



Budget Summary

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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 its 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



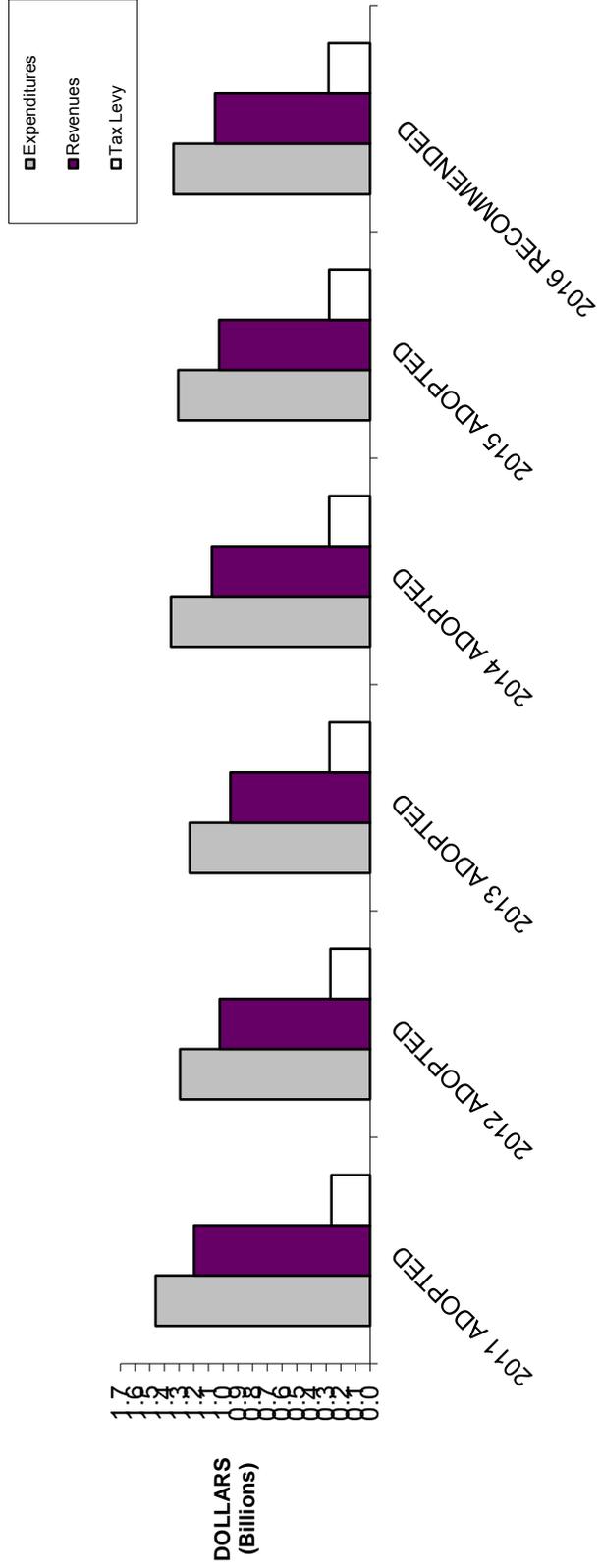
Photo of the Airport’s new monument letters provided courtesy of Airport Staff.

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.

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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	<u>1,054,743,894</u>	<u>1,091,761,480</u>	<u>37,017,586</u>	<u>3.51%</u>
TAX LEVY	\$282,985,125	\$282,985,125	\$0	0.00%



