

COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

DATE: October 25, 2013

TO: Supervisor Willie Johnson, Jr., Co-Chair, Finance, Personnel, and Audit Committee
Supervisor David Cullen, Co-Chair, Finance, Personnel, and Audit Committee

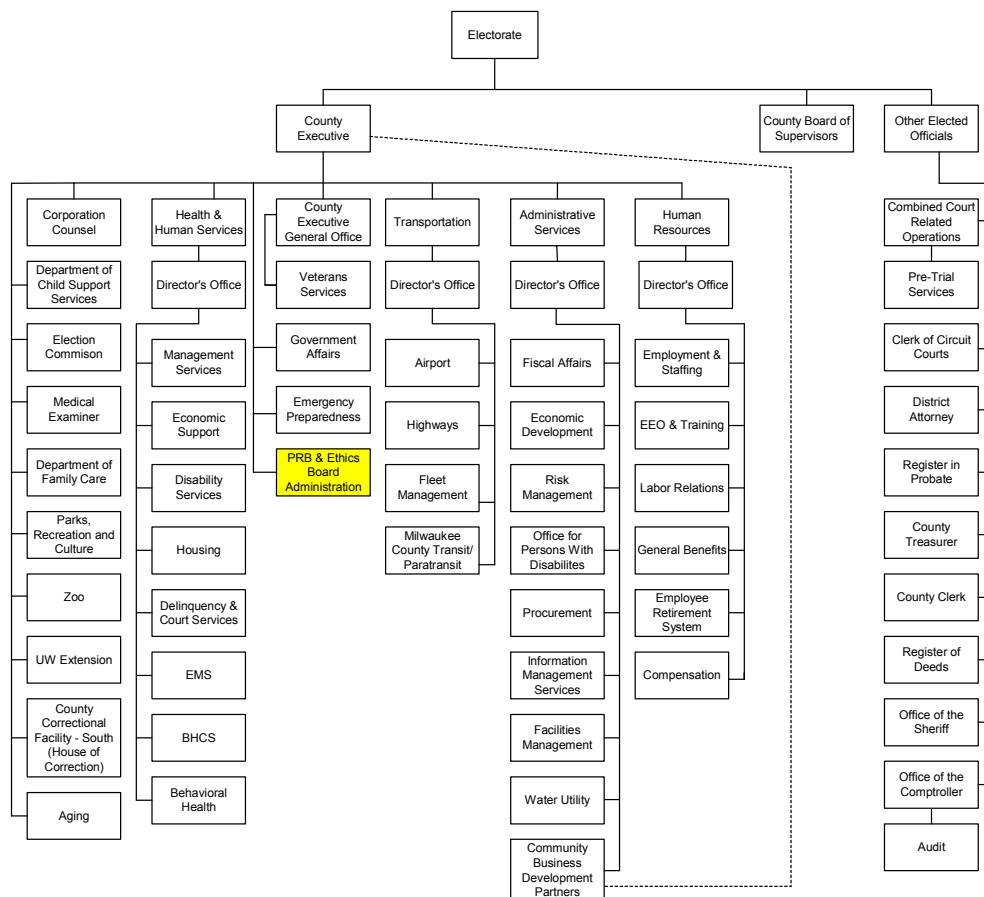
FROM Josh Fudge, Fiscal and Budget Administrator

SUBJECT: Corrections to the 2014 County Executive's Recommended Budget Narratives

Attached are replacement pages for the 2014 County Executive's Recommended Budget for the Operating and Capital Budgets. The changes below relate to narrative corrections and have no impact to expenditures, revenues or the property tax levy. The corrections are as follows:

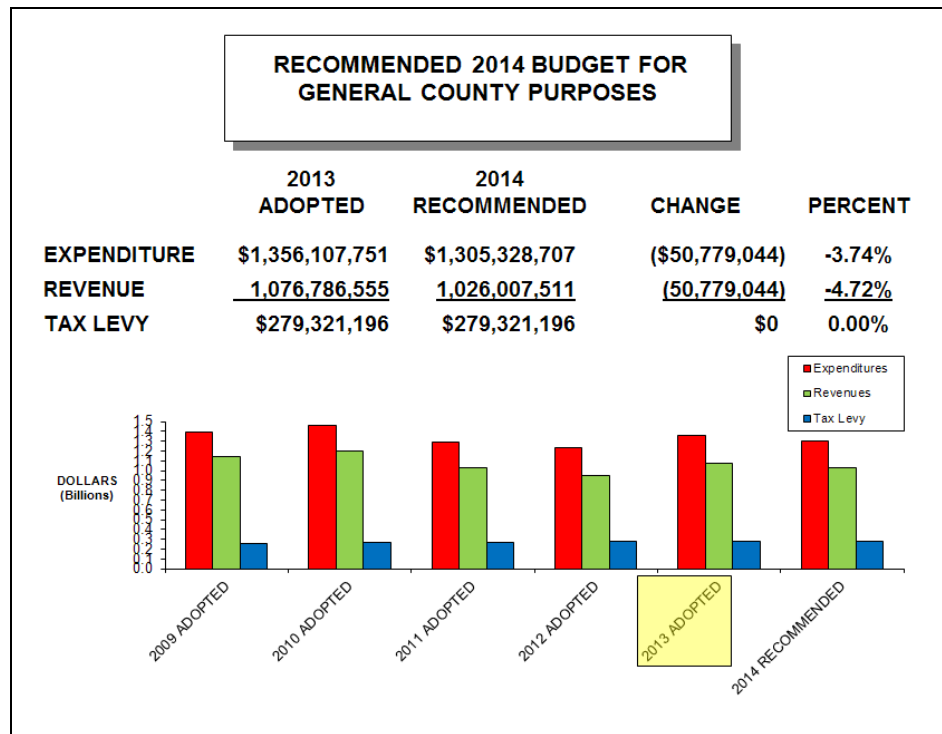
County-wide Organizational Chart

The organizational chart on page 1 of the narrative was corrected to move PRB/Ethics Board from being under Human Resources to being a standalone department.



Tax Levy Summary

The Tax Levy Summary on page 9 is corrected to read “2013 ADOPTED” instead of “2014 ADOPTED.”



Org 1151: DAS - Fiscal Affairs

On page 132, the second paragraph under “Strategic Implementation” is corrected to read:

One re-titled position of Director of Performance Strategy & Budget will provide management and strategic leadership of the Office. To flatten the organization structure and provide a career ladder, three existing Coordinator positions are re-titled as Budget Coordinators for Operating, Capital, and Strategic Planning and will act as budget analysts and team leads. The remaining budget staff includes ~~three~~ four Fiscal and Management Analyst positions, one Fiscal Analyst position and one administrative position; one mid-level management position is unfunded.

On page 134, the fourth bullet under “Strategic Implementation is corrected to read:

- Continuing effective implementation of Capital Projects ~~WO123456~~ 205, Fiscal Automation, ~~and WO78910, Records Indexing.~~

Org 1192: DAS - Economic Development

On page 153, the first paragraph under “Strategic Implementation” is corrected to read:

The Real Estate program area administers the leasing, acquisition and disposition of a wide variety of buildings and vacant property owned by Milwaukee County. In order to better manage existing project workload and increase efficiency, ~~three~~ 3.0 FTE Project Managers are created and 1.0 FTE Manager of Real Estate Services position and 1.0 FTE Real Estate Agent position are abolished.

Org 1800: Non-Departmental Revenues

On page 383, the second paragraph under "Land Sales" is corrected to read:

~~The 2014 operating budget includes no revenues in the Land Sales non-departmental revenue account based on past practice. As in previous years, \$400,000 is budgeted in the Department of Administrative Services - Economic Development - Real Estate Services to cover their operating expenditures. Additionally, the 2014 capital improvement budget includes \$156,000 in land sale revenue to partially fund projects WO23401-Liquid Chromatograph Tandem Mass Spectrometer (\$126,000) and WC09501-Courthouse-Masonry (Basement Walls) (\$30,000).~~
However, ~~per~~ Per 2009 Adopted Resolution 11-53, the County is expecting revenue in 2014 from the sale to UWM Innovation Park LLC (UWM) of 88.9 acres of land in the Northeast Quadrant of the County Grounds for the development of a new College of Engineering and Applied Science Campus, known as Innovation Park. The payment schedule included in Resolution 11-53 requires UWM to pay the County \$5,000,000 in February of 2014, and requires UWM to remit to the County 75 percent of the value of any real property sale on the land until the remaining balance of \$3,550,000 is paid off. The Economic Development Director indicates that UWM is likely to complete the sale of one of its parcels to a developer who will construct a hotel on the site, and that the County's 75 percent share of this sale will total approximately \$680,000. Therefore, an estimated total \$5,680,000 in land sales revenue is expected to be realized from this particular transaction in 2014; \$5,000,000 from the adopted payment schedule for the original sale of the land and \$680,000 from the sale related to the hotel development.

Org 2000: Courts

On page 168, the following correction is made to the first paragraph under Department Description:

The Chief Judge is responsible for the oversight of administration of judicial activities in the 47 Circuit Courts within the District, ~~and as operations and fiscal management of Pretrial Services.~~

On page 174, the year and dollar amounts under Strategic Implementation are corrected as follows:

If, during 2014, 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 2014, a contribution of ~~\$45,393~~ \$39,140 from the reserve is budgeted. As of December 31, 201~~32~~, the total balance in the reserve account was ~~\$303,030~~ \$339,030. The Family Court program area supports a total of 14.5 courtrooms staffed by Judges and Commissioners.

Org 3010: Election Commission

On page 71, the following corrections are made under Strategic Implementation:

However, the service accounts also include a reduction of ~~\$1,051~~ \$35,051 in advertising fees ~~from the Department's 2014 Request,~~ which were previously paid to publish election material in community newspapers in the City of Milwaukee.

Org 4300: House of Correction

On page 213, the following corrections are made under Strategic Implementation:

The cost of the Armor contract is offset by a reduction of County inmate medical staff positions. The majority of the positions that are being unfunded were vacant but funded during the 2013 fiscal year, therefore, this action ~~does not~~ results in any one layoffs. These positions are now being staffed by Armor.

Org 4800: Emergency Preparedness

On page 231, the 2014/2013 Variance of FTE Positions in the Budget Program Summary table for Strategic Program Area 2 is corrected as shown below.

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$832,304	\$895,501	\$944,990	\$946,636	\$1,646
Revenues	\$458,393	\$527,618	\$536,687	\$507,591	\$29,096
Tax Levy	\$373,911	\$367,883	\$408,303	\$439,045	\$30,742
FTE Positions	5	5	6	6	<u>60</u>

Org 5040: DOT - Airport

On page 241, GMIA South 440th is changed to MKE Regional Business Park in the “Strategic Program Area 2” name and under “Strategic Implementation” as follows:

Strategic Program Area 2: ~~GMIA South 440th~~ MKE Regional Business Park

Strategic Implementation: The ~~GMIA South 440th~~ 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 tax levy in this service area is reduced \$388,129 due to a reduction in costs of \$363,129 from \$1,792,703 to \$1,429,574 related to the repair, maintenance, and operation of MKE Regional Business Park facilities. The operating costs in this budget are for the oversight and management of the Business Park and one-time costs of bringing older vacant buildings up to standards so they are rentable. The expenditures are partially offset by an increase in building rental revenue of \$25,000 from \$800,000 to \$825,000. This revenue is expected to continue to increase over the next several years as more buildings become occupied.

Org 5300: DOT Fleet

On page 254, the Budgeted Positions table should contain 15 FTE Auto And Eq Serv Tech DOT, and 0 FTE Auto And Eq Serv Tech. There is no change to the total number of positions.

