

Operating Budget Instructions

2020 Requested Budget



Milwaukee County

**VERSION 1 – April 15, 2019**

Revision Log

Page #	Date	Change

## GUIDELINES FOR BUDGET SUBMISSION

### Important Due Dates

#### **DUE DATE**

Mon April 15, 2019

April/May, 2019

Fri May 24, 2019

Mon June 10, 2019

Fri July 15, 2019

July 16-27, 20189

#### **ITEMS DUE**

BRASS Open for Departmental Operating Request Entries

Meetings with PSB and Departmental Fiscal Staff

Centralized Crosscharge Disclosure due to DAS-PSB and Comptroller

Direct Service Crosscharges due to be entered into BRASS

Departmental **Operating** Budget Packets Due

Departmental Fiscal Staff to be available to address any questions/concerns

DAS – PSB staff may have during initial reviews of requests

## **REQUESTED BUDGET SUBMISSION**

There are three parts to submitting the requested budget. Incomplete submissions or submissions that do not comply with the instructions will not be accepted and will be returned to departments for corrections.

- 1) Complete expenditure / revenue / position entries in BRASS software
  - a. See BRASS Technical Instructions manual for technical assistance
  - b. Education videos are also available on the County LMS site
  - c. In-Person BRASS training is available upon request. Please contact Lisa Wozny ([lisa.wozny@milwaukeecountywi.gov](mailto:lisa.wozny@milwaukeecountywi.gov)).
- 2) Submit Budget Narrative via SharePoint
  - a. Do not submit paper copies or via email.
  - b. Upload a copy of the Microsoft Word narrative document to the folder that has been shared with your fiscal contacts.
- 3) Complete Operating Budget Forms (excel document) in SharePoint. Detailed instructions on these forms are available on Pages 9-10.
  - a. Form 1 – Major Changes Form (with new Racial Equity component)
  - b. Form 2 – Acquisitions Form
  - c. Form 3 – Requested Positions Table Form
  - d. Form 4 – New Position Request Form (if applicable)
  - e. Form 5 – Fee Schedule (if applicable)
  - f. Form 6 – Space Change Form (if applicable)
  - g. Form 7 – DOSAA Form (new!)

## **OPERATING BUDGET NARRATIVE STYLE GUIDE**

- The County would like to continue to make the budget narrative an accessible place for residents to find information about the ways in which money is spent and what programs and services are delivered to them. In this effort, we ask departments to review their narratives using the following guidelines:
  - use simple language, don't use three words where one will do
  - use common words instead of jargon
  - use bullet points instead of complex descriptions
  - only describe substantive changes, not that specifics are staying the same
  - Please consult The Economist Style Guide for reference on what language to use in specific circumstances:
    - (available online at: <http://www.economist.com/styleguide/introduction>)
- The second key goal for the budget is to improve the metrics available to track activity and assess performance. The County's budget document should help policymakers and the public understand choices, as well as the potential impacts of those choices, in funding County programs and services. To that end, we are asking each department to review both its activity measures and its performance measures.

- Activity Measures: these should be the key outputs of your program areas, such as number of people served, number of applications processed, number of calls answered, etc.
  - Example #1: a disability services center might track the number of first-time families with children with disabilities under the age of three who call for help in locating support services.
  - Example #2: a highway department might track the number of highway miles it is responsible for maintaining.
- Performance Measures: These should highlight the impact of your program. Where at all possible, you should provide benchmark data that compares your performance to national standards or to best practices.
  - Example #1: a disability services call center might track its success rate in matching first-time families with children with disabilities to services. What rate are we expecting? How does that compare to best practices nationwide?
  - Example #2: a highway department might report on the condition of the highway miles it maintains. What share are in excellent, good, fair, poor condition? How does that compare to national benchmarks?

County departments are required to submit a budget narrative. To assist with this requirement, DAS – PSB will provide departments with an electronic copy of the previous year’s adopted budget narrative in Microsoft Word format. Departments will need to key-in this information manually.