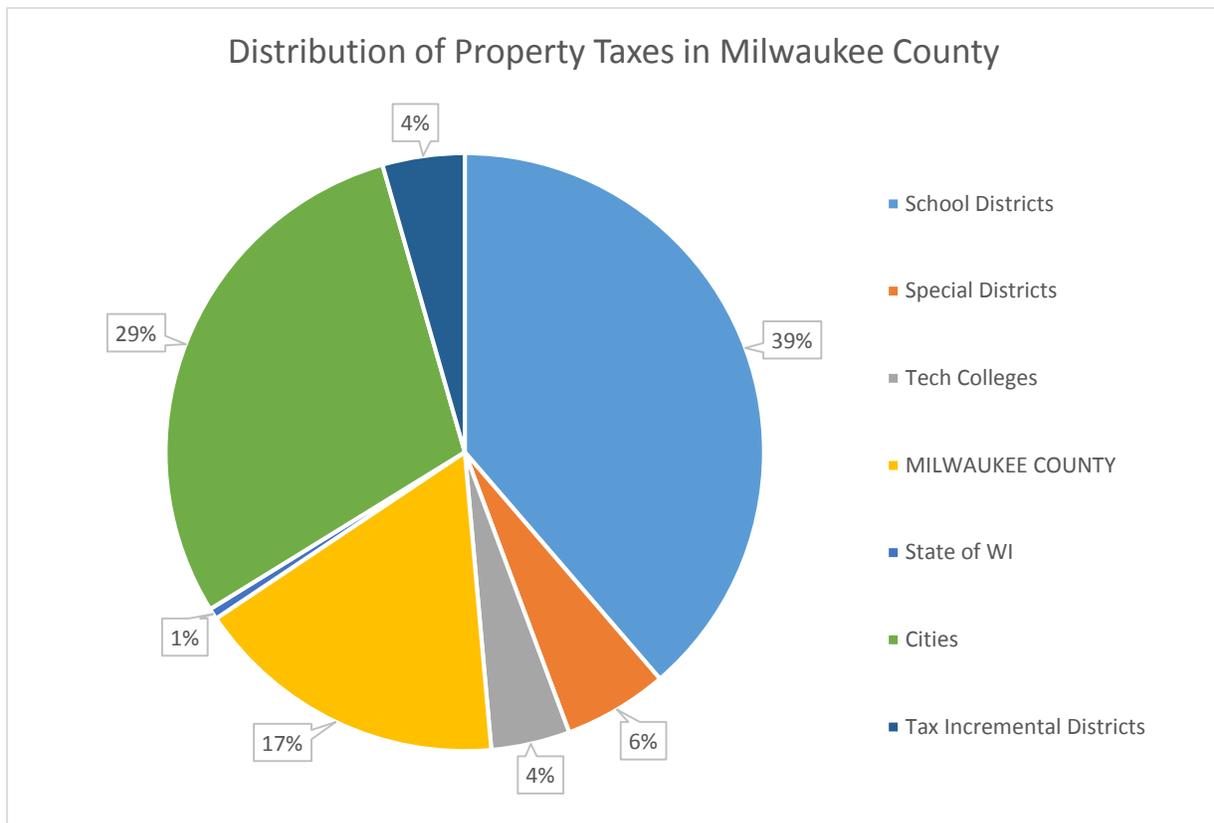
County Share of Property Taxes

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.

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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:

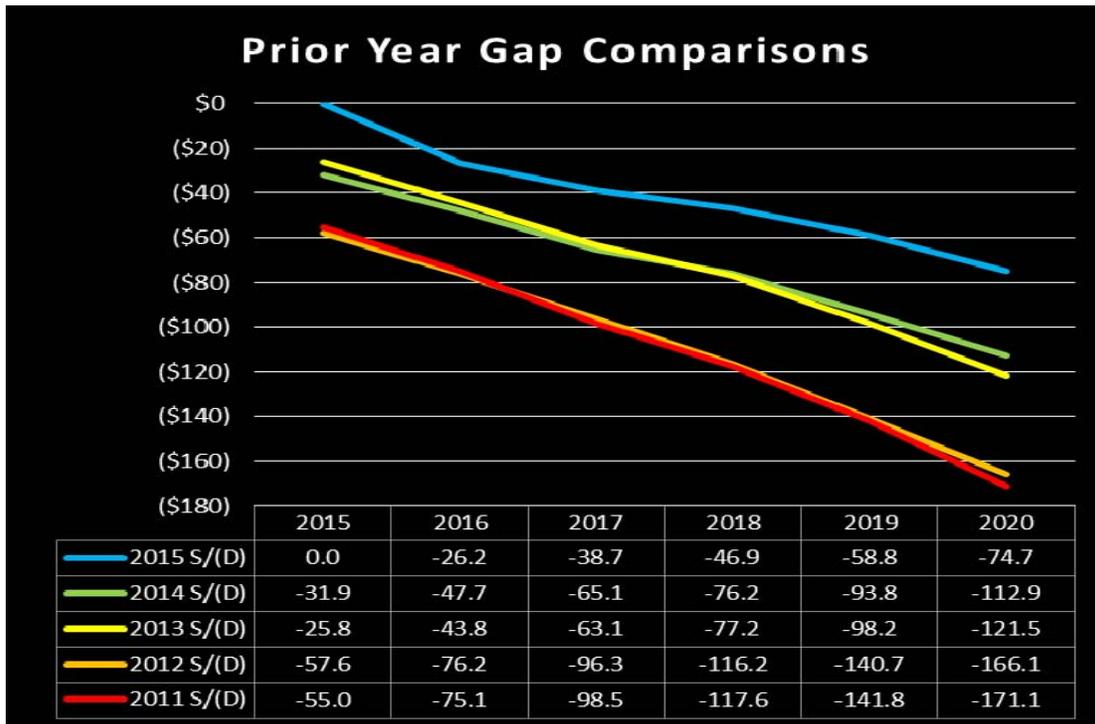
- Positions dedicated to finding additional grant dollars,
- Amenity matching funds among others; geared toward an effort of increasing County revenues.

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:



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 in 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”.