DOT-Fleet Maintenance Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Accountant 3	1	1	0	
Admin Spec - Fleet	1	1	0	
Auto And Eq Parts Tech	3	3	0	
Auto And Eq Parts Tech I-C	1	1	0	
Auto And Eq Serv Supv DOT	2	2	0	
Auto And Eq Serv Tech	0	-4	-4	Fund
Auto And Eq Serv Tech Asst	2	2	0	
Auto And Eq Serv Tech DOT	15	145	-40	Unfund
Auto And Eq Svs Tech I-C DOT	4	4	0	
Clerical Asst 1	1	1	0	
Exdir2-Dir Fleet	1	1	0	
Facilities MtcWkr Fleet	1	1	0	
Ironworker DPW	2	2	0	
Ironworker Seasonal	0.5	0.5	0	
Overtime	1.5	1.5	0	
Shift Differential	0.1	0.1	0	
Vacancy & Turnover	-2	-2	0	
TOTAL	34.1	34.1	0	

Org 6300: Behavioral Health Division

In the Program Budget Summary on page 295, the 2012 Budget FTE Positions should read "96.5"

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$14,518,649	\$16,251,693	\$13,424,990	\$9,762,558	(\$3,662,432)
Revenues	\$6,847,500	\$6,650,828	\$6,631,474	\$3,082,964	(\$3,548,510)
Tax Levy	\$7,671,149	\$9,600,865	\$6,793,516	\$6,679,594	(\$113,922)
FTE Positions	96.5	96.5	81.7	40.6	-41.1

On pages 297-302, the following corrections are made to the personnel tables:

General Administration Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adm Asst NR	0	1	1	Transfer In
Admin Coord - Training	1	0	-1	Abolish
Admin Spec - MH NR	1	1	0	
Adv Prac Nurse Prescriber	0	1	1	Create
BH Clinical Psychologist III	0.8	0.8	0	
BH Med Dir - Forensic Services	1	1	0	
BH Staff Psychiatrist Hourly	0	0.2	0.2	2013 Action*
Clerical Asst 1	1	1	0	
Clerical Spec MHD	3	3	0	
Clinsafety And Riskmngtnurs	1	1	0	
ED Services Prog Coord	1	1	0	
ExDir2AsscDirClincalCompliance	1	1	0	
Exdir2-Assoc Admin of Nursing	1	1	0	
Exdir2-Assthospadm2-Mhc	0	1	1	Transfer In
Exdir2-Dep Admin BHD	1	1	0	
ExDir3ChiefPsychologist -BHD	1	1	0	
Exdir3-Mh Administrator	1	1	0	
Executive Assistant MH	1	1	0	
Infect Contrl Practitnr	1	1	0	
Integrated Service Coor	1	0	-1	Abolish
Medical Service Manager	1	1	0	
Nursing Adm Coord-PR 29M	1	1	0	
Nursing Adm Coord-PR 29MN	1	1	0	
Nursing Prog Coord	1	1	0	Create 1.0 / Abolish 1.0
Overtime	2	1.9	-0.1	
Payroll Asst	2	0	-2	Transfer Out
Physician Quality Officer	0	1	1	Create
Pol&Pro Coord Clin Compliance	1	1	0	
Prog Analyst MH	3	2	-1	Transfer Out
Psychiatric Soc Wkr Mgr	1	1	0	
Qual Assur Client Rights	1	1	0	
Qual Assur Coord	2	2	0	
Qual Imprvt and Risk Coord	1	1	0	
Qual Imprvt Coord BHD	2	1	-1	Abolish
RN 2 - Staff Development	4	3	-1	Abolish
RN 2 - Utiliz Review	3	3	0	
RN 3 MH	12.5	6	-6.5	Abolish
RN 3 MH Pool	1	1	0	
Salary Adjustment	2.7	4.3	1.6	
Secretary	1	1	0	
Special Premium	0.7	0.7	0	
Utilization Review Coor	1	1	0	
Vacancy & Turnover	-5.7	-7.8	-2.1	
TOTAL	57	47.1	-9.9	

*2013 Actions present in these tables indicate either 2013 County Board Resolutions [for](#) cleanup from position changes made in the 2013 Adopted Budget.

Long-Term Care Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adm Asst NR	1	0	-1	Transfer Out
Adv Prac Nurse Prescriber	1	1	0	
Asst Hosp Admtr 1	1	1	0	
BH Clinical ProgDir Psychology	2	1.8	-0.2	Transfer Out
BH Clinical Psychologist I	1.2	0.8	-0.4	2013 Action 0.2 / Transfer 0.2
BH Clinical Psychologist III	0.5	0.5	0	
BH Staff Psychiatrist	1	0.9	-0.1	Abolish
Cert Occ Therapy Asst	8	5.3	-2.7	Abolish
Clerical Asst 1	1	0	-1	Abolish
Clerical Asst 2	2	1.9	-0.1	Abolish
Devlpmtl Disabilty Spec	2.5	0.8	-1.7	2013 Action 0.5 / Transfer 0.2 / Abolish 1.0
Music Therapist	1.8	0.5	-1.3	2013 Action 0.3 / Abolish 1.0
Nursing Asst 1 Mh	89.4	64	-25.4	2013 Action 6.8 / Abolish 18.6
Nursing Prog Coord	1.5	1.8	0.3	<u>Create 1.0 / Abolish 0.7</u>
Occupational Therapist	5	3.8	-1.2	Abolish
Overtime	21	14	-7	
Psych LPN MHC	17.8	11.6	-6.2	2013 Action 1.3 / Abolish 4.9
Psych Soc Wkr	3	2.5	-0.5	Abolish
Rehab Services Supvr	1	1	0	
RN 1	10.8	10.3	-0.5	2013 Action 3.6 / Abolish 4.1
RN 2 - MDS	1	1	0	
RN 2 - MH	9.7	3.3	-6.4	2013 Action 5.1 / Abolish 1.3
Salary Adjustment	0.1	0	-0.1	
Shift Differential	2.8	1.9	-0.9	
Special Premium	0.2	0.1	-0.1	
Unit Clerk	3	2.3	-0.7	Abolish
Vacancy & Turnover	-9.7	-6.3	3.4	
TOTAL	179.6	125.8	-53.8	

Acute Inpatient Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adv Prac Nurse Prescriber-Pool	7	7.5	0.5	Create
Adv Prac Nurse Prescriber	2	2.5	0.5	Create
BH Clinical ProgDir Psychology	5.2	4	-1.2	2013 Action 0.5 / Abolish 0.75 ³
BH Clinical Psychologist III	0.5	0.5	0	
BH House Physician 3	2.3	2.3	0	2013 Action 0.06
BH Med Dir - Adult	1	1	0	
BH Med Prog Director - CATC	1.5	1.5	0	
BH Staff Psychiatrist	5.2	4.2	-1	2013 Action 0.25 / Abolish 0.75 ³
Exdir1-Acuteinptsvsdir	1	1	0	
Music Therapist	1.5	2	0.5	Create
Nursing Asst 1 Mh	57.2	48.5	-8.7	2013 Action 4.2 / Abolish 4.5 ³
Nursing Asst MH Pool	6.2	5.2	-1	Abolish 0.75 ³ / 2013 Action 0.25
Nursing Prog Coord	2.2	4	1.8	Create 2.0 / 2013 Action 0.2
Occ Therapist Pool	0	0.5	0.5	Create
Occupational Therapist	6.2	6	-0.2	2013 Action
Overtime	22.2	19.1	-3.1	
Psych Soc Wkr	9.5	8.2	-1.3	2013 Action 0.5 / Abolish 0.75 ³
Psych Soc Wkr Pool	0.5	0.5	0	
Rehabilitation Coordinator	0.5	0.5	0	
RN 1	54.6	52.3	-2.3	Abolish ³
RN 2 - MH	6.5	4.4	-2.1	2013 Action 1.35 / Abolish 0.75 ³
RN Pool	0.7	0.7	0	
Salary Adjustment	0	0.5	0.5	
Secretarial Asst	1	1	0	
Secretary	1	1	0	
Shift Differential	3.7	3.9	0.2	
Special Premium	0.3	0.2	-0.1	
Spirituality Integ Cooed-hrly	0.5	0.5	0	
Unit Clerk	13	12.5	-0.5	2013 Action
Vacancy & Turnover	-11.2	-12.9	-1.7	
TOTAL	201.89	183	-18.79	

Crisis Services Branch Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adv Prac Nurse Prescriber-Pool	2	2	0	
Adv Prac Nurse Prescriber	1.5	1.5	0	
BH Clinical ProgDir Psychology	1.8	1.2	-0.6	2013 Action 0.8 / Transfer In 0.2
BH Clinical Psychologist I	0	0.2	0.2	Transfer In
BH Clinical Psychologist III	1	2	1	Create
BH Emer Serv Clinician	12	14	2	Create <u>1.0 / 2013 Action 1.0</u>
BH Emer Serv Clinician RN	6.5	6.5	0	
BH Med Dir - Crisis Services	1	1	0	
BH Med Prog Director - CATC	0.5	0.5	0	
BH Stabilization Coordinator	1	0	-1	Abolish <u>2013 Action</u>
BH Staff Psychiatrist	10.9	10.9	0	
Clerical Asst 1	1	1	0	
Devlpmtl Disabilty Spec	0	0.2	0.2	Transfer In
Exdir1-Psychcrisissvdi	1	1	0	
House Physician 2 Hrly	4	4	0	
Human Ser Wkr	1	0	-1	Abolish
Human Ser Wkr MH	0.5	0	-0.5	Abolish
Nursing Asst 1 Mh	18	18	0	
Nursing Prog Coord	1	2	1	Create
Occupational Therapist	1	1	0	
Office Supp Asst 2	1	1	0	
Overtime	6.3	6.3	0	
Psych Crisis Srvs Coord	1	2	1	Create
Psych Postdoc Fellow	2	2	0	
Psych Soc Wkr	3.5	1.5	-2	Abolish
Psych Soc Wkr Pool	0	1	1	Create
Qual Assur Coord	0	1	1	Create
RN 1	20	24	4	2013 Action
RN 2	0	1	1	Create <u>2013 Action</u>
RN 2 - MH	7	2	-5	2013 Action <u>67.0</u> / Fund 1.0
RN 2 - Utiliz Review	2	3	1	Create <u>2013 Action</u>
Secretary	1	1	0	
Special Premium	1.2	1.2	0	
Unit Clerk	3	3	0	
Vacancy & Turnover	-10.6	-10.8	-0.2	
TOTAL	103.1	106.2	3.1	

Management Services Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Accountant 2	1	1	0	
Accountant 3	1	1	0	
Accountant 4-NR	1	1	0	
Accting Manager	1	0	-1	Abolish
Accts Rec Supv-Billing	1	1	0	
Adm Asst	2	2	0	
Adm Asst NR	1	1	0	
Admin Spec - MH NR	3	2	-1	Abolish
BH Clinical ProgDir Psychology	0	0.2	0.2	2013 Action
Clerical Asst 1	13	10	-3	Abolish 1.0 / 2013 Action 2.0
Clerical Asst 1 Hr	0.5	0.5	0	
Clerical Spec MHD	1	1	0	
Clothing Supply Clk 1	2	1	-1	Abolish
Clothing Supply Clk 2	2	2	0	
Contract Serv Coord	1	0	-1	Transfer Out
Dietitian 1	2	2	0	
Dietitian Supervisor	1	1	0	
Disribution Assistant	1	1	0	
Emerg Mgmt Coordinator	1	0	-1	Abolish
Environmental Svc Adm	0	1	1	2013 Action
Exdir1-Fiscal Servs Dir	1	1	0	
Exdir2-Assocmhadmtr Fis	1	1	0	
Exdir2-Assthospadm2-Mhc	1	0	-1	Transfer Out
Fiscal And Budget Mgr Chp	1	1	0	
Fiscal Asst 1	1	1	0	
Fiscal Asst 2	13	12	-1	Abolish
Fiscal Mgt Analyst 3	1	1	0	
Fiscal Spec	4	5	1	Create2013 Action
Hosp Maint Wrkr MHC	12	11	-1	Abolish
Housekeeper 1 Nr	3	2	-1	Abolish
Human Ser Wkr	4	3	-1	Abolish
Materials Distrib Clerk	1	1	0	
Mechanical Mtce Supt	1	1	0	
Mechanical Utility Engr	1	1	0	
Med Rec Adm Mhc	1	1	0	
Med Rec Coord (BHD)	2	2	0	
Med Rec Supv	1	0	-1	Abolish
Office Supp Asst 2	14.5	15.5	1	2013 Action
Operations Coord	1	0	-1	2013 Action
Operatting And Mtce Supv	1	1	0	
Overtime	5.2	5.2	0	
Pharmacy Svcs Dir	1	0	-1	Unfund
Pharmacy Tech	1	1	0	
Prog Anlayst MH	0	1	1	Transfer In
Qual Mangmt Admin Asst	1	1	0	
-RC-Disribution Assistant	1	1	0	
Safety & Train Spec	1	0	-1	Abolish

Hospital				
Salary Adjustment	0.1	0.1	0	
Secretarial Asst	2	2	0	
Sewing Mach Oper 2	1	1	0	
Shift Differential	0.3	0.3	0	
Staffing Assistant	6	4.5	-1.5	Abolish*
Stores Clerk 1	2	2	0	
Vacancy & Turnover	-10.4	-7.1	3.3	
Volunteer Coord-Hrly	1	1	0	
TOTAL	113.2	101.2 102.2	-12	

*Abolish 0.5 FTE July 1, 2014

Org 8000: Department of Health and Human Services

In the Activity Data Table on page 269, the "Number of Burials processed" under "2013 Projection" is corrected to read 298.

