

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2014 Budget ¹	2014 Actual ¹	2015 Budget	2016 Budget	2016/2015 Variance
Expenditures					
Personnel Costs	(\$170,683,428)	(\$156,473,784)	(\$172,466,053)	(\$177,917,453)	(\$5,451,400)
Operation Costs	\$10,465,997	\$3,061,251	\$11,592,115	\$8,058,419	(\$3,533,696)
Debt & Depreciation	(\$3,623,951)	\$0	(\$3,015,516)	(\$2,969,545)	\$45,971
Capital Outlay	\$3,966,850	\$0	\$4,883,316	\$5,434,300	\$550,984
Interdept. Charges	(\$69,216,549)	(\$49,200,086)	(\$85,108,794)	(\$93,166,654)	(\$8,057,860)
Total Expenditures	(\$229,091,081)	(\$202,612,619)	(\$244,114,932)	(\$260,560,933)	(\$16,446,001)
Revenues					
Direct Revenue	\$2,996,850	\$8,383,572	\$4,380,183	\$3,732,503	(\$647,680)
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	(\$229,864,216)	(\$215,675,532)	(\$243,020,936)	(\$256,082,592)	(\$13,061,656)
Total Revenues	(\$226,867,366)	(\$207,291,960)	(\$238,640,753)	(\$252,350,089)	(\$13,709,336)
Tax Levy	(\$2,223,715)	4,679,341	(\$5,474,179)	(\$8,210,844)	(\$2,736,665)
Personnel					
Full-Time Pos. (FTE)	0	0	0	0	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$0	\$0	\$0	\$0	\$0

Department Mission: The non-departmental expenditure units represent expenditure allocations that are not under the management of, or related to a core function of any County department or office. Because these items are largely technical in nature, they have no strategic outcomes and since they are not under the management of any departments, they have no activity data or performance measures.

Department Description: Three of the non-departmental expenditure units account for services that are not directly related to any single County department:

- The Appropriation for Contingencies is designed to (a) account for unanticipated emergencies or revenue shortfalls in the coming year (unallocated contingency) or (b) account for items that are anticipated to possibly occur but may not (allocated contingency).
- The Human Resources Payroll System allocates costs of the Countywide payroll and employee data system (Ceridian).
- Law Enforcement Grants include funds allocated to municipalities for the provision of emergency communications services and law enforcement activities in County parks and at the County Grounds through memoranda of understanding.
- The Litigation Reserve is a reserve account that can be utilized for unanticipated legal costs.

¹ 2014 data is re-stated to reflect the change in how fringe benefit costs are allocated to departments and then offset to avoid double-counting. Beginning in 2015, the Fringe Benefit budget has indirect revenues instead of an expenditure abatement, and all related expenditures and revenues are abated in Org. 1930 – Offset to Internal Crosscharges.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

- Civil Air Patrol represents the County's contribution to this program, which operates out of Lawrence J. Timmerman General Aviation Airport.
- Wages and Benefits Modification provides for Countywide adjustments to compensation for extraordinary items.

The three other program areas, Offset to Internal Service Charges, Charges to Other County Departments, and Capital Outlay/Depreciation Contra represent technical adjustments that ensure the total County budget is not overstated, and ensure that costs for capital outlay and depreciation in proprietary fund departments.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$7,658,674	\$0	\$8,586,291	\$5,000,000	(\$3,586,291)
Revenues	\$0	\$8,366,696	\$0	\$0	\$0
Tax Levy	\$7,658,674	(\$8,366,696)	\$8,586,291	\$5,000,000	(\$3,586,291)
FTE Positions		0	0	0	0

Strategic Implementation:

The 2016 budget includes \$5,000,000 in unallocated contingency funding. Funding for contingencies is decreased to reflect actual experience in recent years.

