

**COUNTY OF MILWAUKEE**  
**INTEROFFICE COMMUNICATION**

**Date:** October 22, 2014

**To:** Supervisors David Cullen and Willie Johnson Jr., Co-Chairs, Committee on Finance, Personnel and Audit

**From:** Josh Fudge, Director, Office of Performance, Strategy and Budget; Department of Administrative Services

**Subject:** Re-Statement of Budgets

**Issue**

The Committee on Finance, Personnel & Audit at its October 14 meeting requested additional information on when it is appropriate to re-state past history in budget documents.

**Background**

Re-stating of past history in budget documents is common when significant structural changes are made to an organization so that data can be more easily compared over a multi-year period. The Government Finance Officers Association of America (GFOA) recommends formatting budget information “so as to enhance its understanding by the average reader”<sup>1</sup>. GFOA staff indicate that re-stating prior year budget and actual information is appropriate to give the “average reader” an apples-to-apples comparison of budget information. The alternative to re-stating would be to show very large changes in budget figures in tables that would require significant text to explain.

Milwaukee County budgets have historically included re-stating of past figures to make comparisons easier. The 2010 Adopted Budget included re-stated information for the Office of the Sheriff (see attachment 1) to reflect the transition of the House of Correction in 2009. The 2008 actual data is presented as if the House of Correction had been under the Office of the Sheriff at the time. Similarly, the 2013 Adopted Budget for the Office of the Sheriff was re-stated when the House of Correction was transitioned back to a separate department (see attachment 2).

The 2014 Adopted Budget included re-stated history for the Department of Health and Human Services and the Behavioral Health Division to reflect the transition of the Community Access to Recovery Division between the two organizational units.

As mentioned during the October 14 budget meeting, other units of government re-state past history when significant structural changes are made. Attachments 3, 4, and 5 include pages from Waukesha County adopted budget documents that show examples of re-stating due to structural changes. Waukesha County routinely wins the GFOA Distinguished Budget Presentation Award and has a AAA bond rating. The final example (attachment 6) shows a budget document from New

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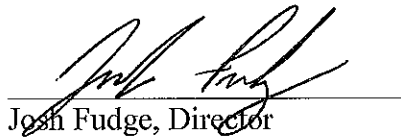
<sup>1</sup> GFOA, “*Building a Better Budget Document*”, 2<sup>nd</sup> edition, page 291

Castle County, DE (Wilmington) that was re-stated due to the transfer of a service from one program area to another.

**Recommendation**

This report is provided for informational purposes only. No action is required.

Prepared by:

A handwritten signature in black ink, appearing to read "Josh Fudge", is written over a horizontal line.

Josh Fudge, Director  
Office of Performance, Strategy & Budget

Attachments

# Attachment 1

**ADOPTED 2010 BUDGET**

**DEPT: Office of the Sheriff**

**UNIT NO. 4000**

**FUND: General - 0001**

<b>BUDGET SUMMARY</b>				
Account Summary	2008 Actual	2009 Budget	2010 Budget	2009/2010 Change
Personal Services (w/o EFB)	\$ 78,407,279	\$ 77,275,407	\$ 72,212,438	\$ (5,062,969)
Employee Fringe Benefits (EFB)	47,673,904	50,216,354	52,954,543	2,738,189
Services	10,424,752	10,115,479	11,961,094	1,845,615
Commodities	5,243,218	5,964,533	5,817,264	(147,269)
Other Charges	1,057,824	(79,383)	(129,820)	(50,437)
Debt & Depreciation	0	0	0	0
Capital Outlay	1,518,779	295,380	390,240	94,860
Capital Contra	0	0	0	0
County Service Charges	20,758,767	19,661,045	26,190,725	6,529,680
Abatements	(19,891,073)	(19,930,801)	(27,444,969)	(7,514,168)
<b>Total Expenditures</b>	<b>\$ 145,193,450</b>	<b>\$ 143,518,014</b>	<b>\$ 141,951,515</b>	<b>\$ (1,566,499)</b>
Direct Revenue	10,622,310	10,650,974	10,368,856	(282,118)
State & Federal Revenue	11,981,061	9,743,319	10,192,840	449,521
Indirect Revenue	18,135	30,000	30,000	0
<b>Total Revenue</b>	<b>\$ 22,621,506</b>	<b>\$ 20,424,293</b>	<b>\$ 20,591,696</b>	<b>\$ 167,403</b>
<b>Direct Total Tax Levy</b>	<b>122,571,944</b>	<b>123,093,721</b>	<b>121,359,819</b>	<b>(1,733,902)</b>

