

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Variance
Expenditures					
Personnel Costs	(\$172,466,053)	(\$172,375,966)	(\$174,165,755)	(\$177,842,773)	(\$3,677,018)
Operation Costs	\$11,592,115	\$2,702,104	\$8,535,120	\$7,655,879	(\$879,241)
Debt & Depreciation	(\$3,015,516)	\$0	(\$2,969,545)	(\$4,963,879)	(\$1,994,334)
Capital Outlay	\$4,277,201	(\$606,115)	\$4,808,789	\$4,479,132	(\$329,657)
Interdept. Charges	(\$84,502,679)	(\$87,244,809)	(\$92,410,165)	(\$89,841,676)	\$2,568,489
Total Expenditures	(\$244,114,932)	(\$257,524,786)	(\$256,201,556)	(\$260,513,317)	(\$4,311,761)
Revenues					
Direct Revenue	\$4,380,183	\$0	\$3,988,338	\$4,263,936	\$275,598
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	(\$243,020,936)	(\$243,020,936)	(\$253,727,854)	(\$255,240,402)	(\$1,512,548)
Total Revenues	(\$238,640,753)	(\$243,020,936)	(\$249,739,516)	(\$250,976,466)	(\$1,236,950)
Tax Levy	(\$5,474,179)	(\$14,503,850)	(\$6,462,040)	(\$9,536,851)	(\$3,074,811)
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.

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- 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.

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Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$8,586,291	\$0	\$5,476,701	\$4,770,000	(\$706,701)
Revenues	\$0	\$8,366,696	\$0	\$0	\$0
Tax Levy	\$8,586,291	(\$8,366,696)	\$5,476,701	\$4,770,000	(\$706,701)

The 2017 budget includes \$4,700,000 in unallocated contingency funding.

\$70,000 in allocated contingency funds are budget to increase to increase pay for County employees and contractors covered under Chapter 111 Minimum Wage ordinance to a minimum of \$12.35 hour as the County will phase in an increase in the minimum wage to \$15.00 per hour by 2021.

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Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	(\$243,020,936)	\$0	(\$253,727,854)	(\$255,240,402)	(\$1,512,548)
Revenues	(\$243,020,936)	\$0	(\$253,727,854)	(\$255,240,402)	(\$1,512,548)
Tax Levy	\$0	\$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 (\$255,240,402) and revenue offsets of (\$255,240,402) reflect the charges from the following departments to other County departments.

Internal Service Revenue			
Department Name	2016 Budget	2017 Budget	2016/2017 Variance
Fringe Benefits	(\$176,694,128)	(\$179,861,133)	(\$3,167,005)
Register of Deeds	(\$113,805)	(\$87,523)	\$26,282
Emergency Management	(\$1,581,570)	(\$1,475,488)	\$106,082
DAS-Risk Management	(\$11,139,226)	(\$11,681,602)	(\$542,376)
DAS-IMSD	(\$14,376,489)	(\$15,391,062)	(\$1,014,573)
DAS-IMSD, General Fund IT Fund IT	(\$6,923,015)	(\$7,516,321)	(\$593,306)
DAS-Facilities Management	(\$28,471,063)	(\$25,051,526)	\$3,419,537
DAS-Water Utility	(\$282,626)	(\$147,106)	\$135,520
DOT-Airport	(\$411,705)	(\$415,745)	(\$4,040)
DOT-Transit	\$0	(\$9,000)	(\$9,000)
DOT-Highways	(\$1,879,671)	(\$1,944,299)	(\$64,628)
DOT-Fleet	(\$11,854,556)	(\$11,659,597)	\$194,959
Total	(\$253,727,854)	(\$255,240,402)	(\$1,512,548)

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Strategic Program Area 3: Charges to Other County Departments

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	(\$12,495,824)	(\$15,237,954)	(\$14,033,950)	(\$13,148,650)	\$885,300
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$12,495,824)	(\$15,237,954)	(\$14,033,950)	(\$13,148,650)	\$885,300

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 2017 budget are prepared by the Office of the Comptroller. The 2017 Plan uses 2015 actual costs as its base and includes a carryover provision for the difference between the 2016 Plan and 2015 actual costs. Adding the 2015 carryover to the 2017 budget increases charges to those departments that were undercharged in 2015, and reduces charges to those departments that were overcharged in 2015.

