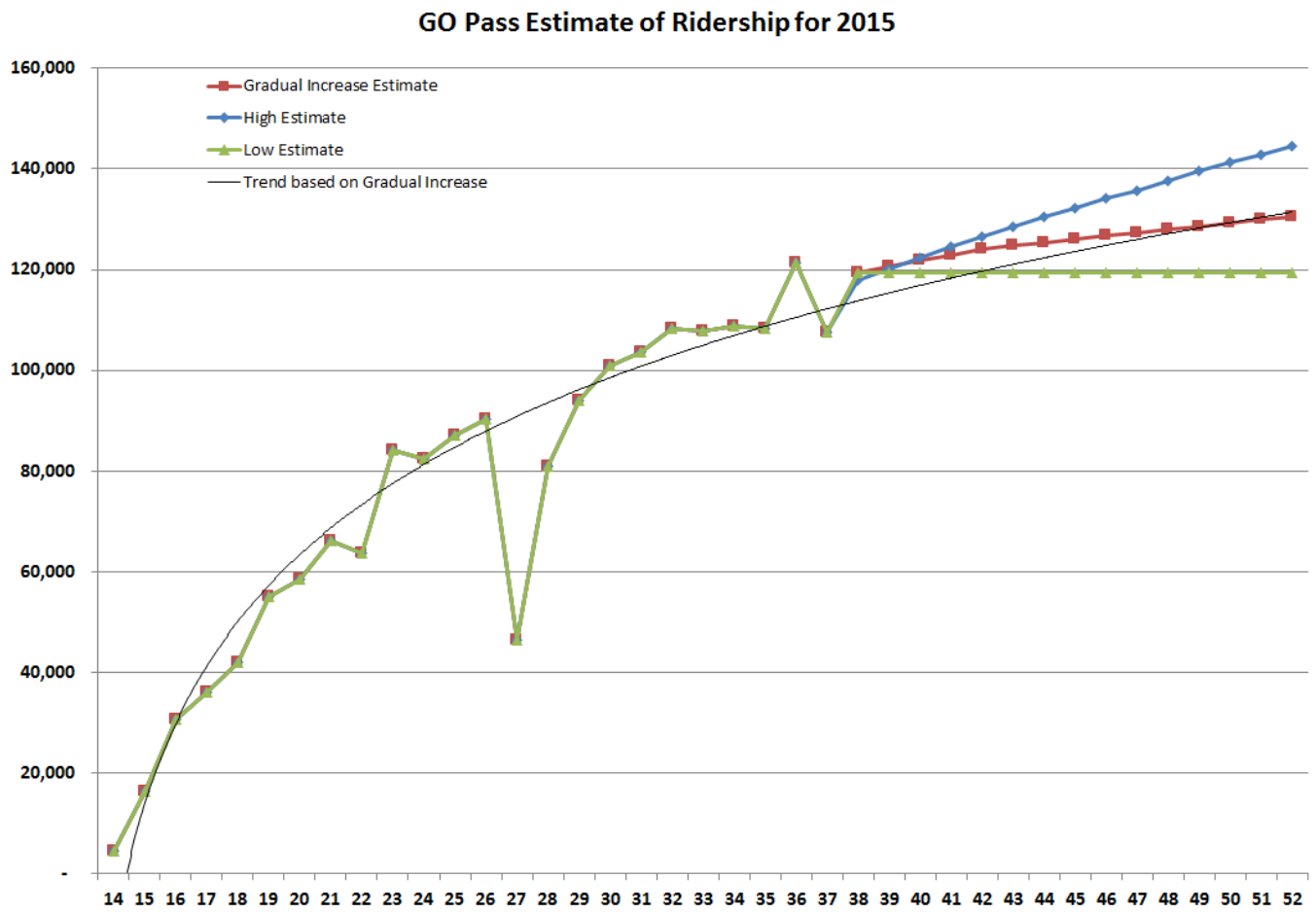


Figure 1. Weekly rides per week for the GO Pass. The ATU strike occurred during week 27.

Passenger fare revenues (passenger abatement) decrease $2.7 million from $40.3 million to $37.6 million to reflect downward revenue trends that appear to be correlated with increases in GO Pass ridership. Figure 1 above shows current-year GO Pass weekly rides through week 38, along with three different estimates for the remainder of the year (low, high, and a gradual increase) based on available data. An analysis of the GO Pass program will be conducted in 2016 with participation from the Department of Administrative Services, the Department of Transportation, and the Comptroller's Office to better understand the revenue trends and impact of the GO Pass. An appropriation of $100,000 has also been provided in the event that the services of a transit industry consultant become necessary. A report on the findings will be presented to the County Board on or about the end of the 2nd quarter.

Funding of $300,000 is provided for professional services related to planning for the bus rapid transit (BRT) initiative, and $200,000 is provided for professional services to oversee building and grounds management for Transit facilities. This service will be overseen by the DOT Director's Office with costs charged to the Transit system.

DEPT: DOT-Transit

UNIT NO. 5600
FUND: Enterprise - 0083

FARE NAME	CURRENT FARE	PROPOSED FARE	COMMENT
Cash Fares			
Adult	$2.25	$2.25	No change from current fare
Premium	$3.25	$3.25	No change from current fare
Concession (Half-Fare)	$1.10	$1.10	No change from current fare
Advance Purchase Fares			
Adult Tickets	$1.75	$1.75	Value deduction smart card; replaces paper tickets
Premium Tickets	$2.35	$2.35	Value deduction smart card; replaces paper tickets
Concession (Half-Fare) Tickets	$1.10	$1.10	Value deduction smart card; replaces paper tickets
Pass Fares			
1-Day Adult Pass	$4.00	$4.00	Purchased in advance at ready fare outlet
1-Day Adult Pass	$5.00	$5.00	Loaded on existing smartcard at fare box
1-Day Premium Pass	$6.00	$6.00	Purchased in advance at ready fare outlet or loaded
1-Day Concession Pass	$2.00	$2.00	Purchased in advance at ready fare outlet
1-Day Concession Pass	$3.00	$3.00	Loaded on existing smartcard at fare box
3-Day Adult Pass	$12.00	$12.00	Purchased at ready fare outlet
3-Day Premium Pass	$18.00	$18.00	Purchased at ready fare outlet
3-Day Concession Pass	$6.00	$6.00	Purchased at ready fare outlet
3-Day Concession Premium Pass	$9.00	$9.00	Purchased at ready fare outlet
7-Day Adult Pass	$17.50	$17.50	Replaces paper calendar based pass. Purchased at ready fare outlet or on-line
7-Day Premium Pass	$24.00	$24.00	Purchased at ready fare outlet or on-line
7-Day Concession Pass	$11.00	$11.00	Purchased at ready fare outlet or on-line
31-Day Adult Pass	$64.00	$64.00	Replaces paper calendar based pass. Purchased at ready fare outlet or on-line
31-Day Premium Pass	$85.00	$85.00	Purchased at ready fare outlet or on-line
31-Day Concession Pass	$32.00	$32.00	Purchased at ready fare outlet or on-line
Other Special Fares			
Student Pass	$16.50	$16.50	Valid weekdays, available to schools only
U-PASS	$45.00	$45.00	Per semester
Commuter Value Pass	$201.00	$201.00	Per quarter
New Freedom Pass	Free	Free	Free to eligible paratransit clients
Transfer	Free	Free	When paying cash, transfer encoded on passenger's smartcard
M-Card Lite: One 90 minute pass	N/A	$2.00	Available to social service agencies / non-profits
M-Card Lite: Two 90 min. passes	N/A	$4.00	Available to social service agencies / non-profits
Paratransit Fare	$3.50	$3.50	Per one way trip

The MCTS budget includes anticipated revenue contracts that will exceed $300,000, and in accordance with Wisconsin Statute 59.52(31), require approval from the County Board. Passage of the MCTS budget will allow the Department of Transportation to apply for and execute the following revenue grant contracts in 2016:

- State Urban Mass Transit Operating Assistance Contract (Section 85.20)
- State Urban Mass Transit Paratransit Assistance Contract (Section 85.205)
- State Specialized Transportation Assistance Program for Counties (Section 85.21)
- State Traffic Mitigation Contract – Zoo Interchange Project
- Federal Urbanized Area Formula (Section 5307)
- Federal Bus and Bus Facilities Formula (Section 5339)

DOT-DIRECTOR'S OFFICE (5800) BUDGET

DEPT: DOT-Director's Office

UNIT NO. 5800
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$901,640	$896,790	$1,052,099	$1,210,104	$158,005
Operation Costs	$38,517	$21,757	$49,392	$282,104	$232,712
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$10,800	$6,450	$0	$0	$0
Interdept. Charges	($893,260)	($845,595)	($861,491)	($1,252,208)	($390,717)
Total Expenditures	**$57,697**	**$79,402**	**$240,000**	**$240,000**	**$0**
Legacy Healthcare/Pension	*$201,820*	*$175,809*	*$191,075*	*$241,718*	*$50,643*
Revenues					
Direct Revenue	$174,825	$214,445	$240,000	$240,000	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$174,825**	**$214,445**	**$240,000**	**$240,000**	**$0**
Tax Levy	**($117,128)**	**($135,043)**	**$0**	**$0**	**$0**
Personnel					
Full-Time Pos. (FTE)	6	6	7	8	1
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$2,741	$0	$0	$0

Department Mission: The mission of the Department of Transportation (DOT) - Director's Office is to provide essential management and support services to DOT divisions through oversight, coordination, and technical assistance.

Department Description: The DOT- Director's Office is responsible for the management of DOT's administrative functions and transportation planning. Administrative functions include establishment and implementation of department policies and procedures, personnel administration, accounting, budgeting, safety and training, and general public information services. The DOT consists of the following divisions: Transit/Paratransit, Fleet Management, Airport, and Highway Maintenance.

The Transportation Planning section provides technical and professional expertise for multimodal and transit planning and coordination, as well as transit system development and oversight. The Transportation Planning section aggressively identifies, applies for, and professionally manages state and federal grant funds that reduce tax levy support for County transportation projects.

DEPT: DOT-Director's Office

UNIT NO. 5800
FUND: General - 0001

Strategic Program Area 1: Director of Transportation

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Program Area does not have activity data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$57,697	$79,402	$240,000	$240,000	$0
Revenues	$174,825	$214,445	$240,000	$240,000	$0
Tax Levy	($117,128)	($135,043)	$0	$0	$0
FTE Positions	6	6	7	8	1

Performance Measure	2014 Actual	2015 Budget	2016 Budget
Performance Measures have not yet been created for this Program Area			

Strategic Implementation:
The DOT- Director's Office continues the best practice of charging the DOT Divisions for the net cost of operating the Director's Office after applying non-county revenue received for administration of the towing program.

The Department of Administrative Services-Risk Management Division is centralizing the Safety Management function countywide. As a result of this initiative, a position of Emergency and Safety Program Manager is transferred from the DOT-Director's Office to DAS-Risk Management. While this position will report to Risk Management, it will serve the needs of DOT-Highway Division and DOT-Fleet Maintenance.

One position of Senior Analyst-GIS is transferred from DOT-Highway Maintenance to DOT-Director's Office.
The GIS function is being housed in the DOT-Director's Office because its application is of a broader department-wide nature. One position of Transportation Analyst is created to provide research on transportation related policy items.

Health & Human Services Function

Agency Budget Narratives

- **Department of Health & Human Services (DHHS)**
- **DHHS – Behavioral Health Division**
- **Department on Aging**
- **Department of Family Care**

This Page Left Intentionally Blank.

DEPT: DHHS

UNIT NO. 8000
FUND: General – 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$27,237,941	$25,864,311	$27,339,467	$28,642,733	$1,303,266
Operation Costs	$43,201,673	$40,916,922	$44,569,371	$43,893,941	($675,430)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$90,120	$191,749	$95,000	$95,000	$0
Net Crosschrge/Abatemnt	$13,552,069	$13,999,130	$14,277,020	$14,816,747	$539,727
Total Expenditures	**$84,081,803**	**$80,972,112**	**$86,280,858**	**$87,448,421**	**$1,167,563**
Legacy Healthcare/Pension	*$6,684,989*	*$5,647,616*	*$6,492,131*	*$7,221,731*	*$729,600*
Revenues					
Direct Revenue	$2,828,218	$3,035,494	$4,336,980	$4,147,831	($189,149)
Intergov Revenue	$59,329,971	$60,886,885	$61,638,720	$62,958,076	$1,319,356
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$62,158,189**	**$63,922,380**	**$65,975,700**	**$67,105,907**	**$1,130,207**
Tax Levy	**$21,923,613**	**$17,049,733**	**$20,305,158**	**$20,342,514**	**$37,356**
Personnel					
Full-Time Pos. (FTE)	293.8	293.8	292.3	293.5	1.2
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$584,988	$908,785	$584,952	$529,392	($55,560)

Department Mission:
To secure human services for individuals and families who need assistance in living a healthy, independent life in our community.

Department Description:
The Department of Health and Human Services (DHHS) includes the following program areas:

- Director's Office & Management Services Division
- Delinquency and Court Services Division
- Disabilities Services Division
- Housing Division

The Behavioral Health Division (BHD) is reported separately in Organizational Unit 6300.

Strategic Program Area 1: Director's Office & Management Services Division

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Home Energy			
Households Applied	81,637	62,000	62,000
211-Impact			
Customer Contacts	254,096	210,000	210,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$3,245,279	$3,213,835	$3,874,476	$3,293,146	($581,330)
Revenues	$2,915,523	$3,385,355	$3,392,008	$2,837,598	($554,410)
Tax Levy	$329,756	($171,520)	$482,468	$455,548	($26,920)
FTE Positions	20.0	20.0	20.02	20	(0.2)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Fiscal & Budget Staff/FTE	5.1%	4.2%	3.4%
Revenue dollars/fiscal staff	$4,261,492	$5,385,771	$6,710,591
Contract dollars spent/contract management staff	$4,888,851	$7,163,781	$6,932,285

Strategic Implementation:

The Director's Office and Management Services Division provides guidance, accounting support, and contract oversight to all DHHS program areas, including 3.0 FTEs for the Wisconsin Home Energy Assistance Program (WHEAP).

In this division, the 211-IMPACT contract, $480,000, is funded by $41,838 in WHEAP revenue, $100,000 in tax levy from BHD, and $338,162 in tax levy from DHHS.

Quality Assurance Unit
The budget continues to fund a new Quality Assurance unit formed in 2015. Its purpose is to enhance capacity and develop a more proactive and standardized approach to quality assurance and quality improvement practices across the department. Committing to ongoing quality assurance and quality improvement is critical to ensuring positive client outcomes, best practices in service delivery, compliance with regulations, and appropriate fund stewardship.

The Quality Assurance unit includes an existing 1.0 FTE Quality Assurance Coordinator position, 1.0 FTE Quality Assurance Manager and 1.0 FTE Quality Assurance Specialist at a cost of $154,684. The Quality Assurance unit collaborates with divisions to develop and implement a department-wide framework and plan to streamline, standardize, and otherwise improve quality assurance and quality improvement practices in the delivery of directly provided and contracted services.

Quality assurance and quality improvement functions include: establishing and monitoring compliance with standards and requirements; measuring achievement of performance and client satisfaction; investigating and responding to concerns about compliance, safety, or quality; engaging in performance improvement activities; providing opportunities for coaching, training, and technical assistance, and other related functions to ensure high quality and accountable service delivery.

DHHS will continue to review the structure of quality assurance staffing and functions to achieve maximum efficiency and effectiveness in deploying resources.

Position changes in the Director's Office & Management Services Division include transferring one Senior Analyst Budget and Management to the DHHS Housing Division and abolishing of one Fiscal Assistant 2 which had been funded for part of 2015.

Strategic Program Area 2: Delinquency & Court Services Division

Service Provision: **Mandated**

Strategic Outcome: **Personal Safety**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of New Referrals Received	1,976	2,350	2,200
Number of Youth Served in Diversion Alternative Programs	N/A	150	200
Number of Youth Served in the Detention Alternative Programs	1,691	1,700	1,800
Number of Youth Served in Alternative to DOC program (Milwaukee County Accountability Program)	36	36	50
Number of Admissions to Juvenile Detention Center	2,159	2,400	2,200
Number of Youth Committed to the Wisconsin Department of Corrections (DOC)	139	140	130
Average Daily Population for Juvenile Correctional Institution (DOC)	134.3	135.0	125.0
Average Daily Population for Child Caring Institution (DOC)	13.7	11.0	11.0

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$40,290,779	$38,953,516	$40,605,585	$42,642,378	$2,036,793
Revenues	$25,848,320	$28,253,754	$27,656,951	$29,866,312	$2,209,361
Tax Levy	$14,442,459	$10,699,762	$12,948,634	$12,776,066	($172,568)
FTE Positions	171.6	171.8	173.0	170.5	-2.5

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Completion of Diversion Alternative Program	N/A	65%	75%
Completion of Detention Alternative Programs	65%	67%	70%
Completion of DOC Alternative Program	23%	50%	60%
Average Rate of Detention	81.1	80.0	75.0
Failure to Appear Rates for Youth Not Detained While Pending Court	10%	9%	8%
Recidivism Rates for Youth Not Detained While Pending Court	17%	16%	15%

Strategic Implementation:
The Delinquency & Court Services Division (DCSD) consists of:

- Administration, which provides administrative oversight, clerical support, grant coordination and quality assurance to all DCSD program areas.
- Community-based Alternative Programming which administers services and programs to divert youth from court and the Department of Corrections and provide them the opportunity to become more productive citizens of their communities.
- Juvenile Detention Center, which is a 120-bed juvenile detention facility.

DCSD plans to enter into a Memorandum of Understanding with the Milwaukee County Circuit Courts to provide a Court Coordinator to assist with DCSD Permanency Plan reviews per 938.38 of the Wisconsin State Statutes at a cost of $117,529.

In partnership with BHD's Wraparound Program, DCSD will move the Milwaukee County Accountability Program (MCAP) into a Type II secure residential facility in the community. This will allow more youth to be served in the program while simultaneously removing youth from detention, a change which aligns with the Juvenile Detention Alternative Initiative's (JDAI) best practice. Costs of $2,288,550 to operate the facility will be funded by:

- $1,000,000 in State reimbursement revenue (covering the residential portion)
- $1,288,550 in Youth Aids.

This change will close one 11 bed pod at the detention center, and abolish 4.5 Juvenile Correction Officers.

DCSD will expand its current re-entry program contract with a community provider to include youth who are returning to the community from the State of Wisconsin's Department of Corrections (DOC). This program will solicit requests for proposal in 2016. Because of this expansion, DCSD also plans to expand its Targeted Monitoring Program contract to allow additional slots for serving the high risk youth returning from DOC. DCSD will also add two Human Service Workers (HSW), to work directly with the DOC and re-entry programs to help transition youth released from the DOC back into to the community in a timely manner while maintaining community safety.

Youth Aids revenue increases $2,229,592, consisting of:

- $1,000,000 due to reduction in the budgeted Average Daily Population (ADP) of youth sentenced to incarceration in the State Juvenile Correctional Institution (JCI) in northern Wisconsin from the current 135 to 125,
- $812,592 increase due to reduction in JCI Daily Rates included in the State Joint Finance Committee's 2015-17 proposed budget
- $417,000 from aligning budgeted State Corrective Sanctions expenditures and revenues to reflect experience.

Strategic Program Area 3: Disability Services Division

Service Provision: **Mandated**

Strategic Outcome: **Self-Sufficiency**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Children's Long Term Support (CLTS) Waiver Enrollees	756	743	766
Average Monthly Clients- CLTS Autism	459	431	595
Average Monthly Clients- CLTS Non-Autism	224	216	270
Birth to 3 Early Intervention Enrollees	2,937	3,554	3,045
Clients in Community Living Support Services	162	199	154
Clients in Work, Day, and Employment Services (Adult)	24	30	26
Information and Assistance Phone Calls	29,142	26,488	27,175
Number of Disability Resource Center Referrals Processed	6,615	3,630	4,965
Family Care Enrollments Completed	1,740	2,036	1,829
Number of IDAP Cases Processed	974	1,124	1,029

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$17,370,018	$15,676,029	$18,443,270	$17,311,859	($1,131,411)
Revenues	$14,431,761	$14,579,805	$15,761,357	$14,581,387	($1,179,970)
Tax Levy	$2,938,257	$1,096,224	$2,681,913	$2,730,472	$48,559
FTE Positions	70.0	70	68.0	68	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percent of Eligible Children Served by the Birth to Three Program Primarily Receiving Services in Natural Environments	96.55% (FFY 2013)	100%	100%
Percent of Eligible Children Served by the Birth To Three Program Functioning within Age Expectations for Knowledge and Skills at Program Exit	46.4% (FFY 2013)	59%	59%
Percent Employment of Graduating Milwaukee County High School Students with a Disability Served by Division	Not available	5%	50%
Number of Individuals with Intellectual/Developmental Disabilities Served in Psychiatric Crisis Services	127	95	32
MA Match Rate Disability Resource Center	49.33%	48.43%	49.00%
Respite Home Average Length of Stay (Days)	55.6	47	51.3

Strategic Implementation:
The Disabilities Services Division (DSD) consists of:

- Administration
- Children's Services
- Adult Services

Services are provided to persons with physical and/or intellectual disabilities, which include case management, day services, and community support. These services enable people to live in the community and avoid

expensive institutional placements. Additionally, DSD is the statutory agency responsible for providing the Adult At Risk program which investigates allegations of abuse or neglect for adults with disabilities.

DSD's Disability Resource Center provides services such as information and assistance, service access and prevention, disability benefits counseling and Family Care entitlement benefits enrollment. DSD also operates the General Assistance Burials program.

DSD also services to children with disabilities and their families. These include an early intervention program for infants ages birth-to-three, intensive autism services, the Family Support Program and a children's long-term support waiver program.