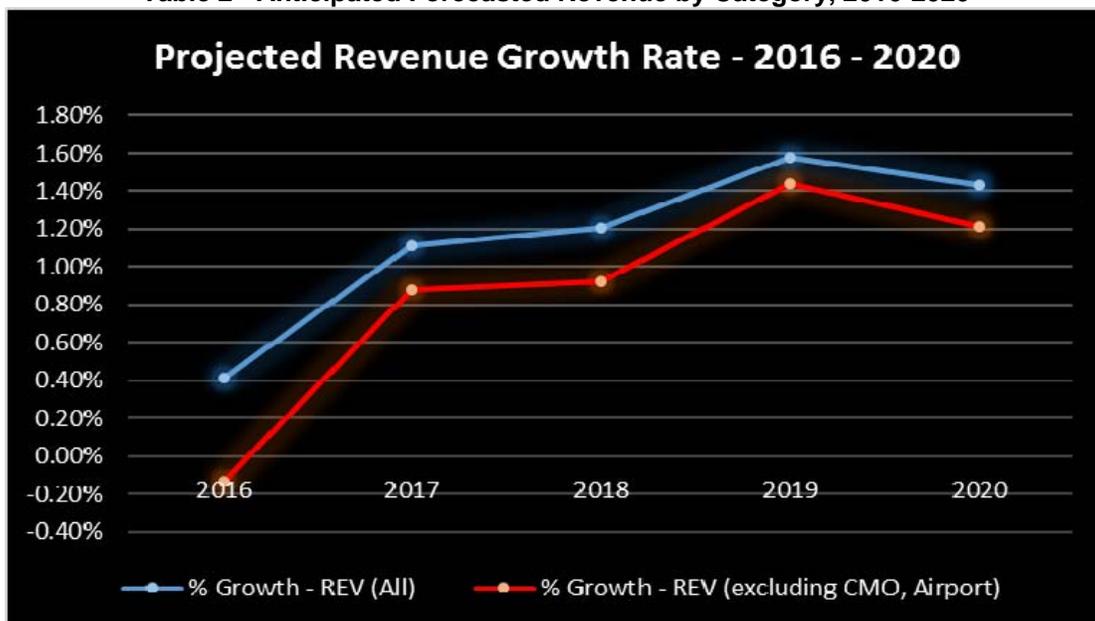
Revenue Growth Continues to be Constrained

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”.

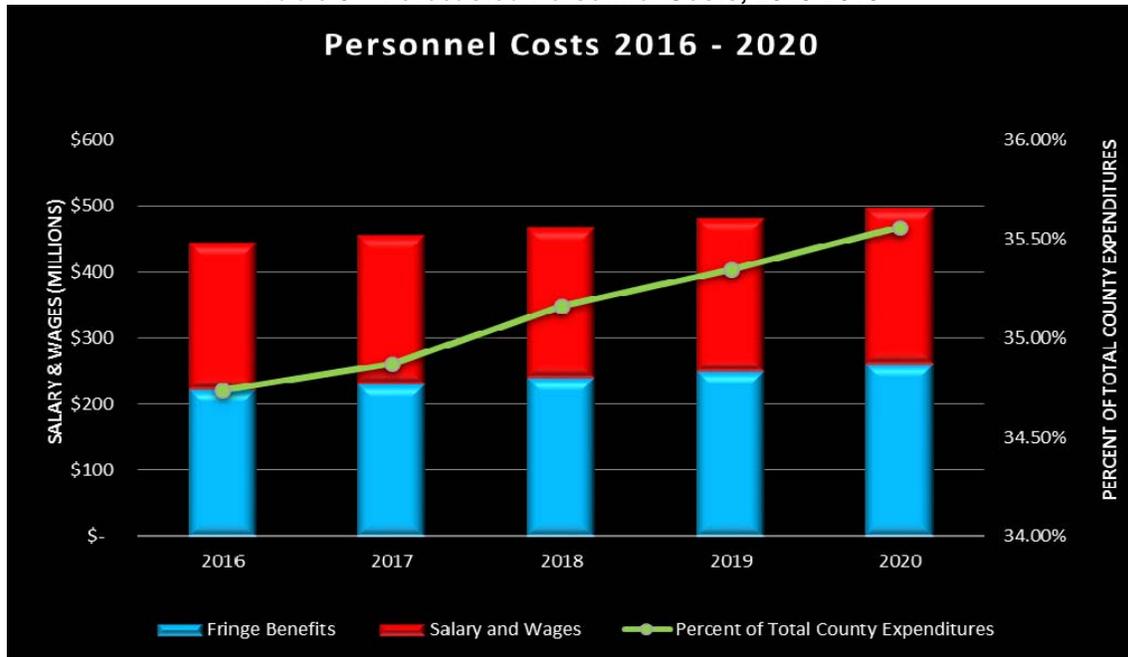
Table 2 - Anticipated Forecasted Revenue by Category, 2016-2020



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.