Page 1 of your narrative must include the following information:

- Department Mission – A brief, high-level statement on why your department exists and what County residents and taxpayers can expect to receive by funding your department. Does your department provide services that are mandated by state or federal law? What component(s) of the County’s mission statement does your department strive to achieve? What are your department’s Strategic Goals in 2019?
- Department Description – A brief explanation of how your department is structured. List divisions, program areas, or primary functions. Unless you are requesting a significant change to your department’s description, feel free to leave this language unchanged from the 2018 adopted budget.
- Major Changes in FY 2020 – This section describes the changes from the prior year. Emphasis should be placed on significant changes. These include any:
  - Change with a policy implication (for example, a change in service level or service delivery mechanism)
  - Personnel changes
  - Change in fees
  - New revenue or significant change in revenue
  - Other extraordinary changes

### Strategic Program Areas:

Many smaller departments have only one Strategic Program Area (SPA). In these cases the budget data included in the “How We Do It – Program Budget Summary” section will match the budget data on the “Budget Summary” section on the front page of your narrative.

For departments that have multiple SPAs, each program area represents a group of one or more low org units. If you want to make any changes to program areas, whether moving, adding, or eliminating low orgs or program areas, please inform DAS-PSB via [psb@milwaukeecountywi.gov](mailto:psb@milwaukeecountywi.gov). We will make the structural changes in BRASS that will be necessary to illustrate the changes in the narrative. A list of program areas by department is included in the appendices.

SPAs are an important way to provide information to Milwaukee County residents and taxpayers about what services they receive, how much they pay for those services, and what service level they receive. In 2018, the County is also emphasizing how well we perform the many key services. For each “Strategic Program Area” in your narrative, please include the following sections:

- **Strategic Program Area Title:** Generally this should not change from the 2017 Adopted Budget. If you are restructuring your department and it requires new names for program areas, please let your budget analyst know.
- **Strategic Outcome:** What component of the County’s mission statement does this program area help achieve? Generally this should not change from the 2017 Adopted Budget. The County’s mission statement states that the County will provide high quality, responsive services that improve:
  - Quality of Life
  - Self Sufficiency
  - Personal Safety
  - Economic Opportunity
- **What We Do: Activity Data –** Provide activity measures on each Program Area’s outputs and outcomes. For instance, number of processes completed, number of customers served, and number of hours spent on a specific task, etc. Include Actual data from 2017 and 2018 and Budget/Target data from 2019 and 2020. Please make every effort to maintain activity data that was included in the 2019 Adopted Budget or add new data points. In 2020, the County would like to emphasize activity measures that provide meaningful insight into how each Strategic Program Area accomplishes its departmental Strategic Outcome. If you delete any activity data from the 2019 Adopted Budget item please let your analyst know during the request phase.
- **How We Do It: Program Budget Summary –** Please double-check that this data ties to BRASS. FTE positions should include only full-time positions and should not include any overtime, special premium, vacancy and turnover, salary adjustment, shift differential adjustments; nor any seasonal, hourly, pool, intern, etc. position counts.
- **How Well We Do It: Performance Measures –** Please update existing performance measures with the levels that you can reasonably achieve based on the budget you are requesting for this program area. Include Actual data from 2017 and 2018 and Budget/Target data from 2019 and 2020. Explain in the Strategic Implementation section what your Performance Measures mean and, if possible, how they compare to similar services in peer governments.

**Strategic Overview:**

In the Strategic Overview section, please identify the key strategic goal(s) this Program Area meets. This section should include a brief description of how this Program Area addresses services or needs within the Department. If possible, connect the Program Area's key performance indicators (What We Do and How Well We Do It) to the department's overall goals.

**Strategic Implementation:**

Please include any changes to this Program Area for the 2020 budget from the 2019 Adopted Budget. In simple language, identify ways in which the scope of the Program Area described in the Strategic Overview section has been impacted by funding levels in the 2020 budget. Include details about positions, services, or initiatives that have been increased or decreased. Where possible, provide impacts to performance that are the result of changes in funding.

**GENERAL BUDGET INFORMATION****1. Funded Positions**

All funded positions as of March 22, 2019 have been uploaded directly from Ceridian into BRASS. Since employee level data has been loaded, actual salary has been used to develop the base salary budget. Hourly, seasonal, intern, and pool positions are not included in the base budget. Departments with those position classes should enter those positions on a budget form in the requested budget. Vacant positions are budgeted at the bottom of the pay range.