DSD will continue building a crisis system to support individuals with intellectual disabilities and co-occurring mental health issues. This will be accomplished by continuing development of crisis plans through the Community Consultation Team. Its goal is to reduce the number of individuals requiring admission to Psychiatric Crisis Services (PCS) at Behavioral Health Division (BHD), specifically reducing the number of admissions to PCS for individuals who have experienced four or more PCS admissions within a 12 month period.

Another DSD's initiative is a three-year effort to establish stronger linkages with municipalities and their school systems in order to provide employment connections to all graduating high school children with disabilities. This will involve collaborating with stakeholders to establish job coaches and job developers, to educate businesses and to secure employment opportunities. This will enable young adults to participate in employment which focuses on their strengths and not their disabilities.

The 2016 budget includes decreases in expenditures and revenues of $1,131,411 and $1,179,970 respectively. Savings were achieved by replacing the crisis resource center with the expansion of the 24-hour Crisis mobile team, which has proven to be quite effective. The Crisis mobile team provides education to providers and hands on support to consumers in their homes. This is a less expensive service option, which yields very positive outcomes for individuals.

Strategic Program Area 4: Housing Division

Service Provision: **Committed / Discretionary**

Strategic Outcome: **Self-Sufficiency / Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number Supportive Housing Units Placed in Service	491	529	600
Number of Families Receiving Rent Assistance	1,674	1,765	1,700
Number of Households Served by Construction Services	65	55	70
Number of Loans Serviced	582	585	600
Number of Individuals Placed by Community Intervention Specialist	150	150	225
Number of New Chronically Homeless Individuals Placed by Housing Division	New in 2015	25	75

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$23,175,726	$23,128,732	$23,357,527	$24,201,038	$843,511
Revenues	$18,962,585	$17,703,466	$19.165.384	$19,820,610	$655,226
Tax Levy	$4,213,141	$5,425,266	$4,192,143	$4,380,428	$1188,285
FTE Positions	30.2	30.2	30.0	31	1

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Occupancy Rate of Pathways to Permanent Housing	85%	95%	95%
Individuals Exiting from Pathways Program to Permanent Housing	79%	70%	75%
Individuals Maintaining Permanent Housing in Shelter Plus Care	99.8%	88%	88%
Section 8 Management Assessment Program score (90=high performer)	90	90	90
Chronically Homeless Individuals Placed By Division Who Maintain Housing for 12 Months	New in 2016	New in 2016	72%

Strategic Implementation:
Housing administers the following programs:

- Special Needs Housing and Homeless Programs
- Housing Choice Voucher Program
- Community Development Block Grant (CDBG)
- HOME/Home Repair loans
- Housing Outreach Services

Expenditure changes include support for Milwaukee County's newly launched Ending Chronic Homelessness Initiative. The overall cost of this initiative is approximately $1.8 million with funding from Milwaukee County, the City of Milwaukee, the City's Housing Authority, and other grant funding.

County funds will be used to fund four new positions for homeless outreach and other housing related services. These activities shift the County's program towards the best practice of Housing First; a model centered on providing a homeless individual or household stable housing then addressing other issues after housing is obtained.

This Page Left Intentionally Blank.

DEPT: Behavioral Health Division

UNIT NO. 6300
FUND: General – 0077

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures[1]					
Personnel Costs	$71,051,105	$68,846,318	$63,170,918	$61,159,771	($2,011,147)
Operation Costs	$112,548,386	$106,839,611	$116,137,394	$125,571,001	$9,433,607
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$642,839	$581,203	$576,500	$1,129,000	$552,500
Net Crosscharge/Abatement	($4,448,681)	($5,034,924)	($289,232)	$345,573	$634,805
Total Expenditures	**$179,793,649**	**$171,232,208**	**$179,595,580**	**$188,205,345**	**$8,609,765**
Legacy Healthcare/Pension	*$17,463,489*	*$14,867,814*	*$15,700,213*	*$14,650,070*	*($1,050,143)*
Revenues[1]					
Direct Revenue	$65,786,401	$67,650,884	$66,840,693	$76,900,443	$10,059,750
Intergov Revenue	$56,533,125	$56,277,986	$53,655,546	$52,491,931	($1,163,615)
Total Revenues	$122,319,526	$123,928,870	$120,496,239	$129,932,374	$8,896,135
Tax Levy	**$57,474,123**	**$47,303,338**	**$59,099,341**	**$58,812,971**	**($286,370)**
Personnel[2]					
Full-Time Pos. (FTE)	669	538.1	585.3	521.3	(64.0)
Seas/Hourly/Pool Pos.	27.6	23.5	30.9	22.7	(8.2)
Overtime $	$2,695,080	$3,466,377	$1,188,504	$1,051,632	($136,872)

Department Mission: To be a center of excellence for person-centered, high-quality best practice-based mental health services in collaboration with community partners.

Department Description: The Behavioral Health Division (BHD) consists of:

- Management and Support Services
- Adult Crisis Services
- Adult and Child Acute Inpatient Services
- Community Services Branch
- Wraparound Milwaukee

2016 expenditures and revenues increase due to investment in the Community Services Branch, which includes:

- Increases to the Comprehensive Community Service (CCS) program
- Initiative to end chronic homelessness
- Development of a north-side community access hub

[1] 2014 Budget and Actual Expenditures and Revenues include Central Rehab for which there is no longer a Service Area page included in the 2016 Budget document.
[2] Personnel – Reduction in 2016 FTEs includes (50.3) FTEs from the closure of Central Rehab.

Strategic Program Area 1: Management & Support Services

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data
This program area does not have activity data.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Variance**
Expenditures	$1,987,920	$1,018,180	$3,490,151	$1,416,254	($2,073,897)
Revenues	$3,245,324	$1,080,091	$1,666,137	$1,411,187	($254,950)
Tax Levy	($1,257,404)	($61,911)	$1,824,014	$5,067	($1,818,947)
FTE Positions	151.7	151.7	142.1	131.8	(10.3)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Overtime Costs / Personal Services Costs	2.7%	2%	1.7%
Revenue dollars / fiscal staff	$5,050,376	$4,081,429	$4,280,407
Patient revenue collected / Billed revenue	31.9%	32%	33.4%

Strategic Implementation:
Management and Support Services provides fiscal management, compliance and administration.

Funding of the building reserve is reduced by $400,000 due to the surplus generated in 2014.

Consolidating space from the 9201 building to the main hospital will save $462,323 in utility costs; CSB and WRAP will move from their existing space by the end of 2015.

Revenues realized through the State Plan Amendment are decreased by $212,000.

BHD will continue to strengthen its hospital quality by obtaining and maintaining ***Joint Commission Accreditation*** and through aggressive efforts to hire and retain quality nursing personnel and managers to ensure inpatient service accountability and quality. This includes strategies to improve coordination of human resources as well as continual review of nurse staffing and scheduling processes that impact patient safety, employee satisfaction and fiscally accountable practice.

Implementation and enhancements to the Electronic Medical Records (EMR) system will continue in 2016 by optimizing workflows, standardizing data entry, and eliminating all paper forms.

Implementation of enhanced pharmacy technologies including new Pyxis machines, barcoding, e-prescribing and RX Connect. This new technology will improve patient safety by implementing a closed loop medication administration process, and will reduce pharmacy costs by purchasing and owing drug inventory, streamlining automated processes and improve the demand forecasting and inventory management of drugs.

Due to the recent redesign efforts at BHD, including the complete closure of the long-term care facilities, 9.1 FTEs were eliminated in 2015.

Strategic Program Area 2: Adult Crisis Services

Service Provision: **Mandated**

Strategic Outcome: **Self-sufficiency**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Psychiatric Crisis Services			
Admissions	10,698	10,681	9,500
Access Clinic			
Number of Clients Served	3,541	6,576	1,428
Crisis Mobile			
Number of Mobiles Completed	2,008	1,806	2,100
Number of Mobiles Requested by Law Enforcement	266	463	688

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$20,120,206	$21,537,136	$23,663,850	$25,907,849	$2,243,999
Revenues	$10,711,680	$12,798,112	$11,522,653	$11,911,882	$389,229
Tax Levy	$9,408,526	$8,739,024	$12,141,197	$13,995,967	$1,854,770
FTE Positions	78.9	78.9	118	122.3	4.3

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percent of clients returning to PCS within 90 days	34%	27%	27%
Percent of Time on Waitlist Status	9%	5%	10%
Clients transferred to private facilities from PCS	12%	23%	12%

Strategic Implementation: Adult Crisis Services include:

- Psychiatric Crisis Service (PCS) Emergency Room
- Observation Unit
- Access Clinic
- Crisis Line
- Crisis Mobile Team (CMT)
- Crisis Assessment Response Team (CART)
- Community Consultation Team (CCT)

Expenditures increase from the closure of the long term care unit, and cross charges previously absorbed have been spread to the remaining units.

Due to the continued decrease of uninsured individuals seeking service from the Access Clinics, medication costs have been decreased by $589,177 in 2016.

In 2016, Crisis Services will implement a new initiative to provide prevention services within the community by providing follow-up with patients within 24 hours of discharge to decrease risk of harm, to ensure patients connect with and transition to outpatient services, and to decrease the rate of recidivism. In an effort to accomplish these goals, a new service will be added to the Crisis Mobile Team (CMT) to provide enhanced crisis prevention services,

post-acute community based strategies, and mobile peer services. This increase in prevention services will include telephone contact with patients post-discharge from BHD Acute Inpatient, Psychiatric Crisis Services, and Observation Unit within 24 hours. This team will also have the capability to provide mobile follow-up and "bridge services" as needed to connect people to resources and to assist with system navigation. This initiative will decrease risk of harm, ensure patients transition to outpatient services, and decrease the rate of recidivism. Two Behavioral Health Emergency Service Clinicians (BHESC) are added to the service to team with Certified Peer Specialists (CPS) through the Community Linkages and Stabilization Program (CLASP) offered through La Causa. Estimated costs for two BHESC are $200,000 and La Causa-CLASP contract increase by $95,000.

An additional BHESC position is being requested to be added to the Crisis Assessment Response Team (CART) which is a partnership with the Milwaukee Police Department (MPD). MPD has applied for a grant to support a police officer for a third team for CART in 2016, and BHD has committed to providing the BHESC position for this team.

Wisconsin Medicare Reimbursement (WIMCR) revenue in Crisis Services is increased by $611,171 in 2016. Other revenue accounts are reduced based on actual experience.

Strategic Program Area 3: Inpatient Services (Adult and Children)

Service Provision: **Mandated**

Strategic Outcome: **Self-sufficiency**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Acute Adult Inpatient			
Average Daily Census	55	60	60
Number of Admissions	1095	1,142	1,275
Number of Patient Days	19,913	21,900	20,148
Average Length of Stay (Days)	16	16.4	13.5
Child and Adolescent Inpatient Services			
Average Daily Census	9	11	12
Number of Admissions	951	1,005	890
Number of Patient Days	3,250	4,380	4,030
Average length of Stay (Days)	3.5	3.4	3.6

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$33,696,594	$32,796,608	$36,374,950	$41,543,025	$5,168,075
Revenues	$10,968,733	$14,853,270	$14,606,010	$17,089,423	$2,483,413
Tax Levy	$22,727,861	$17,943,338	$21,768,940	$24,453,602	$2,684,662
FTE Positions	183.7	183.7	202.8	189.2	(13)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Acute Adult Inpatient			
Percent of clients returning to Acute Adult within 30 days	12.2%	12.2%	12.2%
Patients Responding Positively to Satisfaction Survey	70%	72%	75%
Child and Adolescent Inpatient Services			
Percent of children who return to CAIS within 30 days	14.4%	N/A changed from 90	9.5%
Patients Responding Positively to Satisfaction Survey	72%	75%	78%

Strategic Implementation:
BHD's inpatient services are provided in four licensed psychiatric hospital units with three specialized programs for adults, and one specialized unit for children and adolescents. Adult units include one 21-24 licensed bed adult unit called the Acute Treatment Unit (ATU), one 21-24 licensed bed Women's Treatment Unit (WTU) and one 18 bed Intensive Treatment Unit (ITU). A projected total of 60 of the licensed adult beds will be available in 2016. All units provide inpatient care to individuals who require safe, secure, short-term or occasionally extended psychiatric hospitalization. A multi-disciplinary team approach of psychiatry, psychology, nursing, social service and rehabilitation therapy provide assessment and treatment designed to stabilize any patient with acute psychiatric needs and assist the return of the patient to his or her own community. The WTU program provides specialized services for women recovering from complex and co-occurring severe mental health disorders. The ITU program provides a safe, supportive environment for those individuals with mental health conditions who are at high risk for aggressive behavior and in need of intensive behavioral and pharmacological interventions. The Child and Adolescent (CAIS) unit provides inpatient care to individuals age 18 and under. The CAIS unit also provides emergency detention services for Milwaukee County as well as inpatient screening for Children's Court.

Expenditures increased primarily due to an increase in administrative and overhead cross charges, resulting from the closure of long term care unit in 2015. Cross charges previously absorbed by the long term care unit are spread to the remaining units.

Revenue increases $2,483,413 due to improved collection efforts and an initiative to charge professional fees for services which were previously not billed.

The Behavioral Health Division has implemented improvements to ensure the health, safety and welfare of those served as well as to maintain compliance with all conditions of participation for state psychiatric hospitals as established by the Centers for Medicare and Medicaid.

BHD continues to build interdisciplinary teams through involved recruitment strategies, retention strategies, and ongoing education and development. In addition BHD worked diligently to attract and retain highly qualified nursing management staff and utilized LEAN processes to improve scheduling practices.

The ***BHD Quality Plan*** will continue to serve in 2016 as the Behavioral Health Division's call to action and to continuously assess and improve the quality of the treatment and services it provides. All services and programs within the service continuum including inpatient services will incorporate measurement and data represented in ***Balanced Scorecards for Key Performance Indicators*** and include attention to:

- Improving the Patient Experience - Customer Satisfaction and Well-being.
- Patient Outcomes.
- Service Utilization Data.
- Quality Assurance and Improvement Activities.
- Required Public Data Reporting and Benchmark Comparisons.
- Workforce Development.
- Financial Impact and Cost.

Strategic Program Area 4: Community Access to Recovery Services Division (CARSD)

Service Provision: **Mandated**

Strategic Outcome: **Self-Sufficiency / Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Adult Day Treatment			
Number of Visits	12,883	12,883[3]	12,883
AODA (Alcohol and Other Drug Abuse) – clients seen for:			
Detoxification – All Levels	6,776	5,566	5,400
Outpatient Treatment	2,049	2,500	2,300
Medication Assisted Treatment	103	180	180
Family Intervention Support Services			
Number of Clients Served	696	800	750
Wraparound			
Number of Clients Served	1,153	1,205	1,300
Wraparound, Non-court ordered			
Number of Clients Served	552	500	550
Mobile Urgent Treatment			
Number of Clients Seen	1,650	1,800	1,800

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$102,398,645	$91,078,735	$105,539,297	$119,338,217	$13,798,920
Revenues	$91,110,212	$88,215,020	$90,882,761	$98,979,882	$8,097,121
Tax Levy	$11,288,433	$2,663,196	$14,656,536	$20,358,335	$5,701,799
FTE Positions	31.1	31.1	103.2	100.1	(3.1)

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Provider agencies completed a NIATx change project	42%	62%	63%
Average Satisfaction Survey Score	78%	75%	76%
Percent of outpatient clients screened for Medicaid and placed with a Medicaid certified agency	20%	40%	41%
Wraparound			
Average Daily Number of REACH enrollees	351	400	425
Family Satisfaction with Care Coordination (5.0 Scale)	4.7	4.6	4.6
Percent of Total Youth in Wraparound Programming Using Residential Treatment Care	28.1%	17.0%	17.0%

[3] The 2015 Adopted Budget projected 3,888 visits. This has been adjusted to 12,883 based on a new tracking methodology showing total numbers of client visits (usually 3-4 per day) rather than each day of treatment.

Strategic Implementation:
Community Access to Recovery Services (CARS) is the community-based mental health and substance abuse system for adults in Milwaukee County. Wraparound Milwaukee is a unique managed care program operated by the Milwaukee County Behavioral Health Division to provide comprehensive, individualized and cost effective care to children with complex mental health and emotional needs.

BHD is implementing a new structure that includes placement of services in more centrally located sites within the community. This could include an administrative space that would contain CARS, Wraparound and other administrative oversight services, as well as separate clinical or service delivery spaces: one on the north side and one on the south side of Milwaukee $1.2 million is budgeted for the development of a north-side location.

In addition to centralizing direct services into the community, CARS also continues to remain committed to increasing the capacity for individuals to live successfully in the community with needed services. The CARS 2016 budget has several initiatives to expand the continuum of services within Milwaukee County:

Continue implementation of Comprehensive Community Services (CCS) with the goal of enrolling 560 individuals by the end of 2016. CARS will also transition several individuals to receive services thru CCS instead of CRS in 2016. To assist in the continued expansion of CCS, CARS will add an Administrative Coordinator position. The budget includes $7.7 million in expenses, with $6.6 million in revenue related to CCS.

Invest in additional group home resources to meet the needs of individuals with complex co-occurring issues Two Community Based Residential Facilities (CBRF) with Horizons/Matt Talbot will be added to serve individuals with complex mental health issues and presenting behavioral issues at an expense of $2 million. Two additional CBRF's will be added: one to serve individuals with co-occurring mental health and substance use issues and one to specialize in on - care for women who have experienced trauma at an expense of $1.4 million. An Integrated Services Coordinator position will be added to CARS for the oversight of all the CBRF's.

$750,000 will be dedicated to the End Chronic Homelessness initiative. These funds will be utilized to support the Housing First model of services in Milwaukee to assist individuals with mental health issues as they receive housing. This initiative will be a joint effort of BHD and the Housing Division.

Revenues and expenditures are increased by $723,885 to $9.5 million as CSB continues to process provider claims to Medicaid. This has no net effect on tax levy.

$54,000 to fund training of additional Peer Specialists in Milwaukee County.

$290,000 will provide additional peer support and clinician services through a community provider.

In September 2014, the Access to Recovery grant for treatment and recovery support services for individuals with substance use disorder termed and was not re-issued by SAMHSA. To counteract this, BHD included $1.5 million in tax levy as a partial replacement to the grant in 2015. Clients previously receiving support with ATR funding have been successfully transferred to programs under other funding sources, and many are now insured through the ACA. As a result, the tax levy replacement funds related to ATR have been reduced by $1.1 million in 2016.

BHD's Adult Drug Treatment Court grant is set to expire in September 2015. BHD has applied for continuation of this grant, but due to the competitive nature of this federal grant from SAMHSA, BHD will continue the services of the drug treatment courts whether or not Milwaukee County is the recipient of the federal grant. Assisting individuals involved in the criminal justice system access treatment for substance abuse issues is important to BHD's mission, resulting in $272,000 in tax levy to replace the grant funds in 2016.

WIMCR revenue in CARSD is increased by $1,110,277 in 2016.

$150,000 is provided for phased implementation of third shift coverage at Northside Crisis Resource Center in order to complete a data-driven evaluation of the demand, effectiveness, and fiscal feasibility of providing 24/7 services. Efforts are already underway to move this initiative forward in 2015.

Community-based crisis service contracts are transferred to CARSD in 2016. This includes Crisis Resource Centers (CRC), Community Linkages and Stabilization Program (CLASP), and respite stabilization homes.

In Wraparound Milwaukee, contract service expenditures increase by $1.25 million based on updated enrollment figures. Revenue is increased by $1,201,379 from expected capitated rate increases and actual experience. 1.0 FTE Program Coordinator and 1.0 FTE Supervisor Office Manager are added, and 1.0 FTE clerical position is eliminated. Wraparound is budgeting a $1.1 million contribution to reserves in 2016.

AGING (7900) BUDGET

DEPT: Aging

UNIT NO. 7900
FUND: General – 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$7,479,639	$7,057,570	$7,620,264	$8,158,965	$538,701
Operation Costs	$8,148,102	$8,428,378	$9,662,787	$9,479,328	($183,459)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$135,995	$69,555	$100,000	$100,000	$0
Interdept. Charges	$2,597,515	$2,561,589	$1,028,969	$961,459	($67,510)
Total Expenditures	**$18,361,256**	**$18,117,092**	**$18,412,020**	**$18,699,752**	**$287,732**
Legacy Healthcare/Pension	*$1,735,610*	*$1,475,609*	*$1,743,528*	*$2,053,747*	*$310,219*
Revenues					
Direct Revenue	$1,230,964	$1,127,441	$1,329,925	$1,335,000	$5,075
Intergov Revenue	$15,848,708	$15,892,508	$15,980,518	$16,350,582	$370,064
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$17,079,672**	**$17,019,949**	**$17,310,443**	**$17,685,582**	**$375,139**
Tax Levy	**$1,281,579**	**$1,097,143**	**$1,101,577**	**$1,014,170**	**($87,407)**
Personnel					
Full-Time Pos. (FTE)	78	78	78	79	1
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$12,060	$12,060	$0	$0	$0

Department Mission: To affirm dignity and value of older adults of the County by supporting their choices for living in and giving to our community.

Department Description: The Milwaukee County Department on Aging (MCDA) serves as Milwaukee County's Area Agency on Aging under the Older Americans Act and is the County's designated unit to administer federal and state Aging programs. The Department serves the needs of and provides opportunities for Milwaukee County's large and diverse older adult population.

MCDA integrates multiple federal and state revenue streams: the Older Americans Act, the Senior Community Services Program, Specialized Transportation Assistance Program for Counties (S85.21), Elder Abuse, Adult Protective Services, Base Community Aids (BCA), Resource Center Allocation, 100% Time Reporting, available private matching grants, property tax levy and other contributions to fund programing and services for older adults in Milwaukee County.

