

2014 Milwaukee County Budget Narrative Update

Department of Administrative Services – Fiscal Affairs
Division

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Purpose of New Narrative

1. Focus on Services, not Departments
 - Which Services the County Provides
 - Service Levels
 - Service Resources
 - Performance Measures
2. Provide Information More Clearly
 - Reduce amount of text
 - Eliminate Duplicative, Unnecessary Tables
3. Win GFOA Distinguished Budget Presentation Award
 - Industry Best Practice
 - DAS-Fiscal Performance Measure

GFOA Distinguished Budget Presentation Award

1. Industry Best Practice
2. 26 Criteria
 - Overview
 - Long and Short-term issues
 - Organizational Goals
 - Detailed Expenditure & Revenue Analysis
 - Financial Practices
 - Accounting Information
 - Capital & Debt
3. 9 Counties in Wisconsin won in FY 2011



GFOA Elements

1. Budget Message
2. Description of Short-Term Factors
3. Explanation of Long-Term Issues
4. Expenditures and Revenues by Fund
5. Information related to fund balances and fund balance policies
6. An analysis of major expenditure and revenue types.
7. Capital project and debt service information.
8. Community and Organizational Data

Department Front Page

Consolidated expenditures & revenues

FTE Broken out by full & part-time, OT in \$

Department mission, structure, & summary

Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014-2013 Variance
Expenditures					
Personnel Costs	\$5,000,000	\$4,950,000	\$5,000,000	\$6,000,000	\$1,000,000
Operating Costs	\$1,000,000	\$750,000	\$1,000,000	\$850,000	(\$150,000)
Capital Outlay	\$10,000,000	\$10,250,000	\$10,250,000	\$10,250,000	\$0
Debt & Depreciation	\$500,000	\$675,000	\$675,000	\$575,000	(\$100,000)
XCharges/Abatements	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$16,500,000	\$16,625,000	\$16,925,000	\$17,675,000	\$750,000
Revenues					
Direct Revenue	\$10,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$0
Intergov Revenue	\$5,000,000	\$5,500,000	\$6,000,000	\$5,000,000	(\$1,000,000)
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$15,000,000	\$14,500,000	\$15,000,000	\$14,000,000	(\$1,000,000)
Tax Levy					
	\$1,500,000	\$2,125,000	\$1,925,000	\$3,675,000	\$1,750,000
Personnel					
Full-Time Pos. (FTE)	205.5	200.5	325.5	350.5	25.0
Seas/Hourly/Pool Pos.	106.2	105.7	120.5	110.5	(10.0)
Overtime \$	\$1,235,000	\$1,150,000	\$1,500,000	\$1,250,000	(\$250,000)
<p>Department Mission: The mission of the Department of Space Exploration is to boldly go where no man has gone before and seek out new life forms.</p> <p>Department Description: The Department of Space Exploration is divided into three divisions:</p> <ul style="list-style-type: none"> The Administrative Division includes the budget, personnel, administration, and director's offices. This division manages the day-to-day operations of the Department including fiscal management, human resources, scheduling launches, managing staff, ensuring moon colonies have proper provisions, and ensuring compliance with all state and federal regulations. The Space Flight Division includes all astronauts, maintenance of rockets and launch pads, and rescue operations. The Moon Colony Division ensures safe and functional operation of the Department's moon colonies. 					

Service Summary

Activity Data “What We Do”

Resource Data “How We Do It”

Performance Measures “How Well We Do It”

Budget Highlights

Strategic Program Area #1: Space Flight

Service Provision: Mandated

Strategic Outcome: Economic Opportunity

What We Do: Activity Data

Item	2012 Actual	2013 Budget	2014 Budget
# Space Flights	32	35	31
# Astronauts Trained	16	21	25

How We Do It: Program Budget Summary

Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014-2013 Var
Expenditures	\$2,650,000	\$2,812,000	\$3,150,000	\$4,000,000	\$850,000
Revenues	\$5,000,000	\$5,000,000	\$6,000,000	\$6,500,000	\$500,000
Tax Levy	(\$2,350,000)	(\$2,188,000)	(\$2,850,000)	(\$2,500,000)	\$350,000
FTE Positions	65.0	67.0	72.0	75.0	3.0

How Well We Do It: Performance Measures

Item	2012 Actual	2013 Budget	2014 Budget
Avg. Cost of Flight	\$850,000	\$800,000	\$750,000
NASA Audit Rating	85/100	85/100	90/100

Strategic Implementation:

The Division of Space Flight will continue to implement high-quality space exploration missions and will continue to support the Department's moon colonies. The program is expected to achieve a score of 90 out of 100 on its annual NASA audit while reducing the cost per flight to \$750,000. To achieve this service level, 1.0 FTE Astronaut is created with an active salary, fringe and social security cost of \$115,275, 1.0 FTE Spacecraft Mechanic is created with an active salary, fringe and social security cost of \$96,525, and 1.0 FTE Space Cargo Loader is created with an active salary, fringe and social security cost of \$76,500. It is anticipated that these staffing increases will result in improved efficiencies related to astronaut readiness, reduced downtime for shuttles, and reduced use of robots which have been shown to be inefficient at loading cargo, which results in a decrease in robot maintenance costs of \$250,000, partially offsetting the cost of the new positions.

Revenues increase by \$500,000 based on anticipated increased funding under the NASA County Space Program grant.

Personnel
Summary
Page

Department of Space Exploration Personnel Summary				
Title Code	2013 Adopted	2014 Recommended	2014-2013 Variance	Explanation
Space Cargo Loader	4.5	5.5	1.0	Fund 1.0 FTE in 2014
Spacecraft Mechanic	3.0	4.0	1.0	Fund 1.0 FTE in 2014
Space Colony Maint Worker	11.0	10.0	(1.0)	Unfund 1.0 FTE in 2014
Fiscal Assistant	2.0	3.0	1.0	2013 Current Year Action
Colony Worker-Hourly	56.5	62.5	6.0	Fund 6.0 FTE in 2014
Colony Worker II	5.5	3.5	(2.0)	Abolish 2.0 in 2014
Administrative Assistant	23.5	21.5	(2.0)	Transfer 1.0 FTE out, Unfund 1.0 FTE in 2014
Fiscal Administrator	3.0	2.0	(1.0)	2013 Current Year Action
Astronaut	5.0	6.0	1.0	Fund 1.0 FTE in 2014
Department Director	1.0	1.0	0.0	No Change
Overtime	62.5	65.5	3.0	
Vacancy & Turnover	(3.6)	(4.2)	(0.6)	
TOTAL	446.0	461.0	15.0	

Each department narrative will now have a table showing all budgeted positions, with a comparison between current and budgeted, and an explanation of changes.

This page will also show OT, V&T, Salary Adjustment, Special Premium, etc.

Questions? Suggestions?

- Please Note this is still in Draft Form