

**COUNTY EXECUTIVE'S 2010 BUDGET**

**DEPT: Non-Departmental Revenues**

**UNIT NO. Multiple**  
**FUND: General - 0001**

**NON-DEPARTMENTAL DESCRIPTION**

The objective of the non-departmental revenue agencies is to properly account for revenue sources that are not under the jurisdiction of any single department. The Department of Administrative Services (DAS) has primary responsibility for budgeting and accounting for these revenues. The Non-Departmental revenue budgets are based on historical trends, current economic data, contract terms, and policy changes at the State and Federal level as appropriate. Prior to 2010 separate narratives were presented for each revenue. For comparison purposes, all non-departmental revenues are included below. Although included below, property taxes are also maintain a separate narrative due to the amount of information included.

<b>NON-DEPARTMENTAL REVENUE SUMMARY</b>				
<b>Org</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>Budget Change</b>
1901 Unclaimed Money	\$ 0	\$ 950,000	\$ 0	\$ (950,000)
1933 Land Sales	0	6,030,117	0	(6,030,117)
1937 Potawatomi Allocation	3,676,672	3,911,477	4,058,477	147,000
1969 Medicare Part D Revenues	2,189,548	3,593,974	2,932,000	(661,974)
1991 Property Taxes	249,230,939	257,637,283	257,637,283	0
1992 Earnings on Investments	9,956,852	5,962,842	2,709,111	(3,253,731)
1993 State Shared Taxes	37,133,490	37,733,754	36,720,729	(1,013,025)
1994 State Exempt Computer Aid	2,601,031	2,788,956	2,635,563	(153,393)
1996 County Sales Tax Revenue	66,695,072	67,435,903	65,362,190	(2,073,713)
1997 Power Plant Revenue	356,880	356,880	356,880	0
1998 Surplus from Prior Years	4,901,148	7,946,529	4,144,018	(3,802,511)
1999 Other Misc. Revenue	3,001,248	40,000	370,000	330,000
<b>TOTAL NON-DEPT. REVENUES</b>	<b>\$ 379,742,880</b>	<b>\$ 394,387,715</b>	<b>\$ 376,926,251</b>	<b>\$ (17,461,464)</b>

**Recommended Amounts are based on the following:**

- Unclaimed Money:** Represents payments to vendors and individuals that go unclaimed. The Office of the Treasurer must publish notice of outstanding funds; if no claim is made, all funds plus interest are to be turned over to the General Fund per State Statute 59.66 (2a). The 2010 request is based on the estimate provided by the Office of the Treasurer. The Treasurer advertises and collects unclaimed money every other year.
- Land Sales:** Accounts for the sale of County land approved by the County Board. No revenue for land sales is included in the 2010 operating budget, except for \$400,000 budgeted in Real Estate Services to cover their operating expenditures. This represents the first \$400,000 of unallocated land sales and is historically realized through the sale of foreclosed properties and other miscellaneous land. Revenue from anticipated land sales will be used for one-time expenses identified in departmental budgets. Revenue from unanticipated land sales will be contributed to the debt service reserve.
- Potawatomi Revenues:** Represents payments, based on Class III Net Win during the period August 15, 2009 to August 15, 2010 by the Potawatomi Bingo Casino per contract. Amount is net of allocations to operating departments (see below). The net revenue budget increases by \$147,000 based on net take information provided to the City of Milwaukee, which receives and budgets the same gross payment as Milwaukee County. Allocations to departments total \$1,488,523 and are unchanged from the 2009 Adopted Budget.

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### DHHS-Behavioral Health Division (Org. 6300)

\$337,203 is allocated to support the Community Services Section programs.

\$500,000 is allocated to support Alcohol and Other Drug Abuse (AODA) treatment through the Non-Temporary Assistance to Needy Families (TANF) AODA Voucher System.

### Department of Health and Human Services (Org. 8000)

\$350,000 is allocated to increase the level of revenue in the Division's Birth-to-Three program to avoid a reduction in Federal revenue due to non-compliance with the Maintenance of Effort expenditure requirement.

\$201,320 is allocated to support the programs of the Delinquency and Court Services Division.

### Safe Alternatives for Youth program (SAY)

\$100,000 is allocated for the SAY program to continue community-based services to low-income, "at risk youth."

- **Medicare Part D Revenues:** Represents 28 percent reimbursement for eligible retiree prescription drug coverage under the Medicare Prescription Drug Improvement and Modernization Act of 2003. The budget declines by \$661,974 from 2009 to account for an extra one-time payment that was included in the 2009 budget.
- **Property Taxes:** Represents the County's property tax levy. This budget remains unchanged from 2009. Additional information is provided in a separate narrative.
- **Earnings on Investments:** Represents income earned on the investment of funds not immediately needed, net of earnings on restricted balances, such as Trust Funds (\$594,100 in 2010), Capital Fund and Debt Service Fund (\$940,400 combined in 2010). The budget declines by \$3,253,731 based on 2009 actual revenues and an assumption of continued low interest rates, per the Office of the Treasurer.
- **State Shared Taxes:** Represents payment from the State under the County and Municipal Aid payment program, per appropriations in the 2009-11 Adopted State Budget. The reduction is based on Legislative Fiscal Bureau estimates of County payments, per the 2009-11 Adopted State Budget.
- **State Exempt Computer Aid:** Represents State payments to compensate for the exemption of computers from property tax rolls, per 1997 Wisconsin Act 237. Revenue amount is provided by the Wisconsin Department of Revenue. The budget is reduced based on information provided by the Wisconsin Department of Revenue.
- **County Sales Tax Revenue:** Represents collections of the County's 0.5 percent sales and use tax, less State Administrative fee of \$1,495,030, repayment of \$600,000 to the State for an overpayment in the years 2002-2005, and an allocation of \$420,000 to Capital Improvements. Debt Service costs of \$64,727,410 are anticipated for 2010, resulting in a net of \$959,111 available for general fund purposes. Anticipated net sales tax collections have been reduced from \$67.4 million to \$65.4 million to reflect the impact of the current recession, based on recent actual collections.
- **Power Plant Revenue:** Represents payments by WE Energies for the sale of the power plant at the Milwaukee Regional Medical Center. The budget represents the payment scheduled for 2010.

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- **Surplus (Deficit) from Prior Year:** Represents the County's 2008 surplus per 59.60(m) of Wisconsin Statutes. The budget represents the County's 2008 surplus as required by Statute and reflects a decrease in the surplus from 2007 to 2008.
- **Other Miscellaneous Revenue:** Includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. The budget increases by \$330,000 based on the anticipated expiration of three TIF districts in the City of Milwaukee.