

NON-DEPARTMENTAL EXPENDITURES (1840) BUDGET

DEPT: Non-Departmental Expenditures

UNIT NO. 1840  
FUND: General - 0001

**Budget Summary**

Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
<b>Expenditures</b>					
Personnel Costs	\$0	\$0	(\$106,322,084)	(\$93,949,096)	\$12,372,988
Operation Costs	\$2,875,265	\$1,852,331	\$8,975,121	\$7,182,338	(\$1,792,783)
Debt & Depreciation	\$0	\$0	(\$5,744,677)	(\$6,636,389)	(\$891,712)
Capital Outlay	\$0	\$0	\$9,384,171	\$3,246,771	(\$6,137,400)
Interdept. Charges	(\$3,804,925)	(\$7,244,441)	(\$34,608,059)	(\$41,738,220)	(\$7,130,161)
<b>Total Expenditures</b>	<b>(\$929,660)</b>	<b>(\$5,392,110)</b>	<b>(\$128,315,528)</b>	<b>(\$131,894,596)</b>	<b>(\$3,579,068)</b>
<b>Revenues</b>					
Direct Revenue	\$0	\$325,000	\$8,087,573	\$2,042,296	(\$6,045,277)
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$9,130,314	\$9,534,413	(\$123,915,863)	(\$121,146,450)	\$2,769,413
<b>Total Revenues</b>	<b>\$9,130,314</b>	<b>\$9,859,413</b>	<b>(\$115,828,290)</b>	<b>(\$119,104,154)</b>	<b>(\$3,275,864)</b>
<b>Tax Levy</b>	<b>(\$10,059,974)</b>	<b>(\$15,251,523)</b>	<b>(\$12,487,238)</b>	<b>(\$12,790,442)</b>	<b>(\$303,204)</b>

**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.
- 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.

NON-DEPARTMENTAL EXPENDITURES (1840) BUDGET

DEPT: Non-Departmental Expenditures

UNIT NO. 1840  
FUND: General - 0001

**Strategic Program Area 1: Appropriation for Contingencies**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2021/2020 Variance</b>
<b>Expenditures</b>	\$0	\$0	\$6,505,575	\$5,000,000	(\$1,505,575)
<b>Revenues</b>	\$0	\$325,000	\$0	\$0	\$0
<b>Tax Levy</b>	\$0	(\$325,000)	\$6,505,575	\$5,000,000	(\$1,505,575)

The 2021 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 2021, the unallocated contingency contains \$5,000,000. This represents an increase of \$644,425 in unallocated compared to 2020. There is no allocated contingency in the 2021 Budget. This is a decrease of \$2,150,000 in one-time items from 2020.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940  
FUND: General - 0001

**Strategic Program Area 2: Offset to Internal Service Charges**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2021/2020 Variance</b>
<b>Expenditures</b>	\$0	\$0	(\$134,817,284)	(\$133,802,771)	\$1,014,513
<b>Revenues</b>	\$0	\$0	(\$134,817,284)	(\$133,802,771)	\$1,014,513
<b>Tax Levy</b>	\$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 (\$133,802,771) and revenue offsets of (\$133,802,771) reflect the charges from the following departments to other County departments.

<b>Internal Service Revenue</b>			
<b>Department Name</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2020/2019 Variance</b>
Fringe Benefits	(\$100,786,485)	(\$97,182,963)	\$3,603,522
DAS-Facilities Management	(\$5,300,700)	(\$5,345,010)	(\$44,310)
DAS-Water Utility	(\$92,350)	(\$92,350)	\$0
DOT-Airport	(\$243,940)	(\$291,730)	(\$47,790)
DOT-Transportation Services	(\$1,607,622)	(\$1,551,081)	\$56,541
DOT-Fleet	(\$15,690,586)	(\$16,668,316)	(\$977,730)
Parks	(\$10,000)	(\$15,000)	(\$5,000)
Centralized Crosscharges	(\$11,085,601)	(\$12,656,321)	(\$1,570,720)
<b>Total</b>	<b>(\$134,817,284)</b>	<b>(\$133,802,771)</b>	<b>\$1,014,513</b>

