

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940
FUND: General - 0001

Budget Summary

Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures					
Personnel Costs	\$0	\$0	(\$200,239,629)	(\$106,497,417)	\$93,742,212
Operation Costs	\$2,751,395	\$2,875,265	\$9,180,312	\$7,281,499	(\$1,898,813)
Debt & Depreciation	\$0	\$0	(\$4,685,547)	(\$5,744,677)	(\$1,059,130)
Capital Outlay	\$0	\$0	\$8,872,145	\$9,384,171	\$512,026
Interdept. Charges	(\$13,370,440)	(\$3,804,925)	(\$36,500,740)	(\$34,608,059)	\$1,892,681
Total Expenditures	\$10,619,045	\$929,660	\$223,373,459	\$130,184,483	(\$93,188,976)
Revenues					
Direct Revenue	\$0	\$1,429,709	\$7,606,145	\$8,087,573	\$481,428
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$230,320	\$21,519,711	(\$220,589,491)	(\$123,915,863)	\$96,673,628
Total Revenues	(\$230,320)	(\$22,949,420)	\$212,983,346	\$115,828,290	(\$97,155,056)
Tax Levy	\$10,849,365	\$23,879,080	\$10,390,113	\$14,356,193	\$3,966,080
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	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$0	\$0	\$5,655,938	\$5,000,000	(\$655,938)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$5,655,938	\$5,000,000	(\$655,938)

The 2020 budget includes funding for unanticipated events such as departmental shortfalls and critical projects. This helps to ensure that the County achieves a surplus at the end of the year. In 2020, the unallocated contingency contains \$5,000,000. This represents a decrease of \$9,655 in unallocated contingency compared to 2019.

The 2020 Budget includes \$0 in allocated contingency, which is a reduction of \$646,283 from the 2019 Adopted amount.

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Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$0	\$0	(\$231,607,031)	(\$134,817,284)	\$96,789,747
Revenues	\$230,320	\$0	(\$231,607,031)	(\$134,817,284)	\$96,789,747
Tax Levy	(\$230,320)	\$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 (\$134,817,284) and revenue offsets of (\$134,817,284) reflect the charges from the following departments to other County departments. The amount of the offset decreases significantly in 2020 due to a technical change Fringe Benefit budgeting.

Internal Service Revenue			
Department Name	2019 Budget	2020 Budget	2020/2019 Variance
Fringe Benefits	(\$200,239,629)	(\$100,786,485)	\$99,453,144
DAS-Facilities Management	(\$5,580,103)	(\$5,300,700)	\$279,403
DAS-Water Utility	(\$83,793)	(\$92,350)	\$8,557
DOT-Airport	(\$423,175)	(\$243,940)	\$179,235
DOT-Transportation Services	(\$1,403,361)	(\$1,607,622)	(\$204,261)
DOT-Fleet	(\$12,849,430)	(\$15,690,586)	\$2,841,156
Parks	(\$10,000)	(\$10,000)	\$0
Centralized Crosscharges	(\$11,017,540)	(\$10,901,421)	\$116,119
Total	(\$231,607,031)	(\$134,817,284)	\$96,789,747

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Strategic Program Area 3: Charges to Other County Departments

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	(\$10,613,410)	\$0	(\$7,014,501)	(\$6,562,950)	\$451,551
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$10,613,410)	\$0	(\$7,014,501)	(\$6,562,950)	\$451,551

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 2020 budget are prepared by the Office of the Comptroller. The 2020 Plan uses 2018 actual costs as its base and includes a carryover provision for the difference between the 2019 Plan and 2018 actual costs. Adding the 2018 carryover to the 2020 budget increases charges to those departments that were undercharged in 2019 and reduces charges to those departments that were overcharged.

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Strategic Program Area 4: Human Resource & Payroll System

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Var
Expenditures	\$56,129	\$0	\$1,905,975	\$943,100	(\$962,875)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$56,129	\$0	\$1,905,975	\$943,100	(\$962,875)

Prior to 2018, costs were charged to user departments. In 2018, that crosscharge was discontinued.

Strategic Implementation: This program area contains an appropriation for Milwaukee County’s hosted payroll, human resources, benefits management, learning management, and applicant recruiting systems as well as actuarial services.

The Enterprise Resource Planning (ERP) system is being built for human resources and payroll functions. That system is expected to replace several contracted services in this Strategic Program Area by mid-2020:

- Under the existing 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, and distribution of deposit notices and related reports. Ceridian Corporation provides Payroll, Dayforce Workforce Management, Tax Filing, Self Service, and Wage Attachments Disbursement through an extended Products and Services Agreement.

The Comptroller’s Office is authorized to continue using these services from Ceridian Corporation through June 30, 2020, on a month-to-month basis for an amount not to exceed \$615,000. The ERP system is expected to replace these contracted services no later than mid-2020.