	2014 Budget	2015 Budget	2016 Budget
Unallocated Contingency	\$4,344,544	\$5,468,621	\$5,000,000
Allocated Contingency	\$3,314,130	\$3,117,670	\$0
Unallocated Contingency as a % of County operating expenditures	0.33%	0.41%	0.36%

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	(\$229,917,447)	\$0	(\$243,020,936)	(\$256,082,592)	(\$13,061,656)
Revenues	(\$229,917,447)	\$0	(\$243,020,936)	(\$256,082,592)	(\$13,061,656)
Tax Levy	\$0	\$0	\$0	\$0	\$0
FTE Positions		0	0	0	0

Strategic Implementation:

This program area reduces total County expenditures and revenues by the amount of charges from internal service fund departments to other County departments. Without this adjustment, total County expenditures and revenues would be overstated. Expenditures of (\$256,082,592) and revenue offsets of (\$256,082,592) reflect the charges from the following departments to other County departments. 2014 budget data in the chart above are re-stated for comparative purposes to include the abatement for charges from Fringe Benefits, which were added in 2015.

Internal Service Revenue			
	2015 Budget	2016 Budget	2015/2016 Change
Fringe Benefits ²	\$ (172,375,966)	\$ (178,917,888)	\$ (6,541,922)
Register of Deeds	(109,496)	(113,805)	(4,309)
Emergency Management	(1,231,612)	(1,583,109)	(351,497)
DAS-Risk Management	(11,372,412)	(11,191,548)	180,864
DAS-IMSD	(13,414,471)	(14,453,622)	(1,039,151)
DAS-IMSD, General Fund IT	(4,991,457)	(6,923,015)	(1,931,558)
DAS-Facilities Management	(25,329,212)	(28,438,051)	(3,108,839)
DAS-Water Utility	(265,207)	(282,626)	(17,419)
DOT-Airport	(360,850)	(411,705)	(50,855)
DOT-Highways	(1,697,289)	(1,888,094)	(190,805)
DOT-Fleet	(11,872,964)	(11,879,129)	(6,165)
Total	\$ (243,020,936)	\$ (256,082,592)	\$ (13,061,656)

² Because of the methodology used by Milwaukee County to allocate fringe benefit charges, the negative offset in this organizational unit does include all costs budgeted in the Employee/Retiree Fringe Benefit unit (1950), but does not include all fringe benefit costs allocated to departments.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 3: Charges to Other County Departments

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	(\$8,235,761)	(\$8,219,299)	(\$12,495,824)	(\$14,033,950)	(\$1,538,126)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$8,235,761)	(\$8,219,299)	(\$12,495,824)	(\$14,033,950)	(\$1,538,126)
FTE Positions		0	0	0	0

Strategic Implementation:

This program area represents the offset to Central Service costs allocated to departments in order to show the full cost of operating a department. This allows the full cost to be truly reflected, and departments receiving grant revenues, indirect revenues (internal service fund departments) or outside (direct) revenues can more easily be reimbursed for this cost. Since the charge is no longer abated in departmental budgets, a central abatement represented in this budget is necessary so that expenses are not overstated.

The Central Service Allocation amounts for the 2016 budget are prepared by the Office of the Comptroller. The 2016 Plan uses 2014 actual costs as its base and includes a carryover provision for the difference between the 2015 Plan and 2014 actual costs. Adding the 2014 carryover to the 2016 budget increases charges to those departments that were undercharged in 2014, and reduces charges to those departments that were overcharged in 2014.