The Central Service Allocation for 2017 reflects the prorated cost for the following services:

Central Service Allocations			
Description	2016 Budget	2017 Budget	2016/2017 Variance
Department of Audit	\$1,835,726	\$1,555,462	(\$280,265)
County-Wide External Audit	\$367,901	\$298,863	(\$69,039)
Personnel	\$4,410,557	\$4,849,672	\$439,115
Labor Relations	\$40,393	\$34,425	(\$5,968)
Fringe Benefits	\$625,511	\$654,243	\$28,732
Procurement	\$787,902	\$950,649	\$162,747
Central Accounting	\$664,179	\$685,102	\$20,923
Performance, Strategy, Budget	\$1,089,201	\$945,041	(\$144,160)
Accounts Payable	\$856,106	\$216,367	(\$639,739)
Payroll	\$1,060,718	\$1,080,405	\$19,687
Treasurer	\$638,781	\$663,492	\$24,711
Central Service Dept. Costs	\$12,376,975	\$11,933,720	(\$443,256)
Carryforward	\$1,656,974	\$1,239,106	(\$417,868)
Total	\$14,033,950	\$13,172,825	(\$861,124)

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Allocation Summary				
Org.	Department Name	2016 Budget	2017 Budget	2016/2017 Variance
1000	County Board	\$11,004	\$45,380	\$34,376
1011	County Executive	\$14,468	\$17,209	\$2,741
1019	DAS - Office for Persons with	\$21,320	\$19,503	(\$1,817)
1020	Intergovernmental Relations	\$3,465	\$4,321	\$856
1021	Veteran's Services	\$13,334	\$12,614	(\$720)
1040	DAS - CBDP	\$17,900	\$16,012	(\$1,888)
1130	Corporation Counsel	\$53,542	\$52,438	(\$1,104)
1150	DAS - Risk Management	\$130,172	(\$17,782)	(\$147,954)
1151	DAS - Fiscal Affairs	\$47,238	\$174,196	\$126,958
1160	DAS - Information Management Services	\$213,601	\$246,942	\$33,341
1192	DAS - Economic Development	\$24,003	\$25,359	\$1,355
1950	Fringe Benefits	\$625,511	\$654,243	\$28,732
2000	Combined Court Related Operations	\$891,580	\$60,486	(\$831,093)
2430	Department of Child Support Services	\$284,096	\$315,868	\$31,772
2900	Alternatives to Incarceration	\$11,527	\$19,516	\$7,989
3010	Election Commission	\$26,008	\$32,241	\$6,233
3270	County Clerk	\$23,598	\$24,295	\$697
3400	Register of Deeds	\$59,242	\$61,066	\$1,824
3700	Office of the Comptroller	\$23,814	\$35,745	\$11,931
4000	Sheriff	\$1,279,867	\$1,239,897	(\$39,970)
4300	House of Correction	\$858,320	\$923,242	\$64,922
4500	District Attorney	\$326,510	\$383,643	\$57,133
4800	Emergency Management	\$202,987	\$257,476	\$54,489
4900	Medical Examiner	\$72,298	\$86,494	\$14,196
5040	Airport	\$824,956	\$835,624	\$10,668
5100	Highway Maintenance	\$313,490	\$321,807	\$8,317
5300	Fleet Management	\$237,784	\$217,549	(\$20,235)
5500	Water Utility	\$13,204	\$14,685	\$1,481
5600	Transit/Paratransit Systems	\$454,274	\$546,126	\$91,852
5700	DAS Facilities Management	\$588,349	\$401,031	(\$187,316)
5800	Director's Office	(\$14,717)	\$22,798	\$37,515
6300	DHHS - Behavioral Health Division	\$1,904,746	\$1,750,615	(\$154,131)
7900	Department on Aging	\$222,048	\$216,753	(\$5,295)
7990	Department of Family Care	\$846,636	\$0	(\$846,631)
8000	Dept of Health & Human Services	\$1,063,207	\$787,351	(\$275,856)
9000	Parks, Recreation & Culture	\$1,541,962	\$1,588,095	\$46,133
9500	Zoological Department	\$799,688	\$890,072	\$90,384
9910	UW Extension Service	\$2,925	\$4,987	\$2,062
	Total Charges to Other Organizational Units	\$14,033,950	\$13,172,825	(\$885,300)

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Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$0	(\$65,143)	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	(\$65,143)	\$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 2017 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.

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Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$481,823	\$481,705	\$491,459	\$501,288	\$9,829
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$481,823	\$481,705	\$491,459	\$501,288	\$9,829

Strategic Implementation:

A total of \$501,288 of funding is included for the Milwaukee Police Department support of 911 calls in the City of Milwaukee. A new memorandum of understanding through January 1, 2018, was approved by the County Board in file 15-747.