Strategic Program Area 1: Administration

Service Provision: **Mandated**

Strategic Outcome: **High quality, responsive services**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
This Service does not have Activity Data			

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$11,878	($1)	$0	$1
Revenues	$0	$0	$0	$0	$0
Tax Levy	$0	$11,878	($1)	$0	$1
FTE Positions	6	6	6	6	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of SMART Goals Accomplished	88%	90%	90%
Number of Audit Exceptions	0	0	0

Strategic Implementation:
MCDA Administration provides leadership, budgeting and community relations for the department This program area is also the department's conduit for community collaboration on behalf of, and with the older adults of Milwaukee County.

MCDA continues to collaborate with the Department of Health and Human Services in identifying and sharing resources. The two departments share accounting staff, coordination of Chapter 55 compliance, evidence-based prevention/coordination, and Aging Disability Resource Center Governing Board support.

Administrative service area expenditures total $1,340,356, an increase of $126,903. These costs are charged out to other Aging program areas.

Strategic Program Area 2: Aging Resource Center

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of people contacted at outreach events	29,997	16,000	30,000
Number of consumer calls	55,491	28,500	56,000
Newly trained EBP program leaders	123	60	125
Number of elderly completed evidence based prevention (EBP) programs	406	350	450

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$8,122,401	$7,694,602	$8,064,922	$8,492,680	$427,758
Revenues	$8,809,626	$8,808,110	$8,461,937	$8,712,343	$250,406
Tax Levy	($687,225)	($1,113,508)	($397,015)	($219,663)	$177,352
FTE Positions	63	63	62	63	1

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
100% Time Reporting Medicaid Match	39.39%	39.50%	39.50%

Strategic Implementation:
The Aging Resource Center (ARC) resource provides outreach and support to persons 60 years and older, offering information and assistance on programs available to them. ARC provides options counseling for seniors and their families, functional eligibility determination, Medicaid application assistance and enrollment into local publicly funded long-term care programs. Court ordered corporate guardian services, the responsibility of Milwaukee County, are provided through the ARC. The Aging Resource Center has also developed the capability to provide support to individuals diagnosed with dementia as well as their care givers.

An expenditure increase of $561,735 is offset by a revenue increase of $174,659, which consists largely of functional screen and 100% Time Reporting revenue increase of $126,882. One grant funded dementia care specialist created in 2015 will help improve quality of life in the Milwaukee County by easing the fear and isolation associated with dementia.

Medicare Improvements for Patients and Providers Act grant revenue increase of $81,500 is partially offset by $41,500 in service contract increases, which provide outreach and assistance activities. Programming will provide application assistance for enrollment and promote preventive health benefits for older adults. Prevention and wellness evidenced-based grant funding of $28,000 for the Stepping On program is eliminated since the grant has ended.

Strategic Program Area 3: Area Agency

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of county-wide collaborative public education, information and social community events and presentations	12	10	20
Number of professional public meetings coordinated and staffed by Area Agency staff.	118	136	136

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,048,121	$4,156,154	$4,102,493	$3,968,629	($133,864)
Revenues	$3,655,070	$3,656,927	$4,069,785	$4,177,679	$107,894
Tax Levy	$393,051	$499,227	$32,708	($209,050)	($241,758)
FTE Positions	6	6	6	6	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of contracts meets total assessment and monitoring compliance	100%	90%	95%
Aggregate Older American Act Programs Attended by Committee and Council Members	696	575	700

Strategic Implementation:
The Department on Aging serves as the local Area Agency on Aging (AAA). This program uses federal funds allocated through the Older American's Act to provide support to Commission on Aging (COA) committees, councils, and workgroups. The AAA, is by Federal designation the lead community agency in planning, research, program development, advocacy and oversight relative to all aging issues in Milwaukee County. The AAA unit distributes federal, state, local and private funds through purchase contracts with local community-based agencies to provide a comprehensive network of support services. This network assists older adults in remaining independent, and in their homes for as long as possible. Focus areas include wellness programming, transportation, neighborhood & LGBT outreach, advocacy and nutrition. A nutrition revitalization initiative is underway to recover efficiencies among the congregate meal program sites in 2016.

Revenues increases include $25,000 from the Bader Philanthropies, Inc. to create a coordinated system for home repairs and chore services; $9,128 in specialized transportation service funds and BCA grant funds of $71,883 from reallocation of Aging Resource Center revenues. Expenditures include a $10,000 professional service contract to develop a system of accurate referral and follow-up information for affordable quality home repair and chore services that meet the needs of older adults.

Strategic Program Area 4: Senior Meal Program

Service Provision: **Mandated**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Meals Served at Meal Sites	264,536	285,000	290,000
Home Delivered Meals	308,288	315,000	320,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,696,788	$4,811,557	$4,766,732	$4,756,316	($10,416)
Revenues	$4,614,976	$4,554,912	$4,738,721	$4,755,560	$16,839
Tax Levy	$81,812	$256,644	$28,011	$756	($27,255)
FTE Positions	3	3	4	4	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Percentage of Congregate Diners reporting satisfaction	93%	96%	98%
Percentage of Home Delivered Meals consumers reporting satisfaction	87%	96%	98%
Number of Volunteer Hours Reported	54,180	69,000	70,000
Number of days between referrals and assessments	7	7	7

Strategic Implementation:
The Department on Aging continues to provide nutritious, balanced hot lunches at community dining sites and home delivered meals around the County in order to promote independent living for older adults. Medicaid support for long-term care member meal purchases continues in 2016 through the MCDA Senior Meal Program. for reimbursement for meals provided.

Expenditures increase by $18,765 as a result of changes in service contracts related to the meal program.

Revenues increase by $16,839. This includes increases of $36,761 in Older American Act funds, $20,003 in Nutrition Service Incentive Program, and $75,000 in allowable carryover donations, which are offset by reductions in revenues by $54,925 in Medicaid meal program, $40,000 in donations and $20,000 in nutrition revitalization grant funds.
MCDA, in collaboration with the Center for Urban Population Health, has completed a review of meal site attendance and operations and will re-align its resources to consolidate sites resulting in a reduction of two locations. This change is supported by the Commission on Aging. The total number of meals will not decrease. Sites considered for relocation will be those with chronically low attendance and in proximity to other high functioning senior centers and meal sites. As with other site relocations, transportation options will be made available to those affected. Relocation of these sites and routing seniors to alternate locations will make more amenities available to attendees, a change seniors indicated they wanted in a 2014 MDCA survey.

Strategic Program Area 5: Senior Centers

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of members	7,437	7,800	8,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,493,946	$1,442,920	$1,477,874	$1,482,127	$4,253
Revenues	$0	$0	$40,000	$40,000	$0
Tax Levy	$1,493,946	$1,442,920	$1,437,874	$1,442,127	$4,253
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures			
Performance Measure	**2014 Actual**	**2015 Budget**	**2016 Budget**
Newly scheduled activities	110	120	130
Average Satisfaction Survey Score*			
Rose Senior Center	98%	92%	99%
Kelly Senior Center	96%	85%	99%
McGovern Senior Center	98%	89%	99%
Washington Senior Center	98%	91%	99%
Wilson Senior Center	98%	87%	99%

**Each November at least 100 seniors are given an 11-question survey gauging their satisfaction with different aspects of the senior center. These results are aggregated and presented above.*

Strategic Implementation:
The Department on Aging uses tax levy funding for programs, services and major maintenance at the 5 county-owned senior centers. These centers offer a variety of social and recreational activities: exercise and dance classes, educational and art activities, computers with internet access, pool tables and special events. Senior Advocacy groups provide volunteer and donation opportunities for older adults. The centers also serve as food share distribution, congregate meal, home-delivered meal dispatch sites, as well as temporary refuge during inclement weather.

Expenditures increase $4,253 for facility assessment costs.

Revenues remain unchanged to reflect continued enhanced outreach efforts to help offset program and facility costs through fundraising events and senior center donation innovations.

FAMILY CARE (7990) 2016 BUDGET REQUEST

DEPT: Family Care

UNIT NO. 7990
FUND: General - 0002

Budget Summary

Category	2014 Budget[1]	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$7,573,989	$6,289,214	$7,803,335	$8,266,278	$462,943
Operation Costs	$275,239,899	$281,284,381	$273,701,977	$293,960,497	$20,258,520
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$34,300	$29,180	$7,000	$9,130	$2,130
Interdept. Charges	$1,363,666	$1,459,367	$3,275,144	$1,534,556	($1,740,588)
Total Expenditures	**$284,211,854**	**$289,062,143**	**$284,787,456**	**$303,770,461**	**$18,983,005**
Legacy Healthcare/Pension	*$1,597,452*	*$1,365,251*	*$1,607,332*	*$2,007,166*	*$399,834*
Revenues					
Direct Revenue	$284,211,854	$285,395,706	$284,787,456	$303,770,461	$18,983,005
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$284,211,854**	**$285,395,706**	**$284,787,456**	**$303,770,461**	**$18,983,005**
Tax Levy	**$0**	**$3,666,437**	**$0**	**$0**	**$0**
Impact on Reserves[2]	**($56,706)[3]**	**$3,666,437**	**$3,305,278**	**$4,050,160**	**$744,882**
Personnel					
Full-Time Pos. (FTE)	76	75	73	71	(2)
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$15,420	$7,310	$10,296	$15,192	$4,896

Department Mission: The Managed Care Organization (MCO) operated by the Department of Family Care respects the dignity and personal autonomy of each member by honoring choice and promoting the member's continued participation in the community, by providing a continuum of high quality, cost-effective services and support.

Department Description: The Milwaukee County Department of Family Care (MCDFC) administers the Family Care benefit for both the aged (over age 60) and disabled populations (ages 18-59), who are determined to be eligible by a Resource Center in Milwaukee, Racine, Kenosha, Ozaukee, Sheboygan, Walworth, Washington and Waukesha counties**.** MCDFC is responsible for working with members to create member centered plans that meet the member's goals with high quality, cost effective services. MCDFC contracts with more than 1,400 service providers and monitors the quality of services delivered.

[1] The 2014 Budget is the adopted consolidated budget for all MCDFC service regions. Since the adoption of the 2014 budget a fund transfer was approved that has changed the numbers above due to changes in enrollment and the 2014 capitation rates. Final budget after fund transfers is as follows: Expenditures $289,900,924 Revenues $284,047,024 Net Income/(Loss) ($5,810,693)

[2] Draw from / (Contribution to)

[3] ($56,706) Contribution to Reserves from the 2014 Adopted Budget was used to reduce the Net Income / (Loss) in the 2014 approved fund transfer.

DEPT: Family Care UNIT NO. 7990
FUND: General - 0002

Strategic Program Area 1: Family Care Milwaukee (State of WI Family Care Service Region 8)

Service Provision: **Committed**

Strategic Outcome: **Quality of Life**

The table below presents the 2015 Capitation rates used in the 2016 Budget:

Capitation Rate Summary (Per Member Per Month)		
Location	**Nursing Home Level of Care**	**Non-Nursing Home Level of Care**
Milwaukee	**$2,759.49**	**$535.38**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Average Annual Enrollment			
Milwaukee	8,072	7,875	8,194

How We Do It: Program Budget Summary					
Category	**2014 Budget[4]**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Variance**
Expenditures	$278,640,076	$282,027,139	$276,637,630	$293,140,375	$16,502,745
Revenues	$278,525,611	$277,479,980	$274,106,847	$292,566,306	$18,459,459
Tax Levy	$114,465	$4,547,159	$2,530,783	$574,069	($1,956,714)
FTE Positions	76	75	73	71	(2)

How Well We Do It: Performance Measures			
Performance Measures	**2014 Actual**	**2015 Budget**	**2016 Budget**
MCDFC will increase their success rate on area 4A (NOA issued) of CMR portion of MetaStar review (either explain acronyms or restate without)	47.5%	50%	55%
MCDFC will increase the number of members served in expansion counties of (which counties)	193	215	240

Strategic Implementation:
As with past practice, the capitation rates currently in effect for 2015 were used to establish the 2016 Budget since 2016 capitation rates are not yet available from the Wisconsin Department of Health Services. 2016 Family Care capitation revenues have increased as a result of new enrollment of 319 members at the nursing home level of care. Member obligation revenue increase.

Miscellaneous revenue is decreased by $290,060 as a result of the MCO ContinuUs opting not to renew their lease of the MCDFC IT system for 2016. The decrease in revenue is partially offset by an increase in revenue of about

[4] The 2014 Budget is the MCDFC Budget for the Milwaukee County Region. Since the adoption of the budget, a fund transfer has been approved that changed the numbers above due to changes in enrollment and the 2014 capitation rates. The final budget after the fund transfers is as follows: Average Enrollment 8,027 Expenditures $282,367,125 Revenue $276,556,432 Net Income / (Loss) ($5,810,693)

$60,000 from MCOs Lakeland Care District and Care Wisconsin First as they expand their operations in the Northeast part of the state. Each MCO pays a rate based on the number of enrollees it serves.

Professional Service contract expenditures increased due to costs from MCDFC's Third Party Administrator, Wisconsin Physician Services (WPS), which were driven by a budgeted increase in Milwaukee County enrollment and utilization of the services of a Medical Director and Acute and Primary professionals. Contractual short-term staffing increases by $40,000 to provide temporary staffing support during unexpected staff vacancies as well as for special projects within the department.

4.0 FTEs are created and 6.0 FTEs are abolished.

DEPT: Family Care

UNIT NO. 7990
FUND: General - 0002

Strategic Program Area 2: Family Care Racine and Kenosha (State of WI Family Care Service Region 11)

Service Provision: **Committed**

Strategic Outcome: **Quality of Life**

The table below presents the 2015 Capitation rates used in 2016 Budget.

Capitation Rate Summary (Per Member Per Month)		
Location	**Nursing Home Level of Care**	**Non-Nursing Home Level of Care**
Racine Kenosha	**$2,971.26**	**$550.36**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Average Annual Enrollment			
Racine and Kenosha	151	189	205

How We Do It: Program Budget Summary					
Category	**2014 Budget[5]**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Variance**
Expenditures	$4,133,511	$5,349,416	$6,136,894	$7,341,912	$1,205,018
Revenues	$4,239,462	$6,226,914	$7,824,046	$7,851,763	$27,717
Tax Levy	($105,951)	($877,498)	($1,687,152)	($509,851)	$1,177,301
FTE Positions	0	0	0	0	0

Strategic Implementation:
As with past practice, the capitation rates currently in effect for 2015 were used to establish the 2016 budget as 2016 capitation rates are not yet available from the Wisconsin Department of Health Services. Total 2016 capitation revenues decrease $68,745 from the 2015 rate decrease in the Racine and Kenosha. This is offset by an increase in enrollment and an increase in member obligation revenue has resulted in a total revenue increase. Total member service expenditures increased by $1,186,560 as a result of the increase in enrollment and increased complexity in care needs of the current members being served.

[5] The 2014 Budget is the MCDFC budget for Racine and Kenosha counties. Since the adoption of the 2014 budget a fund transfer was approved that has changed the numbers above due to changes in enrollment and the 2014 capitation rates. The final budget after fund transfers is as follows: Average Enrollment 144 Expenditures $4,727,858 Revenues $5,977,536 Net Income / (Loss) $1,249,678

DEPT: Family Care

UNIT NO. 7990
FUND: General - 0002

Strategic Program Area 3: Family Care Walworth, Waukesha, Washington, Ozaukee and Sheboygan (State of WI Family Care Service Region 6)

Service Provision: **Committed**

Strategic Outcome: **Quality of Life**

The table below presents the 2015 capitation rates used in the 2016 budget.

Capitation Rate Summary (Per Member Per Month)		
Location	**Nursing Home Level of Care**	**Non-Nursing Home Level of Care**
Washington/Waukesha	**$3,239.79**	**$523.80**
Ozaukee/Walworth/Sheboygan	**$3,042.36**	**$553.19**

What We Do: Activity Data			
Activity	**2014 Actual**	**2015 Budget**	**2016 Budget**
Average Annual Enrollment			
Region 6 (Five Counties)	42	70	89

How We Do It: Program Budget Summary					
Category	**2014 Budget[6]**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Variance**
Expenditures	$1,438,267	$1,685,587	$2,012,932	$3,288,174	$1,275,242
Revenues	$1,446,781	$1,688,811	$2,856,563	$3,352,392	$495,829
Tax Levy	($8,514)	($3,224)	($843,631)	($64,218)	$779,413
FTE Positions	0	0	0	0	0

Strategic Implementation:
As with past practice, the capitation rates currently in effect for 2015 were used to establish the 2016 budget as 2016 capitation rates are not yet available from the Wisconsin Department of Health Services. Family Care capitation and member obligation revenues have increased by $238,039 and $257,790 from an increase in the Region 6 enrollment based on historical experience and current trends. Total member service expenditures increased by $1,261,655 as a result of the increase in enrollment and the complexity of the care needs of the current population being served.

[6] The 2014 Budget is the MCDFC budget for Ozaukee, Sheboygan, Walworth, Washington, and Waukesha counties. Since the adoption of the 2014 budget a fund transfer has been approved that has changed the numbers above due to changes in enrollment and the 2014 capitation rates. The final budget after the fund transfer is as follows: Average Enrollment 37 Expenditures $1,091,173 Revenues $1,513,064 Net Income / (Loss) $421,891

This Page Left Intentionally Blank.

Parks, Recreation & Culture Function

Agency Budget Narratives

- **Department of Parks, Recreation & Culture**
- **Zoological Department**
- **University of Wisconsin - Extension**

Consolidated Non-Departmental Cultural Contributions:

- **Fund for the Arts**
- **County Historical Society**
- **Federated Library System**
- **Marcus Center for the Performing Arts**
- **Milwaukee Public Museum**
- **Villa Terrace/Charles Allis Museum**
- **War Memorial**
- **Art Museum**

This Page Left Intentionally Blank.

DEPT: Parks, Recreation & Culture

UNIT NO. 9000
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$25,864,522	$24,789,673	$27,072,198	$28,600,797	$1,528,599
Operation Costs	$9,751,291	$10,581,563	$10,398,699	$10,833,068	$434,369
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$1,090,887	$1,173,647	$1,109,706	$1,109,706	$0
Interdept. Charges	$6,098,762	$6,209,448	$7,420,332	$8,591,924	$1,171,592
Total Expenditures	**$42,805,462**	**$42,754,331**	**$46,000,935**	**$49,135,495**	**$3,134,560**
Legacy Healthcare/Pension	*$4,762,664*	*$4,018,961*	*$5,102,017*	*$6,068,102*	*$966,085*
Revenues					
Direct Revenue	$17,887,465	$18,647,294	$18,347,221	$20,151,340	$1,804,119
Intergov Revenue	$168,546	$129,367	$159,114	$129,367	($29,747)
Indirect Revenue	$0	$4,927	$0	$0	$0
Total Revenues	**$18,056,011**	**$18,781,588**	**$18,506,335**	**$20,280,707**	**$1,774,372**
Tax Levy	**$24,749,451**	**$23,972,743**	**$27,494,600**	**$28,854,788**	**$1,360,188**
Personnel					
Full-Time Pos. (FTE)	212.6	212.6	211.2	214.2	3.0
Seas/Hourly/Pool Pos.	165.3	165.3	171.6	170.9	(0.7)
Overtime $	$0	$0	$0	$0	$0

Department Mission:
The Mission of the Milwaukee County Parks Department is to sustain the legacy of our world-class park system by managing and conserving natural, cultural, and recreational resources for the benefit of the community.

Department Description:
The Department of Parks Recreation & Culture (DPRC) manages more than 15,000 acres including 156 parks, and parkways totaling 15,335 acres of recreational enjoyment. Long viewed as the gem of the County, the park system offers year-round activities, including natural areas, Lake Michigan beaches and marinas, community and recreation centers, botanical gardens and conservatory, tennis and volleyball courts, golf and disc golf courses, family aquatic centers and more than 180 athletic fields for a variety of sports, including baseball, softball, rugby, and soccer. The Park Department's 120-mile Oak Leaf Trail is used for biking, in-line skating, cross-country skiing, running and walking.

Strategic Implementation:
DPRC's budget reflects its 5-year Strategic Plan; this includes completing a needs assessment, identifying core services, and working toward CAPRA[1] accreditation. These initiatives ensure DPRC's resources, operations and capital development are aligned with community values and needs.

[1] Commission for Accreditation of Park and Recreation Agencies

DEPT: Parks, Recreation & Culture

UNIT NO. 9000
FUND: General - 0001

Strategic Program Area 1: Administration

Service Provision: **Administrative**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Per Capita tax levy support for Parks	$27.90	$27.78	$27.78
Park Acreage	15,316	15,316	15,335
Acres/1000 Residents	16.021	15.827	16.040
Number of Friends Groups	51	65	55*

*Reflects the number of active friends groups

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,420,804	$2,347,723	$2,883,968	$3,517,686	$633,718
Revenues	$27,195	$36,532	$22,966	$15,076	($7,890)
Tax Levy	$2,393,609	$2,311,191	$2,861,002	$3,502,610	$641,608
FTE Positions	11.5	11.5	13.2	11.8	(1.4)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Value of volunteer contributions	$1,230,000	$904,625	$1,275,000	$1,500,000

Strategic Implementation:
The administration division includes the finance, contracts, partnerships, advocacy and outreach business units.

The division will add a Volunteer Coordinator to facilitate collaboration with friends of parks groups by building an active countywide volunteer base.

In 2016, a Development Officer is be added to leverage external funds through partnerships, sponsorships and grants. The Parks Amenities Matching Fund is replenished with $250,000; the following changes are made for the administration of the Parks Amenities Matching Fund:

- Submitted projects must be consistent with the DPRC Master Plan.
- Submitted projects must be assessed based on their ability to maintain or enhance core services.
- Submitted projects must be prioritized based on the project return on investment, budgetary savings and potential for increased revenues for the County.
- Submitted projects may be considered for any dollar amount provided there are available resources in the Parks Amenities Matching Fund.
- The return on investment criteria must include operating expenses and revenues, capital costs, long-term maintenance and replacement expenses.