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940  
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**Strategic Program Area 3: Charges to Other County Departments**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2021/2020 Variance</b>
<b>Expenditures</b>	(\$6,001,377)	(\$9,979,543)	(\$6,562,950)	(\$8,144,914)	(\$1,581,964)
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	(\$6,001,377)	(\$9,979,543)	(\$6,562,950)	(\$8,144,914)	(\$1,581,964)

**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 2021 budget are prepared by the Office of the Comptroller. The 2021 Plan uses 2019 actual costs as its base and includes a carryover provision for the difference between the 2020 Plan and 2019 actual costs. Adding the 2019 carryover to the 2021 budget increases charges to those departments that were undercharged in 2020 and reduces charges to those departments that were overcharged.

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DEPT: Countywide Non-Dept

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FUND: General - 0001

**Strategic Program Area 4: Human Resource & Payroll System**

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
<b>Expenditures</b>	\$1,763,305	\$1,638,832	\$943,100	\$1,755,892	\$812,792
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$1,763,305	\$1,638,832	\$943,100	\$1,755,892	\$812,792

**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 HR and payroll functions. That system was expected to replace several contracted services in this Strategic Program Area by mid-2020. However, ERP implementation for Payroll was delayed to December 2020.

The County’s current HR and payroll platform provider, Ceridian HCM, Inc., cannot support the County’s current platform, HPW (Human Resources and Payroll Web), after 2020. If implementation of the payroll services in the ERP were further delayed beyond 2020, the County would not be able to pay its employees. To minimize that risk, the County contracted for Ceridian HCM to upgrade hardware and software to its new Dayforce product during 2020.

This Strategic Program Area funds the following services and purchases:

- Ceridian HCM will provide Dayforce subscriptions, tax filing identifications, training, services, clock maintenance, data processing, HR management, payroll processing, learning management, and recruiting under a 2021 to 2023 agreement. These services are estimated to cost \$1,342,528 in 2021.
- Morneau Shepell Limited has been providing benefits administration software services under a 2020 to 2023 extended Agreement for Products and Services. The Department of Human Resources estimates that these services will cost \$395,364 in 2021.
- Cornerstone OnDemand, Inc., will continue to provide a learning management system, an applicant recruiting system, and administrator training through late March 2021. Then Ceridian HCM will assume responsibility for providing these functions as part of the agreement discussed above.
- Cornerstone OnDemand, Inc., will continue to provide course subscriptions (CyberU) through early April 2021. The Department of Human Resources is negotiating for provision of these services for the remainder of 2021.
- 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., was not increased due to the fiscal situation in 2020, so the total contract amount remains at \$199,999. The Comptroller’s Office is authorized to extend the 2018-2020 Professional Service Contract through December 31, 2021.

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FUND: General - 0001

**Strategic Program Area 5: Law Enforcement Grants**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2021/2020 Variance</b>
<b>Expenditures</b>	\$501,288	\$0	\$0	\$0	\$0
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$501,288	\$0	\$0	\$0	\$0

**Strategic Implementation:** This program area included 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, therefore no funds are budgeted for 2021.

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DEPT: Countywide Non-Dept

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FUND: General - 0001

**Strategic Program Area 6: Litigation Reserve**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2021/2020 Variance</b>
<b>Expenditures</b>	\$602,644	\$204,621	\$414,946	\$414,946	\$0
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Tax Levy</b>	\$602,644	\$204,621	\$414,946	\$414,946	\$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 2021, \$414,946 is included.

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**Strategic Program Area 7: Capital Outlay/Depreciation Contra**

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$0	\$0	\$3,639,494	(\$3,389,618)	(\$7,029,112)
Revenues	\$0	\$0	\$8,087,573	\$ 2,042,296	(\$6,045,277)
Tax Levy	\$0	\$0	(\$4,448,079)	(\$5,431,914)	(\$983,835)

**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 2021 compared to 2020, the amount of annual depreciation and finally the combination of these entries that determines the tax levy amount for this non-departmental budget.