The Central Service Allocation for 2016 reflects the prorated cost for the following services:

DESCRIPTION	2015 Budget	2016 Budget	2015/16 Change
Department of Audit	\$ 1,794,831	\$ 1,835,726	\$ 40,895
County-Wide External Audit	346,024	367,901	21,877
Personnel	3,964,946	4,410,557	445,611
Labor Relations	212,342	40,393	(171,949)
Fringe Benefits	606,115	625,511	19,396
Procurement	769,900	787,902	18,002
Central Accounting	626,983	664,179	37,196
Performance, Strategy, Budget	1,009,160	1,089,201	80,041
Accounts Payable	878,826	856,106	(22,720)
Payroll	516,410	1,060,718	544,308
Treasurer	686,366	638,781	(47,585)
Central Service Dept. costs	11,411,901	12,376,975	965,074
Carryforward	1,083,917	1,656,974	573,057
TOTAL	12,495,824	14,033,950	1,538,131

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

ALLOCATION SUMMARY				
		2015 Budget	2016 Budget	2015/2016 Change
1000	County Board	\$ 14,430	\$ 11,004	\$ (3,426)
1011	County Executive	13,387	14,468	1,081
1019	DAS - Office for Persons with Disabilities	20,364	21,320	956
1020	Intergovernmental Relations	0	3,465	3,465
1021	Veteran's Services	11,440	13,334	1,894
1040	DAS - CDBP	14,039	17,900	3,861
1130	Corporation Counsel	44,091	53,542	9,451
1150	DAS - Risk Management	117,290	130,172	12,882
1151	DAS - Fiscal Affairs	37,811	47,238	9,427
1160	DAS - Information Management Services	226,320	213,601	(12,719)
1192	DAS - Economic Development	20,134	24,004	3,870
1950	Fringe Benefits	606,115	625,511	19,396
2000	Combined Court Related Operations	861,624	891,579	29,955
2430	Department of Child Support Services	234,602	284,096	49,494
2900	Alternatives to Incarceration	13,999	11,527	(2,472)
3010	Election Commission	15,356	26,008	10,652
3270	County Clerk	16,643	23,598	6,955
3400	Register of Deeds	53,351	59,242	5,891
3700	Office of the Comptroller	11,963	23,814	11,851
4000	Sheriff	1,208,446	1,279,867	71,421
4300	House of Correction	733,338	858,320	124,982
4500	District Attorney	248,967	326,510	77,543
4800	Emergency Management	0	202,987	202,987
4900	Medical Examiner	65,756	72,298	6,542
5040	Airport	747,056	824,956	77,900
5100	Highway Maintenance	270,903	313,490	42,587
5300	Fleet Management	236,062	237,784	1,722
5500	Water Utility	13,170	13,204	34
5600	Transit/Paratransit Systems	365,276	454,274	88,998
5700	DAS Facilities Management	507,715	588,347	80,632
5800	Director's Office	(23,107)	(14,717)	8,390
6300	DHHS - Behavioral Health Division	1,639,377	1,904,746	265,369
7900	Department on Aging	189,823	222,048	32,225
7990	Department of Family Care	782,651	846,631	63,980
8000	Dept of Health & Human Services	1,176,832	1,063,207	(113,625)
9000	Parks, Recreation & Culture	1,339,645	1,541,962	202,317
9500	Zoological Department	657,874	799,688	141,814
9910	UW Extension Service	3,081	2,925	(156)
	Total Charges to Other Organizational Units	\$ 12,495,824	\$ 14,033,950	\$ 1,538,126

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$0	(\$27,322)	\$0	\$0	\$0
Revenues	\$0	(\$20,960)	\$0	\$0	\$0
Tax Levy	\$0	(\$6,362)	\$0	\$0	\$0
FTE Positions		0	0	0	0

Strategic Implementation:

This program area contains an appropriation for Milwaukee County’s hosted payroll, human resources, and benefits management system. In 2006, the County Board and County Executive established authority for a contract with Ceridian to implement and host this system (File No. 05-14 (a)(a)).

Under the Ceridian Human Resource and Payroll System, Milwaukee County employees use online self-service tools to report their time. Ceridian manages the detail of position history, organizational hierarchy, payroll calculations, applicant recruitment, and distribution of deposit notices and related reports. The system also automates employee benefits and recruitment functions.