The Parks Amenity Matching Fund will remain in its current trust account and the Department of Administrative Services (DAS) Director is authorized to process requested transfers as appropriate.

The increase in overall program area expenditures is a result of these changes as well as increases in compensation, fringe benefits and cross charges.

Strategic Program Area 2: Park Operations & Regions

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Oak Leaf Trail miles	120	123	123
Number of parkway miles	60	60	60
% of parkland managed as natural/agricultural areas	67%	67%	67%
Number of athletic fields	220	220	220
Number of Dog Exercise Areas	8	8	8
Number of parks maintained	156	156	156
Operating grants awarded	$174,244	$130,014	$350,000
Acres mowed	3,100	3,100	3,100
Average monthly parkers – O'Donnell	825	900	950

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$14,220,446	$13,534,938	$13,547,433	$14,623,061	$911,653
Revenues	$597,058	$2,655,539	$632,867	$2,849,105	$1,814,556
Tax Levy	$13,623,388	$10,879,399	$12,914,566	$11,773,956	($902,903)
FTE Positions	145.4	149.4	95.3	96.3	1.0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Satisfaction Rating – Building Rentals	N/A	N/A	75%	75%
Satisfaction Rating – Dog Exercise Areas	70%	71%[2]	70%	75%
Sustainability ratio - Dog Exercise Areas	140%	56%	140%	140%
Sustainability ratio – O'Donnell	241%	249%	N/A	249%

Strategic Implementation:
This program area provides the day-to-day operations and maintenance of parks and facilities throughout the County. Staff provides daily maintenance of pavilions, shelters, athletic fields, picnic sites, rental facilities, parking lots, and roadways. In addition, staff provides mowing and snow plowing services at Lakeshore State Park and mowing services at 10 Milwaukee Water Works facilities.

Revenues increase of the addition of a full year of revenue from O'Donnell Park, compared to only three months in the 2015 budget, along with parking fee increases for 2016.

[2] The 2014 actual sustainability ratio reduction for dog exercise areas is due to an increase in expenditures from creating the Bay View and Roverwest Dog Exercise Areas.

Strategic Program Area 3: Park Maintenance (Skilled Trades)

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of work orders completed	4,200	4,200	4,200
# of buildings maintained	254	255	255
Square footage of buildings maintained[3]	1,991,993	1,907,433	1,895,800

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,115,709	$795,807	$1,596,051	$1,489,279	($106,772)
Revenues	$1,256	$10,505	$1,245	$10,505	$9,260
Tax Levy	$1,114,453	$785,302	$1,594,806	$1,478,774	($116,032)
FTE Positions	25	25	28.8	28.7	(0.1)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Cost per square foot maintained	$0.56	$0.40	$0.56	$0.45

Strategic Implementation:
This program area maintains facilities and provides skilled trades in the areas of plumbing, electrical, carpentry, heating and cooling, ironwork, and other services to ensure health and safety and code compliance. Expenditure decreases are a result of a reduction in cross charges and an increase in abatements but are offset in part by an increase in fringe benefits.

[3] Data from insurance schedule

Strategic Program Area 4: Golf

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Rounds of Golf played – Regular	252,324	260,000	260,000
Rounds of Golf played – Par 3	21,119	21,500	21,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$5,277,616	$5,449,168	$5,771,639	$6,404,793	$633,154
Revenues	$6,375,750	$6,123,680	$6,325,596	$6,433,978	$108,382
Tax Levy	($1,098,134)	($674,512)	($553,957)	($29,185)	$524,772
FTE Positions	24.1	24.1	36	35.7	(0.3)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Satisfaction rating	75%	N/A	75%	75%
Sustainability Ratio – Regular	130%	119%	135%	125%
Gain per round – Regular	$6.04	$4.35	$6.50	$6.00
Sustainability Ratio – Par 3	47%	59%	50%	55%
Cost per round – Par 3	$7.11	$4.31	$6.01	$4.50

Strategic Implementation:
This program area maintains County golf courses and provides golf expertise related to lessons, merchandising, and sales.

Expenditure increases include a reallocation of salaries of the PGA Golf Professionals to this program area so that both revenues and expenditures of this service are tracked under one org. Historically, certain staff expenditures, including the PGA Golf Professionals and Golf Starters, have been coded to Program Area 11 (Concessions) because they were responsible for the management of the Clubhouses; however, the revenues generated by these Golf Professionals and Golf Starters have historically been coded to Program Area 4 (Golf). This reallocation better aligns costs and revenues into the appropriate program areas. Since the transition of the Golf Professionals to Program Area 4, pro shop merchandise sales have increased almost 25%.
Cross charges increased expenditures, as did an increase in fringe benefits.

Strategic Program Area 5: Aquatics

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Total attendance	206,336	270,000	265,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,598,775	$2,855,777	$2,854,194	$3,138,274	$284,080
Revenues	$1,194,042	$899,969	$1,224,351	$965,655	($258,696)
Tax Levy	$1,404,733	$1,955,808	$1,629,843	$2,172,619	$542,776
FTE Positions	49.8	49.8	51.2	52.6	1.4

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016Budget**
Cost per Swimmer (Indoor Pools)	$8.58	$8.27	$8.50	$8.00
Cost per Swimmer (Deep Well Pools)	$4.94	$12.41	$4.50	$5.00
Cost per Swimmer (Water Parks)	$0.00	$3.11	$0.00	$1.00
Sustainability Ratio* (Indoor Pools)	28%	28%	28%	29%
Sustainability Ratio* (Deep Well Pools)	27%	16%	27%	27%
Sustainability Ratio* (Water Parks)	100%	69%	100%	90%

*Share of cost coved by revenues.

Strategic Implementation:
This program area operates and maintains the indoor and outdoor pools and aquatic centers for public use.

Revenues are adjusted to reflect historical actuals. Expenditure increases are a result of increases in cross charges and fringe benefit expenses.

Strategic Program Area 6: McKinley Marina

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of slip rentals	641	640	642
Number of season boat launch permits	384	450	450
Number of daily boat launches	3,391	5,200	5,200

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,042,230	$1,333,274	$1,206,615	$1,299,551	$92,936
Revenues	$2,478,587	$2,465,246	$2,529,150	$2,466,039	($63,111)
Tax Levy	($1,436,357)	($1,131,972)	($1,322,535)	($1,166,488)	$156,047
FTE Positions	2	2	6.7	6.7	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
User Satisfaction Survey	70%	N/A	70%	70%
Boat Slip Occupancy Ratio	93%	93%	93%	93%

Strategic Implementation:
This program area supports the McKinley Marina. There is a slight decrease in revenue to more accurately reflect historical actuals.

Strategic Program Area 7: Horticulture & Nature Education

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Boerner Botanical Gardens attendance	108,563	117,000	117,000
Mitchell Park Domes attendance	231,031	195,000	240,000
Wehr Nature Center attendance	60,000	51,000	62,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$3,634,069	$4,205,658	$3,939,332	$3,903,453	($35,879)
Revenues	$1,030,676	$1,201,392	$1,337,272	$1,335,883	($1,389)
Tax Levy	$2,603,393	$3,004,266	$2,602,060	$2,567,570	($34,490)
FTE Positions	27.4	27.4	27.9	28	0.1

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Satisfaction rating – Boerner	80%	N/A	80%	80%
Satisfaction rating – Domes	80%	90%	80%	95%
Satisfaction rating – Wehr	80%	95%	80%	98%
Sustainability ratio* – Boerner	35%	54%	35%	50%
Sustainability ratio* – Domes/Greenhouse	47%	31%	47%	50%
Sustainability ratio* – Wehr	9%	8%	9%	10%

*Share of cost covered by revenues

Strategic Implementation:
This program area maintains horticulture facilities at the Mitchell Park Conservatory, the Boerner Botanical Gardens and Wehr Nature Center at Whitnall Park.

Strategic Program Area 8: Community Centers

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of memberships – Community Centers	1,452	1,650	1,650
Number of daily passes – Community Centers	15,459	18,500	18,500
Number of court hours for rentals – Sports Complex	4,116	4,275	4,275
Number of field rentals – Sports Complex	553	330	575
Number of Special Events – Sports Complex	12	15	15
Total attendance – King Community Center	52,235	85,000	88,000
Total attendance – Kosciuszko Community Center	52,995	65,500	65,500
Total attendance – Sports Complex	197,500	195,000	202,000
Total attendance – Wilson Recreation	59,080	62,500	62,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,063,108	$2,397,241	$2,587,880	$2,657,614	$69,734
Revenues	$686,744	$818,929	$742,290	$870,913	$128,623
Tax Levy	$1,376,364	$1,578,312	$1,845,590	$1,786,701	($58,889)
FTE Positions	11	11	22	21.7	(0.3)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Satisfaction rating – King	80%	N/A	80%	80%
Satisfaction rating - Kosciuszko	80%	N/A	80%	80%
Satisfaction rating – Sports Complex	80%	N/A	80%	80%
Satisfaction rating – Wilson Recreation	80%	N/A	80%	80%
Sustainability ratio* – King Center	26%	21%	28%	25%
Sustainability ratio* – Kosciuszko Center	30%	35%	35%	35%
Sustainability ratio* – Sports Complex	116%	119%	116%	120%
Sustainability ratio* – Wilson Recreation	45%	59%	45%	60%

*Share of cost covered by revenues

Strategic Implementation:
This program area maintains and provides services at the Dr. Martin Luther King, Jr. Community Center, Kosciuszko Community Center, Wilson Park Sports Complex, and the Milwaukee County Sports Complex.

The Parks Department will continue to pursue partnerships to optimize use of parks and to enhance service delivery including, but not limited to, the YMCA at Wilson Park and the Sports Complex and dance and tumbling instruction at King Community Center.

Strategic Program Area 9: Land Resources Management

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Soft trail miles maintained (hiking/biking)	60	60	60
Number of playgrounds	113	113	113

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,550,015	$4,488,860	$4,856,016	$4,901,633	$45,617
Revenues	$158,078	$276,254	$190,530	$160,323	($30,207)
Tax Levy	$4,391,937	$4,212,606	$4,665,486	$4,741,310	$75,824
FTE Positions	38	38	39	36.7	(2.3)

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Natural areas management ratio*	12%	12%	12%	12%
Number of work orders completed	550	697	575	700

*Actively managed natural area as a proportion of total natural areas

Strategic Implementation:
The Land Resources Management Division oversees natural areas and trails, maps existing and new trails, and installs trail signage. It is also responsible for the maintenance and safety of playgrounds, woodlands inventory, and roadway and landscape maintenance.

Division Staff are developing Natural Resource Land Management Plans. This Division has received a $635,000 Great Lakes Restoration Initiative Grant which will provide funding and resources to address invasive plant species, and educate urban youth. Land Resources has also received a WDNR Urban Forestry Grant to conduct a detailed tree inventory to support sustainable green environment. A new trails map was completed in 2015 to engage and market county trails. Four trail counters were also installed to track usage.

Strategic Program Area 10: Planning & Development

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number Capital development projects	36	15	15
Number of Right of Entry permits	74	55	70
Number of Land Conveyances	4	6	2
Number of Master Plans completed	2	6	4
Value of County-funded parks capital projects	$18,673,241	$20,318,472	$6,250,000
Value of non-County funded projects	$2,301,632	$5,828,051	$3,793,179

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,424,007	$1,015,594	$1,512,083	$1,680,615	$168,532
Revenues	$105,039	$124,972	$152,000	$124,972	($27,028)
Tax Levy	$1,318,968	$890,622	$1,360,083	$1,555,643	$195,560
FTE Positions	6.2	6.2	6.5	7.8	1.3

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Deferred maintenance addressed	8%	7%	10%	8%

Strategic Implementation:
This program area executes the capital budget, provides in-house design and master planning for parks and trails, reviews the plans provided by consultants, conducts long and short range system planning including setting goals and priorities relating to the future development of the Parks System. Planning and Development manages land assets including acquisitions and dispositions, easements, and right-of-entry permitting. It also maintains the geographic information system which includes an inventory of park facilities and assets. Along with implementing all capital projects, Planning and Development maintains historical records and archives.

Expenditures increase due to changes in cross charges and fringe benefits and a reallocation of support staff to this program area from Strategic Program Area 1: Administration.

Parks Department will continue to work with the Southeastern Wisconsin Regional Planning Commission in 2016 to complete a ten-year Parks and Recreation Needs Assessment to identify facility and program needs, including community surveys to identify recreational programming, open space, natural resources and park needs, which will result in a comprehensive plan for land, asset and program management.

DEPT: Parks, Recreation & Culture

UNIT NO. 9000
FUND: General - 0001

Strategic Program Area 11: Concessions

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of catering events	254	260	260
Number of food & beverage locations	46	40	55

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,403,601	$2,252,178	$2,821,684	$2,621,041	($200,643)
Revenues	$1,655,048	$1,984,669	$2,730,995	$2,642,451	($88,544)
Tax Levy	($251,447)	$267,509	$90,689	($21,410)	($112,099)
FTE Positions	7.8	7.8	34	34.6	0.6

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
$ earned per patron - Golf	$3.00	$2.99	$3.25	$3.15
$ earned per patron - Aquatics	$1.15	$1.30	$1.20	$1.30
Sustainability Ratio	110%	137%	110%	140%

Strategic Implementation:
This function manages concessions and catering at 55 locations throughout the parks system including golf courses, pools and aquatic facilities, and special events. This area successfully launched the Traveling Beer Garden™ in 2014 and expanded it to two routes in 2015. In addition, the first pop-up beer garden was implemented at Scout Lake Park in 2015.

Expenditures are reduced because the Golf Professionals are transferred to Program Area 4 (Golf) so that both revenues and expenditures of this service are tracked under one org.

Strategic Program Area 12: Marketing

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of events – Parks own	239	100	245

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$615,154	$531,888	$539,611	$613,352	$73,741
Revenues	$5,400	($210)	$2,200	$0	($2,200)
Tax Levy	$609,754	$532,098	$537,411	$613,352	$75,941
FTE Positions	4	4	3	3.4	0.4

Strategic Implementation:
This program area is responsible for marketing and communications, graphic design, and promotion services for DPRC events, activities, and programs through television, radio and print media connections, social media, and website administration. This area is responsible for production of The Summer's Best concert series, Music Under Glass, and Traveling Beer Garden™ entertainment as well as creating new partnerships and events such as Holiday Lights at Red Arrow Park.

Expenditures increase as a result of an increase in commodities and services, fringe benefits, and additional funding for a part-time seasonal position to implement targeted marketing initiatives.

DEPT: Parks, Recreation & Culture

UNIT NO. 9000
FUND: General - 0001

Strategic Program Area 13: Public Services

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of building rentals	2,201	2,500	2,300
Number of athletic field permits	10,236	8,750	10,750
number of athletic programs	22	35	26
Number of special events	584	610	590
Number of dog park permits	4,106	3,700	4,150
Number of picnic rentals	3,217	3,350	3,250

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,228,303	$1,132,101	$1,284,132	$1,577,286	$293,154
Revenues	$1,761,578	$2,118,887	$2,178,991	$2,346,607	$167,616
Tax Levy	($533,275)	($986,786)	($894,859)	($769,321)	$125,538
FTE Positions	16.3	16.3	13.9	15.6	1.7

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Booking ratio* – picnic shelters	45%	49%	50%	50%
Booking ratio* – picnic sites (no shelters)	35%	26%	40%	28%
Booking ratio* – buildings	65%	56%	66%	59%
Booking ratio* – ball diamonds	12%	16%	12%	17%
Booking ratio* – athletic fields	8%	9%	8%	10%

*Share of available rentals

Strategic Implementation:
This program area includes permitting and coordinates organized sports leagues, facility rentals, and special events throughout the Parks System.

Revenue increases come from new fees for disc golf; increased fees for team sports and facility rentals; and increased tournament and cross country skiing revenue.

Strategic Program Area 14: Safety, Security & Training

Service Provision: **Discretionary**

Strategic Outcome: **Personal Safety**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of citations	2,242	1,000	2,000
Staff contact hours	4,444	4,500	4,600

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$417,201	$414,068	$436,322	$457,858	$21,536
Revenues	$35,000	$65,213	$34,200	$59,200	$25,000
Tax Levy	$382,201	$348,855	$402,122	$398,658	($3,464)
FTE Positions		5.5	5.3	5.3	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Employee training satisfaction rating	N/A	N/A	80%	80%

Strategic Implementation:
This program area manages training for Parks employees, administers the Park Ranger program, and manages department-level risk management functions including insurance scheduling, claims, and employee safety and health programming. Investing in staff development and training is a strategic priority of the Parks Department.

Revenues are increased to more accurately reflect historic experience. Expenditures are increased due to changes in fringe benefits.

This Page Left Intentionally Blank.

ZOO (9500) BUDGET

DEPT: Zoo

UNIT NO. 9500
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$13,498,925	$12,802,760	$14,132,092	$14,776,792	$644,700
Operation Costs	$9,641,788	$8,516,459	$9,697,814	$9,427,540	(270,274)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$524,179	$485,877	$999,786	$1,000,530	$744
Interdept. Charges	$1,676,864	$1,650,573	$2,250,929	$2,156,557	($94,372)
Total Expenditures	**$25,341,756**	**$23,455,669**	**$27,080,621**	**$27,361,419**	**$280,798**
Legacy Healthcare/Pension	*$2,762,701*	*$2,328,323*	*$2,742,818*	*$3,398,573*	*$655,755*
Revenues					
Direct Revenue	$19,826,372	$17,536,793	$19,245,432	$19,325,634	$80,202
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$19,826,372**	**$17,536,793**	**$19,245,432**	**$19,325,634**	**$80,202**
Tax Levy	**$5,515,384**	**$5,918,876**	**$7,835,189**	**$8,035,785**	**$200,596**
Personnel					
Full-Time Pos. (FTE)	128.8	128.8	131.8	132.5	0.7
Seas/Hourly/Pool Pos.	125.1	125.1	125.7	125.7	0.0
Overtime $	$295,644	$221,031	$301,560	$307,536	$5,976

Department Mission: The Milwaukee County Zoo will inspire public understanding, support, and participation in global conservation of animal species and their environment by creating a unifying bond between visitors and the living earth and will provide an environment for personal renewal and enjoyment for guests.

Department Description: The Milwaukee County Zoo includes five sections that provide services in support of Wisconsin's largest zoo: Administration and Finance is responsible for general oversight of all Zoo functions; Marketing and Communications increases public use, enjoyment, and awareness of the Zoo facility; Operations includes business and concession functions; Maintenance and Facilities provides for the maintenance, improvement, and overall grooming of the Zoo Grounds; Animal Management and Health cares for and manages the Zoo's animal collection to allow for conservation, propagation, and display.

Strategic Program Area 1: Administration & Finance

Service Provision: **Discretionary**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Zoo Attendance	1, 267,356	1,309,500	1,309,500

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$5,946,176	$5,143,039	$6,598,239	$6,816,038	217,799
Revenues	$4,108,002	$481,920	$4,019,306	$3,878,704	($140,602)
Tax Levy	$1,838,174	$4,661,119	$2,578,933	$2,937,334	$358,401
FTE Positions	17.5	17.5	17.5	17.5	0.0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Net Levy cost per Visitor	$4.21	$4.67	$5.98	$5.98
Average visitor spending	$15.14	$13.84	$14.70	$14.83
AZA Accreditation Status	Accredited	Accredited	Accredited	Accredited
Zoo Sustainability Ratio	78.3%	74.8%	71.1%	71.3%

Strategic Implementation:
This program area includes cash management, financial and capital project planning, accounts payable and receivable, personnel and payroll, reception, radio dispatch, information technology, safety and security services, contract review, program evaluations, performance measures, oversight of Zoo's Green, Guest Services and Safety committees and other general office services.

The State of Wisconsin Department of Transportation (WisDOT) Zoo Interchange project continues in 2016, creating navigation challenges for Zoo guests. In addition to on/off ramp freeway closings and closure of parts of the freeway, the Wisconsin Avenue Bridge will not open until May of 2016. In light of this, gate admission fees and parking remain unchanged at the 2015 levels. Both staff from the Zoo and WisDOT continue to work together to publicize the best routes to arrive at the Zoo, as well as provide updated signage.

The 2016 Budget includes $1.77 million in capital funding to begin construction of a new Adventure Africa exhibit. The 2015 Budget included $800,000 for planning. The project will be completed in 2018 with a total cost of $16 million of which the Zoological Society will provide 50% or $8 million.

In 2014, the Zoo received $8.5 million from the WisDOT for land acquisition. The Zoo completed a West parking lot in 2015 to alleviate parking issues from the loss of parking spaces in the main lot, The new entrance will create a “sense of arrival” similar to the main parking lot and will be open by Memorial Day 2016. The budget includes expenditures and revenues from the operation of this new entrance as well as billboard revenue increases due to the planned addition of two signs on Zoo property.

DEPT: Zoo

UNIT NO. 9500
FUND: General - 0001

The Zoo Director maintains authority to discount or waive admission fees and to provide one free admission day during the months of January, February, March, October, November and December. The April free day was replaced with the month of October due to capacity issues in the main parking lot while the West entrance is being built.

The Zoo is also authorized to enter into the following Professional Service Contracts in 2016. They are included in the budget in lieu of separate review and approval during the budget year. These contracts are with an identified vendor.

Contract Amount	Description	Provider
$176,700	Sea Lion Show	Oceans of Fun, Inc.
$250,000	Bugs Special Exhibit	Billings Production Inc.
$55,000	Strollers and Wheelchairs	Scooterbug Inc.
$103,107	Mold-a-Ramas	William A. Jones Co.
$90,000	Raptor Bird Show	World Bird Sanctuary

Strategic Program Area 2: Marketing and Communications

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Advertising Expenditures	$519,669	$511,000	$561,000
Group Sales Revenue	$1,921,933	$2,394,222	$2,418,866

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$2,915,034	$2,789,374	$3,011,264	$3,106,342	$95,078
Revenues	$3,749,716	$2,742,435	$3,750,316	$3,786,785	$36,469
Tax Levy	($834,682)	$46,939	($739,052)	($680,443)	$58,609
FTE Positions	19.6	19.6	19.6	20.4	0.8

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Guest experience survey: Extremely or Very Satisfied	96%	98%	96%	90%
Guest educational value survey "Extremely or Very Educational"	94%	97%	94%	90%

Note: For 2016, the benchmark percent was changed Zoo-wide to 90% to be consistent across divisions.