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Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$545,001	\$309,694	\$587,960	\$545,591	(\$42,369)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$545,001	\$309,694	\$587,960	\$545,591	(\$42,369)

Strategic Implementation:

Funding for unanticipated legal expenses remains at \$500,000 in 2017 based on actual experience. Funding of \$45,591 is provided to pay the third 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	Reimbursement Amount
2015	\$45,001
2016	\$87,960
2017	\$45,591
2018	\$26,899
Total	\$205,451

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Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$1,867,800	\$0	\$2,464,755	\$169,496	(\$2,295,259)
Revenues	\$4,380,186	\$0	\$3,732,503	\$4,263,936	\$531,433
Tax Levy	(\$2,512,383)	\$0	(\$1,267,748)	(\$4,094,444)	(\$2,826,692)

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 2017 compared to 2016, the amount of depreciation in 2017 compared to 2016, 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.

Capital Outlay by Department				
Org.	Department Name	2016 Capital Outlay	2017 Capital Outlay	2016/2017 Variance
1150	DAS-Risk Management	\$0	\$0	\$0
1160	DAS-IMSD	\$0	\$0	\$0
5600	Transit/Paratransit	\$1,712,000	\$880,000	(\$832,000)
Total		\$1,712,000	\$880,000	(\$832,000)

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Capital Depreciation by Department				
Org.	Department Name	2016 Depreciation Contra	2017 Depreciation Contra	2016/2017 Variance
1150	DAS-Risk Management	(\$2,234)	(\$2,234)	\$0
1160	DAS-IMSD	(\$575,779)	(\$1,774,594)	(\$1,198,815)
5600	Transit/Paratransit	(\$2,391,532)	(\$3,187,051)	(\$795,519)
Total		(\$2,969,545)	(\$4,963,879)	(\$1,994,334)

Capital Depreciation by Department				
Org.	Department Name	2016 Airport Cap Rsv	2017 Airport Cap Rsv	2016/2017 Change
5040	Airport	\$10,203	\$10,561	\$358
Total		\$10,203	\$10,561	\$358

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

Expenditures/Revenue Summary			
Department Name	Expenditure	Revenue	Tax Levy
Capital Out-lay reflects appropriations for Proprietary Fund Departments	\$880,000	\$0	\$0
Depreciation Contra-offset depreciation cost in Proprietary Fund Departments	(\$4,963,879)	\$0	\$0
Airport Year End Closing – Contribution from Capital Improvements Reserves: Non-Terminal Project Principal	\$0	\$10,561	\$0
Total	(\$4,083,879)	\$10,561	(\$4,094,440)

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Strategic Program Area 8: Civil Air Patrol

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$10,000	\$7,849	\$11,000	\$11,000	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$10,000	\$7,849	\$11,000	\$11,000	\$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 2017 Recommended Budget remains at the 2016 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:

- A national program of aerospace education for youth and adults.
- Participation in disaster emergency services and Homeland Security exercises, nationally and locally.
- Cooperation with, and support of, Civil Defense and American Red-Cross disaster and relief programs.
- Participation in all search and rescue missions authorized by the United States Air Force and Coast Guard.
- Flying shore patrol for the boating public as authorized by the United States Coast Guard.
- 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.
- Assistance to Civil Authority, including airborne imagery and communications support.
- Military commander support, including low level surveys, range assistance and low-slow intercept training.
- Counter terrorism mission support, flown in cooperation with the Federal Bureau of Investigation (FBI).

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Strategic Program Area 9: Wages and Benefits Modification

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	(\$90,087)	\$0	\$2,528,373	\$1,878,360	(\$650,013)
Revenues	\$0	\$0	\$255,835	\$0	(\$255,835)
Tax Levy	(\$90,087)	\$0	\$2,272,538	\$1,878,360	(\$394,178)

Strategic Implementation:

\$1,878,360 is included in Wages and Benefits Modification for potential adjustments to move affected employees to the bottom step of new pay ranges.

In addition to the funds contained in this account, monies are contained within departmental accounts to effectuate the following:

- Annual Increase: \$1.1 million for a one percent annual increase for all employees effective Pay Period 14, 2017.
- Auxiliary Salary Adjustment: \$2.0 million or approximately 1% of salary allocated to each department as an auxiliary salary adjustment to be used for performance based increases, equity increases, market adjustments, reallocations, and retention based increases.