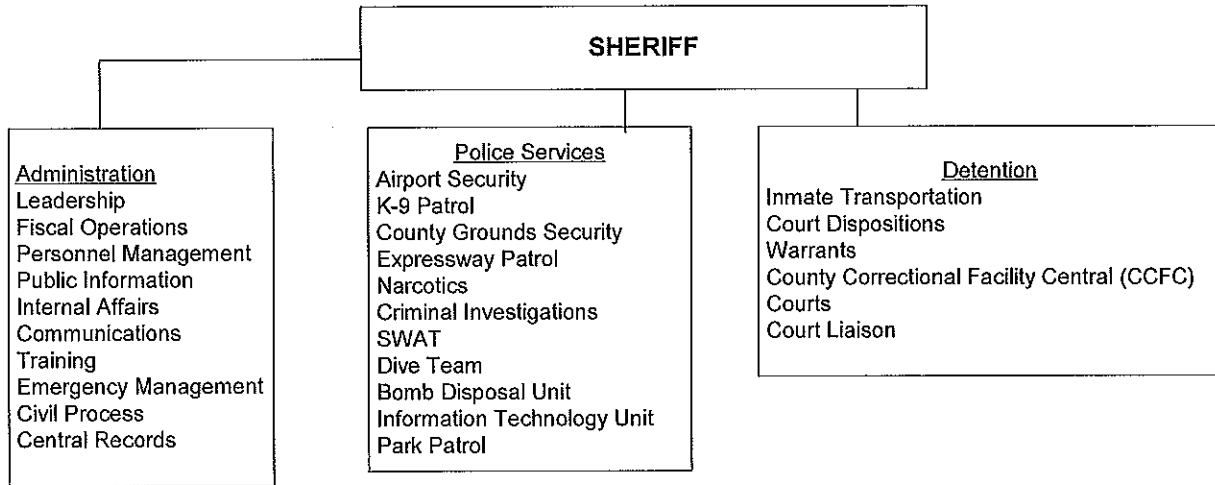
<b>PERSONNEL SUMMARY</b>				
	2008 Actual	2009 Budget	2010 Budget	2009/2010 Change
Position Equivalent (Funded)*	1,447.5	1,438.9	1,434.2	(4.7)
% of Gross Wages Funded	95.1	92.2	94.4	2.2
Overtime (Dollars)	\$ 4,536,294	\$ 4,617,792	\$ 4,565,844	\$ (51,948)
Overtime (Equivalent to Position)	80.8	93.8	94.9	1.1

\* For 2008 Actuals, the Position Equivalent is the budgeted amount.

\*\* For 2010 Budget, overtime figures do not include reductions described in org. 1972 and total (\$945,580).

# Attachment 2

## OFFICE OF THE SHERIFF (4000)



### MISSION

We are law enforcement professionals, representing a variety of criminal justice disciplines, and we exist to serve the public.

We are committed to creating a culture of service that views our citizens as customers whose satisfaction is absolutely essential to our success.

Public safety is a priority for the protection of citizens.

Performance matters here.

### OBJECTIVES

- Provide staffing resources to core program areas that are in line with actual service levels.
- Accept individuals arrested by law enforcement agencies into a safe and secure facility to await trial by the State Circuit Court System.
- Promote and maintain a unified and cohesive correctional system within Milwaukee County. Continue to spread best practices within the County Correctional Facility – Central (CCFC) and County Correctional Facility – South (CCFS) to ensure proper staff and inmate conduct.

### Budget Summary\*

	2013	2012/2013 Change
Expenditures	84,869,149	3,284,391
Revenue	12,450,541	(2,881,063)
Levy	72,418,608	6,165,454
FTE's	1,260.0	(6.9)

\* = Figures Re-Stated to Exclude the County Correctional Facility-South (CCFS). Please see agency 4300 for CCFS budget figures

### Major Programmatic Focus

- Realign Staffing Levels with Actual Experience.
- Complete the transition of cellular 9-1-1 services to the Milwaukee Police Department.
- Establish a revenue budget consistent with actual revenues.
- Transfer authority for the CCFS to a Superintendent under the Executive Branch.