- Morneau Shepell Limited has been providing benefits administration software services under an extended Agreement for Products and Services. The Department of Human Resources is authorized to continue using benefits administration software services from Morneau Shepell Limited through June 30, 2020, on a month-to-month basis for an amount not to exceed \$210,100 in 2020. The ERP system is expected to replace these contracted services no later than mid-2020.
- Cornerstone On Demand, Inc., provides a learning management system, an applicant recruiting system, and administrator training. The County normally pays for subscriptions that begin each September and run for one year. The County expects to pay in September 2019 for subscriptions through April 2020 with the possibility of month-to-month extensions. The ERP system is expected to replace these contracted services no later than mid-2020. Therefore, the County does not anticipate needing 2020 Budget funds for these services.

This Strategic Program Area also purchases content for the course library. ERP implementation will still require the County to purchase content, but the provider may change depending on interfaces and requirements of the ERP platform.

The Segal Company (Midwest), Inc., provides actuarial services related to the County’s retirement systems and pension issues. The 2018-2020 Professional Service Contract with The Segal Company (Midwest), Inc., will be increased by \$100,000 in 2020, resulting in a \$299,999 total dollar amount.

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Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$501,166	\$501,288	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$501,166	\$501,288	\$0	\$0	\$0

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 2020.

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Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$857,653	\$0	\$526,899	\$526,899	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$857,653	\$0	\$526,899	\$526,899	\$0

Strategic Implementation: The litigation reserve including funding available for unanticipated litigation costs. The reserve is under the management of the Office of Corporation Counsel. In 2020, \$526,899 is included.

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Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$0	\$0	\$4,186,598	\$3,639,494	(\$547,104)
Revenues	\$0	\$0	\$7,606,145	\$8,087,573	\$481,428
Tax Levy	\$0	\$0	(\$3,419,547)	(\$4,448,079)	(\$1,028,532)

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 2020 compared to 2019, 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	2019 Capital Outlay	2020 Capital Outlay	2020/2019 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5600	Transit/Paratransit	1,266,000	1,296,598	30,598
TOTAL		\$ 1,266,000	\$ 1,296,598	\$ 30,598

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Org.	Department Name	2019 Depreciation Contra	2020 Depreciation Contra	2020/2019 Change
1150	DAS-Risk Management	\$ (1,000)	\$ (1,000)	\$ 0
1160	DAS-IMSD	(1,355,550)	(2,250,724)	(895,174)
5600	Transit/Paratransit	(3,328,997)	(3,492,953)	(163,956)
TOTAL		\$ (4,685,547)	\$ (5,744,677)	\$ (1,059,130)

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Lev</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 1,296,598	\$	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(5,744,677)		
<u>Airport Year-End Closing Entry</u>			
Contribution from Capital Improvement Reserves: Non-Terminal Project Principal		0	
TOTAL	\$ (4,448,079)	\$ 0	\$ (4,448,079)

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Strategic Program Area 8: Civil Air Patrol

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$6,646	\$0	\$11,500	\$11,500	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$6,646	\$0	\$11,500	\$11,500	\$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. 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	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$0	\$0	\$0	(\$1,600,016)	(\$1,600,016)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$0	(\$1,600,016)	(\$1,600,016)

Strategic Implementation: This program includes centrally budgeted modifications to Wages and/or Benefits. All eligible employees will see a 1 percent increase in Pay Period 15. Funds for this salary increase is included in departmental budgets. In 2020, there are two items included in this program area.

- A net appropriation of \$400,000 is included in this program area for potential wage increases for employees who are members of the Milwaukee Building & Construction Trades Council. An additional allocation of \$200,000 is included in the DOT-Airport budget for a total of \$600,000 countywide. The Director of Human Resources shall provide a report to the County Board providing the specific details of the proposed increase in pay based on market conditions. Approval by the County Board to release the funds via appropriation transfer will be requested after the report is reviewed.
- A vacancy and turnover reduction of \$2,000,016 is included in this program area for 2020. Based on recent experience, the County has experienced a higher level of vacancy savings than budgeted. DAS-Performance, Strategy, and Budget and the Office of the Comptroller will monitor the actual vacancy rate during 2020 and recommend corrective action if needed. Departmental fund transfers from personnel to other account series will be reduced or eliminated in early 2020.

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Strategic Program Area 10: Centralized Crosscharges

How We Do It: Program Budget Summary					
Category	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020/2019 Variance
Expenditures	\$0	\$0	\$2,961,163	\$2,674,774	(\$286,389)
Revenues	\$0	\$0	\$11,017,540	\$10,901,421	(\$116,119)
Tax Levy	\$0	\$0	(\$8,056,377)	(\$8,226,647)	(170,270)

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