Strategic Implementation:
This program area is responsible for public relations, promotional activities, special events and programs, group sales and entertainment program development to increase public use, enjoyment and awareness of the Zoo facility. This division consolidates efforts and activities of marketing, special programs, and group sales rentals into a single division for improved coordination of promotional efforts.

With retirements and staff changes in 2015, Marketing and Communications, formerly known as the Public Affairs and Services Division, took the opportunity to reorganize the division's structure to better address changes in the marketing and communications environment. To facilitate this change, the following position actions are made for 2016:

- Create one position of Marketing and Special Events Coordinator and abolish one position of Special Events Coordinator resulting in a minimal salary and social security impact. The Special Events Coordinator position will be abolished upon vacancy.
- Create one position of Special Events Assistant to help create new and exciting events to increase attendance and revenues.
- One position of Secretarial Assistant is reduced to three-quarter time.

The Zoo advertising budget has been increased over the prior year to counter the negative impact of all the construction surrounding the Zoo.

Strategic Program Area 3: Operations Division

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
General Admission Revenue	$4,936,864	$5,680,139	$5,680,139
Concession/Catering Revenue	$3,488,134	$3,856,353	$3,952,181
Novelty Revenue	$1,724,698	$1,845,619	$1,876,447
Rides Revenue	$1,143,445	$1,308,143	$1,289,143

Note: The Activity Data table shows the Zoo-wide revenue for these revenue accounts and not just the Operations Division.

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,811,638	$4,374,167	$5,201,023	$4,869,899	($331,124)
Revenues	$11,917,654	$14,259,621	$11,424,810	$11,609,145	$184,335
Tax Levy	($7,106,016)	($9,885,454)	($6,223,787)	($6,739,246)	($515,459)
FTE Positions	84	84	85.5	85.5	0

Note: The Program Budget Summary table shows only revenue from the Operations Division and does not include admission and other revenue generated from other divisions.

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Guest Survey: Excellent or Very Good Food Service	88%	82%	88%	90%
Guest Survey: Excellent or Very Good Service at Retail Outlets	91%	84%	91%	90%
Guest Survey: Excellent or Very Good Service at Ride Locations	94%	93%	94%	90%
Guest Survey: Excellent or Very Good Service at Gates/Admissions	88%	93%	88%	90%

Strategic Implementation:
This program area includes business and concessions functions related to the Zoo's major revenue sources such as admissions, parking, restaurants, food concession facilities, gift, novelty and souvenir stores, miniature train ride, Zoomobile and carousel ride. Staff from this service area also oversee revenue generating contracts with outside vendors.

The 2016 Budget continues the practice of allowing the Milwaukee County Procurement Director the authorization to issue and deliver letters of intent to overseas vendors at a cost not to exceed $400,000. The purchases are for the ordering of the Zoo's 2016 and 2017 resale purchases for novelties and souvenirs in October of 2015 and

October of 2016, respectively. A substantial portion of resale merchandise sold at the Milwaukee County Zoo is purchased from import vendors to provide the quantity and variety of items desired by the general public visiting the Zoo. Because of the distances and travel times required for overseas shipments, the Zoo must order resale merchandise in the fall for spring delivery.

Additional expected revenue from the operation of the West Parking Lot and Entrance is included for 2016 and will be entirely offset by seasonal Zoo Worker hours.

Strategic Program Area 4: Maintenance & Facilities

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Work Orders Completed	1,325	1,100	1,100

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$4,334,251	$4,050,123	$4,649,367	$4,701,163	$51,796
Revenues	$0	$9,207	$0	$0	$0
Tax Levy	$4,334,251	$4,040,916	$4,649,367	$4,701,163	$51,796
FTE Positions	58.7	58.7	59.7	59.7	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Guest Survey: Excellent or Very Good Cleanliness	86%	96%	88%	90%
Work Orders completed in a timely manner	96%	N/A	96%	90%

Note: The 2016 Budget includes a crosscharge for the CityWorks work authorization system that will help the Zoo electronically track work orders for better reporting.

Strategic Implementation:
This program area provides for the maintenance, improvement and overall grooming of the grounds which are critical to visitor satisfaction and return visits. Also included are mechanical and preventative maintenance programs for equipment, ventilating, air-conditioning and heating systems and minor electrical and plumbing repairs, and housekeeping and general cleaning of the entire Zoo. There are 17 buildings requiring HVAC care and an additional 20 buildings to maintain along with the 200 acres of zoo grounds. The 2016 budget sustains major maintenance and equipment replacement funds at 2015 levels.

Strategic Program Area 5: Animal Management & Health

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Species in collection	377	435	435
# of Specimens in collection	3,122	3,200	3,200

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$7,334,657	$7,098,966	$7,620,728	$7,867,977	$247,249
Revenues	$51,000	$43,610	$51,000	$51,000	$0
Tax Levy	$7,283,657	$7,055,356	$7,569,728	$7,816,977	$247,249
FTE Positions	74.2	74.2	75.2	75.2	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Participation in AZA Species Survival Plans	Yes	Yes	Yes	Yes
Reduce the number of exhibits that appear empty with no reason*	No set #	Range = 6-17% empty Average = 11%	10.75%	10.5%

*Zoo staff will track this performance measure in 2014 to set a benchmark level. In future years, the Zoo will strive keep the number of exhibits that appear empty below the benchmark.

Strategic Implementation:
This program area is responsible for the care and management of the Zoo's extensive animal collection to allow for conservation, propagation, and display. This includes monitoring and maintaining the animals and providing safe and enriching environments, well-balanced and nutritious diets, and high-quality preventive and clinical veterinary care for 3,200 mammals, birds, fish, amphibians, reptiles and invertebrates with 435 species represented. The animal facilities are designed and programs presented to provide educational and entertaining experiences for the visitors. This division is also responsible for developing and managing local, regional, national, and international conservation and research programs to help protect and preserve animal species in their native habitats.

RAILROAD EXPENDABLE TRUST ACCOUNT (Org. 0320)

The Railroad Fund exists for the purpose of recording the receipt of all revenue derived from the operation of the Zoo's miniature passenger railroad. Expenditures include personnel costs for engineers and operators, repair and maintenance of locomotives, and other commodities and supplies.

Expenditure	Revenue	Tax Levy
$992,086	$992,086	$0

SPECIMEN EXPENDABLE TRUST ACCOUNT (Org. 0319)

The Specimen Fund exists for the purpose of recording receipts from the sale of animals. Disbursements are made for the purchase of animals and related expenditures such as freight and express charges on the shipment of animals.

Expenditure	Revenue	Tax Levy
$61,614	$61,614	$0

This Page Left Intentionally Blank.

UW EXTENSION (9910) BUDGET

DEPT: UW Extension

UNIT NO. 9910
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$57,205	$33,179	$75,768	$79,413	$3,645
Operation Costs	$228,415	$242,644	$233,332	$235,739	$2,407
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$222,806	$165,174	$219,659	$235,807	$16,148
Total Expenditures	**$508,426**	**$440,997**	**$528,759**	**$550,959**	**$22,200**
Legacy Healthcare/Pension	*$14,748*	*$12,205*	*$14,573*	*$18,109*	*$3,536*
Revenues					
Direct Revenue	$121,680	$118,480	$110,000	$110,000	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$121,680**	**$118,480**	**$110,000**	**$110,000**	**$0**
Tax Levy	**$386,746**	**$322,517**	**$418,759**	**$440,959**	**$22,200**
Personnel					
Full-Time Pos. (FTE)	0.8	0.8	0.8	0.8	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime $	$0	$0	$0	$0	$0

Department Mission:
Milwaukee County – UW Cooperative Extension's mission is to facilitate people's use of University-researched knowledge to make informed decisions that enrich their lives and enhance their communities. Cooperative Extension offers over 20 free or low cost educational and technical assistance programs, reaching over 58,222 county residents of all ages. A trained volunteer force of over 6,000 individuals allows the department to further extend educational programming to more County residents each year.

Department Description:
UW Extension is made up of Administration and four educational program areas:

1. **Administration** is responsible for supporting educators and support staff.
2. **4-H Youth Development** offers children and youth (K-5 – grade 13) an array of researched-based curriculum that promotes active, hands-on learning through activities, such as: civic engagement, environmental studies, arts, multicultural awareness, and science, technology, engineering and math (STEM).
3. **Community Natural Resources and Economic Development** (CNRED) stresses community building, economic revitalization, water quality and other natural resource improvements, waste management, small business development, local government education, strategic planning, non-profit and neighborhood organizational development.
4. **Family Living** provides training in the areas of parenting, food science and nutrition education, poverty awareness, and professional development for home visitors.

5. **Urban Agriculture and Horticulture** provides county land to grow food, information, training and support in horticulture and urban agriculture that increases the social and economic impacts on people and communities. The *Natural Areas Program* which engages residents, organizations and businesses through the ecological restoration of county park land, and the *Wehr Nature Center/Nature in the Parks* are programs offered in partnership with the Milwaukee County Parks Department.

DEPT: UW Extension

UNIT NO. 9910
FUND: General - 0001

Strategic Program Area 1: University of Wisconsin-Extension

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data		
Activity	**2014 Actual**	**2015 Projected**
Number served in 4-H Youth Development program	15,027	15,027
Number served in Community Development/Natural Resources (CNRED) program	7,675	7,675
Number served in the Family Living program	5,281	6,631
Number served in Horticulture & Urban Agriculture	36,400	36,400

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$508,426	$440,997	$528,759	$550,959	$22,200
Revenues	$121,680	$118,480	$110,000	$110,000	$0
Tax Levy	$386,746	$322,517	$418,759	$440,959	$22,200
FTE Positions	0.8	0.8	0.8	0.8	0

How Well We Do It: Performance Measures			
4-H Youth Development	**2014 Projected**	**2014 Actual**	**2015 Projected**
Academic, Entrepreneurial & Pre-college: African American youth gain exposure to new skills and precollege preparation.	270	125	125
SySTEMatics: Youth develop their skills in Science, Technology, Engineering and Math.	703	711	329
4H Community / After school & In-school Clubs: Youth develop leadership, citizenship, and life skills (ages 5-21).	1175	1197	1197
4H Tech Wizards: Middle school students learn technology skills and receive mentorship.	50	34	34
Pre-College Institute: Middle & high school youth and their families receive career and college information & visit UW campuses.	275	441	0
Nature in the Parks program: Children & youth receive knowledge & instruction in environmental education.	12,352	12,408	12,408

How Well We Do It: Performance Measures			
Community Development/Natural Resources (CNRED)	**2014 Projected**	**2014 Actual**	**2015 Projected**
Neighborhood residents are engaged in park revitalization planning.	30	30	30
Civic stakeholders facilitated & educated about community engagement in collective impact for Transform Milwaukee Initiative	0	80	80
Community leaders facilitated to develop & formalize the Institute for Urban Agriculture and Nutrition Community Collaboration Council	0	41	41
Community leaders engaged to commit to educate Milwaukee citizens to connect neighborhood/community initiative outcomes to policy development education	0	37	37
Family Living	**2014 Projected**	**2014 Actual**	**2015 Projected**
Development Screening Training provided to childcare providers & early childhood educators	300	309	300
Nutrition Education provided to low-income school-age children, adults and seniors	6,070	4972	4,100
Horticulture/Urban Agriculture	**2014 Projected**	**2014 Actual**	**2015 Projected**
The Urban Agriculture program promotes local food production, assists family budgets, enhances Community building	2,525	5143	2,525
The Master Gardener Certification & Community Service Program trains residents how to grow food and care for their gardens and provide volunteer services via community projects	30,279	29,669	29,669
The Urban Apiary Programs trains residents to become beekeepers	27	16	27
Horticulture Helpline & Walk-in Service provides free consultation and university-researched information on their garden, lawns and household insects	746	793	746
Microfarming researches the economic viability and social capital of urban agriculture while empowering small-scale farmers in the region	0	779	779

Strategic Implementation: Milwaukee County-UW Extension program will continue to maintain overall service levels in the number of people directly served (58,222 residents) and the quality of educational programs provided and will continue to bring in approximately $3.00 dollars for every $1.00 of County levy. Milwaukee County UW-Extension will continue collaborative relationships with the Parks Department, Department on Aging, Office of Emergency Management, House of Corrections and many community groups throughout 2016.

Majority of tax levy increase is the result of a reclassified position and increase in cross charges.

CULTURAL CONTRIBUTIONS (1900) BUDGET

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$0	$0	$0	$0	$0
Operation Costs	$7,074,960	$7,073,370	$7,092,960	$6,854,960	($238,000)
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	$0	$0	$0	$0	$0
Total Expenditures	**$7,074,960**	**$7,073,370**	**$7,092,960**	**$6,854,960**	**($238,000)**
Revenues					
Direct Revenue	$0	$0	$0	$0	$0
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Tax Levy	**$7,074,960**	**$7,073,370**	**$7,092,960**	**$6,854,960**	**($238,000)**
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

No County staff are employed by any of the cultural institutions.

Department Mission: The cultural institutions strive to enrich the quality of life for all Milwaukee County citizens and visitors by providing an opportunity to experience history, the arts, and the pursuit of knowledge.

Department Description: The cultural institutions include: Fund for the Arts (or CAMPAC), Milwaukee County Historical Society, Milwaukee County Federated Library System, Marcus Center, Milwaukee Public Museum, Charles Allis and Villa Terrace Museums, War Memorial Center, and Milwaukee Art Museum.

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Strategic Program Area 1: Fund for the Arts

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Number of Agencies receiving Community/Cultural Events CAMPAC Funding	4	4	4
Number of Agencies receiving Matching Grants CAMPAC Funding	34	36	34

How We Do It: Program Budget Summary					
Category	**2013 Actual**	**2014 Actual**	**2015 Actual**	**2016 Budget**	**2015/2016 Var**
Expenditures	$322,387	$321,035	$321,035	$321,035	$0
Revenues	$0	$0	$0	$0	$0
Tax Levy	$322,387	$321,035	$321,035	$321,035	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures
Milwaukee County CAMPAC tracks the FTE (full-time employment) numbers and sales tax totals paid for ticket income for each of the funded organizations

Strategic Implementation:
The Milwaukee County Fund for the Arts, through the Milwaukee County Cultural Artistic and Musical Programming Advisory Council (CAMPAC), allocates County property tax dollars to support and encourage cultural and artistic activities, which have an important impact on the economic well-being and quality of life of the community.

CAMPAC funding is allocated among three program areas: Matching Grants, Community Cultural Events and Administrative Services.

The 2016 tax levy contribution remains at the 2015 level of $321,035

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Strategic Program Area 2: Historical Society

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual (est)**	**2015 Budget**	**2016 Budget**
Attendance-Public (General)	4,200	8,000	10,000
Attendance-Public (Programming)	5,200	5,000	8,000
Attendance-Other	5,300	6,400	7,000
Research Requests	1,000	1,200	1,400

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$206,167	$206,167	$306,167	$206,167	($100,000)
Revenues	$0	$0	$0	$0	$0
Tax Levy	$206,167	$206,167	$306,167	$206,167	($100,000)
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Annual % Increase in Patron Usage of MCHS Resource Material	65% (1,000 est)	65% (1,000)	20% est.	20%
Annual % Increase in Overall Attendance (All Five MCHS Operated Facilities)	39% (15,900 est)	41% (16,700)	18% est.	30%

Strategic Implementation:
Pursuant to Section 59.56(5) of the Wisconsin Statutes, the County Board may appropriate money to any historical society located in the County and incorporated under Section 44.03 for the purpose of collecting and preserving the records and salient historical features of the County. This unit maintains the exhibits of the Milwaukee County Historical Society and assists with other phases of the program. Funds provided to subsidize the operation of the Society are used to employ a director and associate staff. The Society acts as custodian for some non-current County records. The County appropriates funds for use by the Society pursuant to an agreement approved by the County Board of Supervisors on December 14, 1965 and renewed on May 16, 1988.

The annual contribution to the County Historical Society remains at $206,167. The 2015 budget included a one-time allocation of $100,000.

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Strategic Program Area 3: Federated Library System

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Library Materials Circulated	7,215,262	8,000,000	7,250,000
Registered Cardholders	600,783	600,000	610,000
Library Visits	4,510,084	5,100,000	4,600,000
Program Attendees	234,895	240,000	240,000
MCFLS and CountyCat Website Page Views	16,559,832	28,500,000	17,500,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$166,650	$166,650	$66,650	$66,650	$0
Revenues	$0	$0	$0	$0	$0
Tax Levy	$166,650	$166,650	$66,650	$66,650	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Registered Cardholders Users as a Percent of Population.	59%	62.8%	61%	63.5%

Strategic Implementation:
The mission of the Milwaukee County Federated Library System (MCFLS) is to assume a leadership role in facilitating cooperation among its member libraries, improving access to and encouraging sharing of resources, promoting the most effective use of local, County, State and Federal funds, and assisting member libraries in use of current and evolving technologies to provide the highest possible level of library service to all residents of Milwaukee County.

The annual contribution for MCFLS remains at $66,650.

DEPT: Cultural Contributions UNIT NO. 199
FUND: General - 0001

Strategic Program Area 4: Marcus Center for the Performing Arts (MCPA)

Service Provision: Discretionary

Strategic Outcome: Quality of Life

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Projection**	**2016 Budget**
Attendance-Public (Programming)*	475,919	490,000	450,000
Attendance-Private (Events/Rental)*	32,024	33,000	33,000
Attendance-Other*	43,814	44,000	44,000
Number of Events Annually	1,647	1,800	1,650
Number of Days Activity in Facility	343	340	340
Number of Performance Weeks-All Theaters by Tenant Groups**	96	96	96
All Theaters by Non-Tenant Groups	19	20	20
Free Events for Children	68	68	70
Children Outreach Events	33	35	38
Free Family, Adults, Community Events	71	81	85

*Total attendance for 2014 was 551,757; 2015 Projection is 567,000; 2016 Budget is 527,000.
**Includes MCPA Broadway & other MCPA Productions

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 variance**
Expenditures	$1,088,000	$1,088,000	$1,088,000	$950,000	($138,000)
Revenues	$0	$0	$0	$0	$0
Tax Levy	$1,088,000	$1,088,000	$1,088,000	$950,000	($138,000)
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
% of Attendees from Milwaukee County	40%	40%	37%	37%
% of Attendees from outside Milwaukee County	60%	60%	63%	63%
% of Customer Satisfaction w/ Events**	99%	99%	99%	99%
% of Customer Satisfaction with Facility**	99%	99%	99%	99%

**The Marcus Center averages about 20 -25 complaints a year, which is less than .01%.

Strategic Implementation:
The Marcus Center was built with private funding in 1969 and deeded to Milwaukee County as a public trust for the preservation and enrichment of the performing arts, including drama, music and dance. The facility is home to the Milwaukee Symphony Orchestra, Milwaukee Ballet, Florentine Opera, City Ballet Theatre, Hansberry-Sands Theatre Company, Broadway Series, and other performing arts groups. In addition to providing a first class facility for the performing arts, the Center supports a number of free community events and activities year-round, including ethnic and cultural festivals such as Martin Luther King Day Celebration, Cantos de Las Americas, KidZ Days children's programming, and KidZ Days in the City children's outreach programming.

The 2016 requested tax levy contribution represents a 13% decrease over 2015 as requested by the Marcus Center in their budget submittal.

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Strategic Program Area 5: Milwaukee Public Museum

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Attendance-Museum*	227,535	224,000	260,000
Attendance-Theater/Planetarium*	85,522	92,500	125,000
Attendance-Exhibitions*	116,948	89,000	100,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2015/2014 Var**
Expenditures	$3,500,000	$3,500,000	$3,500,000	$3,500,000	$0
Revenues	$0	$0	$0	$0	$0
Tax Levy	$3,500,000	$3,500,000	$3,500,000	$3,500,000	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014Actual**	**2015 Budget**	**2016 Budget**
Annual Attendance Over/(Under) the 400,000 Base Level*	204,527	30,005	5,500	85,000
Unrestricted Endowments Assets Over/(Under) the $2,000,000 Base Level*	$400,000	962,677	871,700	750,000
Generate Positive Unrestricted Operating Earnings*[1]	$417,899	719,022	485,000	500,000

*The Performance Measures identified are partially based on conditions that must be met by MPM as outlined in the Lease and Management Agreement).

Strategic Implementation:
Pursuant to Wisconsin Statute 59.56(2), Milwaukee County may acquire, own, operate and maintain a public museum in the County and appropriate money for such purposes. As a museum of human and natural history, the Milwaukee Public Museum provides a dynamic and stimulating environment for learning. The museum interprets the world's cultural and natural heritage through collections, research, education and exhibits. It holds its collections as a public trust and is dedicated to their preservation for the enrichment of present and future generations.

In 2013, the County and the Milwaukee Public Museum, Inc. (MPM) entered into a new Lease and Management Agreement (LMA). The new LMA commits the County to the following Operating and Capital budget funding levels:

Annual County Operating contributions[2]:

a. $3,500,000 annually for calendar years 2014-2017
b. $3,350,000 annually for calendar years 2018-2019
c. $3,200,000 annually for calendar years 2020-2021

d. $3,000,000 for calendar year 2022

For b, c, d years above, the funding will be maintained at $3,500,000 per year if MPM has met its LMA commitments for fundraising capital amounts for the facility as well as meeting performance criteria.