Org.	Department Name	2020 Capital Outlay	2021 Capital Outlay	2021/2020 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5600	Transit/Paratransit	1,296,598	1,204,475	(92,123)
<b>TOTAL</b>		<b>\$ 1,296,598</b>	<b>\$ 1,204,475</b>	<b>\$ (92,123)</b>

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Org.	Department Name	2020 Depreciation Contra	2021 Depreciation Contra	2021/2020 Change
1150	DAS-Risk Management	\$ (1,000)	\$ 0	\$ 1,000
1160	DAS-IMSD	(2,250,724)	(3,143,436)	(892,712)
5600	Transit/Paratransit	(3,492,953)	(3,492,953)	0
<b>TOTAL</b>		<b>\$ (5,744,677)</b>	<b>\$ (6,636,389)</b>	<b>\$ (891,712)</b>

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Levy</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 1,204,475	\$ 0	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	6,636,389		
<u>Airport Year-End Closing Entry</u>			
Contribution from Capital Improvement Reserves: Non-Terminal Project Principal			
<b>TOTAL</b>	<b>\$ 5,431,914</b>	<b>\$ 0</b>	<b>\$ 5,431,914</b>

COUNTYWIDE NON-DEPT (1940) BUDGET

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UNIT NO. 1940  
FUND: General - 0001

**Strategic Program Area 8: Civil Air Patrol**

How We Do It: Program Budget Summary					
Category	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$8,028	\$8,878	\$11,500	\$11,500	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$8,028	\$8,878	\$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).

# 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	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021/2020 Variance
Expenditures	\$0	\$0	(\$1,124,683)	\$3,233,867	\$4,358,550
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	(\$1,124,683)	\$3,233,867	\$4,358,550

**Strategic Implementation:** This program includes centrally budgeted modifications to Wages and/or Benefits.

In 2021, the following items are included in this program area,

- An appropriation of \$600,000 is included in this program area for potential full-year wage increases for employees who are members of the Milwaukee Building & Construction Trades Council. Funds were included in the 2020 Budget, but the salary increases were not implemented due to the fiscal impacts of the COVID-19 pandemic. An additional allocation of \$300,000 is included in the DOT-Airport budget for a total of \$900,000 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.
- An appropriation of \$367,000 is included for equity based salary adjustments, including adjustments related to race and gender equity. The Department of Human Resources is analyzing all County jobs and departments and will make recommendations on the highest priority equity issues to address. The Director of Human Resources shall provide a report to the County Board providing the specific details of the proposed equity increases. Approval by the County Board to release these funds via appropriate will be requested after the report is reviewed.
- An appropriation of \$933,000 is included for mid-year salary increases as of June 27, 2021. Most non-represented pay grades will increase by 1.0%. Non-represented pay grades with a midpoint at or above \$48.08/hour or \$100,000/year will increase by 0.5%. Base wage increases for positions represented by collective bargaining units are subject to collective bargaining agreements. The Department of Administrative Services and the Office of the Comptroller are authorized to process an administrative fund transfer in October 2021 to transfer salary funds to departments based on actual salary increases.
- An appropriation of \$1,333,867 is included for potential funding for Milwaukee Sheriff Deputies Association salary increases. A contract is currently under negotiation and funds may be transferred once the agreement is approved by the County Board.

COUNTYWIDE NON-DEPT (1940) BUDGET

DEPT: Countywide Non-Dept

UNIT NO. 1940  
FUND: General - 0001

**Strategic Program Area 10: Centralized Crosscharges**

<b>How We Do It: Program Budget Summary</b>					
<b>Category</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>2020/2019 Variance</b>
<b>Expenditures</b>	\$2,196,452	\$2,735,102	\$2,674,774	\$3,026,502	\$351,728
<b>Revenues</b>	\$9,130,314	\$9,534,413	\$10,901,421	\$12,656,321	\$1,754,900
<b>Tax Levy</b>	(\$6,933,862)	(\$6,799,311)	(\$8,226,647)	(\$9,629,819)	(\$1,403,172)

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