# Attachment 3

## 2011 – 2013 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2011 Actual (c)	2012 Adopted Budget (c)	2012 Estimate (a)(c)	2013 Adopted Budget	Incr/(Decr) From 2012 Adpt. Budget
Personnel Costs	\$113,349,674	\$114,012,267	\$112,405,013	\$115,753,553	\$1,741,286
Operating Expenses (a)	\$92,532,887	\$95,735,308	\$98,417,360	\$94,359,254	\$(1,376,054)
Interdepartmental Charges (a)	\$18,094,052	\$18,834,052	\$18,984,383	\$19,248,324	\$414,272
Fixed Assets & Imprvmnts (a)(b)	\$1,033,083	\$1,382,125	\$1,857,081	\$1,757,800	\$375,675
Debt Service-Excl Proprietary (b)	\$14,260,230	\$14,698,898	\$14,050,501	\$14,783,365	\$84,467
Capital Projects	\$19,103,801	\$39,956,000	\$39,956,000	\$27,870,000	\$(12,086,000)
<b>Total Gross Expenditures</b>	<b>\$258,373,727</b>	<b>\$284,618,650</b>	<b>\$285,670,338</b>	<b>\$273,772,296</b>	<b>\$(10,846,354)</b>

FUNCTIONAL AREA	2011 Actual	2012 Adopted Budget	2012 Estimate (a)	2013 Adopted Budget	Incr/(Decr) From 2012 Adpt. Budget
Justice & Public Safety (a)	\$56,996,988	\$57,271,551	\$57,477,412	\$57,928,271	\$656,720
Health & Human Services (a)(c)	\$67,085,651	\$66,280,157	\$66,292,699	\$67,191,597	\$911,440
Parks, Env., Educ. & Land Use (a)(c)	\$31,776,010	\$29,836,688	\$34,089,646	\$30,070,618	\$233,930
Public Works (a)	\$28,636,700	\$29,396,652	\$29,415,620	\$29,665,367	\$268,715
General Administration	\$19,886,025	\$21,563,104	\$21,389,880	\$21,482,428	\$(80,676)
Non-Departmental	\$20,628,323	\$25,615,600	\$22,998,580	\$24,780,650	\$(834,950)
Debt Service-Excl Proprietary (b)	\$14,260,230	\$14,698,898	\$14,050,501	\$14,783,365	\$84,467
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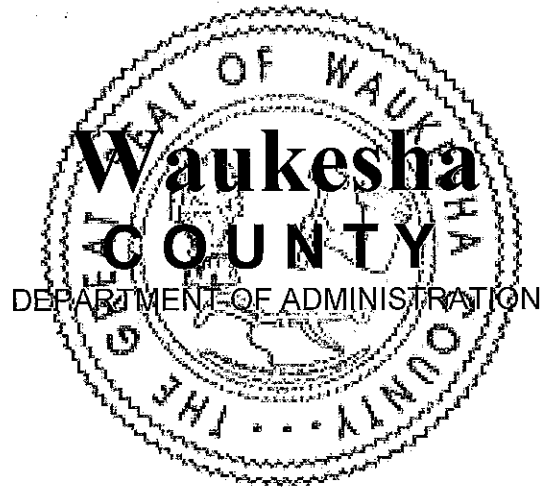
(a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.

(b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.

(c) The Community Development Fund, was transferred to the Parks and Land Use Department in the Parks, Environment, Education and Land Use Functional Area in 2012 per County Board enrolled resolution 166-5 from the County Executive Department in the Health and Human Services Functional Area. The 2011 History has been restated for comparative purposes.

**Daniel P. Vrakas**  
County Executive

**Norman A. Cummings**  
Director



December 12, 2007

Dear Honorable County Board Supervisors,

It is an honor to provide you with a 2008 Adopted Budget that continues Waukesha County's tradition of prudent investing and disciplined budgeting that steers our way towards a sustainable future. Thanks to the successful working relationship between our executive and legislative branches of government, we were able to advance another balanced budget, which maintains the high quality services while freezing the County portion of the property tax bill.