Total capital funding contributions up to $4,000,000 during the calendar years 2014-2017. MPM will provide detailed quarterly reports of financial status and projections through the fiscal year. In accordance with the LMA, the 2016 tax levy contribution for operating support is $3,500,000[3].

---

[1] Positive Unrestricted Operating Earning is defined by unrestricted operating net income plus depreciation being greater than zero.

[2] The new LMA (executed in 2013) states that MPM must achieve several operating and financial goals. If the goals are not achieved, the County may reduce its annual operating contribution by $250,000 for the subsequent year. Additionally, if MPM receives at least $5,000,000 in cash or donor commitments for capital projects by December 31, 2017, the annual operating contributions will remain at $3,500,000 for calendar years 2018-2022.

[3] The Capital Budget includes funding of $1,677,977 in 2014 & $2,375,739 in 2015.

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Strategic Program Area 6: Villa Terrace/Charles Allis Museums

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Attendance-Public (General)	6,410	9,500	8,000
Attendance-Public (Programming)	10,637	5,000	5,000
Attendance-Private (Events/Rental)	8,725	18,000	10,000
Attendance-Other	2,138	2,200	2,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$207,108	$207,108	$207,108	$225,108	$18,000
Revenues	$0	$0	$0	$0	$0
Tax Levy	$207,108	$207,108	$207,108	$225,108	$18,000
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Budget**
Level of customer satisfaction with the facility	5.0	5.0	5.0	5.0

Strategic Implementation:
The Charles Allis and Villa Terrace Art Museums strive to fully utilize the gifts of Charles and Sarah Allis (1946) and Lloyd and Agnes Smith (1967) through the preservation of their architecturally significant homes, world class art collections, and gardens as museums for community education and cultural enrichment. Public programming includes six changing art exhibitions featuring local and regional artistic production, regularly scheduled concerts, films, family art making workshops, lectures, tours and special events. The facilities are available for rent by civic, cultural, veteran, educational, business and private groups. Both museums are on the National Registry of Historic Places.

Strategic Program Area 7: War Memorial Center

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Attendance-Public (General)	13,900	15,000	15,000
Attendance-Public (Programming for Veterans)	9,185	10,000	10,000
Attendance-Private (Events/Rental)	125,142	87,610	110,000
Attendance-Education	150	0	1,440

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2014 Var**
Expenditures	$486,000	$486,000	$486,000	$486,000	$0
Revenues	$0	$0	$0	$0	$0
Tax Levy	$486,000	$486,000	$486,000	$486,000	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
Attendance Veterans programming	6,000	9,185	10,000	10,000
Attendance Events	87,610	125,292	87,610	110,000
Attendance Education	0	150	0	1,440

Strategic Implementation:
Pursuant to Section 45.058 of the Wisconsin Statutes and based on agreements with the County of Milwaukee. the Milwaukee County War Memorial, Inc. (WMC) presently operates the War Memorial Center (Center) jointly with the Milwaukee Art Museum, Inc. (MAM).

In 2013, the County entered into separate Development and Lease & Management Agreements (Agreements) with the WMC and the MAM. [1] The new Agreements provide for the following:

County Operating and Capital funding levels:

Annual County Operating contributions:
a. $486,000 annually to the WMC for calendar years 2014-2023
b. $1,100,000 annually to the MAM for calendar years 2014-2023

Total capital funding contribution in the amount of $10,000,000 for the Center in calendar years 2014-2017. In accordance with the Agreements, the 2016 tax levy contribution for operating support is $486,000.

[1] The Lease & Management Agreements are separate agreements entered into between the County and the Center and between the County and the MAM. Additionally, the County, the WMC, and the MAM jointly entered into a Development Agreement, Cooperation Agreement and a North Tract Agreement during 2013.

DEPT: Cultural Contributions

UNIT NO. 199
FUND: General - 0001

Strategic Program Area 8: Milwaukee Art Museum

Service Provision: **Discretionary**

Strategic Outcome: **Quality of Life**

What We Do: Activity Data			
Item	**2014 Actual**	**2015 Budget**	**2016 Budget**
Attendance-Public (General)	243,938	206,888	246,754
Attendance-Public (Programming)	63,796	27,500	54,500
Attendance-Private (Events/Rental)	31,349	24,000	25,000

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$0
Revenues	$0	$0	$0	$0	$0
Tax Levy	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$0
FTE Positions	0	0	0	0	0

How Well We Do It: Performance Measures				
Performance Measure	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**
# of Milwaukee County Visitors	87,620	162,020	100,000	183,000
Number of non-Milwaukee County Visitors	258,380	135,717	158,388	143,254
Customers Satisfaction with Events	4.5 out of 5	4.6 out of 5	4.5 out of 5	4.5 out of 5
Customers Satisfaction with the Facility	4.0 out of 5	4.2 out of 5	4.0 out of 5	4.0 out of 5

Strategic Implementation:
The mission of the Milwaukee Art Museum (MAM) is to serve the community and present art as a vital source of inspiration and education.

Through exhibitions and related programs, the Art Museum is committed to bringing people together to inform, educate, and engage in conversation around art. Current construction of the permanent galleries is scheduled to be completed and reopened to the public in mid to late November, 2015. The reinstallation project was a joint partnership using a combination of funds from Milwaukee County and private funds raised by the Museum. The County will contribute $10 million while the Museum will contribute $21 million, for a total project of $31 million.

In accordance with the 2013 Development and Lease & Management Agreements with the WMC and the MAM, the 2016 tax levy contribution for operating support is $1,100,000.

This Page Left Intentionally Blank.

Debt Service Function

Agency Budget Narratives

- **Debt Service**

This Page Left Intentionally Blank.

DEBT SERVICE (9960) BUDGET

DEPT: DEBT SERVICE

UNIT NO. 9960
FUND: Debt Service - 0016

Budget Summary

Category	2014 Budget	2014 Actual*	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	$0	$0	$0	$0	$0
Operation Costs	$0	$0	$0	$0	$0
Debt & Depreciation	$105,268,403	$105,260,543	$90,203,767	$90,246,871	$43,104
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges	($41,474,462)	($46,180,191)	($39,680,926)	($39,451,433)	$229,493
Total Expenditures	**$63,793,941**	**$59,080,352**	**$50,522,841**	**$50,795,438**	**$272,597**
Revenues					
Direct Revenue	$19,863,890	$10,312,917	$14,815,233	$22,809,468	$7,994,235
Intergov Revenue	$1,740,502	$1,768,387	$1,750,364	$1,714,191	($36,173)
Indirect Revenue	$0	$0	$0	$0	$0
Total Revenues	**$21,604,392**	**$12,081,304**	**$16,565,597**	**$24,523,659**	**7,958,062**
Tax Levy**	**$42,189,549**	**$46,999,047**	**$33,957,244**	**$26,271,779**	**($7,685,465)**
Personnel					
Full-Time Pos. (FTE)		0	0	0	0
Seas/Hourly/Pool Pos.		0	0	0	0
Overtime $		$0	$0	$0	$0

* 2014 actual excludes balance sheet entries to record principal retired for proprietary fund departments. This adjustment is intended to allow 2014 information to be reported on a basis comparable to the subsequent year budget summaries.

** County sales and use tax revenues are dedicated primarily to the payment of general obligation debt service costs. For budgetary purposes, the County's pledge to levy ad valorem taxes for the payment of debt service payments treats sales tax revenues and property tax revenues as interchangeable.

Department Mission/Description: The Debt Service Fund accounts for and reports the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt. Because these items are largely technical in nature, they have no strategic outcomes and no activity data or performance measures.

DEPT: DEBT SERVICE

UNIT NO. 9960
FUND: Debt Service - 0016

Summary of Bonds and Notes Outstanding

Type of Issue	True Interest Rate	Date of Bond Issue	Final Maturity Date	Bonds or Notes Outstanding 12/31/15	2016 Requirements Principal	2016 Requirements Interest
R	3.48	07/01/03	08/01/17	13,335,000	6,680,000	513,385
C	4.12	06/01/08	12/01/22	19,845,000	2,835,000	807,975
C	3.93	06/01/08	12/01/23	21,600,000	2,700,000	867,375
C	5.04	08/01/09	10/01/24	24,775,000	0	1,221,733
R	2.00	08/01/09	10/01/16	2,435,000	2,435,000	63,919
C	4.87	11/15/09	08/01/24	27,170,000	1,455,000	1,314,013
N	2.55	11/15/09	08/01/19	4,970,000	1,485,000	152,888
C	4.60	05/01/10	10/01/25	21,195,000	2,020,000	944,930
N	2.37	05/01/10	10/01/18	5,000,000	1,620,000	137,738
C	4.79	12/21/10	10/01/26	33,965,000	1,725,000	1,603,323
N	2.82	12/21/10	10/01/20	5,780,000	965,000	184,375
R	1.73	03/15/11	10/01/18	11,780,000	6,235,000	589,000
R	1.00	12/03/12	12/01/20	17,795,000	3,745,000	711,800
C	2.43	08/14/13	09/01/23	22,305,000	2,790,000	613,350
C	2.60	11/06/14	12/01/29	36,620,000	2,620,000	984,094
N	TBD	TBD	TBD	3,975,000	1,000,000	76,628
C	TBD	TBD	TBD	31,655,000	1,380,000	830,305
Q	TBD	TBD	TBD	15,445,000	490,000	131,272
R	TBD	TBD	TBD	4,860,000	2,805,000	346,124
Projected Outstanding Balance as of December 31, 2015 and Associated Debt Service				$ 342,210,000	$ 44,985,000	$ 12,094,227
Taxable GO Notes	6.84	12/01/09	12/01/33	$ 129,499,246	$ 4,222,077	$ 8,556,464
Taxable GO Notes	3.28	03/15/13	12/31/30	128,695,000	5,065,000	3,869,045
Taxable GO Notes	2.76	06/27/13	12/01/23	80,860,000	9,305,000	2,125,058
				$ 339,054,246	$ 18,592,077	$ 14,550,567
Totals				$ 681,264,246	$ 63,577,077	$ 26,644,794
Total 2016 Debt Service						**$ 90,221,871**

*The 2015 Corporate Purpose Issuance, 2015 QECB Issuance, and 2015 Refunding Issuance have not yet been issued. The 2016 Requirements in the table above for the 2015 issuances are estimates

Type of Issue Explanation

C- Corporate Purpose Bonds
N-General Obligation Notes
R -Refunding Bonds or Notes
Q-Qualified Energy Conservation Bonds

DEBT SERVICE EXPENSES (8021 and 8022)

The 2016 Budget includes an increase of $1,507,644 in principal payments associated with general obligation debt from $62,069,433 to $63,577,077. The Budget also includes a decrease of $1,478,040 of interest expenses from $28,122,834 to $26,644,794. The net change to overall debt service principal and interest expenses is an increase of $29,604 from $90,192,267 to $90,221,871.

The Budget contains assumptions related to the 2015 general obligation bond and note issuances, qualified energy conservation bond (QECB) issuance, and refunding issuance. The amounts related to the 2015 bond issuances will be revised throughout the budget process and will be final once the bond issues close.

DEBT ISSUANCE EXPENSE (8026)

Beginning in 2015, the expenditures and revenues for debt issuance expense that were previously budgeted in Org. Unit 1987 – Debt Issuance Expense were instead incorporated into Org. Unit 9960 – Debt Service.

Currently, a significant portion of debt issue expenses are paid from the proceeds of each financing. Under current Federal law, up to 2 percent of each financing may be used to cover expenses related to the issue. For 2016 it is anticipated that one corporate purpose issuance, one corporate purpose refunding, and two airport refundings will be done. Once the corporate purpose financing amounts have been determined and more robust debt issuance expense estimates have been identified by the Office of the Comptroller, the Department of Administrative Services will process an administrative appropriation transfer in order to make the necessary adjustments.

In previous years, $11,500 of tax levy was budgeted for expenses that were not eligible to be paid from financing proceeds. In recent years, additional levy has been needed to finance additional bond counsel expenses associated with investigating the impact to outstanding bonds associated with the potential disposition of County assets and complying with the new disclosure rules that have been implemented by the Federal government. For 2016, the amount of levy for these expenses is increased by $11,500 to $25,000.

PENSION OBLIGATION BONDS

Pension Obligation Bond Debt Service

In 2009, Milwaukee County sold $400 million in pension obligation bonds to improve the funding ratios of the pension system and to take advantage of higher investment rates of returns compared to the interest rate of taxable general obligation bonds. The original debt consisted of two bond issues: $265 million in taxable general obligation promissory notes for a 20-year term and $135 million in taxable pension anticipation notes for a five-year term with a December 2013 maturity date. In March 2013, the County issued taxable general obligation pension notes to replace the anticipation notes.

In 2013, the Office of the Comptroller was contacted by JP Morgan to inquire if the County would be interested in purchasing the County's outstanding 2024 notes that were part of the 2009 issue. The Office of the Comptroller subsequently received initial authorization from the County Board and County Executive to issue new pension obligation notes to refund any of the 2009 pension obligation notes on which the County is able to achieve an appropriate level of savings. In June 2013, the County closed on the issuance of $99,300,000 of 2013B Taxable General Obligation Pension Refunding Bonds. These proceeds were used in order to purchase outstanding 2024 notes and the County achieved $1,571,900 of net present value savings.

The 2016 debt service costs for the pension obligation notes issued in 2009 and 2013 is $33,142,644.

To accurately reflect all benefit related costs, the pension obligation debt service expenses are budgeted in the Org. 1950 - Employee Fringe Benefits. In addition, to accurately reflect all debt service costs, this amount is also included in the principal and interest amounts within the General Debt Service Fund Budget. To avoid duplication of the debt service costs, the amount is abated in the General Debt Service Budget.

DEBT SERVICE CONTRIBUTIONS

Reserve for County Bonds (4703)

A contribution of $14,250,000 from the Reserve for County Bonds is included for 2016. The use of reserves is higher in 2016 than in 2015 as the County is using the funds to phase in the fiscal impact of an increase in the annual required pension contribution and a reduction in stated shared revenue.

County Fleet Debt Service Abatement

The 2015 principal costs for the $36,845,000 issued for vehicles and equipment in 2009, 2010, 2013, 2014 and 2015 is $3,720,000. To accurately reflect all fleet-related costs, this amount is budgeted in the Org. 5300 – Fleet Management Division and cross charged to user departments. In addition, to accurately reflect all debt service costs, this amount is also included in the principal and interest amounts within the General Debt Service Fund Budget. To avoid duplication of the debt service costs, the amount is abated in the General Debt Service Budget.

Internal Revenue Service (IRS) Build America Bond (BAB)/Recovery Zone Bond Interest Payments Reimbursements (2410)

In February of 2009, the U.S Congress enacted the American Recovery and Reinvestment Act (ARRA). The ARRA contained many provisions that provide Federal tax credits and stimulate the investment market. In an effort to expand the number of investors and broaden the tax-exempt municipal market, the ARRA contained provisions that allowed state and local governments to issue taxable Build America Bonds (BABs) that provide a credit to investors or credit to issuers that is equal to 35 percent of the interest costs for bonds issued in 2009 and 2010. The ARRA also provided state and local governments the opportunity to issue Recovery Zone Bonds. The Recovery Zone Bonds provide a tax credit of 45 percent on the interest payment on the bonds.

In March 2013, pursuant to the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended (“Sequester”) automatic spending reductions occurred across various areas of the Federal Budget.

In August 2015, the Internal Revenue Service (IRS) issued guidance regarding the sequestration reduction for reimbursements between October 1, 2015 and September 30, 2016. The sequestration rate during this period is 6.8%.

For 2016, $1,714,191 is anticipated to be received from the IRS as reimbursement for $5,083,998 of 2016 interest expenses relating to Build America Bonds and Recovery Zone Bonds. The 2016 estimate includes a reduction of 6.8% as a result of the continuing impact of Sequestration.

Jail Assessment Surcharge (1315)

Jail Assessment Surcharge revenue of $1,160,000 is projected to be used to pay 2016 debt service costs for the construction of the Criminal Justice Facility (CJF) as allowed by Wisconsin Statutes Section 302.46(2). The 2016 estimate is based on 2014 surcharges.

Sale of Capital Asset (4905)

Doyne Hospital Sale Revenues

Based on the sale agreement between Milwaukee County and Froedtert Memorial Lutheran Hospital (Froedtert), the County will receive annual payments over 25 years beginning in 1996 and ending in 2020 based on the net operating cash flow generated by Froedtert.

The budget for 2016 is projected to be $7,200,000.

Year	Budget	Actual	Suplus (Deficit)
2010	$3,900,000	$6,125,756	$2,225,756
2011	$6,300,000	$8,378,000	$2,078,000
2012	$6,300,000	$4,439,000	($1,861,000)
2013	$6,075,550	$10,798,000	$4,722,450
2014	$6,100,000	$7,013,000	$913,000
2015*	$7,000,000	$8,700,000	$1,700,000
2016	$7,200,000		

**2015 Actual is estimated as Froedtert is currently auditing its year-end financials. Froedtert staff anticipates final figures to be released in early October, 2015.*

Revenue from Project Rents (4999)

Private Geographic Members (PGMs)

In 2003, Milwaukee County issued general obligation bonds to finance Project WG008 – Milwaukee County Grounds Roadway Rehabilitation. Milwaukee County Ordinance 98.01 states that the Private Geographic Members (PGM's) shall share in the cost of improvements at the County Grounds on an equitable basis. The PGM's consist of Milwaukee County (DHHS – Behavioral Health Division), Froedtert Hospital, Children's Hospital, Medical College of Wisconsin, Curative Rehabilitation and Blood Center of Southeastern Wisconsin.

The cost allocations for improvements are based on a cost sharing formula that is determined by the square footage of building area that the geographic members bear to the total gross square feet of the building area of all geographic members combined. The square footage is evaluated annually and is expressed as a percentage. Presently, the allocation for the County is 17.8 percent and the combined percentage for the remaining PGM's is 82.2 percent. Therefore, 82.2 percent of the debt service costs for the roadway improvements will be paid by the remaining PGMs. The budgeted amount for 2016 is $199,468.

DEPT: DEBT SERVICE

UNIT NO. 9960
FUND: Debt Service - 0016

INTEREST ALLOCATION (9880)

Org. No.	Capitalized and Operating Interest Expense for Proprietary Fund Departments	2016 Amount
1160	DAS-Information Management Services Division	$ 369,968
5041	DOT-Airport Divison	2,752
5300	Fleet Management Division (Vehicle Initiative-Principal)	3,720,000
5300	Fleet Management Division (Vehicle Interest)	492,167
5500	DAS - Utility	190,231
5605	Milwaukee County Transit/Paratransit Services	1,149,395
5725	DAS - Facilities Management Division	384,276
	Sub-Total	$ 6,308,789
1950	Taxable Pension Obligation Notes	$ 33,142,644
	Total Estimated 2016 Debt Service Abatement	$ 39,451,433

Non-Departmental Revenue Function

Agency Budget Narratives

- **Property Taxes**

Consolidated Non-Departmental Revenue Narrative:

- **Unclaimed Money**
- **Land Sales**
- **Potawatomi Allocation**
- **State Shared Taxes**
- **State Exempt Computer Aid**
- **County Sales Tax Revenue**
- **Prior Year Surplus**
- **Other Miscellaneous Revenue**

This Page Left Intentionally Blank.