The 2016 budget includes \$1,762,593 for Ceridian services, \$30,000 for professional services routine maintenance and configuration and \$175,407 for Learning Management System and Applicant Tracking software which are cross charged to all departments on a per-FTE basis.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
 FUND: General - 0001

Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$647,323	\$647,260	\$481,823	\$491,459	\$9,636
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$647,323	\$647,260	\$481,823	\$491,459	\$9,636
FTE Positions		0	0	0	0

Strategic Implementation:

Appropriations and tax levy increased \$9,636 from the 2015 Adopted Budget to \$491,459. The increase represents a 2% increase of funding for the Milwaukee Police Department support of 911 calls in the City of Milwaukee. The three-year Memorandum of Understanding between the City of Milwaukee and the County expires on January 1, 2016. It is anticipated that a two-year extension will be agreed to with a 2% cost escalator.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$350,000	\$631,923	\$545,001	\$587,960	\$42,959
Revenues	\$0	\$16,875	\$0	\$0	\$0
Tax Levy	\$350,000	\$615,048	\$545,001	\$587,960	\$42,959
FTE Positions		0	0	0	0

Strategic Implementation:

Funding for unanticipated legal expenses remains at \$500,000 in 2016 based on recent actual experience. Funding of \$87,960 is provided to pay the second of four annual installments to the City of South Milwaukee as a result of a settlement between the City of South Milwaukee (City) and Caterpillar Global Mining LLC (CGM). In October 2013, CGM filed a refund claim with the City pursuant to Wis. Stat. 70.511 (2) (b) to recover refunds of excessive property taxes assessed by the Wisconsin Department of Revenue (DOR) and collected by the City for the Years 2008, 2009, 2010, and 2012. The total amount of the refund to CGM is \$1,265,135. Of the \$1,265,135, \$205,451 is estimated to be the responsibility of the County. The City received permission from CGM to extend the refund payment terms over four years (2014-2017). The County's portion of the tax settlement is initially paid to CGM by the City and then the County must reimburse the City by February of the following year. Therefore the County's payments to the City will occur between 2015 and 2018. The table below lists the reimbursement amounts that the County will have to provide to the City.

Payments Due to South Milwaukee from Milwaukee County

Year	Amount
2015	\$45,001
2016	\$87,960
2017	\$45,591
2018	\$26,899
TOTAL	\$205,451

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$342,899	\$0	\$1,867,800	\$2,464,755	\$596,955
Revenues	\$2,996,850	\$0	\$4,380,183	\$3,732,503	(\$647,680)
Tax Levy	(\$2,653,951)	\$0	(\$2,512,383)	(\$1,267,748)	\$1,244,635
FTE Positions		0	0	0	0

Strategic Implementation:

Proprietary Fund departments include Enterprise Fund departments (e.g., General Mitchell International Airport) and Internal Service Fund departments (e.g., DAS-Information Management Services Division). Budgeting for Proprietary Fund departments in accordance with Generally Accepted Accounting Principles (GAAP) requires that Proprietary Funds expense the cost of fixed assets over the life of the asset through depreciation. Prior to 1997, fixed assets were defined as buildings and equipment with a cost in excess of \$500. In 1997, the definitions regarding fixed assets changed. The per-unit cost for non-computer equipment must exceed \$2,500 and have a useful life greater than one year. Computer related equipment must exceed \$1,000 per unit to be considered a fixed asset.

Appropriations for depreciation are included in Proprietary Fund departmental budgets, while appropriations for Capital Outlay - Fixed Assets, the original cost for the fixed asset are excluded from those budgets. To ensure proper budgeting in accordance with GAAP, yet also ensure that these departments retain control over the purchase of fixed assets, Proprietary Fund departments reflect an appropriation for Capital Outlay - Fixed Assets and an offsetting credit appropriation.

However, the cost of Capital Outlay - Fixed Assets for Proprietary Fund Departments should be included in the property tax levy. In order to achieve this, all capital outlay costs for Proprietary Fund Departments are included in this non-departmental budget. The costs for depreciation should not be included in the tax levy, therefore, an offsetting contra account for all Proprietary Fund Departments' depreciation costs is included in this non-departmental budget. This budgetary procedure has no County-wide tax levy impact.

