

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Variance
Expenditures					
Personnel Costs	\$0	\$0	(\$199,672,614)	(\$200,239,629)	(\$567,015)
Operation Costs	(\$23,821,520)	\$2,751,395	\$10,431,919	\$9,180,312	(\$1,251,607)
Debt & Depreciation	\$0	\$0	(\$5,180,674)	(\$4,685,547)	\$495,127
Capital Outlay	\$0	\$0	\$6,809,600	\$8,872,145	\$2,062,545
Interdept. Charges	(\$16,026,126)	(\$11,943,067)	(\$34,987,184)	(\$36,500,740)	(\$1,513,556)
Total Expenditures	\$39,847,646	\$9,191,672	\$222,598,953	\$224,445,335	\$1,846,382
Revenues					
Direct Revenue	\$1,507,110	\$0	\$5,466,600	\$7,606,145	\$2,139,545
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$230,320	(\$221,805,304)	(\$220,589,491)	\$1,215,813
Total Revenues	(\$1,507,110)	(\$230,320)	\$216,338,704	\$212,983,346	(\$3,355,358)
Tax Levy	\$41,354,756	\$9,421,992	\$6,260,249	\$11,461,989	\$5,201,740
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).
- 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.
- Centralized Crosscharges accounts for crosscharges that are no longer allocated to departments based on County policy.

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 are budgeted appropriately.

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Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$0	\$0	\$7,424,732	\$5,655,938	(\$1,768,794)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$7,424,732	\$5,655,938	(\$1,768,794)

The 2019 budget includes funding for unanticipated events such as departmental shortfalls and critical projects and to help ensure that the County achieves a surplus at the end of the year. In 2019, the unallocated contingency contains \$5,009,655. This represents a decrease in unallocated contingency of \$984,455 compared to 2018.

In 2018, \$1,430,622 of one-time items were included in allocated contingency. In 2019, there are three items totaling \$646,283 in allocated contingency:

- \$196,283 is earmarked for Combined Court Related Services to help ensure that there is no disruption in court operations in 2019. The Clerk of Circuit Court, working in conjunction with the Chief Judge, may request the County Board to provide the funds after the third quarter of 2019 if needed to maintain the public's access to the State Circuit Court System. If the funds are needed, the Comptroller is requested to review the Courts' actual expenditures and revenues to help policymakers determine the specific sources of the shortfall.
- \$200,000 is earmarked for new capital improvement project WO-War Memorial Center Memorial Hall Renovations. The Executive Director of the War Memorial Center, working in conjunction with the Director of Architecture, Engineering & Environmental Services, may request the County Board to provide the funds after approval of the project scope.
- \$250,000 is earmarked for Capital Improvement Project WH10801 - W. College Ave. (31st/34th) Box Culvert/Railing Repairs. The Director of Transportation may request the County Board to provide the funds if needed to make critical public safety repairs if no other non-tax levy source of funds are available.

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Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$0	\$0	(\$232,668,857)	(\$231,607,031)	\$1,061,826
Revenues	\$0	\$230,320	(\$232,668,857)	(\$231,607,031)	\$1,061,826
Tax Levy	\$0	(\$230,320)	\$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 (\$231,607,031) and revenue offsets of (\$231,607,031) reflect the charges from the following departments to other County departments.

Internal Service Revenue			
Department Name	2018 Budget	2019 Budget	2019/2018 Var
Fringe Benefits	(\$201,424,214)	(\$200,239,629)	\$1,184,585
Register of Deeds	(\$67,826)	\$0	\$67,826
DAS-Facilities Management	(\$6,072,123)	(\$5,580,103)	\$492,020
DAS-Water Utility	(\$93,503)	(\$83,793)	\$9,710
DOT-Airport	(\$419,725)	(\$423,175)	(\$3,450)
DOT-Transit	(\$9,000)	\$0	\$9,000
DOT-Highways	(\$1,462,744)	\$0	\$1,462,744
DOT-Transportation Services	\$0	(\$1,403,361)	(\$1,403,361)
DOT-Fleet	(\$12,236,169)	(\$12,849,430)	(\$613,261)
Parks	(\$20,000)	(\$10,000)	\$10,000
Centralized Crosscharges	(\$10,863,553)	(\$11,017,540)	(\$153,987)
Total	(\$232,668,857)	(\$231,607,031)	\$1,061,826

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Strategic Program Area 3: Charges to Other County Departments

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	(\$40,569,222)	(\$10,613,410)	(\$6,095,572)	(\$7,014,501)	(\$918,929)
Revenues	\$1,507,110	\$0	\$0	\$0	\$0
Tax Levy	(\$42,076,332)	(\$10,613,410)	(\$6,095,572)	(\$7,014,501)	(\$918,929)

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 2019 budget are prepared by the Office of the Comptroller. The 2019 Plan uses 2017 actual costs as its base and includes a carryover provision for the difference between the 2018 Plan and 2017 actual costs. Adding the 2017 carryover to the 2019 budget increases charges to those departments that were undercharged in 2018, and reduces charges to those departments that were overcharged in 2016.