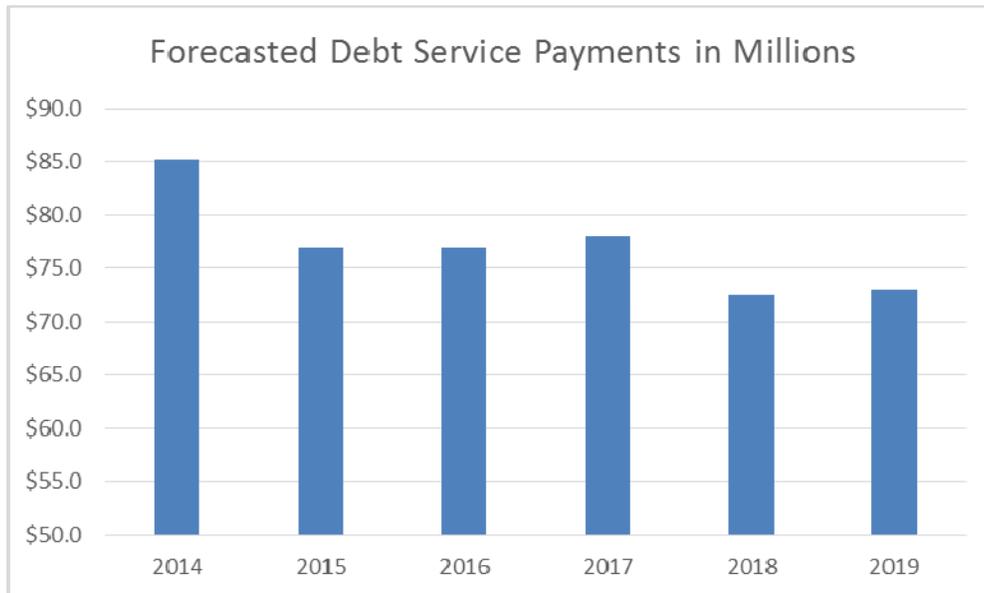
Table 3 – Forecasted Personnel Costs, 2015-2019



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.

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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.

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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:

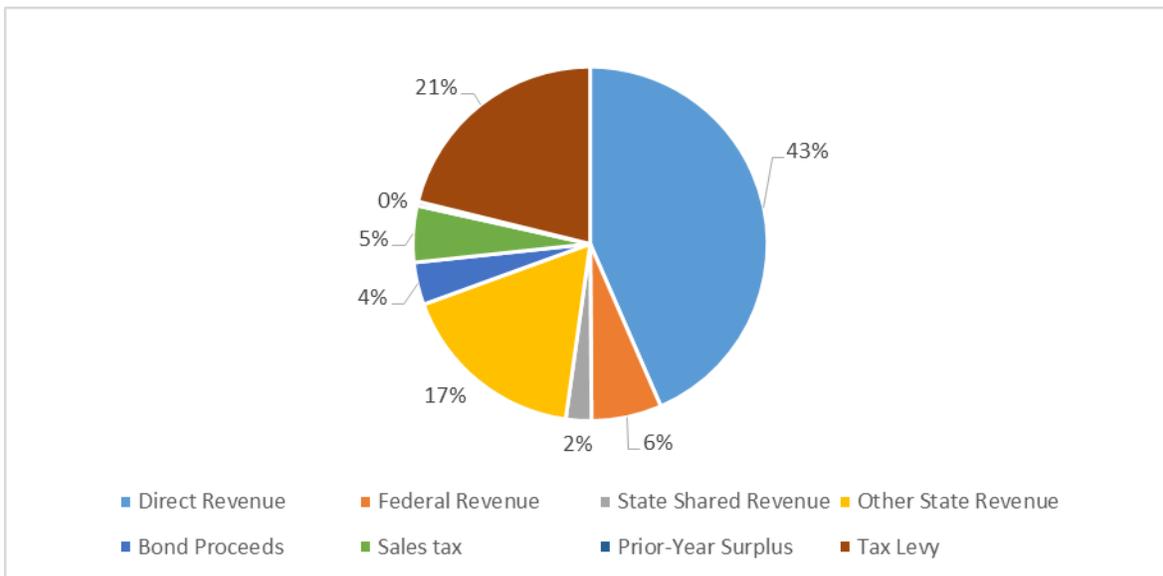
1. Informed and Expert Judgment (e.g., the advice of a department head).
2. Deterministic Technique (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

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

<u>Org.</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016/2015 CHANGE</u>
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	27.6	28.3	28.2	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	2016/2015					CHANGE
		2012	2013	2014	2015	2016	
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
TOTAL - ALL OPERATING DEPARTMENTS ¹⁹		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 previously 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 respective 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