What We Do: Activity Data			
Activity	2012 Actual	2013 Projection	2014 Budget
Children's Long Term Support Waiver Enrollees	709	921	795
Birth-3 Early Intervention Enrollees	3,956	3,200	3,778
Family Support Enrollees	578	480	539
Clients in Community Living Support Services	252	189	358
Clients in Work, Day and Employment Services (Adult)	33	32	37.5
Information and Assistance Phone Calls	27,767	23,169	25,416
Referrals Processed	3,946	3,366	5,364
Family Care Enrollments Completed	2,153	1,552	1,833
Number of IDAP cases processed	1,165	1,200	1,200
Number of Burials processed	299	298 338	280

On page 281, a line for “Human Ser Wkr Pool” is inserted in the Budgeted Positions table, and the totals at the bottom are adjusted to reflect the correction.

Delinquency and Court Services Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adm Asst 2-Chldrns Crt	1	1	0	
Adm Coord Alco Drug Prog	1	1	0	
Admin Coord	1	2	1	2013 Action
Clerical Asst 1	1	1	0	
Clerical Asst 2	5	5	0	
Clerical Spec (CCC DE)	1	1	0	
Clerical Spec DHS	2	2	0	
Control Center Asst	8	8	0	
Custody Placemt Spec	4	4	0	
Deputy Detntn Home Suprlndnt	0	1	1	Create
Detent Home Supt	1	1	0	
Exdir2-Divadmndelq Ctse	1	1	0	
Grant Coordinator	1	1	0	
Hum Ser Wkr-Juvenile Justice	54	48	-6	Unfund 4.0 / Abolish 2.0
Hum Ser Wrk Juv Just - BLSpan	2	2	0	
Human Ser Wkr BI Sp	2	2	0	
<u>Human Ser Wkr Pool</u>	<u>0</u>	<u>0.02</u>	<u>0.02</u>	<u>Create 0.02</u>
Human Services Supv	6	6	0	
Info Systm Appl Spec Cc	1	1	0	
Juvenile Corr Offic	65	63	-2	Unfund
Juvenile Corr Offic BI S	3	3	0	
Juvenile Corr Wrkr Supv	6	6	0	
Office Supp Asst 1	2	2	0	
Office Supp Asst 2	1	1	0	
Overtime	9.4	11.1	1.7	
Qual Assur Spec	0	1	1	2013 Action
-RC-Child Prob Officer	1	1	0	
-RC-Social Worker	1	0	-1	2013 Action
RN Pool	0	0.1	0.1	Create
RN 1	3	3	0	
RN 2	1	1	0	
Secretary	1	1	0	
Secretary Nr	1	1	0	
Sect Mgr	1	2	1	Create
Stores And Distrib Asst 1	0.6	0.6	0	
Vacancy & Turnover	-11.1	-6	5.1	
TOTAL	176.9	178. <u>87</u>	1. <u>98</u>	

On pages 284-285, the Explanation is corrected for Asst Prog Administrator and Integrated Service Coord NR. The 2013 Budget, 2014/2013 Variance, and the Explanation are corrected for Rehabilitation Coordinator.

Community Services Branch Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adm Coord BH	11	12	1	Create
Adm Coord CATC	1	1	0	
Adm Coord SSI	1	1	0	
Adv Prac Nurse Prescriber-Pool	1	0.2	-0.8	Abolish ¹
Adv Prac Nurse Prescriber	2	1.2	-0.8	Abolish
Asst Prog Administrator	0	2	2	Create ^{2013 Action}
BH Clinical ProgDir Psychology	3	4	1	Create
BH Clinical Psychologist III	4.3	4.3	0	
BH Med Prog Director - CATC	0.5	0.5	0	
BH Staff Psychiatrist	1.2	0.6	-0.6	Abolish ⁶
Care Coordinator Wraparound	2	2	0	
Cert Occ Therapy Asst	9	2.2	-6.8	Abolish ⁶
Clerical Asst 1	5	4.2	-0.8	Abolish ⁶
Clerical Asst 1 Hr	0	0.2	0.2	Create
Clerical Asst 2	2	2	0	
Clerical Spec MHD	4	4	0	
Clinical Program Mgr	0	1	1	Create
Comm Service Nurse (PR 18N)	6	3	-3	Abolish ⁶
Comm Supp Prog Coord	2	0.4	-1.6	Abolish ⁶
Community Services Mgr	1	1	0	
Contract Serv Coord	1	1	0	
Exdir1-Dep Prog Admin CATC	1	1	0	
Exdir1-SAIL-Oper Coord	1	1	0	
Exdir2-Asstthospadm2-Mhc	1	1	0	
Exdir2-Prog Admntr Catc	1	1	0	
Fiscal Asst 2	1	1	0	
Fiscal Spec	1	2	1	Create
Health Prevention Coord	1	1	0	
Human Ser Wkr Child Welfare	1	1	0	
Integrated Service Coor	3	4	1	Create
Integrated Service Coor NR	3	1	-2	Abolish ⁶ 2013 Action
Music Therapist	1	1	0	
Occupational Therapist	17	6.5	-11	Abolish ⁶
Office Supp Asst 2	4	2.4	-1.6	Abolish ⁶
Overtime	0.9	0.2	-0.7	
Placemt Resources Mgr	1	1	0	
Prog Anlayst MH	1	1	0	

¹ Action taken April 1, 2014

Prog Coord - AODA	1	1	0	
Prog Coord - CATC	2	2	0	
Prog Coord - Safety Svs	2	2	0	
Program Evaluator	1	1	0	
Psych Soc Wkr	13	7.8	-5.2	Abolish ⁶
Psych Soc Wkr CSP	2	0.4	-1.6	Abolish ⁶
Qual Assur Coord	1	1	0	
Qual Assur Spec	1	1	0	
Qual Assur Spec AODA	3	3	0	
Qual Assur Tech Wrap Around	1	1	0	
Qual Imprvt Coord	1	1	0	
Rehabilitation Coordinator	0.51	0.5	-1	Abolish ⁶
RN 1	0.5	0.2	0	
RN 2 - MH	1	1	0	
RN 2 - Wraparound	2	2	0	
RN Pool	1	0.2	-0.8	Abolish ⁶
Secretarial Asst	1	1	0	
Secretary	1	1	0	
Vacancy & Turnover	-12.5	-8.8	3.7	
TOTAL	118.9	92.2	-27	

Org 7900 Department on Aging

The following changes are made to page 311:

Strategic Implementation:

MCDA provides tax levy funding for programs at the 512 senior centers throughout the County-owned senior centers. These centers offer a wide variety of recreational and educational activities for older adults. The County-owned senior centers also serve as congregate meal sites and home-delivered meal dispatch sites. A new expenditure allocation of \$17,000 is reflected in a Facility Assessment Inspection cross-charge for evaluation of County-owned senior center facilities.

Org 9000: Parks, Recreation, and Culture

On page p.326, the following text is added: "The Department of Parks, Recreation and Culture is authorized to continue offering free swimming lessons in 2014 at Washington Park Pool, to continue the Aquatics Incentive Program, and to offer 3 free admission days at Washington Park Pool in 2014 in accordance with County Board File 13-360."

CAPITAL BUDGET

- On page p.7 (footnote #1), "\$36,596,057" is replaced with "\$35,530,152."

The Annual Bond Limit is defined by County Board file number 03-263, an annual bonding cap to which, policy-makers have generally adhered. The 2013 base amount is ~~\$36,596,057~~ \$35,530,152.

- On page p.9, WC08801 Courthouse Security X-Ray Inspect Systems and WS04401 Washington Senior Center Restroom Renovations are not ongoing projects.

Project	Description	Total Project Cost	Project Funding						Review and Selection Factors					
			Non-County		County				Ongoing	Committed	Life-Safety	Deferred Maint.	Non-County Funding	CIC REC Project
	Highway	\$	\$	%	Bond \$	*Cash \$	Private Donation \$	%						
WS04401	Washington Senior Center Restroom Renovation	123,400	-	0.0%	-	123,400	-	100.0%	X		X	X		X
WC08801	Courthouse Security X-Ray Inspect System	207,000	-	0.0%	-	207,000	-	100.0%	X		X	X		X

- On page p.9, WJ02101 House of Corrections (ACC North) HVAC System and Window Replacements clarification.

**The CEX Recommended project WJ02101 includes both an HVAC component and a window replacement component. Each component was submitted as a separate project request as part of the CIC process and the CEX budget process. The HVAC component was a CIC high-ranked/recommended project, the window replacement component was a lower-ranked (non-recommended) CIC project. These projects were combined as part of the CEX Recommended Budget as the window installation provides a weather-tight seal of the building and would allow the HVAC system to operate much more efficiently.

Project	Description	Total Project Cost	Project Funding						Review and Selection Factors					
			Non-County		County				Ongoing	Committed	Life-Safety	Deferred Maint.	Non-County Funding	CIC REC Project
WJ02101	House of Corrections (ACC North) HVAC System and Window Replacements**	1,992,240	-	0.0%	-	1,992,240	-	100.0%			X	X		"X"

**The CEX Recommended project WJ02101 includes both an HVAC component and a window replacement component. Each component was submitted as a separate project request as part of the CIC process and the CEX budget process. The HVAC component was a CIC high-ranked/recommended project, the window replacement component was a lower-ranked (non-recommended) CIC project. These projects were combined as part of the CEX Recommended Budget as the window installation provides a weather-tight seal of the building and would allow the HVAC system to operate much more

4. On page p.20, replace tables with updated debt table.

Budget Year	Tax Supported Debt Service	County Sales and Use Tax Revenues	Surplus Sales Tax Revenues
2014	\$42,189,549	\$56,161,917	(\$13,972,368)
2015	\$48,107,248	\$57,022,387	(\$8,915,139)
2016	\$48,741,480	\$58,447,947	(\$9,706,467)
2017	\$49,916,332	\$59,909,145	(\$9,992,813)
2018	\$44,336,826	\$61,406,874	(\$17,070,048)
2019	\$44,952,323	\$62,942,046	(\$17,989,723)
2020	\$46,474,934	\$64,515,597	(\$18,040,663)
2021	\$48,257,400	\$66,128,487	(\$17,871,087)

5. On page p.22, replace tables with updated debt table.

Budget Year	Direct Debt	Equalized Value (Includes TID)	Direct Debt as a Percent of Value
2014	\$ 682,623,183	\$ 54,609,348,700	1.25%
2015	\$ 658,534,519	\$ 54,917,434,085	1.20%
2016	\$ 634,827,442	\$ 55,227,257,572	1.15%
2017	\$ 610,873,485	\$ 55,538,828,966	1.10%
2018	\$ 593,347,484	\$ 55,852,158,129	1.06%
2019	\$ 576,275,570	\$ 56,167,254,976	1.03%
2020	\$ 558,729,819	\$ 56,484,129,482	0.99%
2021	\$ 540,123,735	\$ 56,802,791,674	0.95%

6. 5-Year Capital Improvement Table Corrections (for Projected Years 2015 and 2018):

- On page p.181, WP29501 Pulaski-Milw Pool Mechanical Room should be removed from the 2015 Projected Budget as the pool is being replaced by WP39903-Pulaski Pool Demolition – Splash Pad Construction in the 2014 Recommended Capital Improvement Budget.
- On page p.182, WP30501 Noyes Pool Stainless Steel Lockers should be removed from the 2015 Projected Budget as the pool is being replaced by WP39904 Noyes Pool Demolition – Skate Park and Pavilion Construction in the 2014 Recommended Capital Improvement Budget.
- On page p.186, WP39301 Sheridan Park Lagoon Shoreline should be removed from the 2015 Projected Budget as it is a duplicate of project WV04001 Sheridan Park Lagoon Shoreline.
- On pages 187, 189, and 198, update the “totals” rows for year 2015 (to reflect “a.” and “b.” above) and year 2018 (to reflect “c.” above).