While HR-Compensation has made every effort to ensure positions are accurately titled, that the salary level is appropriate and positions are reflected in the correct low org, **IT IS YOUR DEPARTMENT'S RESPONSIBILITY TO ENSURE ACCURATE POSITION INFORMATION IN YOUR BUDGET REQUEST.** If you have questions about any positions, please contact HR-Compensation or your budget analyst.

**Please remember: DAS-PSB will not be processing** any Abolish/Create requests during the July or September cycles, so you may want to be sure to enter any Abolish/Creates in your request.

Unfunded positions will not be loaded from Ceridian into BRASS/SBFS. If your department wishes to request **any** unfunded positions in 2020, those positions must be included on Form 3 in your budget submission.

**2. Wage Increase**

Funding for a potential general salary increase of 1% effective mid-year 2020 is included in base salary for all pay grades. Object 5328 includes a Departmental Other Salary Adjustment Allocation (DOSAA) for the 4<sup>th</sup> Quarter of 2020. If your department wishes to "self-fund" additional salary changes, please use the Salary Adjustment function on the position tab.

**3. Fringe Benefits**

In 2019, fringe benefits will only be charged to revenue orgs as shown in Appendix B. All other departments and org units will see no charges in objects 5420, 5421, 5422, and 5423. The items in this section **only** apply to revenue orgs.

#### Active Fringe Benefits

SBFS does not automatically include active fringe and active pension rates. The 2020 Base Budget also does not include any departmental fringe benefit costs. For revenue orgs only, when you have completed your requested personnel budget, you should include the appropriate active fringe benefit amounts.

For example, an area with 1.0 FTE with a salary of \$50,000, should include \$16,444 in object 5420 and \$6,260 in Object 5421.

Some non-position items also require a change in active fringe benefits as listed.

Overtime: No adjustment

Vacancy and Turnover: Active Healthcare and Active Pension

Salary Adjustment: Active Pension

Special Premium: Active Pension

Shift Differential: No adjustment

Active Health Care: **\$16,444 per eligible FTE** (Object 5420)

Active Pension: **12.52% of salary** (Object 5421)

#### Legacy Fringe Benefits

Legacy health care and legacy pension costs are included in the base budget for revenue orgs. These costs will remain at the low-org level as a fixed cost and should not change from the base budget. Legacy costs should NOT be moved unless the costs were allocated to an inactive low org or if a major shift of employees between low orgs is being requested. Legacy costs are allocated based on a methodology developed by the Office of the Comptroller that takes into account the long-term trend of FTEs throughout the County.

#### 4. Vacancy and Turnover Reduction

Departments are expected to maintain the same level of vacancy and turnover in the 2020 request as was included in the 2019 Adopted Budget. Any substantial changes from the 2019 amount should be accompanied by an explanation and justification. This reduction represents overall vacancy and turnover savings and is not associated with specific positions.

#### 5. Gasoline

The price utilized for gasoline is standardized in BRASS and includes a fixed per-gallon price of \$2.60 for diesel and \$2.40 for regular unleaded gasoline. Departments should input the number of gallons they wish to budget and select either diesel or regular from the drop down box. If they require both diesel and regular, insert another row within the detail box. Contact your budget analyst if you have justification for using an alternate price.

#### 6. Crosscharges

For services provided by County departments to other County departments, a crosscharge should be issued to properly allocate the expense. There are two types of crosscharges – Centralized



and Direct Service. Department administrators providing services to other County departments in both cases are to notify the various departments of the charge. However, there are important differences in that process as described below. A full listing of information on each crosscharge is available in the appendices.

### **Centralized Crosscharges**

Charges to departments for centrally provided services such as Facilities, Fleet and IMSD and are typically based on an allocation methodology. **All centralized crosscharges are non-negotiable unless specific prior approval is provided by DAS – PSB. Centralized crosscharges will be input directly into the receiving department budget by the crosscharging agency** (e.g. Fleet will enter all Fleet crosscharges countywide).

Departments issuing centralized crosscharges must provide a disclosure document to DAS and the Office of the Comptroller by **Friday, May 24**. Disclosure documents do not require approval from the receiving department. In addition to disclosure documents, the charging departments should submit a summary of their crosscharges by department as adopted in the previous budget compared to those proposed in the requested budget.

