

NON-DEPARTMENTAL EXPENDITURES (1840) BUDGET

DEPT: Non-Departmental Expenditures

UNIT NO. 1840
 FUND: General - 0001

B U D G E T S U M M A R Y

Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures					
Personnel Costs	\$0	\$0	(\$93,949,096)	(\$88,835,026)	\$5,114,070
Operation Costs	\$1,852,331	\$1,978,983	\$6,953,754	\$7,332,227	\$378,473
Debt & Depreciation	\$0	\$0	(\$6,636,389)	(\$6,636,389)	\$0
Capital Outlay	\$0	\$0	\$3,246,771	\$5,824,515	\$2,577,744
Interdept. Charges	(\$7,244,441)	(\$5,793,673)	(\$41,738,220)	(\$43,189,027)	(\$1,450,807)
Total Expenditures	(\$5,392,110)	(\$3,814,690)	(\$132,123,180)	(\$125,503,700)	\$6,619,480
Revenues					
Direct Revenue	\$325,000	\$4,532,383	\$2,042,296	\$3,307,853	\$1,265,557
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$9,534,413	\$9,448,763	(\$121,146,450)	(\$114,766,529)	\$6,379,921
Total Revenues	\$9,859,413	\$13,981,146	(\$119,104,154)	(\$111,458,676)	\$7,645,478
Tax Levy	(\$15,251,523)	(\$17,795,836)	(\$13,019,026)	(\$14,045,488)	(\$1,026,462)

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.

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Strategic Program Area 1: Appropriation for Contingencies

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$0	\$0	\$5,000,000	\$5,000,464	\$464
Revenues	\$325,000	\$4,532,383	\$0	\$0	\$0
Tax Levy	(\$325,000)	(\$4,532,383)	\$5,000,000	\$5,000,464	\$464

The 2021 budget includes funding for unanticipated events such as departmental shortfalls and critical projects. This helps to ensure the County achieves a surplus at the end of the year. Funds in the Appropriation for Contingencies can be in an unallocated account or in an allocated account earmarked for a specific purpose.

In 2022, the unallocated contingency contains \$5,000,464 and no items are in allocated contingency.

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DEPT: Countywide Non-Dept

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Strategic Program Area 2: Offset to Internal Service Charges

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$0	\$0	(\$133,802,771)	(\$127,258,781)	\$6,543,990
Revenues	\$0	\$0	(\$133,802,771)	(\$127,258,781)	\$6,543,990
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 (\$127,258,781) and revenue offsets of (\$127,258,781) reflect the charges from the following departments to other County departments.

Internal Service Revenue			
Department Name	2021 Budget	2022 Budget	2022/2021 Variance
Fringe Benefits	(\$97,182,963)	(\$88,735,026)	\$8,447,937
DAS-Facilities Management	(\$5,345,010)	(\$5,259,063)	\$85,947
DAS-Water Utility	(\$92,350)	(\$74,679)	\$17,671
DOT-Airport	(\$291,730)	(\$311,060)	(\$19,330)
DOT-Transportation Services	(\$1,551,081)	(\$1,620,760)	(\$69,679)
DOT-Fleet	(\$16,668,316)	(\$18,750,941)	(\$2,082,625)
Parks	(\$15,000)	(\$1,500)	\$13,500
Centralized Crosscharges	(\$12,656,321)	(\$12,492,252)	\$164,069
Total	(\$133,802,771)	(\$127,258,781)	\$6,543,990

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Strategic Program Area 3: Charges to Other County Departments

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	(\$9,979,543)	(\$8,666,294)	(\$8,144,914)	(\$7,801,187)	\$343,727
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	(\$9,979,543)	(\$8,666,294)	(\$8,144,914)	(\$7,801,187)	\$343,727

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 expenses are not overstated.

The Central Service Allocation amounts for the 2022 budget are prepared by the Office of the Comptroller. The 2022 plan uses 2020 actual costs as its base and includes a carryover provision for the difference between the 2021 Plan and 2020 actual costs. Adding the 2020 carryover to the 2022 budget increases charges to those departments that were undercharged in 2021 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	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$1,638,832	\$1,771,162	\$1,755,892	\$2,133,901	\$378,009
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$1,638,832	\$1,771,162	\$1,755,892	\$2,133,901	\$378,009

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

This program area funds the following services and purchases:

- Ceridian HCM provides 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.
- Morneau Shepell Limited provides benefits administration software services under a 2020 to 2023 extended Agreement for Products and Services.
- A new vendor will provide learning content in 2022. The Department of Human Resources is exploring consolidating Countywide learning.
- The Segal Company (Midwest), Inc., provides actuarial services related to the County's retirement systems and pension issues. The Comptroller's Office is authorized to extend the 2018 to 2021 Professional Service Contract with The Segal Company (Midwest), Inc., through December 31, 2022, and to increase the contract amount by \$100,000, resulting in a \$299,999 total contract amount.

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Strategic Program Area 5: Law Enforcement Grants

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$0	\$0	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$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 2022.