Project Number	Project	2014		2014: BREAKDOWN OF COST				2015				2018			
		Recommended Budget	FEDERAL/STATE	Sales Tax	Levy	BOND	Projected Budget	BOND	Projected Budget	BOND	Projected Budget	BOND			
			LOCAL/OTHER	Reserve/PFC/Misc Rev									AMOUNT	AMOUNT	AMOUNT
WP29501	Pulaski-Milw Pool Mechanical Room	0	0		0	0	0	216,000	216,000		0		0		
	Total WP295	0	0		0	0	0	216,000	216,000		0		0		
WP30501	Noyes Pool Stainless Steel Lockers	0	0		0	0	0	50,000	50,000		0		0		
	Total WP305	0	0		0	0	0	50,000	50,000		0		0		
WP39301	Sheridan Park Lagoon Shoreline	0	0		0	0	0	0	0	500,000	500,000	500,000	500,000		
	Total WP393	0	0		0	0	0	0	0	500,000	500,000	500,000	500,000		
WP	Total "Parks, Recreation, & Culture"	8,704,600	0	248,000	0	8,456,600	24,133,105	20,867,105	49,806,938	19,540,938	10,408,000	9,908,000	40,408,000	9,908,000	
Capital Budget Summary															
	Grand Total Capital Improvements	79,039,582	24,504,093	17,944,238	0	36,591,251	167,734,724	167,468,724	127,569,839	127,293,839	64,102,860	63,602,860	47,998,860	47,495,860	
	Total Excluding Airports	57,383,582	6,505,968	14,286,363	0	36,591,251	158,669,724	158,403,724	126,089,839	125,823,839	63,780,860	63,280,860	47,998,860	47,495,860	

INTRODUCTION

2014 Capital Improvements Budget

The 2014 Capital Improvements Budget (Capital Budget) includes 55 separate projects for a total expenditure appropriation of \$79,039,582. Anticipated reimbursement revenue (Federal, State and local grants) totals \$24,504,093 resulting in a net County financing of \$54,535,489.

Appropriations for 46 corporate purpose (non-airport) projects total \$57,383,582. The resulting County financing of \$50,877,614 is to be financed by \$36,591,251 in general obligation bonds, \$10,030,363 in sales tax revenue, \$156,000 in land sale proceeds, \$3,600,000 in private donations, and \$500,000 in Passenger Facility Charges (PFC) revenue.

The corporate purpose (non-airport) projects bonding amount of \$36,591,251 is \$4,806 below the 2014 bonding cap of \$36,596,057 for 2014.¹

Beginning with the 1995 capital budget, the County established a cash-financing goal of 20 percent to be implemented over a ten-year period. This policy served to increase minimum cash financing by 2.0 percent annually. Net County financing included in the 2014 budget totals \$54,535,489, including the Airport. Cash needed to meet the 20 percent financing goal is calculated at \$10,907,098. The 2014 budgeted cash financing of \$17,944,238 represents 32.9 percent of net County financing. Excluding Airport projects, net County financing totals \$50,877,614. Cash needed to meet the 20 percent financing goal of non-airport projects is calculated at \$10,175,523. The 2014 budgeted cash financing of \$14,286,363 represents 28.1 percent of net County financing.

2014 Capital Budget - Project Selection Process

Capital projects were reviewed and selected using a number of different prioritization factors. Two primary factors taken into consideration included whether a project was ongoing (i.e. continuation of an existing project begun through prior budget appropriation) and/or previously committed. Other considerations included: whether or not a project could leverage external (non-County) funding that could be used to help offset total project costs, thereby reducing the taxpayer burden; Life/Safety; Deferred Maintenance; and Operating/Efficiencies. The Capital Improvement Committee (CIC) review (pursuant to Milwaukee County Ordinance, Chapter 36) was used as an input to the process, as the majority of projects included in the 2014 departmental requests to the County Executive were also requested as part of the CIC process.

Below is a summary of the projects and related factors.

¹ The Annual Bond Limit is defined by County Board file number 03-263, an annual bonding cap to which, policy-makers have generally adhered. The 2013 base amount is \$35,530,152.

Project	Description	Total Project Cost	Project Funding						Review and Selection Factors					
			Non-County		County				Ongoing	Committed	Life-Safety	Deferred Maint.	Non-County Funding	CIC REC Project
	Highway	\$	\$	%	Bond \$	*Cash \$	Private Donation \$	%						
	Zoological Department													
WZ05701	Aviary Roof Replacement	1,774,200	-	0.0%	1,774,200	-	-	100.0%	X			X		
WZ11201	Pachyderm Building Tunnel Reinforcement	577,100	-	0.0%	577,100	-	-	100.0%			X	X		
WZ12001	Hippopotamus Exhibit Renovations	4,800,000	-	0.0%	-	1,200,000	3,600,000	100.0%				X	X	
	Total Zoological Department	7,151,300	-	0.0%	2,351,300	1,200,000	3,600,000	100.0%						
	HEALTH AND HUMAN SERVICES													
	Human Services													
WS03401	Washington Park Sr Ctr - Roof Replacement	244,562	-	0.0%	-	244,562	-	100.0%	X			X		X
WS04201	Kelly Senior Center Exterior Doors	31,950	-	0.0%	-	31,950	-	100.0%				X		
WS04203	Rose Senior Center Interior Doors	48,744	-	0.0%	-	48,744	-	100.0%				X		
WS04401	Washington Senior Center Restroom Renovation	123,400	-	0.0%	-	123,400	-	100.0%			X	X		X
	Total Human Services	448,656	-	0.0%	-	448,656	-	100.0%						
	County Grounds													
WG01701	Vel Phillips Fire Protection Monitoring System	197,340	-	0.0%	-	197,340	-	100.0%			X	X		X
WG01801	Research Park Fire Protection Monitoring System	197,340	-	0.0%	-	197,340	-	100.0%			X	X		X
WG01901	CATC Fire Protection Monitoring System	203,740	-	0.0%	97,820	105,920	-	100.0%			X	X		
	Total County Grounds	598,420	-	0.0%	97,820	500,600	-	100.0%						
	GENERAL GOVERNMENT													
	Courthouse Complex													
WC02701	Courthouse Light Court Window Replacement	672,000	-	0.0%	-	672,000	-	100.0%	X		X	X		X
WC08801	Courthouse Security X-Ray Inspect System	207,000	-	0.0%	-	207,000	-	100.0%			X	X		X
WC09501	Courthouse - Masonry (Basement Walls)	380,000	-	0.0%	-	380,000	-	100.0%			X	X		
WC10201	Courthouse Cooling Tower	500,000	-	0.0%	-	500,000	-	100.0%				X		
	Total Courthouse Complex	1,759,000	-	0.0%	-	1,759,000	-	100.0%						
	House of Correction													
WJ02101	House of Corrections (ACC North) HVAC System and Window Replacements**	1,992,240	-	0.0%	-	1,992,240	-	100.0%			X	X		X
WJ06301	House of Corrections Roof Repairs	500,000	-	0.0%	-	500,000	-	100.0%	X		X	X		
	Total House of Correction	2,492,240	-	0.0%	-	2,492,240	-	100.0%						
	Other Agencies													
WO11201	Fleet General Equipment	3,195,600	-	0.0%	3,195,600	-	-	100.0%	X			X		
WO11202	Fleet Airport Equipment	500,000	-	0.0%	-	500,000	-	100.0%	X			X		
WO11205	Fleet Parks Equipment	2,130,400	-	0.0%	2,130,400	-	-	100.0%	X			X		
WO14101	Zoo Interchange	150,000	-	0.0%	-	150,000	-	100.0%	X					
WO23401	Liquid Chromatograph Tandem Mass Spectrometer	453,100	-	0.0%	327,100	126,000	-	100.0%						
WO44501	911 Answering System	579,220	-	0.0%	579,220	-	-	100.0%			X	X		X
WO51701	War Memorial Renovations	1,309,550	-	0.0%	1,309,550	-	-	100.0%	X	X		X		
WO51702	War Memorial Exterior Stairs	300,150	-	0.0%	300,150	-	-	100.0%	X	X		X		
WO51703	War Memorial Concrete and Structural Improvements	198,155	-	0.0%	198,155	-	-	100.0%	X	X		X		
WO51704	War Memorial HVAC Improvements	3,497,350	-	0.0%	3,497,350	-	-	100.0%	X	X		X		X
WO51705	War Memorial Elevator and Electrical Systems	367,500	-	0.0%	367,500	-	-	100.0%	X	X		X		
WO61401	Build Out Ten Sites to Digital	7,126,100	-	0.0%	7,126,100	-	-	100.0%	X	X				X
WO61901	Disaster Recovery Site	250,000	-	0.0%	-	250,000	-	100.0%				X		
WO62101	Windows Migration	2,859,800	-	0.0%	159,800	2,700,000	-	100.0%	X			X		X
WO87001	County Special Assessments	50,000	-	0.0%	-	50,000	-	100.0%	X	X	X	X		
	Total Other Agencies	22,966,925	-	0.0%	19,190,925	3,776,000	-	100.0%						
	TOTAL	57,383,582	6,505,968	11.3%	36,591,251	10,686,363	3,600,000	88.7%						

* **Cash \$** is comprised of funding provided by Sales Tax (\$10,030,363), PFC Revenue related to Fleet purchased equipment for the Airport (\$500,000), and Land Sales Proceeds (\$156,000)

**The CEX Recommended project WJ02101 includes both an HVAC component and a window replacement component. Each component was submitted as a separate project request as part of the CIC process and the CEX budget process. The HVAC component was a CIC high-ranked/recommended project, the window replacement component was a lower-ranked (non-recommended) CIC project. These projects were combined as part of the CEX Recommended Budget as the window installation provides a weather-tight seal of the building and would allow the HVAC system to operate much more efficiently.

A summary of selected debt affordability indicators is contained in the pages that follow.

Debt Service in Comparison to Sales Tax Revenue

Policy Goal:

Tax supported debt service shall not exceed County sales and use tax revenues.

Definition:

Debt service in comparison to county sales and use tax revenues consists of the amount of principal and interest on direct debt that the County must pay from tax revenues compared to net collections of county sales and use tax revenue. Tax supported debt service excludes interest allocations to proprietary fund departments and other debt service fund revenues. Net collections of sales and use tax revenues exclude discounts withheld by retailers and administrative fees retained by the Wisconsin Department of Revenue. Reported sales tax revenue annual totals are in accordance with generally accepted accounting principles (GAAP). Annual totals reflect March thru February monthly receipts.

Trend Information:

Budget Year	Tax Supported Debt Service	County Sales and Use Tax Revenues	Surplus Sales Tax Revenues
2014	\$42,189,549	\$56,161,917	(\$13,972,368)
2015	\$48,107,248	\$57,022,387	(\$8,915,139)
2016	\$48,741,480	\$58,447,947	(\$9,706,467)
2017	\$49,916,332	\$59,909,145	(\$9,992,813)
2018	\$44,336,826	\$61,406,874	(\$17,070,048)
2019	\$44,952,323	\$62,942,046	(\$17,989,723)
2020	\$46,474,934	\$64,515,597	(\$18,040,663)
2021	\$48,257,400	\$66,128,487	(\$17,871,087)

Note:

The 2014 Budget continues the use of surplus sales tax revenue to pre-fund employee benefit costs or fund anticipated or extraordinary annual increases in such costs or supplement the Appropriation for Contingencies and includes a modification to Section 22.04 under separate cover to allow for such use. For further sales tax revenue information please refer to the 2014 Budget Org. Unit 1800 – Non-Departmental Revenues.