### **Direct Service Crosscharges**

These charges represent the costs associated with services provided from one department to another other than those described above. This includes direct services such as deployed staff or additional technical support for a particular program. Acceptance of these crosscharges is at the discretion of the receiving department. The charging department must provide a service agreement to the receiving department and to DAS – PSB. The service agreement must define the services, the associated costs, the crosscharge object(s) to be used, and include a schedule of when the charges will be debited from the receiving department. Service agreements may be in any format as long as it contains all required information and approval from the charged department.

Once all parties agree to the service agreement, the charging department is responsible for entering direct service crosscharges into BRASS by the deadline of June 10, 2019.

## **Supplemental Budget Forms**

### **Form 1 – Major Changes Form (with new Racial Equity component)**

The purpose of this form is to communicate the major changes from your 2019 Adopted Budget to the 2020 Requested Budget. Please list any new initiatives included in your request and any changes that you made to meet the levy target. Most of the variance in both expenditures and revenues should be included in the chart.

Milwaukee County is implementing a Racial Equity component as part of the decision-making process for budgetary planning. Phase 1 of the component is included in the 2020 Budget cycle. Please consider the following questions for when completing the Racial Equity component.

*“What is the percent minority population (use zip code chart attached in final tab) in the geographical area, as it relates to this budget recommendation? Which zip codes within Milwaukee County are set to benefit/burden from this budget request?”*

To determine percent minority population, Milwaukee County Zip Code, and Racial Equity Impact, please:

- Review the spreadsheet in your Sharepoint site titled “Racial Equity Zip Codes” and open the tab titled “Zip Code Chart”. Identify (as best as you can) the Zip Code and percent minority population associated with the location that the budget request will likely impact
- Insert both numbers into column G and H.
- In Column I, summarize what you believe to be narrative outcome associated with the budget request.

If you have any questions, please contact Marques Hogans in the Office of African-American Affairs at 278-7967 or [marques.hogans@milwaukeecountywi.gov](mailto:marques.hogans@milwaukeecountywi.gov).

### **Form 2 – Acquisitions Form**

This form is a listing of all contracts, construction work, and purchases of services in the amount of \$100,000 or more that comes from the operating budget. DAS-Procurement and DAS-CBDP will use this data to prepare for acquisitions and manage their workload in 2020.

### **Form 3 – Requested Positions Table**

This form is a listing of all full-time positions that were included in the 2019 Adopted Budget and all positions that are included in the request for 2020. Please share the reason for any variances. The form is pre-populated with the 2019 Adopted Budget position totals. Any existing positions that are not included on the listing of funded or unfunded positions will be abolished in the budget as of Jan 1, 2020. Please reach out to your business partner if you have any questions on position changes.

### **Form 4 – New Position Request Form (if applicable)**

If you are requesting to create any new positions in the 2020 Budget, please use this form. This information will help HR-Compensation determine the appropriate pay range for the position and ensure that positions are creating in a timely manner after the budget is adopted.

### **Form 5 – Fee Schedule (if applicable)**

If your department charges user fees to outside entities for services, please list all planned fees for 2020, including any changes. Please also include any new fees or charges.

#### Form 6 – Space Change Form (if applicable)

If your department is requesting any space changes or space reallocations, please complete this form. The information will allow DAS-Facilities Management to complete space changes in an efficient manner and allocated staff to fulfill the request.

#### Form 7 – 2019 DOSAA Request

In the 2019 Budget, the County Board approved \$455,645 in Departmental Other Salary Adjustment Allocation (DOSAA) funding for the 4<sup>th</sup> quarter of the year (October 2019). Departments that wish to utilize their 2019 DOSAA funding must identify which positions will receive the increases and the amount of the increases in their requested budget. Please work with your HR Partner and PSB analyst to ensure that sufficient DOSAA funds are available for the requested salary increases.

Departments are responsible for ensuring that all DOSAA position actions are included in the 2019 Requested Budget. Please make the appropriate changes to each position on the position table.

Note: As of the date of this publication, the County Board has not yet released the DOSAA funds from contingency. Funds are expected to be released in late April. Further direction will be given if funds are not released at that time.