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Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	(\$350,127)	\$56,129	\$1,968,000	\$1,905,975	(\$62,025)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$350,127)	\$56,129	\$1,968,000	\$1,905,975	(\$62,025)

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. File 17-671 authorized the fourth extension for Ceridian Corporation to provide Payroll, Dayforce Workforce Management, Tax Filing, Self Service, and Wage Attachments Disbursement through 2019.

Morneau Shepell provides benefits administration software services under an Agreement for Products and Services that was extended through 2019 (File 18-55).

Cornerstone On Demand, Inc., provides a learning management system, applicant recruiting system, and administrator training. The cost for 2019 will be approximately \$130,000.

The Segal Company (Midwest), Inc., provides actuarial services related to the County’s retirement systems and pension issues. This Professional Service Contract increases by \$100,000 in 2019 to \$199,999.

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Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$491,459	\$501,166	\$501,288	\$0	(\$501,288)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$491,459	\$501,166	\$501,288	\$0	(\$501,288)

Strategic Implementation: This program area includes funding for the Milwaukee Police Department support of 911 calls in the City of Milwaukee. The memorandum of understanding with the City of Milwaukee has expired. No successor agreement has been agreed to, therefore no funds are budgeted for 2019.

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Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$573,718	\$857,653	\$526,899	\$526,899	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$573,718	\$857,653	\$526,899	\$526,899	\$0

Strategic Implementation: There is no change in tax levy from 2018 to 2019 because money previously budgeted for a settlement payment in 2018 is available to fund other unanticipated legal expenses.

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Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$0	\$0	\$1,628,926	\$4,186,598	\$2,557,672
Revenues	\$0	\$0	\$5,466,600	\$7,606,145	\$2,139,545
Tax Levy	\$0	\$0	(\$3,837,674)	(\$3,419,547)	\$418,127

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 2019 compared to 2018, the amount of depreciation in 2019 compared to 2018, 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	2018 Capital Outlay	2019 Capital Outlay	2019/2018 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5600	Transit/Paratransit	1,343,000	1,266,000	(77,000)
TOTAL		\$ 1,343,000	\$ 1,266,000	\$ (77,000)

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Org.	Department Name	2018 Depreciation Contra	2019 Depreciation Contra	2019/2018 Change
1150	DAS-Risk Management	\$ (1,000)	\$ (1,000)	\$ 0
1160	DAS-IMSD	(1,850,677)	(1,355,500)	495,127
5600	Transit/Paratransit	(3,328,997)	(3,328,997)	0
TOTAL		\$ (5,180,674)	\$ (4,685,547)	\$ 495,127

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Levy</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 1,266,000	\$	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(4,685,547)		
<u>Airport Year-End Closing Entry</u>			
Contribution from Capital Improvement Reserves: Non-Terminal Project Principal		0	
TOTAL	\$ (3,419,547)	\$ 0	\$ (3,419,547)

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Strategic Program Area 8: Civil Air Patrol

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$7,849	\$6,646	\$11,000	\$11,500	\$500
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$7,849	\$6,646	\$11,000	\$11,500	\$500

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 2019 Budget includes a \$500 increase of support to 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	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$0	\$0	\$1,751,600	\$0	(\$1,751,600)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$1,751,600	\$0	(\$1,751,600)

Strategic Implementation: This program includes centrally budgeted modifications to Wages and/or Benefits. In 2018, \$1,751,600 was included in this program area for potential salary increases based on collective bargaining. No funds are budgeted in this program area in 2019.

All eligible employees will see a 2 percent salary increase in Pay Period 14. Funds for this salary increase are included in departmental budgets. A total of \$1.6 million is included in departmental accounts for pay equity and merit increases to annualize an allocation of \$400,000 provided in 2018.

In addition, a total of \$455,645 is included in allocated contingency accounts within each department for potential pay equity and merit adjustments beginning in the fourth quarter of 2019. The Director of Human Resources shall provide a report to the County Board no later than July 2019 on the process to award these new funds, as well as how the 2018 monies were spent. Approval by the County Board to release the funds (via an appropriation transfer) will be considered after the report is reviewed.

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Strategic Program Area 10: Centralized Crosscharges

How We Do It: Program Budget Summary					
Category	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019/2018 Var
Expenditures	\$0	\$0	\$2,353,031	\$2,961,163	\$608,132
Revenues	\$0	\$0	\$10,863,553	\$11,017,540	\$153,987
Tax Levy	\$0	\$0	(\$8,510,522)	(\$8,056,377)	\$454,145

Strategic Implementation: This program area accounts for crosscharges that are no longer allocated to departments based on County policy.