Revenues allocated to debt service average approximately \$3.8 million for future years. Budgeted revenues for the upcoming fiscal years are determined through the budget process. Revenues for 2014 are \$21,562,408.

Direct Debt as a Percent of Equalized Value

Policy Goal:

Direct debt shall not exceed 1.5 percent of equalized property value. A long-term policy goal is established that direct debt shall not exceed 1.0 percent of equalized property values.

Definition:

Direct debt is the total outstanding principal for general obligation bonds and notes which the County has pledged its full faith, credit and unlimited taxing power. Direct debt does not include debt issued by the County on behalf of the conduit financings issued for non-county agencies. The direct debt only includes current outstanding debt and does not include future debt that may be issued. Equalized property value includes the value of Tax Incremental Financing Districts (TIDs).

Trend Information:

Budget Year	Direct Debt	Equalized Value (Includes TID)	Direct Debt as a Percent of Value
2014	\$ 682,623,183	\$ 54,609,348,700	1.25%
2015	\$ 658,534,519	\$ 54,917,434,085	1.20%
2016	\$ 634,827,442	\$ 55,227,257,572	1.15%
2017	\$ 610,873,485	\$ 55,538,828,966	1.10%
2018	\$ 593,347,484	\$ 55,852,158,129	1.06%
2019	\$ 576,275,570	\$ 56,167,254,976	1.03%
2020	\$ 558,729,819	\$ 56,484,129,482	0.99%
2021	\$ 540,123,735	\$ 56,802,791,674	0.95%

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax		BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
				Reserve/PFC/Misc Rev	Levy									
WP28701	Greenfield Golf Course Irrigation	0	0	0	0	0	1,130,000	1,130,000	0	0	0	0	0	0
	Total WP287	0	0	0	0	0	1,130,000	1,130,000	0	0	0	0	0	0
WP28801	Hales Corners Bathhouse Roof	0	0	0	0	0	228,354	228,354	0	0	0	0	0	0
	Total WP288	0	0	0	0	0	228,354	228,354	0	0	0	0	0	0
WP28901	Hoyt Park Suspension Bridge	0	0	0	0	0	552,000	552,000	0	0	0	0	0	0
	Total WP289	0	0	0	0	0	552,000	552,000	0	0	0	0	0	0
WP29001	Kinnickinnic Parkway- 76th to Cleveland	0	0	0	0	0	975,000	975,000	0	0	0	0	0	0
	Total WP290	0	0	0	0	0	975,000	975,000	0	0	0	0	0	0
WP29101	Kosciusko Pool Area Playground/Picnic Shelter	0	0	0	0	0	180,000	180,000	0	0	0	0	0	0
	Total WP291	0	0	0	0	0	180,000	180,000	0	0	0	0	0	0
WP29201	Kosciusko Mechanical Building Roof	0	0	0	0	0	50,000	0	0	0	0	0	0	0
	Total WP292	0	0	0	0	0	50,000	0	0	0	0	0	0	0
WP29401	New Playground at Lincoln Park	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0
	Total WP294	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0
WP29601	Smith Park Electrical Svcs Replacement	99,100	0	0	0	99,100	0	0	0	0	0	0	0	0
	Total WP296	99,100	0	0	0	99,100	0	0	0	0	0	0	0	0
WP29701	South Lakefront Multi-use Trails	0	0	0	0	0	1,440,000	1,440,000	896,000	896,000	0	0	0	0
	Total WP297	0	0	0	0	0	1,440,000	1,440,000	896,000	896,000	0	0	0	0
WP29801	South Shore Boat Launch	0	0	0	0	0	84,000	0	126,000	126,000	1,892,000	1,892,000	0	0
	Total WP298	0	0	0	0	0	84,000	0	126,000	126,000	1,892,000	1,892,000	0	0
WP30001	Wilson Recreation Center Road	0	0	0	0	0	114,000	114,000	0	0	0	0	0	0
	Total WP300	0	0	0	0	0	114,000	114,000	0	0	0	0	0	0
WP30101	Countywide Swimming Pool Lifts	0	0	0	0	0	24,000	24,000	0	0	0	0	0	0
WP30103	Oak Creek Skate Lift Station	0	0	0	0	0	0	0	75,000	75,000	0	0	0	0
WP30104	Swimming Pool ADA Accessibility	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000
	Total WP301	0	0	0	0	0	24,000	24,000	75,000	75,000	0	0	20,000	20,000
WP30201	Countywide Playground Resurfacing	121,500	0	0	0	121,500	0	0	0	0	0	0	0	0
	Total WP302	121,500	0	0	0	121,500	0	0	0	0	0	0	0	0
WP30301	Baseball/Softball Complexes	0	0	0	0	0	350,000	350,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0
	Total WP303	0	0	0	0	0	350,000	350,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0
WP30401	Hales Corners Pool Rehabilitation	0	0	0	0	0	168,000	168,000	0	0	0	0	0	0
	Total WP304	0	0	0	0	0	168,000	168,000	0	0	0	0	0	0

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax Reserve/PFC/Misc Rev		BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
				Levy										
WP30601	Kosciuszko Pool New Public Address System	0	0	0	0	0	15,000	15,000	0	0	0	0	0	0
	Total WP306	0	0	0	0	0	15,000	15,000	0	0	0	0	0	0
WP30701	Warnimont Overlook to Lake Michigan	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
	Total WP307	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
WP30801	Grobschmidt Bathhouse Roof	0	0	0	0	0	125,000	125,000	0	0	0	0	0	0
	Total WP308	0	0	0	0	0	125,000	125,000	0	0	0	0	0	0
WP30901	Pulaski-Cudahy Playground	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
	Total WP309	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
WP31101	Jackson Park Electrical Service Replacement	0	0	0	0	0	360,000	360,000	0	0	0	0	0	0
	Total WP311	0	0	0	0	0	360,000	360,000	0	0	0	0	0	0
WP31201	Dog Exercise Area Planning and Development	0	0	0	0	0	100,000	100,000	0	0	100,000	100,000	0	0
	Total WP312	0	0	0	0	0	100,000	100,000	0	0	100,000	100,000	0	0
WP31301	McCarty Zirkel Field Lighting	0	0	0	0	0	288,000	288,000	0	0	0	0	0	0
	Total WP313	0	0	0	0	0	288,000	288,000	0	0	0	0	0	0
WP31501	Jackson Mechanical Room	0	0	0	0	0	300,000	300,000	0	0	0	0	0	0
	Total WP315	0	0	0	0	0	300,000	300,000	0	0	0	0	0	0
WP31601	Hales Corners Mechanical Room	0	0	0	0	0	90,000	90,000	0	0	0	0	0	0
	Total WP316	0	0	0	0	0	90,000	90,000	0	0	0	0	0	0
WP31701	Rainbow Playground	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
	Total WP317	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
WP31801	Bradford Beach Accessibility	0	0	0	0	0	50,000	50,000	0	0	0	0	0	0
	Total WP318	0	0	0	0	0	50,000	50,000	0	0	0	0	0	0
WP31901	Dretzka Golf Bridge at 18th Hole	0	0	0	0	0	260,000	260,000	0	0	0	0	0	0
	Total WP319	0	0	0	0	0	260,000	260,000	0	0	0	0	0	0
WP32001	North Point Parking Lot	0	0	0	0	0	450,000	450,000	0	0	0	0	0	0
	Total WP320	0	0	0	0	0	450,000	450,000	0	0	0	0	0	0
WP32101	Currie Park Service Yard Parking Lot	0	0	0	0	0	150,000	150,000	0	0	0	0	0	0
	Total WP321	0	0	0	0	0	150,000	150,000	0	0	0	0	0	0
WP32201	Currie Park Clubhouse Parking Lot	0	0	0	0	0	500,000	500,000	0	0	0	0	0	0
	Total WP322	0	0	0	0	0	500,000	500,000	0	0	0	0	0	0

Five-Year Capital Improvements Program (2014-2018) Master Spreadsheet

[illegible]

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018		
			FEDERAL/STATE LOCAL/OTHER	Sales Tax		Levy	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
				Reserve/PFC/Misc Rev											
WP39601	Carver Park Playground	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0	
	Total WP396	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0	
WP39701	Kern Park Playground	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0	
	Total WP397	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0	
WP39903	Pulaski Pool Demo and Splash Pad Construction	1,331,500	0	0	0	1,331,500	0	0	0	0	0	0	0	0	
WP39904	Noyes Pool Demo and Skate Park/Pavilion Constr	1,225,000	0	0	0	1,225,000	0	0	0	0	0	0	0	0	
	Total WP399	2,556,500	0	0	0	2,556,500	0	0	0	0	0	0	0	0	
WP46001	Lindsay Park Play Area	248,000	0	248,000	0	0	0	0	0	0	0	0	0	0	
	Total WP460	248,000	0	248,000	0	0	0	0	0	0	0	0	0	0	
WP	Total "Parks, Recreation, & Culture"	8,704,600	0	248,000	0	8,456,600	20,867,105	19,540,938	14,630,000	13,730,000	12,011,000	12,011,000	9,908,000	9,908,000	
1550	Museum														
WM00901	Museum Roof Replacement	0	0	0	0	0	459,620	459,620	0	0	0	0	0	0	
	Total WM009	0	0	0	0	0	459,620	459,620	0	0	0	0	0	0	
WM01001	MPM Elevator & Escalator Modernization	123,624	0	123,624	0	0	400,000	400,000	2,235,000	2,235,000	835,000	835,000	0	0	
	Total WM010	123,624	0	123,624	0	0	400,000	400,000	2,235,000	2,235,000	835,000	835,000	0	0	
WM01501	Museum Exterior Window Replacement	658,390	0	0	0	658,390	1,160,948	1,160,948	0	0	0	0	0	0	
	Total WM015	658,390	0	0	0	658,390	1,160,948	1,160,948	0	0	0	0	0	0	
WM01601	Museum Fascade Repair	895,963	0	0	0	895,963	899,913	899,913	0	0	0	0	0	0	
	Total WM016	895,963	0	0	0	895,963	899,913	899,913	0	0	0	0	0	0	
WM01701	MPM NW Corner of Bldg. Sidewalk & Turf Restor.	0	0	0	0	0	52,000	52,000	0	0	0	0	0	0	
	Total WM017	0	0	0	0	0	52,000	52,000	0	0	0	0	0	0	
WM01901	MPM Waterproofing and Caulking- Garage & Plaza	0	0	0	0	0	0	0	0	0	0	0	350,000	350,000	
	Total WM019	0	0	0	0	0	0	0	0	0	0	0	350,000	350,000	
WM02001	MPM VAV Upgrade to AHU 403, AHU 405 & AHU 601	0	0	0	0	0	0	0	0	0	0	0	2,837,760	2,837,760	
	Total WM020	0	0	0	0	0	0	0	0	0	0	0	2,837,760	2,837,760	
WM02101	MPM Upgrade AHU level Controls to DDC	0	0	0	0	0	280,000	280,000	281,000	281,000	0	0	0	0	
	Total WM021	0	0	0	0	0	280,000	280,000	281,000	281,000	0	0	0	0	
WM02201	MPM Replace North Wing Ground Floor AHU	0	0	0	0	0	0	0	0	0	0	0	330,000	330,000	
	Total WM022	0	0	0	0	0	0	0	0	0	0	0	330,000	330,000	
WM02301	MPM Replace Steam Convertor and Install CHE	0	0	0	0	0	138,000	138,000	0	0	0	0	0	0	
	Total WM023	0	0	0	0	0	138,000	138,000	0	0	0	0	0	0	