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Strategic Program Area 6: Litigation Reserve

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$204,621	\$197,584	\$186,362	\$186,362	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$204,621	\$197,584	\$186,362	\$186,362	\$0

Strategic Implementation: The litigation reserve includes funding available for unanticipated litigation costs. The reserve is under the management of the Office of Corporation Counsel. In 2022, \$186,362 is included. This amount includes \$50,000 for Corporation Counsel to issue an RFP to help develop, implement, and administer a pilot civil forfeiture Right to Counsel program for cases involving Milwaukee County General Ordinance violations. An appropriation of \$50,000 is earmarked in the Litigation Reserve to retain outside counsel to represent indigent clients and help collect data to determine if the pilot should be continued in future years.

Unanticipated litigation costs that exceed the amount provided in the Litigation Reserve may be provided from other available funding sources, including the Appropriation for Contingencies.

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Strategic Program Area 7: Capital Outlay/Depreciation Contra

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021/2020 Variance
Expenditures	\$0	\$0	(\$3,389,618)	(\$811,874)	\$2,577,744
Revenues	\$0	\$0	\$ 2,042,296	\$ 3,307,853	\$1,265,557
Tax Levy	\$0	\$0	(\$5,431,914)	(\$4,119,727)	\$1,312,187

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 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 2022 compared to 2021, 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	2021 Capital Outlay	2022 Capital Outlay	2022/2021 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	0	0	0
5600	Transit/Paratransit	1,204,475	2,516,662	1,312,187
TOTAL		\$ 1,204,475	\$ 2,516,662	\$ 1,312,187

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Org.	Department Name	2021 Depreciation Contra	2022 Depreciation Contra	2022/2021 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	(3,143,436)	(3,143,436)	0
5600	Transit/Paratransit	(3,492,953)	(3,492,953)	0
TOTAL		\$ (6,636,389)	\$ (6,636,389)	\$ 0

EXPENDITURES/REVENUE SUMMARY			
	<u>Expenditure</u>	<u>Revenue</u>	<u>Tax Levy</u>
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 2,516,662		
Depreciation Contra-offsets depreciation costs in Proprietary Fund departments.	(6,636,389)		
<u>Airport Year-End Closing Entry</u>			
Contribution from Capital Improvement Reserves: Non-Terminal Project Principal			
TOTAL	\$ (4,119,727)	\$ 0	\$ (4,119,727)

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Strategic Program Area 8: Civil Air Patrol

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$8,878	\$10,237	\$11,500	\$11,500	\$0
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$8,878	\$10,237	\$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 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	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$0	\$0	\$3,233,867	(\$100,000)	(\$3,333,867)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$3,233,867	(\$100,000)	(\$3,333,867)

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

In 2022, the following items are included in this program area:

- An appropriation of \$2,500,000 is included for salary adjustments based on the results of a compensation study the Department of Human Resources is completing in 2022. Approval by the County Board to release these funds via appropriation transfer will be requested after the final compensation study report is submitted to the County Board.
- A vacancy and turnover reduction of \$2,600,000 is included in 2022. Based on recent experience, the County has realized a higher level of vacancy savings than budgeted. The Strategy, Budget, and Performance Department and the Office of the Comptroller will monitor the actual vacancy rate during 2022 and recommend corrective action, if needed. Departmental fund transfers from personnel to other account series will be reduced or eliminated in early 2022.

In 2022, the following items are included in departmental budgets:

- All general employees will receive a 2 percent salary increase as of April 3, 2022.
- An appropriation of \$77,504 (offset by \$20,291 of revenue for a net levy cost of \$57,213) is included in departmental budgets for reallocation of five senior level leadership positions from Pay Grade 903E to 904E. The current pay grade for these positions carries a range of roughly \$107,000 to \$131,000 per year. Equitable compensation of senior leadership is one of many important steps to ensure effective implementation of the strategic plan. For brief comparison, the Director of Health and Human Services in Waukesha County is eligible to make \$138,000 to \$200,000. The Chief Human Resources Officer in Hennepin County, MN is eligible for \$134,000 to \$195,000. The State of Wisconsin’s analogous pay grade, the “General Senior Executive Group,” is eligible for \$122,000 to \$214,000. Three of the five positions in this request are currently at pay grades below their counterparts in other departments – and in some cases, even below some in their own department who report to these positions. The reallocations will be presented separately to the County Board and the Personnel Committee for approval. The positions impacted are:
 - Director, Department of Transportation
 - Director, Department of Health and Human Services
 - Chief Human Resources Officer
 - Director, Office of Strategy, Budget, and Performance
 - Director, Department of Administrative Services

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Strategic Program Area 10: Centralized Crosscharges

How We Do It: Program Budget Summary					
Category	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022/2021 Variance
Expenditures	\$2,735,102	\$2,872,619	\$3,026,502	\$3,135,915	\$109,413
Revenues	\$9,534,413	\$9,448,763	\$12,656,321	\$12,492,252	(\$164,069)
Tax Levy	(\$6,799,311)	(\$6,576,144)	(\$9,629,819)	(\$9,356,337)	\$273,482

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