PROPERTY TAXES (1991) BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

BUDGET SUMMARY			
	2014 Budget	2015 Budget	2016 Budget
Property Tax Levy	$ 279,321,196	$ 282,985,125	$ 282,985,125

STATISTICAL SUPPORTING DATA

	2015 Budget	2016 Budget	2015/16 Change
General County			
Expenditures	$ 1,337,729,019	$ 1,374,746,605	$ 37,017,586
Revenues	1,003,009,229	1,052,032,802	49,023,573
Bond Issues	51,734,665	39,728,678	(12,005,987)
General County Property Tax Levy	$ 282,985,125	$ 282,985,125	$ 0

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

Summary of 2016 Tax Levy								
			2016 Budget					
Dept.	Department							Type
No.	Description		Expenditures		Revenues		Tax Levy	Fund*
Legislative and Executive								
1000	County Board	$	2,607,474	$	0	$	2,607,474	GEN
1011	County Executive-General Office		1,605,874		0		1,605,874	GEN
1020	County Executive-Intergov Relations		531,843		0		531,843	GEN
1021	County Exec-Veteran's Services		339,529		0		339,529	GEN
	Total Legislative and Executive	$	5,084,720	$	0	$	5,084,720	
Staff Agencies								
1120	Personnel Review Board	$	425,523	$	0	$	425,523	GEN
1130	Corporation Counsel		2,316,156		120,000		2,196,156	GEN
1140	Human Resources		8,333,778		1,575,120		6,758,658	GEN
1151	Department of Administrative Services		81,163,726		74,876,201		6,287,525	**
1905	Ethics Board		107,053		0		107,053	GEN
	Total Staff Agencies	$	92,346,236	$	76,571,321	$	15,774,915	
County-Wide Non-Departmental Revenues								
1901	Unclaimed Money	$	0	$	0	$	0	GEN
1933	Land Sales		0		0		0	GEN
1937	Potawatomi Revenue		0		4,084,628		(4,084,628)	GEN
1993	State Shared Taxes		0		27,229,789		(27,229,789)	GEN
1994	State Exempt Cmptr Aid		0		4,182,667		(4,182,667)	GEN
1996	Cnty Sales Tax Revenue		0		62,133,032		(62,133,032)	GEN
1998	Surplus from Prior Year		0		5,000,000		(5,000,000)	GEN
1999	Other Misc Revenue		0		3,300,000		(3,300,000)	GEN
	Total Non-Departmental Revenues	$	0	$	105,930,116	$	(105,930,116)	

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

Dept. No.	Department Description		Expenditures		Revenues		Tax Levy	Type Fund*
County-Wide Non-Departmentals								
1913	Civil Air Patrol	$	11,000	$	0	$	11,000	GEN
1921	Human Resources/Payroll Sys		0		0		0	GEN
1930	Internal Service Abatement		(256,082,592)		(256,082,592)		0	GEN
1935	Charges to Other County Units		(14,033,950)		0		(14,033,950)	GEN
1945	Appropriation for Contingencies		5,000,000		0		5,000,000	GEN
1950	Employee Fringe Benefits		201,658,115		201,658,115		0	GEN
1961	Litigation Reserve		587,960		0		587,960	GEN
1972	Wage and Benefit Modification		1,000,435		0		1,000,435	GEN
1975	Law Enforcement Grants		491,459		0		491,459	GEN
1985	Capital/Depreciation Contra		2,464,755		3,732,503		(1,267,748)	GEN
1987	Debt Issue Expense		0		0		0	GEN
	Total County-Wide Non-Dept	$	(58,902,818)	0	(50,691,974)	$	(8,210,844)	
Courts and Judiciary								
2000	Combined Court Related Services	$	46,762,152	$	11,581,020	$	35,181,132	GEN
2430	Department of Child Support		19,972,199		17,964,922		2,007,277	GEN
2900	Courts-Pre Trial Services		4,751,380		333,900		4,417,480	GEN
	Total Courts and Judiciary	$	71,485,731	0	29,879,842	$	41,605,889	
General Government								
3090	County Treasurer		1,750,446		4,760,000		(3,009,554)	GEN
3270	County Clerk		1,442,581		545,955		896,626	GEN
3400	Register of Deeds		3,699,792		4,316,305		(616,513)	GEN
3700	Comptroller		7,930,770		384,454		7,546,316	GEN
3010	Election Commission		1,402,533		70,450		1,332,083	
	Total General Government	$	16,226,122		10,077,164	$	6,148,958	
Public Safety								
4000	Sheriff	$	81,709,092	$	10,922,585	$	70,786,507	GEN
4300	House of Correction		63,758,768		6,243,278		57,515,490	GEN
4500	District Attorney		20,907,702		6,016,213		14,891,489	GEN
4800	Emergency Management		11,153,853		2,641,250		8,512,603	GEN
4900	Medical Examiner		5,662,744		2,461,967		3,200,777	GEN
	Total Public Safety	$	183,192,159	$	28,285,293	$	154,906,866	

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

Dept. No.	Department Description		Expenditures		Revenues		Tax Levy	Type Fund*
Public Works								
5040	DOT-Airport	$	92,570,305	$	92,570,305	$	0	ENTER
5100	DOT-Highway Maintenance		23,211,300		21,948,335		1,262,965	GEN
5300	DOT-Fleet Maintenance		11,170,870		11,906,729		(735,859)	GEN
5600	Transit/Paratransit		121,551,797		99,102,092		22,449,705	ENTER
5800	DOT-Director's Office		240,000		240,000		0	GEN
	Total Public Works	$	248,744,272	0	225,767,461	$	22,976,811	
Health and Human Services								
6300	DHHS-Behavioral Health Division	$	188,205,345	$	129,392,374	$	58,812,971	GEN
7900	Department on Aging		18,699,752		17,685,582		1,014,170	GEN
7990	Department of Family Care		303,770,461		303,770,461		0	GEN
8000	Dept of Health & Human Services		87,448,421		67,105,907		20,342,514	GEN
	Total Health and Human Services	$	598,123,979	$	517,954,324	$	80,169,655	
Parks, Recreation and Culture								
1908	Milwaukee County Hist. Society	$	206,167	$	0	$	206,167	GEN
1914	War Memorial		486,000		0		486,000	GEN
1915	Villa Terrace/Charles Allis		225,108		0		225,108	GEN
1916	Marcus Center		950,000		0		950,000	GEN
1917	Milwaukee Art Museum		1,100,000		0		1,100,000	GEN
1966	Federated Library		66,650		0		66,650	GEN
1974	Fund for the Arts (CAMPAC)		321,035		0		321,035	GEN
9000	Parks, Recreation and Culture		49,135,495		20,280,707		28,854,788	GEN
9500	Zoological Department		27,361,419		19,325,634		8,035,785	GEN
9700	Museum		3,500,000		0		3,500,000	GEN
9910	University Extension		550,959		110,000		440,959	GEN
	Total Parks, Recreation and Culture	$	83,902,833	$	39,716,341	$	44,186,492	
Debt Service								
9960	General County Debt Service	$	50,795,438	$	24,523,659	$	26,271,779	DEBT
	Total Debt Service	$	50,795,438	0	24,523,659	$	26,271,779	
Capital Projects								
1200-1876	Capital Improvements	$	82,651,633	$	82,651,633	$	0	CAP
	Total Capital Projects	$	82,651,633	0	82,651,633	$	0	

Dept. No.	Department Description		Expenditures		Revenues		Tax Levy	Type Fund*
Expendable Trust Funds								
601	Office for Disabilities Trust Fund	$	25,000	$	25,000	$	0	TF
0701-0702	BHD Trust Funds		17,600		17,600		0	TF
0319-0329	Zoo Trust Funds		1,053,700		1,053,700		0	TF
	Total Expendable Trust Funds	$	1,096,300	$	1,096,300	$	0	
	Total County	$	1,374,746,605		1,091,761,480		282,985,125	

Note: For Department 5600 Transit/Paratransit, the Passenger Abatement of $42,215,000 is presented as revenue rather than a negative expense

* Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

Designation	Type of Fund
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund

** All divisions within the Department of Administrative Services utilize the general fund with the exception of the following:

- Risk Management (INTER)
- Information Management Services (INTER)
- Water Utility (INTER)

This Page Left Intentionally Blank.

DEPT: Non-Departmental Revenues UNIT NO. 1800
FUND: General - 0001

NON-DEPARTMENTAL DESCRIPTION

The objective of the non-departmental revenue agencies is to properly account for revenue sources that are not under the jurisdiction of any single department. The Office of Performance, Strategy, and Budget (DAS-PSB) has primary responsibility for budgeting and accounting for these revenues. The Non-Departmental revenue budgets are based on historical trends, current economic data, contract terms, and policy changes at the State and Federal level as appropriate.

NON-DEPARTMENTAL REVENUE SUMMARY

Org	2014 Actual	2015 Budget	2016 Budget	Budget Change
1901 Unclaimed Money	$ 0	$ 1,250,000	$ 0	$ (1,250,000)
1933 Land Sales	0	0	0	0
1937 Potawatomi Allocation	3,793,642	4,026,477	4,084,628	58,151
1993 State Shared Taxes	31,198,534	31,163,647	27,229,789	(3,933,858)
1994 State Exempt Computer Aid	3,807,631	4,182,667	4,182,667	0
1996 County Sales Tax Revenue*	69,752,141	68,970,000	72,584,100	3,614,100
1998 Surplus from Prior Years	0	5,000,000	5,000,000	0
1999 Other Misc. Revenue	835,816	2,278,000	3,300,000	1,022,000
TOTAL NON-DEPT. REVENUES	$ 109,387,764	$ 116,870,791	$ 116,381,184	$ (489,607)

*The figures stated above are presented as gross sales tax collections for clarity. Org 1996 contains net sales tax collections in the Operating Budget $62,133,032 after allocations to capital improvements of $10,451,068

Recommended Amounts are based on the following:

- **Unclaimed Money:** Pursuant to Section 59.66 of the Wisconsin Statutes, the County Treasurer is to publish a notice that the Treasurer's Office possesses unclaimed money. If no legal claim is made within the time specified in such notice, all funds and interest earned are to be turned over to the General Fund of the County treasury. Every other year, the Treasurer widely advertises unclaimed funds before they are forfeited. As a result, this revenue fluctuates from one year to the next and is difficult to predict. There are no funds budgeted in 2016 for Unclaimed Money as the County only publishes unclaimed funds every other year.

  Land Sales: Accounts for the sale of County land in accordance with state statute. As in previous years, $400,000 is budgeted in Real Estate Services to cover their operating expenditures. This represents the first $400,000 of unallocated land sales and is historically realized through the sale of foreclosed properties and other miscellaneous land.

  Potawatomi Revenues: Represents payments, based on Class III Net Win during the period July 1, 2015 to June 30, 2016 by the Potawatomi Bingo Casino per contract. The amount is net of allocations to operating departments (see below). The 2015 net win payment was $3,922,304. Based on actual receipts, the settled status of competing gaming and projected level of gaming activity, the Class III Net Win for 2016 is anticipated to be $4,084,628.

  <u>DHHS-Behavioral Health Division (Org. 6300)</u>

  - $337,203 to support the Community Services Section programs
  - $500,000 is budgeted to support Alcohol and Other Drug Abuse (AODA) treatment through the Non-Temporary Assistance to Needy Families (TANF) AODA Voucher System.

Department of Health and Human Services (Org. 8000)

- $350,000 to increase the level of revenue in the Division's Birth-to-Three program to avoid a reduction in Federal revenue due to non-compliance with the Maintenance of Effort expenditure requirement.
- $201,320 to support the programs of the Delinquency and Court Services Division.
- $100,000 to provide case management services for homeless and disabled veterans

State Shared Taxes: Represents payment from the State under the County and Municipal Aid payment program. The base payment is given to each County on a per capita basis. The Utility Payment compensates local governments for costs incurred in providing services to tax exempt public utilities. Wisconsin State Statute 48.561(3) requires the Wisconsin Department of Administration to reallocate $20,101,300 from Milwaukee County's shared revenue allocation to the Wisconsin Child Welfare Program. State Shared Revenues to the County are projected to decrease due to the contribution of $4,000,000 toward the Milwaukee Sports Arena as outlined in 2015 Senate Bill 60.

STATISTICAL SUPPORTING DATA	2014 Actual	2014 Budget	2015 Budget	2016 Budget
Base Payment	$ 47,234,632	$ 47,026,480	$ 47,023,962	47,023,962
Utility Payment	4,065,202	4,065,202	4,240,985	4,307,127
Subtotal State Shared Taxes	$ 51,299,834	$ 51,091,682	$ 51,264,947	51,331,089
State Child Welfare Reallocation	(20,101,300)	(20,101,300)	(20,101,300)	(20,101,300)
Milwaukee Arena Allocation				(4,000,000)
Total State Shared Taxes	$ 31,198,534	$ 30,990,382	$ 31,163,647	27,229,789

State Exempt Computer Aid: Represents State payments to compensate for the exemption of computers from property tax rolls, per 1997 Wisconsin Act 237. Revenue amount is provided by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue has yet to provide an estimate for 2016 therefore the item remains at the 2015 budgeted level of $4,182,667.

County Sales Tax Revenue: 2016 sales tax collections are projected to increase from the 2015 Adopted Budget. The net sales tax budgeted in Org 1996 is the gross sales tax collections of $72,584,000, less an allocation of $10,451,068 for capital improvements for a total of $62,133,032. $26,271,779 is dedicated to debt service for 2016, resulting in a net of $35,861,253 for general fund purposes.

STATISTICAL SUPPORTING DATA	Actual	Budget	Budget	Budget
Gross Sales Tax Collections	$ 66,654,434	$ 67,676,621	$ 70,198,473	73,876,947
State Administrative Fee	(1,166,453)	(1,184,341)	(1,228,473)	(1,292,847)
County Sales Tax Collections	**$ 65,487,981**	**$ 66,492,280**	**$ 68,970,000**	**72,584,100**
Less Sales Tax Allocated to Capital Improvements	$ (5,401,753)	$ (9,437,025)	$ (9,326,269)	(10,451,068)
County Net Sales Tax Collections	$ 60,086,228	$ 57,055,255	$ 59,643,731	62,133,032
Less Allocations to Debt Service	(38,259,610)	(42,189,549)	(33,957,244)	(26,271,779)
Available for General Fund	$ 21,826,618	$ 14,865,706	$ 25,686,487	35,861,253

Surplus (Deficit) from Prior Year: Represents the County's 2014 surplus of $5,000,000 applied to the County's 2016 budget per 59.60 of Wisconsin State Statutes.

Other Miscellaneous Revenue: Includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. Revenue of $285,000 related to the closure of TIF district #44 in Milwaukee is budgeted in 2016. A contribution of $3,000,000 from the Pension Obligation Bond reserve is included for 2016. The use of reserves is included to partially offset an increase in annual required pension contribution and a reduction in state shared revenue. Any revenue in excess of the amount budgeted shall be allocated in a manner consistent with the County's financial policy related to land sales and one time revenues, in that it shall first be utilized to offset any anticipated countywide deficit and, if the County is not projecting a deficit, it shall be applied to the Innovation Fund, the Economic Development Fund, and the Debt Service Reserve.

This Page Left Intentionally Blank.

Non-Departmental Expenditures Function

Agency Budget Narratives

- **Employee/Retiree Fringe Benefits**

Consolidated Non-Departmental Expenditure Narrative:

- **Appropriation for Contingencies**
- **Offset to Internal Service Charges**
- **Charges to Other County Departments**
- **Human Resources Payroll System**
- **Law Enforcement Grants**
- **Litigation Reserve**
- **Capital Outlay/Depreciation Contra**
- **Civil Air Patrol**
- **Wages and Benefits Modification**

This Page Left Intentionally Blank.

DEPT: Fringe Benefits

UNIT NO. 1950
FUND: General - 0001

Budget Summary

Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Direct Fringe Benefits	$184,615,636	$170,086,309	$187,716,007	$196,964,040	$9,248,033
Operation Costs	$3,842,943	$3,258,401	$3,188,614	$4,068,564	$879,950
Debt & Depreciation	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Interdept. Charges*	$570,991	$572,591	$606,115	$625,511	$19,396
Total Expenditures*	**$189,029,570**	**$173,917,301**	**$191,510,736**	**$201,658,115**	**$10,147,379**
Revenues					
Direct Revenue	$18,346,142	$18,548,564	$19,134,770	$22,740,227	$3,605,457
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue*	$170,683,428	$156,473,784	$172,375,966	$178,917,888	$6,541,922
Total Revenues*	**$189,029,570**	**$175,022,348**	**$191,510,736**	**$201,658,115**	**$10,147,379**
Tax Levy	**$0**	**($1,105,047)**	**$0**	**$0**	**$0**

** = Charges to departments for net fringe benefit costs were converted from expenditure abatements to indirect revenues in 2015. 2014 data has been restated for comparative purposes.*

Department Mission: This non-departmental unit includes expenditures for employee and retiree (legacy) fringe benefit costs, and revenues from premium contributions for those benefits.

Department Description: Appropriations for employee and legacy fringe benefits in this non-departmental unit include: health and dental insurance, contributions to various pension plans, life insurance, Medicare premium contributions, employee bus passes, fees required by the Affordable Care Act, and health insurance actuarial services.

The cost of these benefits, net of employee and retiree premium contributions (which are shown as direct revenues in the table above), are allocated out to departments based on their share of countywide staffing levels. This enables the County to be reimbursed for its total personnel costs to provide services.

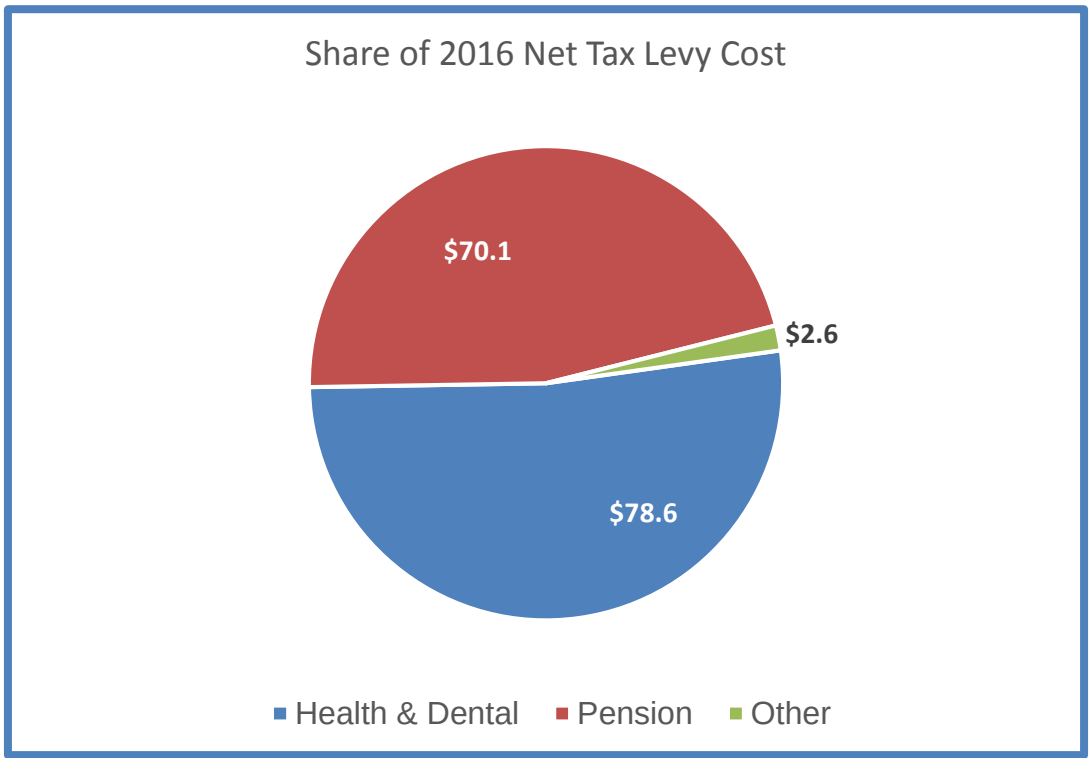
Employee & Retiree Fringe Benefits Summary

2015-2016 Fringe Benefit Budget Comparisons

ITEM	2015 BUDGET	2016 BUDGET	2015-2016 Change
Gross Health & Dental Costs	$113,811,458	$101,417,203	($12,394,255)
	+	+	
Gross Pension Costs	$73,595,776	$96,032,344	$22,436,568
	+	+	
Gross Costs - Other Benefits	$4,103,502	$4,208,567	$105,065
	=	=	
TOTAL Gross Benefit Costs	**$191,510,736**	**$201,658,114**	$10,147,378
	-	-	
Less Employee & Retiree Premiums	($8,447,712)	($8,447,712)	$0
	-	-	
Less Employee & State Contributions	($9,519,285)	($13,124,742)	($3,605,457)
	-	-	
Less Other Benefit Revenues	($1,167,773)	($1,167,773)	$0
	=	=	
TOTAL Net Benefit Costs - Allocated to Departments	**$172,375,966**	**$178,917,887**	**$6,541,921**
	-	-	
Estimated Revenue Offset at 15.5%	($26,718,274)	($27,732,272)	($1,013,998)
	=	=	
Approximate Tax Levy Cost, Employee & Retiree Fringe Benefits:	**$145,657,691**	**$151,185,614**	**$5,527,923**

The table above shows that the 2016 budget includes $201.7 million in gross fringe benefit costs. Revenues directly related to fringe benefits, such as employee and retiree health insurance premiums, employee pension contributions required by State Statute, and other revenues offset approximately $22.7 million of this total. The remainder, $178.9 million, is allocated out to departments. This is done for two primary reasons. One is to show the "true cost" of providing each service, as personnel costs including fringe benefits comprise a large share of the County's operating cost. The second reason for this allocation is that many departments receive outside revenue reimbursement for these costs, reducing the County's tax levy requirements. For instance, all personnel costs allocated to the Airport Division of the Department of Transportation are reimbursed by various fees and charges at the County's airports. In the Department of Child Support Services, approximately two-thirds of the cost is reimbursed by federal revenues. Countywide, approximately 15.5 percent of fringe benefit costs that are allocated out are reimbursed by outside revenue sources. The remainder, approximately $151.2 million in 2016, represents tax levy.

Of the total tax levy cost (after reimbursement from outside revenue sources) for employee and retiree fringe benefits, health and dental costs make up the largest share at approximately $78.6 million or 52 percent of the total. Pension benefits represent approximately $70.1 million or 46 percent, and other benefits such as life insurance and the employee bus pass program require $2.6 million in levy or 2 percent of the total.



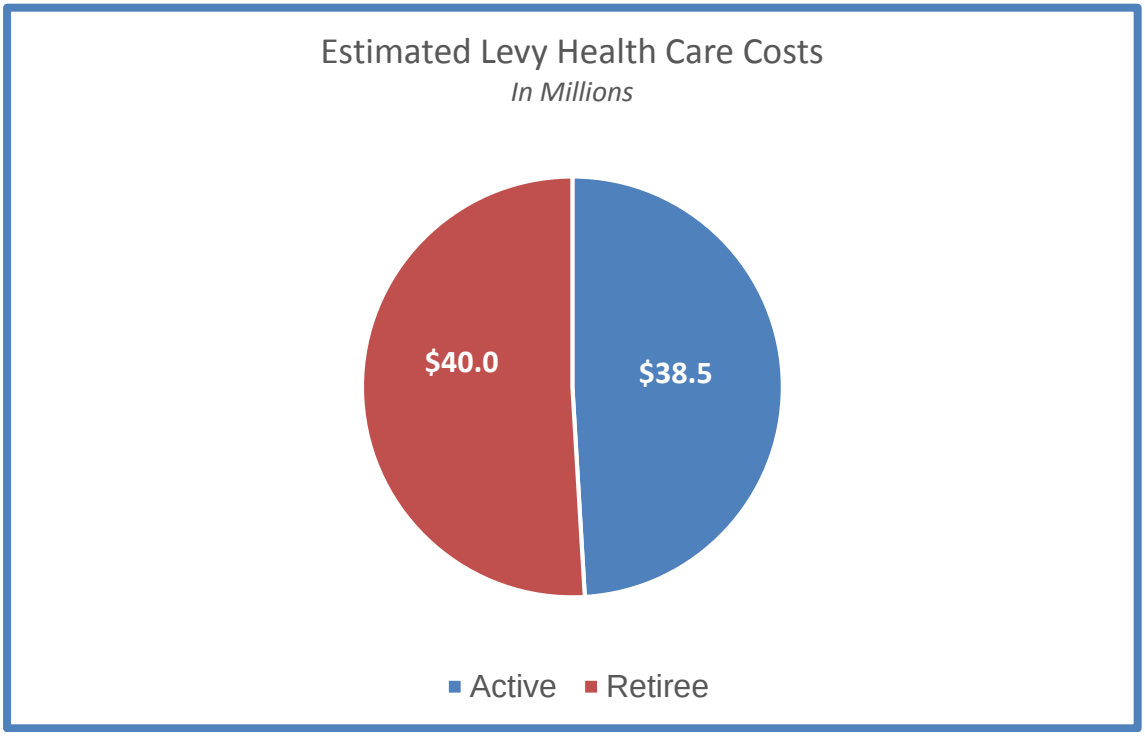
Personnel costs represent a significant portion of the County's operating expenses and costs for retiree benefits represent a significant portion of its personnel costs. The Office of the Comptroller's five-year forecast report estimates that fringe benefit costs will grow by nearly 17 percent in the next five years.