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number		Project	2014 Recommended Budget	2014: BREAKDOWN OF COST			2015		2016		2017		2018		
				FEDERAL/STATE LOCAL/OTHER	Sales Tax Reserve/PFC/Misc Rev	Levy	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
WZ11901	African Plains Exhibit	0	0	0	0	0	2,588,625	1,294,313	0	0	0	0	0	0	
	Total WZ119	0	0	0	0	0	2,588,625	1,294,313	0	0	0	0	0	0	
WZ12001	Hippopotamus Exhibit Renovations	4,800,000	0	4,800,000	0	0	4,800,000	0	0	0	0	0	0	0	
	Total WZ120	4,800,000	0	4,800,000	0	0	4,800,000	0	0	0	0	0	0	0	
WZ60001	Zoo Master Plan	0	0	0	0	0	0	0	7,500,000	3,750,000	7,500,000	3,750,000	7,500,000	3,750,000	
	Total WZ600	0	0	0	0	0	0	0	7,500,000	3,750,000	7,500,000	3,750,000	7,500,000	3,750,000	
WZ	Total Zoological Department	7,151,300	0	4,800,000	0	2,351,300	13,219,678	4,947,099	14,033,726	7,137,815	7,710,207	3,960,207	7,559,100	3,809,100	
	Total PARKS, RECREATION AND CULTURE	17,533,877	0	5,171,624	0	12,362,253	37,794,373	27,986,518	31,179,726	23,383,815	20,556,207	16,806,207	20,984,860	17,234,860	
HEALTH AND HUMAN SERVICES															
1600	Behavioral Health														
WE03701	BHD Parking Lots	0	0	0	0	0	0	0	2,070,300	2,070,300	0	0	0	0	
	Total WE037	0	0	0	0	0	0	0	2,070,300	2,070,300	0	0	0	0	
WE04001	BHD Roof Repair	0	0	0	0	0	1,261,035	1,261,035	0	0	0	0	0	0	
	Total WE040	0	0	0	0	0	1,261,035	1,261,035	0	0	0	0	0	0	
WE04101	BHD Air Handling System	0	0	0	0	0	0	0	9,639,000	9,639,000	0	0	0	0	
	Total WE041	0	0	0	0	0	0	0	9,639,000	9,639,000	0	0	0	0	
WE04201	BHD Window Replacement	0	0	0	0	0	0	0	308,804	308,804	0	0	0	0	
	Total WE042	0	0	0	0	0	0	0	308,804	308,804	0	0	0	0	
WE04901	EMS- Video Conferencing	0	0	0	0	0	45,000	0	0	0	0	0	0	0	
	Total WE049	0	0	0	0	0	45,000	0	0	0	0	0	0	0	
WE05001	BHD Panic Alarm System	0	0	0	0	0	516,000	516,000	0	0	0	0	0	0	
	Total WE050	0	0	0	0	0	516,000	516,000	0	0	0	0	0	0	
WE05201	Replace Public Address System	0	0	0	0	0	68,625	68,625	0	0	0	0	0	0	
	Total WE052	0	0	0	0	0	68,625	68,625	0	0	0	0	0	0	
WE05301	Replace EMS Medical Communications Center Equip	0	0	0	0	0	675,869	675,869	0	0	0	0	0	0	
	Total WE053	0	0	0	0	0	675,869	675,869	0	0	0	0	0	0	
WE05401	Critical Electrical System Separators	0	0	0	0	0	0	0	229,200	229,200	0	0	0	0	
	Total WE054	0	0	0	0	0	0	0	229,200	229,200	0	0	0	0	
WE	Total Behavioral Health	0	0	0	0	0	2,566,529	2,521,529	12,247,304	12,247,304	0	0	0	0	
1625	Human Services														
WS01801	Coggs Center Basement Build Out	0	0	0	0	0	0	0	0	0	1,391,077	1,391,077	0	0	
	Total WS018	0	0	0	0	0	0	0	0	0	1,391,077	1,391,077	0	0	

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax Reserve/PFC/Misc Rev	Levy	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
WO51703	War Memorial Concrete and Structural Improvement	198,155	0	0	0	198,155	0	0	0	0	0	0	0	0
WO51704	War Memorial HVAC Improvements	3,497,350	0	0	0	3,497,350	0	0	0	0	0	0	0	0
WO51705	War Memorial Elevator Improvements	367,500	0	0	0	367,500	0	0	0	0	0	0	0	0
	Total WO517	5,672,705	0	0	0	5,672,705	2,489,400	2,489,400	1,180,000	1,180,000	408,400	408,400	0	0
WO60201	Main Frame Apps Migration	0	0	0	0	0	750,000	0	4,500,000	4,500,000	1,500,000	1,500,000	0	0
	Total WO602	0	0	0	0	0	750,000	0	4,500,000	4,500,000	1,500,000	1,500,000	0	0
WO60601	Rewire County Facilities	0	0	0	0	0	252,000	0	508,000	508,000	500,000	500,000	1,000,000	1,000,000
	Total WO606	0	0	0	0	0	252,000	0	508,000	508,000	500,000	500,000	1,000,000	1,000,000
WO60701	Install Wireless Infrastructure @ Cnty Facility	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
	Total WO607	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
WO61401	Build Out Ten Sites to Digital	7,126,100	0	0	0	7,126,100	6,331,720	6,331,720	6,567,490	6,567,490	2,940,000	2,940,000	0	0
	Total WO614	7,126,100	0	0	0	7,126,100	6,331,720	6,331,720	6,567,490	6,567,490	2,940,000	2,940,000	0	0
WO61901	Disaster Recovery Site	250,000	0	250,000	0	0	1,200,000	1,200,000	800,000	800,000	0	0	0	0
	Total WO619	250,000	0	250,000	0	0	1,200,000	1,200,000	800,000	800,000	0	0	0	0
WO62101	Windows Migration	2,859,800	0	2,700,000	0	159,800	1,191,909	325,755	0	0	0	0	0	0
	Total WO621	2,859,800	0	2,700,000	0	159,800	1,191,909	325,755	0	0	0	0	0	0
WO85906	Fleet Exterior Painting	0	0	0	0	0	61,800	61,800	0	0	0	0	0	0
	Total WO859	0	0	0	0	0	61,800	61,800	0	0	0	0	0	0
WO87001	County Special Assessments	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0
	Total WO870	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0
WO88802	Uihlein #1 elevator	0	0	0	0	0	564,800	564,800	0	0	0	0	0	0
WO88805	Uihlein #4 elevator	0	0	0	0	0	0	0	589,000	589,000	0	0	0	0
	Total WO888	0	0	0	0	0	564,800	564,800	589,000	589,000	0	0	0	0
WO	Total Other Agencies	22,966,925	0	3,776,000	0	19,190,925	52,925,572	44,384,231	32,990,288	30,640,288	23,397,300	21,397,300	15,350,000	13,350,000
	Total GENERAL GOVERNMENT	27,218,165	0	8,027,240	0	19,190,925	62,052,234	52,945,142	35,922,988	33,572,988	24,387,300	22,387,300	16,022,000	14,022,000
Capital Budget Summary														
	Grand Total Capital Improvements	79,039,582	24,504,093	17,944,238	0	36,591,251	165,348,724	125,173,839	122,949,900	98,597,789	77,967,906	61,413,906	63,602,860	47,495,860
	Total Excluding Airports	57,383,582	6,505,968	14,286,363	0	36,591,251	156,283,724	123,703,839	118,547,900	97,839,789	77,157,906	61,413,906	63,280,860	47,495,860

INTRODUCTION

2014 Capital Improvements Budget

The 2014 Capital Improvements Budget (Capital Budget) includes 55 separate projects for a total expenditure appropriation of \$79,039,582. Anticipated reimbursement revenue (Federal, State and local grants) totals \$24,504,093 resulting in a net County financing of \$54,535,489.

Appropriations for 46 corporate purpose (non-airport) projects total \$57,383,582. The resulting County financing of \$50,877,614 is to be financed by \$36,591,251 in general obligation bonds, \$10,030,363 in sales tax revenue, \$156,000 in land sale proceeds, \$3,600,000 in private donations, and \$500,000 in Passenger Facility Charges (PFC) revenue.

The corporate purpose (non-airport) projects bonding amount of \$36,591,251 is \$4,806 below the 2014 bonding cap of \$36,596,057 for 2014.¹

Beginning with the 1995 capital budget, the County established a cash-financing goal of 20 percent to be implemented over a ten-year period. This policy served to increase minimum cash financing by 2.0 percent annually. Net County financing included in the 2014 budget totals \$54,535,489, including the Airport. Cash needed to meet the 20 percent financing goal is calculated at \$10,907,098. The 2014 budgeted cash financing of \$17,944,238 represents 32.9 percent of net County financing. Excluding Airport projects, net County financing totals \$50,877,614. Cash needed to meet the 20 percent financing goal of non-airport projects is calculated at \$10,175,523. The 2014 budgeted cash financing of \$14,286,363 represents 28.1 percent of net County financing.

2014 Capital Budget - Project Selection Process

Capital projects were reviewed and selected using a number of different prioritization factors. Two primary factors taken into consideration included whether a project was ongoing (i.e. continuation of an existing project begun through prior budget appropriation) and/or previously committed. Other considerations included: whether or not a project could leverage external (non-County) funding that could be used to help offset total project costs, thereby reducing the taxpayer burden; Life/Safety; Deferred Maintenance; and Operating/Efficiencies. The Capital Improvement Committee (CIC) review (pursuant to Milwaukee County Ordinance, Chapter 36) was used as an input to the process, as the majority of projects included in the 2014 departmental requests to the County Executive were also requested as part of the CIC process.

Below is a summary of the projects and related factors.

¹ The Annual Bond Limit is defined by County Board file number 03-263, an annual bonding cap to which, policy-makers have generally adhered. The 2013 base amount is \$35,530,152.

Project	Description	Total Project Cost	Project Funding						Review and Selection Factors					
			Non-County		County				Ongoing	Committed	Life-Safety	Deferred Maint.	Non-County Funding	CIC REC Project
	Highway	\$	\$	%	Bond \$	*Cash \$	Private Donation \$	%						
	Zoological Department													
WZ05701	Aviary Roof Replacement	1,774,200	-	0.0%	1,774,200	-	-	100.0%	X			X		
WZ11201	Pachyderm Building Tunnel Reinforcement	577,100	-	0.0%	577,100	-	-	100.0%			X	X		
WZ12001	Hippopotamus Exhibit Renovations	4,800,000	-	0.0%	-	1,200,000	3,600,000	100.0%				X	X	
	Total Zoological Department	7,151,300	-	0.0%	2,351,300	1,200,000	3,600,000	100.0%						
	HEALTH AND HUMAN SERVICES													
	Human Services													
WS03401	Washington Park Sr Ctr - Roof Replacement	244,562	-	0.0%	-	244,562	-	100.0%	X			X		X
WS04201	Kelly Senior Center Exterior Doors	31,950	-	0.0%	-	31,950	-	100.0%				X		
WS04203	Rose Senior Center Interior Doors	48,744	-	0.0%	-	48,744	-	100.0%				X		
WS04401	Washington Senior Center Restroom Renovation	123,400	-	0.0%	-	123,400	-	100.0%			X	X		X
	Total Human Services	448,656	-	0.0%	-	448,656	-	100.0%						
	County Grounds													
WG01701	Vel Phillips Fire Protection Monitoring System	197,340	-	0.0%	-	197,340	-	100.0%			X	X		X
WG01801	Research Park Fire Protection Monitoring System	197,340	-	0.0%	-	197,340	-	100.0%			X	X		X
WG01901	CATC Fire Protection Monitoring System	203,740	-	0.0%	97,820	105,920	-	100.0%			X	X		
	Total County Grounds	598,420	-	0.0%	97,820	500,600	-	100.0%						
	GENERAL GOVERNMENT													
	Courthouse Complex													
WC02701	Courthouse Light Court Window Replacement	672,000	-	0.0%	-	672,000	-	100.0%	X		X	X		X
WC08801	Courthouse Security X-Ray Inspect System	207,000	-	0.0%	-	207,000	-	100.0%			X	X		X
WC09501	Courthouse - Masonry (Basement Walls)	380,000	-	0.0%	-	380,000	-	100.0%			X	X		
WC10201	Courthouse Cooling Tower	500,000	-	0.0%	-	500,000	-	100.0%				X		
	Total Courthouse Complex	1,759,000	-	0.0%	-	1,759,000	-	100.0%						
	House of Correction													
WJ02101	House of Corrections (ACC North) HVAC System and Window Replacements**	1,992,240	-	0.0%	-	1,992,240	-	100.0%			X	X		X
WJ06301	House of Corrections Roof Repairs	500,000	-	0.0%	-	500,000	-	100.0%	X		X	X		
	Total House of Correction	2,492,240	-	0.0%	-	2,492,240	-	100.0%						
	Other Agencies													
WO11201	Fleet General Equipment	3,195,600	-	0.0%	3,195,600	-	-	100.0%	X			X		
WO11202	Fleet Airport Equipment	500,000	-	0.0%	-	500,000	-	100.0%	X			X		
WO11205	Fleet Parks Equipment	2,130,400	-	0.0%	2,130,400	-	-	100.0%	X			X		
WO14101	Zoo Interchange	150,000	-	0.0%	-	150,000	-	100.0%	X					
WO23401	Liquid Chromatograph Tandem Mass Spectrometer	453,100	-	0.0%	327,100	126,000	-	100.0%						
WO44501	911 Answering System	579,220	-	0.0%	579,220	-	-	100.0%			X	X		X
WO51701	War Memorial Renovations	1,309,550	-	0.0%	1,309,550	-	-	100.0%	X	X		X		
WO51702	War Memorial Exterior Stairs	300,150	-	0.0%	300,150	-	-	100.0%	X	X		X		
WO51703	War Memorial Concrete and Structural Improvements	198,155	-	0.0%	198,155	-	-	100.0%	X	X		X		
WO51704	War Memorial HVAC Improvements	3,497,350	-	0.0%	3,497,350	-	-	100.0%	X	X		X		X
WO51705	War Memorial Elevator and Electrical Systems	367,500	-	0.0%	367,500	-	-	100.0%	X	X		X		
WO61401	Build Out Ten Sites to Digital	7,126,100	-	0.0%	7,126,100	-	-	100.0%	X	X				X
WO61901	Disaster Recovery Site	250,000	-	0.0%	-	250,000	-	100.0%				X		
WO62101	Windows Migration	2,859,800	-	0.0%	159,800	2,700,000	-	100.0%	X			X		X
WO87001	County Special Assessments	50,000	-	0.0%	-	50,000	-	100.0%	X	X	X	X		
	Total Other Agencies	22,966,925	-	0.0%	19,190,925	3,776,000	-	100.0%						
	TOTAL	57,383,582	6,505,968	11.3%	36,591,251	10,686,363	3,600,000	88.7%						