The following tables depict the capital outlay by department for 2016 compared to 2015, the amount of depreciation in 2016 compared to 2015, Airport contribution related to general obligation debt related to Airport projects, and finally the combination of these entries that determines the tax levy amount for this non-departmental budget.

Org.	Department Name	2015 Capital Outlay	2016 Capital Outlay	2015/2016 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5600	Transit/Paratransit	612,000	1,712,000	1,100,000
TOTAL		\$ 612,000	\$ 1,712,000	\$ 1,100,000

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Org.	Department Name	2015		2016		2015/2016 Change
		Depreciation Contra		Depreciation Contra		
1150	DAS-Risk Management	\$ (2,234)	\$	(2,234)	\$	0
1160	DAS-IMSD	(575,779)		(575,779)		0
5600	Transit/Paratransit	(2,437,503)		(2,391,532)		45,971
TOTAL		\$ (3,015,516)	\$	(2,969,545)	\$	45,971

Org.	Department Name	2015		2016		2015/2016 Change
		Airport Cap Rsv		Airport Cap Rsv		
5040	Airport	\$ 108,867	\$	10,203	\$	(98,664)
TOTAL		\$ 108,867	\$	10,203	\$	(98,664)

Contribution from Airport Capital Improvement Reserves for Non-Terminal Project Principal General Obligation debt.

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Levy</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 1,712,000	\$	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(2,969,545)		
<u>Airport Year-End Closing Entry</u>			
Contribution from Capital Improvement Reserves: Non-Terminal Project Principal		10,203	
TOTAL	\$ (1,257,545)	\$ 10,203	\$ (1,267,748)

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 8: Civil Air Patrol

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$10,000	\$9,390	\$11,000	\$11,000	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$10,000	\$9,390	\$11,000	\$11,000	\$0
FTE Positions		0	0	0	0

Strategic Implementation:

The Civil Air Patrol utilizes the County-owned hangar at Lawrence J. Timmerman Airport (LJT) and the second floor of the LJT Control tower. The County provides appropriations for the utility costs (heat, light, insurance and telephone) of these facilities. The 2016 Recommended Budget remains at the 2015 level of \$11,000 to support the Civil Air Patrol. These appropriations may be used for paint, repairs, materials and supplies to help keep the facilities in a well-maintained and safe condition. The Civil Air Patrol will continue to provide the following activities:

1. A national program of aerospace education for youth and adults.
2. Participation in disaster emergency services and Homeland Security exercises, nationally and locally.
3. Cooperation with, and support of, Civil Defense and American Red-Cross disaster and relief programs.
4. Participation in all search and rescue missions authorized by the United States Air Force and Coast Guard.
5. Flying shore patrol for the boating public as authorized by the United States Coast Guard.
6. Assisting the U.S. Customs Service and Drug Enforcement Administration by patrolling in aircraft to detect illegal drug activity and marijuana fields and reporting such activity to the U.S. Customs Service.
7. Assistance to Civil Authority, including airborne imagery and communications support.
8. Military commander support, including low level surveys, range assistance and low-slow intercept training.
9. Counter terrorism mission support, flown in cooperation with the Federal Bureau of Investigation (FBI).

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Strategic Program Area 9: Wages and Benefits Modification

How We Do It: Program Budget Summary					
Category	2014 Budget	2014 Actual	2015 Budget	2016 Budget	2016/2015 Var
Expenditures	\$0	\$0	(\$90,087)	\$1,000,435	\$1,090,522
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	(\$90,087)	\$1,000,435	\$0,090,522
FTE Positions	0	0	0	0	0

Strategic Implementation:

The Wage and Benefit Modification account reflects the anticipated 2016 expenses related to employee internal equity adjustments.