#### TAX FREEZE FOR HOMEOWNERS

Tax performance can be measured many different ways, but we strongly believe that most taxpayers look at their property tax bill and compare this year's bill with last year's bill. That being said, the vast majority of our residents will see no increase or a slight decrease in the County portion of their property tax bill. Despite the average value of a Waukesha County house, which will increase by about 3.1% in 2007, this budget reduces the tax levy rate by five cents from \$1.83 to \$1.78 per \$1,000 of value and freezes taxes on the average home at last year's level or even lower.

As the County and metropolitan region continue to grow, increasing demands for government services seriously challenge the public sector. To meet the needs of our citizenry, this budget makes justice and public safety the highest priority, effectively serves at-risk individuals and families, and demonstrates our commitment towards maintaining quality roadways and buildings. To illustrate these priorities, the following chart depicts how tax levy funding will be spent by functional area:

2007-2008 TAX LEVY BY FUNCTION	2007 Adopted Budget	2008 Adopted Budget	Increase/(Decrease) from 2007 Budget	
			\$	%
Justice & Public Safety *	\$33,974,190	\$35,437,152	\$ 1,462,962	4.3%
Health & Human Services	\$21,780,088	\$22,449,060	\$ 668,972	3.1%
Public Works *	\$ 9,323,010	\$ 9,695,359	\$ 372,349	4.0%
Parks, Environment, Education & Land Use	\$ 8,101,855	\$ 8,116,352	\$ 14,497	0.2%
General Administration/Non-Departmental *	\$ 2,599,542	\$ 1,972,102	\$ (627,440)	-24.1%
Debt Service/Capital Projects	\$15,515,376	\$15,518,306	\$ 2,930	0.0%
<b>TOTAL TAX LEVY</b>	<b>\$91,294,061</b>	<b>\$93,188,331</b>	<b>\$ 1,894,270</b>	<b>2.1%</b>

\* 2007 Adopted Levy has been restated for comparative purposes due to program shifts in the 2008 Adopted Budget.

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## General Fund

## District Attorney

Mission/  
Summary**Mission**

The office of the District Attorney is created under Chapter 978, Wisconsin Statutes. This department represents the people of the State of Wisconsin and County of Waukesha in the courts. The District Attorney and staff prosecute state criminal matters, forfeiture actions, state and county traffic code and ordinance violations, Department of Natural Resource violations, juvenile, domestic abuse, sexual predator, and harassment cases. The Office of the District Attorney also attempts to educate the public through various conferences, programs, and outreach efforts to the community in order to educate them regarding the criminal justice system and the responsibility of the District Attorney. In addition, the District Attorney also operates the Victim/Witness Program, which provides statutory and constitutionally mandated support to victims and witnesses of crime.

The primary purpose of the Victim/Witness Program is to provide information, referral and support to citizens and law enforcement officers of Waukesha County who have been victims of or witnesses to crimes, and to ensure that the services mandated under Chapter 950, Wisconsin Statutes, are made available to them. To achieve that end, the Victim/Witness staff and its volunteers maintain continuous contact with victims and witnesses to update them on case progress in the criminal justice system.