* **Cash \$** is comprised of funding provided by Sales Tax (\$10,030,363), PFC Revenue related to Fleet purchased equipment for the Airport (\$500,000), and Land Sales Proceeds (\$156,000)

**The CEX Recommended project WJ02101 includes both an HVAC component and a window replacement component. Each component was submitted as a separate project request as part of the CIC process and the CEX budget process. The HVAC component was a CIC high-ranked/recommended project, the window replacement component was a lower-ranked (non-recommended) CIC project. These projects were combined as part of the CEX Recommended Budget as the window installation provides a weather-tight seal of the building and would allow the HVAC system to operate much more efficiently.

A summary of selected debt affordability indicators is contained in the pages that follow.

Debt Service in Comparison to Sales Tax Revenue

Policy Goal:

Tax supported debt service shall not exceed County sales and use tax revenues.

Definition:

Debt service in comparison to county sales and use tax revenues consists of the amount of principal and interest on direct debt that the County must pay from tax revenues compared to net collections of county sales and use tax revenue. Tax supported debt service excludes interest allocations to proprietary fund departments and other debt service fund revenues. Net collections of sales and use tax revenues exclude discounts withheld by retailers and administrative fees retained by the Wisconsin Department of Revenue. Reported sales tax revenue annual totals are in accordance with generally accepted accounting principles (GAAP). Annual totals reflect March thru February monthly receipts.

Trend Information:

Budget Year	Tax Supported Debt Service	County Sales and Use Tax Revenues	Surplus Sales Tax Revenues
2014	\$42,189,549	\$56,161,917	(\$13,972,368)
2015	\$48,107,248	\$57,022,387	(\$8,915,139)
2016	\$48,741,480	\$58,447,947	(\$9,706,467)
2017	\$49,916,332	\$59,909,145	(\$9,992,813)
2018	\$44,336,826	\$61,406,874	(\$17,070,048)
2019	\$44,952,323	\$62,942,046	(\$17,989,723)
2020	\$46,474,934	\$64,515,597	(\$18,040,663)
2021	\$48,257,400	\$66,128,487	(\$17,871,087)

Note:

The 2014 Budget continues the use of surplus sales tax revenue to pre-fund employee benefit costs or fund anticipated or extraordinary annual increases in such costs or supplement the Appropriation for Contingencies and includes a modification to Section 22.04 under separate cover to allow for such use. For further sales tax revenue information please refer to the 2014 Budget Org. Unit 1800 – Non-Departmental Revenues.

Revenues allocated to debt service average approximately \$3.8 million for future years. Budgeted revenues for the upcoming fiscal years are determined through the budget process. Revenues for 2014 are \$21,562,408.

Direct Debt as a Percent of Equalized Value

Policy Goal:

Direct debt shall not exceed 1.5 percent of equalized property value. A long-term policy goal is established that direct debt shall not exceed 1.0 percent of equalized property values.

Definition:

Direct debt is the total outstanding principal for general obligation bonds and notes which the County has pledged its full faith, credit and unlimited taxing power. Direct debt does not include debt issued by the County on behalf of the conduit financings issued for non-county agencies. The direct debt only includes current outstanding debt and does not include future debt that may be issued. Equalized property value includes the value of Tax Incremental Financing Districts (TIDs).

Trend Information:

Budget Year	Direct Debt	Equalized Value (Includes TID)	Direct Debt as a Percent of Value
2014	\$ 682,623,183	\$ 54,609,348,700	1.25%
2015	\$ 658,534,519	\$ 54,917,434,085	1.20%
2016	\$ 634,827,442	\$ 55,227,257,572	1.15%
2017	\$ 610,873,485	\$ 55,538,828,966	1.10%
2018	\$ 593,347,484	\$ 55,852,158,129	1.06%
2019	\$ 576,275,570	\$ 56,167,254,976	1.03%
2020	\$ 558,729,819	\$ 56,484,129,482	0.99%
2021	\$ 540,123,735	\$ 56,802,791,674	0.95%

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax		BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
				Reserve/PFC/Misc Rev	Levy									
WP28701	Greenfield Golf Course Irrigation	0	0	0	0	0	1,130,000	1,130,000	0	0	0	0	0	0
	Total WP287	0	0	0	0	0	1,130,000	1,130,000	0	0	0	0	0	0
WP28801	Hales Corners Bathhouse Roof	0	0	0	0	0	228,354	228,354	0	0	0	0	0	0
	Total WP288	0	0	0	0	0	228,354	228,354	0	0	0	0	0	0
WP28901	Hoyt Park Suspension Bridge	0	0	0	0	0	552,000	552,000	0	0	0	0	0	0
	Total WP289	0	0	0	0	0	552,000	552,000	0	0	0	0	0	0
WP29001	Kinnickinnic Parkway- 76th to Cleveland	0	0	0	0	0	975,000	975,000	0	0	0	0	0	0
	Total WP290	0	0	0	0	0	975,000	975,000	0	0	0	0	0	0
WP29101	Kosciusko Pool Area Playground/Picnic Shelter	0	0	0	0	0	180,000	180,000	0	0	0	0	0	0
	Total WP291	0	0	0	0	0	180,000	180,000	0	0	0	0	0	0
WP29201	Kosciusko Mechanical Building Roof	0	0	0	0	0	50,000	0	0	0	0	0	0	0
	Total WP292	0	0	0	0	0	50,000	0	0	0	0	0	0	0
WP29401	New Playground at Lincoln Park	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0
	Total WP294	264,200	0	0	0	264,200	0	0	0	0	0	0	0	0
WP29601	Smith Park Electrical Svcs Replacement	99,100	0	0	0	99,100	0	0	0	0	0	0	0	0
	Total WP296	99,100	0	0	0	99,100	0	0	0	0	0	0	0	0
WP29701	South Lakefront Multi-use Trails	0	0	0	0	0	1,440,000	1,440,000	896,000	896,000	0	0	0	0
	Total WP297	0	0	0	0	0	1,440,000	1,440,000	896,000	896,000	0	0	0	0
WP29801	South Shore Boat Launch	0	0	0	0	0	84,000	0	126,000	126,000	1,892,000	1,892,000	0	0
	Total WP298	0	0	0	0	0	84,000	0	126,000	126,000	1,892,000	1,892,000	0	0
WP30001	Wilson Recreation Center Road	0	0	0	0	0	114,000	114,000	0	0	0	0	0	0
	Total WP300	0	0	0	0	0	114,000	114,000	0	0	0	0	0	0
WP30101	Countywide Swimming Pool Lifts	0	0	0	0	0	24,000	24,000	0	0	0	0	0	0
WP30103	Oak Creek Skate Lift Station	0	0	0	0	0	0	0	75,000	75,000	0	0	0	0
WP30104	Swimming Pool ADA Accessibility	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000
	Total WP301	0	0	0	0	0	24,000	24,000	75,000	75,000	0	0	20,000	20,000
WP30201	Countywide Playground Resurfacing	121,500	0	0	0	121,500	0	0	0	0	0	0	0	0
	Total WP302	121,500	0	0	0	121,500	0	0	0	0	0	0	0	0
WP30301	Baseball/Softball Complexes	0	0	0	0	0	350,000	350,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0
	Total WP303	0	0	0	0	0	350,000	350,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0
WP30401	Hales Corners Pool Rehabilitation	0	0	0	0	0	168,000	168,000	0	0	0	0	0	0
	Total WP304	0	0	0	0	0	168,000	168,000	0	0	0	0	0	0

Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax Reserve/PFC/Misc Rev		BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
				Levy										
WP30601	Kosciuszko Pool New Public Address System	0	0	0	0	0	15,000	15,000	0	0	0	0	0	0
	Total WP306	0	0	0	0	0	15,000	15,000	0	0	0	0	0	0
WP30701	Warnimont Overlook to Lake Michigan	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
	Total WP307	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
WP30801	Grobschmidt Bathhouse Roof	0	0	0	0	0	125,000	125,000	0	0	0	0	0	0
	Total WP308	0	0	0	0	0	125,000	125,000	0	0	0	0	0	0
WP30901	Pulaski-Cudahy Playground	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
	Total WP309	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
WP31101	Jackson Park Electrical Service Replacement	0	0	0	0	0	360,000	360,000	0	0	0	0	0	0
	Total WP311	0	0	0	0	0	360,000	360,000	0	0	0	0	0	0
WP31201	Dog Exercise Area Planning and Development	0	0	0	0	0	100,000	100,000	0	0	100,000	100,000	0	0
	Total WP312	0	0	0	0	0	100,000	100,000	0	0	100,000	100,000	0	0
WP31301	McCarty Zirkel Field Lighting	0	0	0	0	0	288,000	288,000	0	0	0	0	0	0
	Total WP313	0	0	0	0	0	288,000	288,000	0	0	0	0	0	0
WP31501	Jackson Mechanical Room	0	0	0	0	0	300,000	300,000	0	0	0	0	0	0
	Total WP315	0	0	0	0	0	300,000	300,000	0	0	0	0	0	0
WP31601	Hales Corners Mechanical Room	0	0	0	0	0	90,000	90,000	0	0	0	0	0	0
	Total WP316	0	0	0	0	0	90,000	90,000	0	0	0	0	0	0
WP31701	Rainbow Playground	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
	Total WP317	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0
WP31801	Bradford Beach Accessibility	0	0	0	0	0	50,000	50,000	0	0	0	0	0	0
	Total WP318	0	0	0	0	0	50,000	50,000	0	0	0	0	0	0
WP31901	Dretzka Golf Bridge at 18th Hole	0	0	0	0	0	260,000	260,000	0	0	0	0	0	0
	Total WP319	0	0	0	0	0	260,000	260,000	0	0	0	0	0	0
WP32001	North Point Parking Lot	0	0	0	0	0	450,000	450,000	0	0	0	0	0	0
	Total WP320	0	0	0	0	0	450,000	450,000	0	0	0	0	0	0
WP32101	Currie Park Service Yard Parking Lot	0	0	0	0	0	150,000	150,000	0	0	0	0	0	0
	Total WP321	0	0	0	0	0	150,000	150,000	0	0	0	0	0	0
WP32201	Currie Park Clubhouse Parking Lot	0	0	0	0	0	500,000	500,000	0	0	0	0	0	0
	Total WP322	0	0	0	0	0	500,000	500,000	0	0	0	0	0	0