Health & Dental Benefits Overview

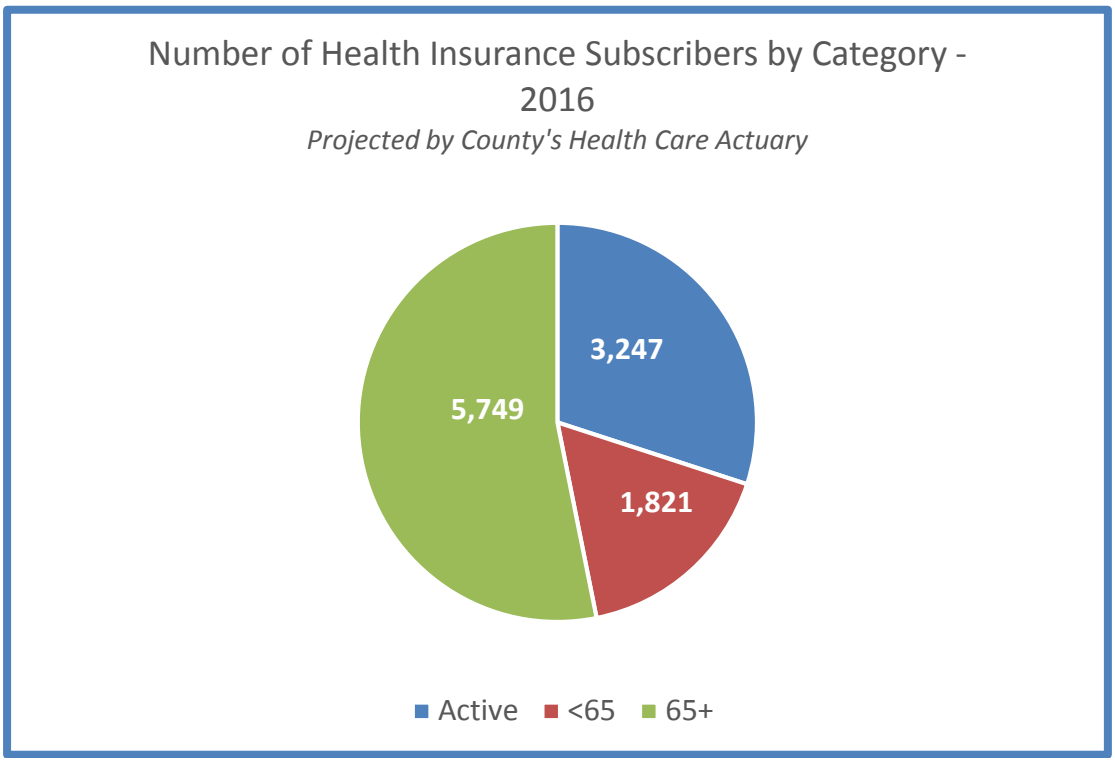
The County allocates its benefit costs to active employees and retirees based on estimates provided by various sources, including the health care actuary or the Office of the Comptroller. In some cases, benefits are solely categorized to either active employees (dental insurance) or to retirees (Medicare Part B premium reimbursements).

In 2016, there is no change to employee premiums, deductibles, coinsurance, or office visit co-payments. There are no major plan design changes. However, there are some minor changes to pharmacy coverage that are expected to impact a small percentage of plan participants.

For health care expenditures, which include medical claims and Medicare Part B premium reimbursements, retirees account for an estimated 51 percent of tax levy funded benefits, while active employees represent 49 percent.



Retirees represent the largest share of health care costs for two primary reasons: One is that Medicare Part B premium reimbursements to retirees will require approximately $6.4 million in tax levy support in 2016 (84.5 percent of the gross cost of $7.6 million), and because *there are nearly two retirees to each active employee* who receive health care benefits but do not pay premiums in 2016. Therefore, the County will continue to utilize the long-standing strategy of setting cost sharing from plan design above benchmarks, and premium costs at or below large employer averages.



The Flexible Spending Account (FSA) Employer contribution for 2016 is a maximum of $1,275. Employees eligible for an FSA must provide $2,550 (a 2 dollar to 1 dollar match) to receive the maximum contribution.

Expenditures in Org. 1950 – Employee Fringe Benefits include:

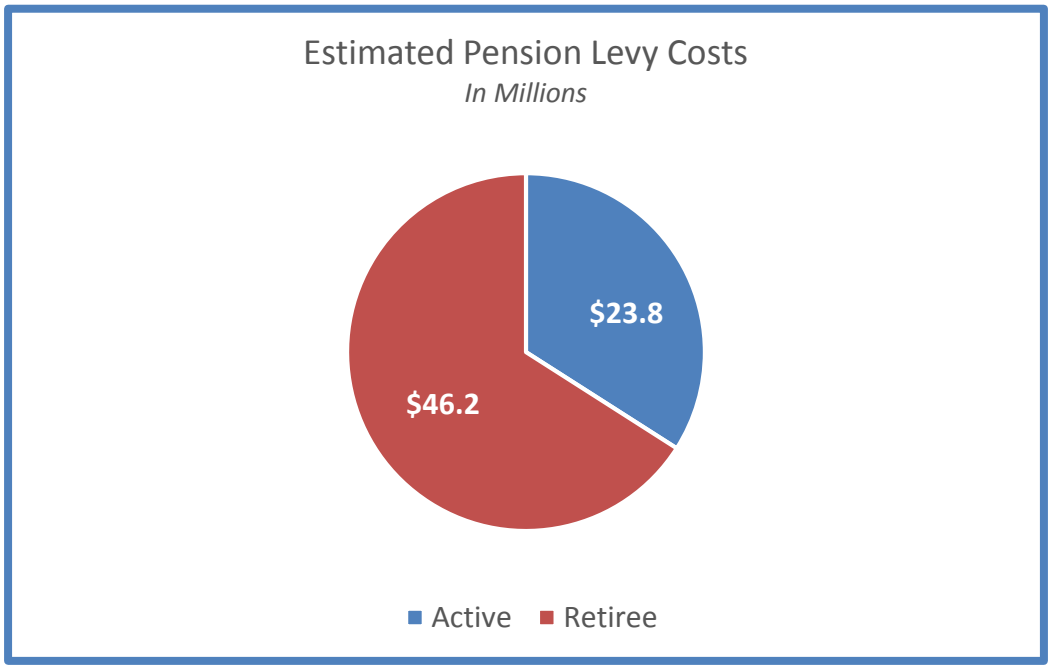
- Health and dental insurance benefits.
- Third-party administrative costs for health insurance, prescription drugs, dental insurance, and wellness.
- Stop loss insurance.
- Fees required by the Affordable Care Act.

In addition to the health plan design above, appropriations of $8,152,000 are provided for:

- Medicare Part B premium reimbursements for retirees ($7,560,000)
- Actuarial and consulting costs ($400,000)
- Opt-out payments to employees who decline health insurance benefits ($150,000)
- Employee flu shots ($42,000)

Pension Benefits Overview

As with health care and dental benefits, the County allocates pension-related costs between active employees and retirees. For 2015, the projected tax levy cost of pension benefits is approximately $70 million. Of this total, approximately $46.2 million or 66 percent is allocated to retiree costs and $23.8 million or 34 percent is allocated to active employees.



The 2016 budget provides total appropriations for pension benefits of $96,032,344. This amount represents an increase over the 2015 Adopted Budget of $22.4 million or 30 percent and includes the following items:

Item	2015 Budget	2016 Budget	2015/16 Change
OBRA Retirement System Contrib.	$440,000	$304,000	($136,000)
ERS Contrib. for pre-1971 employees	$17,700	$17,700	$0
ERS Normal Cost	$15,769,000	$19,166,000	$3,397,000
ERS Unfunded Actuarial Liability	$22,536,000	$40,785,000	$18,249,000
Pension Obligation Bonds	$33,083,076	$33,142,644	$59,568
Doyne Pension	$1,750,000	$2,617,000	$867,000
TOTAL Pension Costs	**$73,595,776**	**$96,032,344**	**$22,436,568**

The Employees Retirement System (ERS) and 1990 Retirement System of the County of Milwaukee ("OBRA") contributions represent amounts recommended by the County's pension actuary.

Revenues of $13.1 million are budgeted in 2016. $13.0 million of this total based on the actuary's estimated employee contribution rate required by Wisconsin State Statutes. For 2016, general employees shall contribute 6.5 percent of salary to the pension plan (up from 5.0 percent in 2015). Public safety employee contributions are subject to collective bargaining. Revenue from the State of Wisconsin for Mecca/Miles employees is budgeted at $95,000 based on the most recent agreement with the State for space rental at the Marsha Coggs Human Services Center.

In 2016, the ERS Unfunded Actuarial Liability increases $18,249,000 to $40,785,000. The increase is due to the inclusion of retiree cost-of-living adjustments in 2016 (which were omitted in 2015), decreasing the amortization period from 30 years to 20 years as well as other changes to actuarial assumptions to bring Milwaukee County practices in alignment with recommendations from the Government Fiscal Officers Association (GFOA) and Governmental Accounting Standards Board (GASB).

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2014 Budget[1]	2014 Actual[1]	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	($170,683,428)	($156,473,784)	($172,466,053)	($177,917,453)	($5,451,400)
Operation Costs	$10,465,997	$3,061,251	$11,592,115	$8,058,419	($3,533,696)
Debt & Depreciation	($3,623,951)	$0	($3,015,516)	($2,969,545)	$45,971
Capital Outlay	$3,966,850	$0	$4,883,316	$5,434,300	$550,984
Interdept. Charges	($69,216,549)	($49,200,086)	($85,108,794)	($93,166,654)	($8,057,860)
Total Expenditures	**($229,091,081)**	**($202,612,619)**	**($244,114,932)**	**($260,560,933)**	**($16,446,001)**
Revenues					
Direct Revenue	$2,996,850	$8,383,572	$4,380,183	$3,732,503	($647,680)
Intergov Revenue	$0	$0	$0	$0	$0
Indirect Revenue	($229,864,216)	($215,675,532)	($243,020,936)	($256,082,592)	($13,061,656)
Total Revenues	**($226,867,366)**	**($207,291,960)**	**($238,640,753)**	**($252,350,089)**	**($13,709,336)**
Tax Levy	**($2,223,715)**	**4,679,341**	**($5,474,179)**	**($8,210,844)**	**($2,736,665)**
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] *2014 data is 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.*

- 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.

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$7,658,674	$0	$8,586,291	$5,000,000	($3,586,291)
Revenues	$0	$8,366,696	$0	$0	$0
Tax Levy	$7,658,674	($8,366,696)	$8,586,291	$5,000,000	($3,586,291)
FTE Positions		0	0	0	0

Strategic Implementation:
The 2016 budget includes $5,000,000 in unallocated contingency funding. Funding for contingencies is decreased to reflect actual experience in recent years.

	2014 Budget	**2015 Budget**	**2016 Budget**
Unallocated Contingency	$4,344,544	$5,468,621	$5,000,000
Allocated Contingency	$3,314,130	$3,117,670	$0
Unallocated Contingency as a % of County operating expenditures	0.33%	0.41%	0.36%

Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	($229,917,447)	$0	($243,020,936)	($256,082,592)	($13,061,656)
Revenues	($229,917,447)	$0	($243,020,936)	($256,082,592)	($13,061,656)
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 ($256,082,592) and revenue offsets of ($256,082,592) reflect the charges from the following departments to other County departments. 2014 budget data in the chart above are re-stated for comparative purposes to include the abatement for charges from Fringe Benefits, which were added in 2015.

Internal Service Revenue			
	2015 Budget	2016 Budget	2015/2016 Change
Fringe Benefits[2]	$ (172,375,966)	$ (178,917,888)	$ (6,541,922)
Register of Deeds	(109,496)	(113,805)	(4,309)
Emergency Management	(1,231,612)	(1,583,109)	(351,497)
DAS-Risk Management	(11,372,412)	(11,191,548)	180,864
DAS-IMSD	(13,414,471)	(14,453,622)	(1,039,151)
DAS-IMSD, General Fund IT	(4,991,457)	(6,923,015)	(1,931,558)
DAS-Facilities Management	(25,329,212)	(28,438,051)	(3,108,839)
DAS-Water Utility	(265,207)	(282,626)	(17,419)
DOT-Airport	(360,850)	(411,705)	(50,855)
DOT-Highways	(1,697,289)	(1,888,094)	(190,805)
DOT-Fleet	(11,872,964)	(11,879,129)	(6,165)
Total	$ (243,020,936)	$ (256,082,592)	$ (13,061,656)

[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.

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 3: Charges to Other County Departments

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	($8,235,761)	($8,219,299)	($12,495,824)	($14,033,950)	($1,538,126)
Revenues	$0	$0	$0	$0	$0
Tax Levy	($8,235,761)	($8,219,299)	($12,495,824)	($14,033,950)	($1,538,126)
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 2016 budget are prepared by the Office of the Comptroller. The 2016 Plan uses 2014 actual costs as its base and includes a carryover provision for the difference between the 2015 Plan and 2014 actual costs. Adding the 2014 carryover to the 2016 budget increases charges to those departments that were undercharged in 2014, and reduces charges to those departments that were overcharged in 2014.

The Central Service Allocation for 2016 reflects the prorated cost for the following services:

DESCRIPTION	2015 Budget	2016 Budget	2015/16 Change
Department of Audit	$ 1,794,831	$ 1,835,726	$ 40,895
County-Wide External Audit	346,024	367,901	21,877
Personnel	3,964,946	4,410,557	445,611
Labor Relations	212,342	40,393	(171,949)
Fringe Benefits	606,115	625,511	19,396
Procurement	769,900	787,902	18,002
Central Accounting	626,983	664,179	37,196
Performance, Strategy, Budget	1,009,160	1,089,201	80,041
Accounts Payable	878,826	856,106	(22,720)
Payroll	516,410	1,060,718	544,308
Treasurer	686,366	638,781	(47,585)
Central Service Dept. costs	11,411,901	12,376,975	965,074
Carryforward	1,083,917	1,656,974	573,057
TOTAL	12,495,824	14,033,950	1,538,131

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

ALLOCATION SUMMARY				
		2015 Budget	2016 Budget	2015/2016 Change
1000	County Board	$ 14,430	$ 11,004	$ (3,426)
1011	County Executive	13,387	14,468	1,081
1019	DAS - Office for Persons with Disabilities	20,364	21,320	956
1020	Intergovernmental Relations	0	3,465	3,465
1021	Veteran's Services	11,440	13,334	1,894
1040	DAS - CBDP	14,039	17,900	3,861
1130	Corporation Counsel	44,091	53,542	9,451
1150	DAS - Risk Management	117,290	130,172	12,882
1151	DAS - Fiscal Affairs	37,811	47,238	9,427
1160	DAS - Information Management Services	226,320	213,601	(12,719)
1192	DAS - Economic Development	20,134	24,004	3,870
1950	Fringe Benefits	606,115	625,511	19,396
2000	Combined Court Related Operations	861,624	891,579	29,955
2430	Department of Child Support Services	234,602	284,096	49,494
2900	Alternatives to Incarceration	13,999	11,527	(2,472)
3010	Election Commission	15,356	26,008	10,652
3270	County Clerk	16,643	23,598	6,955
3400	Register of Deeds	53,351	59,242	5,891
3700	Office of the Comptroller	11,963	23,814	11,851
4000	Sheriff	1,208,446	1,279,867	71,421
4300	House of Correction	733,338	858,320	124,982
4500	District Attorney	248,967	326,510	77,543
4800	Emergency Management	0	202,987	202,987
4900	Medical Examiner	65,756	72,298	6,542
5040	Airport	747,056	824,956	77,900
5100	Highway Maintenance	270,903	313,490	42,587
5300	Fleet Management	236,062	237,784	1,722
5500	Water Utility	13,170	13,204	34
5600	Transit/Paratransit Systems	365,276	454,274	88,998
5700	DAS Facilities Management	507,715	588,347	80,632
5800	Director's Office	(23,107)	(14,717)	8,390
6300	DHHS - Behavioral Health Division	1,639,377	1,904,746	265,369
7900	Department on Aging	189,823	222,048	32,225
7990	Department of Family Care	782,651	846,631	63,980
8000	Dept of Health & Human Services	1,176,832	1,063,207	(113,625)
9000	Parks, Recreation & Culture	1,339,645	1,541,962	202,317
9500	Zoological Department	657,874	799,688	141,814
9910	UW Extension Service	3,081	2,925	(156)
	Total Charges to Other Organizational Units	$ **12,495,824**	$ **14,033,950**	$ **1,538,126**

Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	($27,322)	$0	$0	$0
Revenues	$0	($20,960)	$0	$0	$0
Tax Levy	$0	($6,362)	$0	$0	$0
FTE Positions		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 2016 budget includes $1,762,593 for Ceridian services, $30,000 for professional services routine maintenance and configuration and $175,407 for Learning Management System and Applicant Tracking software which are cross charged to all departments on a per-FTE basis.

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$647,323	$647,260	$481,823	$491,459	$9,636
Revenues	$0	$0	$0	$0	$0
Tax Levy	$647,323	$647,260	$481,823	$491,459	$9,636
FTE Positions		0	0	0	0

Strategic Implementation:
Appropriations and tax levy increased $9,636 from the 2015 Adopted Budget to $491,459. The increase represents a 2% increase of funding for the Milwaukee Police Department support of 911 calls in the City of Milwaukee. The three-year Memorandum of Understanding between the City of Milwaukee and the County expires on January 1, 2016. It is anticipated that a two-year extension will be agreed to with a 2% cost escalator.

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$350,000	$631,923	$545,001	$587,960	$42,959
Revenues	$0	$16,875	$0	$0	$0
Tax Levy	$350,000	$615,048	$545,001	$587,960	$42,959
FTE Positions		0	0	0	0

Strategic Implementation:
Funding for unanticipated legal expenses remains at $500,000 in 2016 based on recent actual experience. Funding of $87,960 is provided to pay the second 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 reimbursement amounts that the County will have to provide to the City.

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

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$342,899	$0	$1,867,800	$2,464,755	$596,955
Revenues	$2,996,850	$0	$4,380,183	$3,732,503	($647,680)
Tax Levy	($2,653,951)	$0	($2,512,383)	($1,267,748)	$1,244,635
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 tables depict the capital outlay by department for 2016 compared to 2015, the amount of depreciation in 2016 compared to 2015, Airport contribution related to general obligation debt related to Airport projects, and finally the combination of these entries that determines the tax levy amount for this non-departmental budget.

Org.	Department Name	2015 Capital Outlay	2016 Capital Outlay	2015/2016 Change
1150	DAS-Risk Management	$ 0	$ 0	$ 0
1160	DAS-IMSD	0	0	0
5600	Transit/Paratransit	612,000	1,712,000	1,100,000
TOTAL		$ 612,000	$ 1,712,000	$ 1,100,000

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Org.	Department Name	2015 Depreciation Contra	2016 Depreciation Contra	2015/2016 Change
1150	DAS-Risk Management	$ (2,234)	$ (2,234)	$ 0
1160	DAS-IMSD	(575,779)	(575,779)	0
5600	Transit/Paratransit	(2,437,503)	(2,391,532)	45,971
TOTAL		$ (3,015,516)	$ (2,969,545)	$ 45,971

Org.	Department Name	2015 Airport Cap Rsv	2016 Airport Cap Rsv	2015/2016 Change
5040	Airport	$ 108,867	$ 10,203	$ (98,664)
TOTAL		$ 108,867	$ 10,203	$ (98,664)

Contribution from Airport Capital Improvement Reserves for Non-Terminal Project Principal General Obligation debt.

EXPENDITURES/REVENUE SUMMARY			
	Expenditure	Revenue	Tax Levy
Capital Outlay-reflects appropriations for Proprietary Fund departments	$ 1,712,000	$	$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(2,969,545)		
Airport Year-End Closing Entry			
Contribution from Capital Improvement Reserves: Non-Terminal Project Principal		10,203	
TOTAL	$ (1,257,545)	$ 10,203	$ (1,267,748)

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 8: Civil Air Patrol

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$10,000	$9,390	$11,000	$11,000	$0
Revenues	$0	$0	$0	$0	$0
Tax Levy	$10,000	$9,390	$11,000	$11,000	$0
FTE Positions		0	0	0	0

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 2016 Recommended Budget remains at the 2015 level 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).

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 9: Wages and Benefits Modification

How We Do It: Program Budget Summary					
Category	**2014 Budget**	**2014 Actual**	**2015 Budget**	**2016 Budget**	**2016/2015 Var**
Expenditures	$0	$0	($90,087)	$1,000,435	$1,090,522
Revenues	$0	$0	$0	$0	$0
Tax Levy	$0	$0	($90,087)	$1,000,435	$0,090,522
FTE Positions	0	0	0	0	0

Strategic Implementation:

The Wage and Benefit Modification account reflects the anticipated 2016 expenses related to employee internal equity adjustments.