Financial Summary	2005	2006	2006	2007	Change From 2006	
	Actual	Adopted Budget	Estimate	Budget	\$	%
<b>Revenues</b>						
General Government	\$328,602	\$408,794	\$344,835	\$368,830	(\$39,964)	-9.8%
Charges for Service	\$52,899	\$45,000	\$50,000	\$55,000	\$10,000	22.2%
Interdepartmental	\$54,298	\$58,418	\$58,418	\$64,233	\$5,815	10.0%
Other Revenue	\$95,177	\$101,180	\$102,100	\$86,221	(\$14,959)	-14.8%
Appr. Fund Balance	\$16,315	\$0	\$0	\$0	\$0	N/A
<b>County Tax Levy</b>	<b>\$1,502,871</b>	<b>\$1,570,271</b>	<b>\$1,570,271</b>	<b>\$1,592,171</b>	<b>\$21,900</b>	<b>1.4%</b>
<b>Total Revenue Sources</b>	<b>\$2,050,162</b>	<b>\$2,183,663</b>	<b>\$2,125,624</b>	<b>\$2,166,455</b>	<b>(\$17,208)</b>	<b>-0.8%</b>
<b>Expenditures</b>						
Personnel Costs	\$1,563,007	\$1,615,039	\$1,584,231	\$1,670,320	\$55,281	3.4%
Operating Expenses (a)	\$273,761	\$352,859	\$279,202	\$276,268	(\$76,591)	-21.7%
Interdept. Charges	\$219,800	\$215,765	\$209,059	\$219,867	\$4,102	1.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$2,056,568</b>	<b>\$2,183,663</b>	<b>\$2,072,492</b>	<b>\$2,166,455</b>	<b>(\$17,208)</b>	<b>-0.8%</b>
Rev. Over (Under) Exp.	(\$6,406)	-	\$53,132	-	-	N/A
<i>State Funded Positions</i>	<i>16.00</i>	<i>16.00</i>	<i>16.00</i>	<i>16.00</i>	<i>0.00</i>	
<b>Position Summary (FTE)</b>						
Regular Positions	30.50	30.00	30.00	30.00	0.00	
Extra Help	1.31	1.51	1.51	1.51	0.00	
Overtime	0.05	0.05	0.05	0.05	0.00	
<b>Total [County]</b>	<b>31.86</b>	<b>31.56</b>	<b>31.56</b>	<b>31.56</b>	<b>0.00</b>	

(a) The 2005 Actual and the 2006 Adopted Budget have been restated for comparative purposes due to the transfer of \$50,000 for the Operating While Intoxicated (OWI) Intensive Supervision program and related tax levy shifted to the Criminal Justice Collaborating Council.

New Castle County  
Operating Budget Comparison  
Fiscal Year 2015

DEPARTMENT	2014		2015		Over (Under)	
	Approved	Approved	Approved	Approved	Amount	Percentage
County Council	\$ 3,425,817	\$ 3,454,229	\$ 28,412	0.83%		
County Executive	2,055,824	2,088,666	32,842	1.60%		
Administration	19,854,755	19,566,681	(288,074)	-1.45%		
Special Services	61,416,250 **, **	62,307,781	891,531	1.45%		
Land Use	12,138,863	12,833,816	694,953	5.73%		
Community Services	18,073,953 *	18,762,614	688,661	3.81%		
Public Safety	84,565,268	89,433,726	4,868,458	5.76%		
Prothonotary	35,500	35,500	0	0.00%		
Register in Chancery	250,760	251,424	664	0.26%		
Register of Wills	1,531,850	1,549,760	17,910	1.17%		
Recorder of Deeds	2,265,738	2,249,451	(16,287)	-0.72%		
Sheriff	1,896,733	1,906,339	9,606	0.51%		
Clerk of the Peace	651,869	661,529	9,660	1.48%		
Debt Service	39,138,233	39,427,742	289,509	0.74%		
Ethics Commission	209,098	208,910	(188)	-0.09%		
Council Contingency	300,000	300,000	0	0.00%		
Executive Contingency	300,000	400,000	100,000	33.33%		
Salary Contingencies (Non-departmental)	660,000	660,000	0	0.00%		
<b>TOTAL: All Appropriations</b>	<b>\$ 248,770,511 **</b>	<b>\$ 256,098,168</b>	<b>\$ 7,327,657</b>	<b>2.95%</b>		
<b>FUND SUMMARY</b>						
General Fund	\$ 167,456,200 **	\$ 174,284,338	\$ 6,828,138	4.08%		
Sewer Fund	72,292,690	72,344,308	51,618	0.07%		
Street Light Fund	5,298,505	5,526,979	228,474	4.31%		
Crossing Guard Fund	3,723,116	3,942,543	219,427	5.89%		
<b>TOTAL: All Funds</b>	<b>\$ 248,770,511 **</b>	<b>\$ 256,098,168</b>	<b>\$ 7,327,657</b>	<b>2.95%</b>		

\* Restated to reflect the transfer of Carousel Park from Special Services to Community Services.

\*\* Restated to reflect Ordinance 13-096.