Five-Year Capital Improvements Program (2014-2018) Master Spreadsheet

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Five-Year Capital Improvements Program (2014-2018)
Master Spreadsheet

Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST					2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax		Levy	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
				Reserve/PFC/Misc Rev											
WP39601	Carver Park Playground	264,200	0	0	0	0	264,200	0	0	0	0	0	0	0	0
	Total WP396	264,200	0	0	0	0	264,200	0	0	0	0	0	0	0	0
WP39701	Kern Park Playground	264,200	0	0	0	0	264,200	0	0	0	0	0	0	0	0
	Total WP397	264,200	0	0	0	0	264,200	0	0	0	0	0	0	0	0
WP39903	Pulaski Pool Demo and Splash Pad Construction	1,331,500	0	0	0	0	1,331,500	0	0	0	0	0	0	0	0
WP39904	Noyes Pool Demo and Skate Park/Pavilion Constr	1,225,000	0	0	0	0	1,225,000	0	0	0	0	0	0	0	0
	Total WP399	2,556,500	0	0	0	0	2,556,500	0	0	0	0	0	0	0	0
WP46001	Lindsay Park Play Area	248,000	0	248,000	0	0	0	0	0	0	0	0	0	0	0
	Total WP460	248,000	0	248,000	0	0	0	0	0	0	0	0	0	0	0
WP	Total "Parks, Recreation, & Culture"	8,704,600	0	248,000	0	0	8,456,600	20,867,105	19,540,938	14,630,000	13,730,000	12,011,000	12,011,000	9,908,000	9,908,000
1550	Museum														
WM00901	Museum Roof Replacement	0	0	0	0	0	0	459,620	459,620	0	0	0	0	0	0
	Total WM009	0	0	0	0	0	0	459,620	459,620	0	0	0	0	0	0
WM01001	MPM Elevator & Escalator Modernization	123,624	0	123,624	0	0	0	400,000	400,000	2,235,000	2,235,000	835,000	835,000	0	0
	Total WM010	123,624	0	123,624	0	0	0	400,000	400,000	2,235,000	2,235,000	835,000	835,000	0	0
WM01501	Museum Exterior Window Replacement	658,390	0	0	0	0	658,390	1,160,948	1,160,948	0	0	0	0	0	0
	Total WM015	658,390	0	0	0	0	658,390	1,160,948	1,160,948	0	0	0	0	0	0
WM01601	Museum Fascade Repair	895,963	0	0	0	0	895,963	899,913	899,913	0	0	0	0	0	0
	Total WM016	895,963	0	0	0	0	895,963	899,913	899,913	0	0	0	0	0	0
WM01701	MPM NW Corner of Bldg. Sidewalk & Turf Restor.	0	0	0	0	0	0	52,000	52,000	0	0	0	0	0	0
	Total WM017	0	0	0	0	0	0	52,000	52,000	0	0	0	0	0	0
WM01901	MPM Waterproofing and Caulking- Garage & Plaza	0	0	0	0	0	0	0	0	0	0	0	0	350,000	350,000
	Total WM019	0	0	0	0	0	0	0	0	0	0	0	0	350,000	350,000
WM02001	MPM VAV Upgrade to AHU 403, AHU 405 & AHU 601	0	0	0	0	0	0	0	0	0	0	0	0	2,837,760	2,837,760
	Total WM020	0	0	0	0	0	0	0	0	0	0	0	0	2,837,760	2,837,760
WM02101	MPM Upgrade AHU level Controls to DDC	0	0	0	0	0	0	280,000	280,000	281,000	281,000	0	0	0	0
	Total WM021	0	0	0	0	0	0	280,000	280,000	281,000	281,000	0	0	0	0
WM02201	MPM Replace North Wing Ground Floor AHU	0	0	0	0	0	0	0	0	0	0	0	0	330,000	330,000
	Total WM022	0	0	0	0	0	0	0	0	0	0	0	0	330,000	330,000
WM02301	MPM Replace Steam Convertor and Install CHE	0	0	0	0	0	0	138,000	138,000	0	0	0	0	0	0
	Total WM023	0	0	0	0	0	0	138,000	138,000	0	0	0	0	0	0

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Project Number		Project	2014 Recommended Budget	2014: BREAKDOWN OF COST			2015		2016		2017		2018		
				FEDERAL/STATE LOCAL/OTHER	Sales Tax Reserve/PFC/Misc Rev	Levy	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
WZ11901	African Plains Exhibit	0	0	0	0	0	2,588,625	1,294,313	0	0	0	0	0	0	
	Total WZ119	0	0	0	0	0	2,588,625	1,294,313	0	0	0	0	0	0	
WZ12001	Hippopotamus Exhibit Renovations	4,800,000	0	4,800,000	0	0	4,800,000	0	0	0	0	0	0	0	
	Total WZ120	4,800,000	0	4,800,000	0	0	4,800,000	0	0	0	0	0	0	0	
WZ60001	Zoo Master Plan	0	0	0	0	0	0	0	7,500,000	3,750,000	7,500,000	3,750,000	7,500,000	3,750,000	
	Total WZ600	0	0	0	0	0	0	0	7,500,000	3,750,000	7,500,000	3,750,000	7,500,000	3,750,000	
WZ	Total Zoological Department	7,151,300	0	4,800,000	0	2,351,300	13,219,678	4,947,099	14,033,726	7,137,815	7,710,207	3,960,207	7,559,100	3,809,100	
	Total PARKS, RECREATION AND CULTURE	17,533,877	0	5,171,624	0	12,362,253	37,794,373	27,986,518	31,179,726	23,383,815	20,556,207	16,806,207	20,984,860	17,234,860	
HEALTH AND HUMAN SERVICES															
1600	Behavioral Health														
WE03701	BHD Parking Lots	0	0	0	0	0	0	0	2,070,300	2,070,300	0	0	0	0	
	Total WE037	0	0	0	0	0	0	0	2,070,300	2,070,300	0	0	0	0	
WE04001	BHD Roof Repair	0	0	0	0	0	1,261,035	1,261,035	0	0	0	0	0	0	
	Total WE040	0	0	0	0	0	1,261,035	1,261,035	0	0	0	0	0	0	
WE04101	BHD Air Handling System	0	0	0	0	0	0	0	9,639,000	9,639,000	0	0	0	0	
	Total WE041	0	0	0	0	0	0	0	9,639,000	9,639,000	0	0	0	0	
WE04201	BHD Window Replacement	0	0	0	0	0	0	0	308,804	308,804	0	0	0	0	
	Total WE042	0	0	0	0	0	0	0	308,804	308,804	0	0	0	0	
WE04901	EMS- Video Conferencing	0	0	0	0	0	45,000	0	0	0	0	0	0	0	
	Total WE049	0	0	0	0	0	45,000	0	0	0	0	0	0	0	
WE05001	BHD Panic Alarm System	0	0	0	0	0	516,000	516,000	0	0	0	0	0	0	
	Total WE050	0	0	0	0	0	516,000	516,000	0	0	0	0	0	0	
WE05201	Replace Public Address System	0	0	0	0	0	68,625	68,625	0	0	0	0	0	0	
	Total WE052	0	0	0	0	0	68,625	68,625	0	0	0	0	0	0	
WE05301	Replace EMS Medical Communications Center Equip	0	0	0	0	0	675,869	675,869	0	0	0	0	0	0	
	Total WE053	0	0	0	0	0	675,869	675,869	0	0	0	0	0	0	
WE05401	Critical Electrical System Separators	0	0	0	0	0	0	0	229,200	229,200	0	0	0	0	
	Total WE054	0	0	0	0	0	0	0	229,200	229,200	0	0	0	0	
WE	Total Behavioral Health	0	0	0	0	0	2,566,529	2,521,529	12,247,304	12,247,304	0	0	0	0	
1625	Human Services														
WS01801	Coggs Center Basement Build Out	0	0	0	0	0	0	0	0	0	1,391,077	1,391,077	0	0	
	Total WS018	0	0	0	0	0	0	0	0	0	1,391,077	1,391,077	0	0	

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Project Number	Project	2014 Recommended Budget	2014: BREAKDOWN OF COST				2015		2016		2017		2018	
			FEDERAL/STATE LOCAL/OTHER	Sales Tax Reserve/PFC/Misc Rev	Levy	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT	Projected Budget	BOND AMOUNT
WO51703	War Memorial Concrete and Structural Improvement	198,155	0	0	0	198,155	0	0	0	0	0	0	0	0
WO51704	War Memorial HVAC Improvements	3,497,350	0	0	0	3,497,350	0	0	0	0	0	0	0	0
WO51705	War Memorial Elevator Improvements	367,500	0	0	0	367,500	0	0	0	0	0	0	0	0
	Total WO517	5,672,705	0	0	0	5,672,705	2,489,400	2,489,400	1,180,000	1,180,000	408,400	408,400	0	0
WO60201	Main Frame Apps Migration	0	0	0	0	0	750,000	0	4,500,000	4,500,000	1,500,000	1,500,000	0	0
	Total WO602	0	0	0	0	0	750,000	0	4,500,000	4,500,000	1,500,000	1,500,000	0	0
WO60601	Rewire County Facilities	0	0	0	0	0	252,000	0	508,000	508,000	500,000	500,000	1,000,000	1,000,000
	Total WO606	0	0	0	0	0	252,000	0	508,000	508,000	500,000	500,000	1,000,000	1,000,000
WO60701	Install Wireless Infrastructure @ Cnty Facility	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
	Total WO607	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
WO61401	Build Out Ten Sites to Digital	7,126,100	0	0	0	7,126,100	6,331,720	6,331,720	6,567,490	6,567,490	2,940,000	2,940,000	0	0
	Total WO614	7,126,100	0	0	0	7,126,100	6,331,720	6,331,720	6,567,490	6,567,490	2,940,000	2,940,000	0	0
WO61901	Disaster Recovery Site	250,000	0	250,000	0	0	1,200,000	1,200,000	800,000	800,000	0	0	0	0
	Total WO619	250,000	0	250,000	0	0	1,200,000	1,200,000	800,000	800,000	0	0	0	0
WO62101	Windows Migration	2,859,800	0	2,700,000	0	159,800	1,191,909	325,755	0	0	0	0	0	0
	Total WO621	2,859,800	0	2,700,000	0	159,800	1,191,909	325,755	0	0	0	0	0	0
WO85906	Fleet Exterior Painting	0	0	0	0	0	61,800	61,800	0	0	0	0	0	0
	Total WO859	0	0	0	0	0	61,800	61,800	0	0	0	0	0	0
WO87001	County Special Assessments	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0
	Total WO870	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0
WO88802	Uihlein #1 elevator	0	0	0	0	0	564,800	564,800	0	0	0	0	0	0
WO88805	Uihlein #4 elevator	0	0	0	0	0	0	0	589,000	589,000	0	0	0	0
	Total WO888	0	0	0	0	0	564,800	564,800	589,000	589,000	0	0	0	0
WO	Total Other Agencies	22,966,925	0	3,776,000	0	19,190,925	52,925,572	44,384,231	32,990,288	30,640,288	23,397,300	21,397,300	15,350,000	13,350,000
	Total GENERAL GOVERNMENT	27,218,165	0	8,027,240	0	19,190,925	62,052,234	52,945,142	35,922,988	33,572,988	24,387,300	22,387,300	16,022,000	14,022,000
Capital Budget Summary														
	Grand Total Capital Improvements	79,039,582	24,504,093	17,944,238	0	36,591,251	165,348,724	125,173,839	122,949,900	98,597,789	77,967,906	61,413,906	63,602,860	47,495,860
	Total Excluding Airports	57,383,582	6,505,968	14,286,363	0	36,591,251	156,283,724	123,703,839	118,547,900	97,839,789	77,157,906	61,413,906	63,280,860	47,495,860