

GLOSSARY

The following are explanations of some of the most commonly used terms found in the Operating and Capital Budget narratives.

Abatement: A negative expenditure or cost amount. Milwaukee County sometimes uses a process by which one department will transfer costs to another department in lieu of charging that department in a cost/revenue structure. For instance, the Department of Administrative Services places expenditures in its various program areas to allocate the cost of the DAS Management program area, which are offset by negative expenditure amounts in the DAS Management program area. These negative expenditure amounts are combined with positive crosscharge amounts (see below) in the Interdepartmental Charges appropriation unit on the front pages of all departmental narratives.

Accrual Basis of Accounting: An accounting method that recognizes the impact of financial transactions when they occur regardless of when cash flows are realized.

Appropriation: The setting aside of funds for specific purposes. This is essentially the budgeting of expenditure authority for the purpose of carrying out programs or services.

Appropriation Unit: A group of expenditure or revenue accounts that are similar in nature. For instance, the Personnel Cost appropriation unit includes salaries, social security, and fringe benefit costs for County employees.

BHD: The Behavioral Health Division of the Milwaukee County Department of Health and Human Services.

Capital Improvement Committee (CIC): A committee, required by Section 36 of the County Ordinances, that reviews departmental capital project and capital improvement plan requests and makes recommendations to the County Executive for inclusion in the Recommended Capital Budget. The County is composed of the Chair of the County Board Committee on Transportation and Public Works, the Co-Chairs of

the County Board Committee on Finance, Personnel and Audit, the Comptroller, the Director of Transportation, the Budget Director, and two municipal mayors.

Capital Outlay: In the Operating Budget narrative, the appropriation unit that includes costs of acquisition of operating equipment items such as vehicles and office equipment greater than \$5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget.

Crosscharge: A cost budgeted and realized for inter-departmental service costs. For instance, the DOT-Fleet Management Division charges other County departments for vehicle maintenance costs. These charges are referred to as "crosscharges". These expenditure amounts are combined with negative abatement amounts (see above) in the Interdepartmental Charges appropriation unit on the front pages of all departmental narratives.

DAS: The Department of Administrative Services, which is broken up into several divisions and generally provides internal administrative services to County departments.

DAS-Fiscal: The Fiscal Affairs Division of the Department of Administrative Service. This division includes the DAS Director and support staff, the Office of Performance, Strategy and Budget, and the Collections section.

Debt & Depreciation Costs: The combination for narrative purposes of the Debt Service and Depreciation appropriation unites that includes all such costs.

DHHS: The Milwaukee County Department of Health and Human Services

Direct Revenue: A revenue appropriation unit, these are payments by customers or outside entities to the County for specific purposes. Examples include capitated payments by the State of Wisconsin for Family Care services, greens fees to play a round of

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golf, admissions fees to the Zoo, or Real Estate Transfer fees paid when a property changes ownership.

DOT: The Milwaukee County Department of Transportation.

Effective Tax Levy: A representation of the tax levy included in each departmental narrative that removes crosscharges and fringe benefits from the 2018 tax levy. This is shown to better reflect the department's tax support without including funds that are budgeted centrally.

Five Year Capital Improvements Plan: The anticipated required or requested capital projects for the current budget year and the proceeding four years.

FTE: "Full-time Equivalent" positions, or the proportion of 2,080 hours that a position is anticipated to be employed by the County.

Fund: An individual account that is used for accounting and budgeting purposes of similar services or functions. Similar to individual bank accounts for checking, savings, retirement, etc. Milwaukee County utilizes the following funds:

- The General Fund, which is used to account for all financial resources, except those required to be accounted for in another fund.
- The Debt Service Fund, which is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.
- The Capital Projects Fund, which is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.
- Enterprise Funds that are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.
- Internal Service Funds that are used to account for the financing of goods or services provided by one

department to other departments in the County or to other governmental entities, on a cost-reimbursement basis.

General Obligation Bonds: Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues.

Indirect Revenues: Revenues earned by departments by charging other Milwaukee County departments for services.

Interdepartmental Charges: The combination for narrative purposes of the Abatement and Crosscharge appropriation units that includes charges between departments for services or cost allocations.

Intergovernmental Revenue: The revenue appropriation unit that includes payments by the State of Wisconsin or the Federal Government. Examples include General Transportation Aids for County highway operations, payments by the State for housing State inmates in the Jail, State Shared Revenue, Youth Aids, etc.

MCLIO: The Milwaukee County Land Information Office, which provides mapping and land information services utilizing GIS technology for a variety of customers. This service is funded, per State law, through a portion of the recording fee paid on most real estate transaction documents.

Modified Accrual Basis of Accounting: Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

Non-Departmental Organization: An organizational unit that accounts for services or items that do not fall under the jurisdiction of any single department. Examples include Employee Fringe Benefits, the

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Appropriation for Contingencies, and the Civil Air Patrol. The narratives for these organizations are included in the Cultural Contributions, Non-Departmental Revenues, and Non-Departmental Expenditures sections of the Operating narrative.

OAAA: The Milwaukee County Office on African American Affairs. The Office strives to serve an integral role in recognizing and resolving the County's racial inequities for the benefit of all of its citizenry, and for the region to achieve its full potential.

Operation Costs: An appropriation unit that includes services and commodities purchased by the County in order to operate.

Passenger Facility Charge (PFC): The Passenger Facility Charge (PFC) Program allows the collection of PFC fees up to \$4.50 for every boarded passenger at commercial airports controlled by public agencies.

Airports use these fees to fund FAA-approved projects that enhance safety, security, or capacity; reduce noise; or increase air carrier competition, including making payments for debt service on indebtedness incurred to carry out the project. Governed by: PFC Statute (49 U.S.C. Sec. 40117). General Mitchell International Airport is currently approved to collect a PFC charge of \$4.50 per enplaned passenger.

Seas/Hourly/Pool Pos.: The FTE equivalent of positions that are generally hourly or temporary in nature, such as park seasonal employees, hourly temporary clerical positions, interns, etc. These positions are generally not eligible for fringe benefits.

Vehicle Registration Fee (VRF): A fee levied by Counties or municipalities on the annual registration of vehicles within the jurisdiction, used for transportation purposes, allowed by Wisconsin State Statute 341.35.