## Statement of Purpose

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This Budget also serves as a vehicle for one-time or short-term (less than five years) program appropriations.

## Activities

This Budget is the custodial responsibility of the Department of Administration. Items included are State Shared Revenue, non-benefit insurance premiums for certain departments, unemployment compensation, general feasibility and operational studies, funding of the retirement and sick leave reserve, certain special local property assessments of County owned land, funding for the County's membership in the Southeast Wisconsin Regional Planning Commission (SEWRPC), funding for loss control and safety requirements which cannot be anticipated for County facilities and programs, and building and capital grant funding to the Waukesha County Historical Society (WHCS) for the Waukesha County Museum.

| Financial Summary | 2007 Actual (a)(c) | 2008 Adopted Budget | 2008 Estimate | 2009 Budget | Change From 2008 Adopted Budget $ | Change From 2008 Adopted Budget % |
|---|---|---|---|---|---|---|
| General Government | $900,000 | $965,000 | $965,000 | $930,000 | ($35,000) | -3.6% |
| Fine/Licenses (a) | $733,051 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $0 | $0 | $0 | $0 | N/A |
| Interdepartmental (b) | $191,587 | $150,000 | $155,000 | $160,100 | $10,100 | 6.7% |
| Other Revenue (c) | $467,123 | $110,000 | $122,000 | $120,000 | $10,000 | 9.1% |
| Appr. Fund Balance (d) | $546,201 | $970,000 | $746,000 | $505,400 | ($464,600) | -47.9% |
| **County Tax Levy** | **$513,012** | **$338,556** | **$338,556** | **$124,900** | **($213,656)** | **-63.1%** |
| **Total Revenue Sources** | **$3,350,974** | **$2,533,556** | **$2,326,556** | **$1,840,400** | **($693,156)** | **-27.4%** |
| Personnel Costs | $341,491 | $380,000 | $324,856 | $395,000 | $15,000 | 3.9% |
| Operating Expenses | $1,467,228 | $1,906,400 | $1,708,340 | $1,393,600 | ($512,800) | -26.9% |
| Interdept. Charges | $234,121 | $237,156 | $236,725 | $51,800 | ($185,356) | -78.2% |
| Fixed Assets | $0 | $10,000 | $5,635 | $0 | ($10,000) | -100.0% |
| **Total Expenditures** | **$2,042,840** | **$2,533,556** | **$2,275,556** | **$1,840,400** | **($693,156)** | **-27.4%** |
| Rev. (Over) Under Exp. | $1,308,134 | - | $51,000 | - | - | N/A |

**Position Summary (FTE)** No Positions are Budgeted in this fund.

(a) Fines / License revenue in 2007 includes jail assessment fees, which are received in the Non-Departmental budget, but budgeted in the Debt Service Fund in the subsequent year to help finance justice and law enforcement related capital projects

(b) Interdepartmental revenue (i.e. interest payments received on General Fund loans made to proprietary funds) consists of various funding sources with amounts of $36,900 in the 2009 budget; $50,000 in the 2008 Budget; and $80,638 in the 2007 Actual. Also included is indirect cost recovery revenue in excess of the amounts budgeted in the Department of Administration General Fund of $123,200 in the 2009 budget; $100,000 in the 2008 Budget; and $110,949 in the 2007 Actual.

(c) For budget comparative purposes, 2007 Actual Other Revenues exclude a year end adjustment to recognize $1,500,000 in excess health insurance reserves as miscellaneous revenue in the Non-Departmental Budget, and excludes $552,816 in land and capital asset sales. Beginning in 2009, health insurance fund reserves will be budgeted and accounted for in the new Health and Dental Insurance Fund.

(d) Fund Balance appropriation for 2009 includes $160,000 for retirement payouts from reserve; $120,000 for Waukesha County Historical Society (WCHS) debt payments; $117,000 towards the WCHS operations grant; $30,000 for the Wisconsin River Rail Transit (WRRTC) payment; and $78,400 for anticipated tax incremental district (TID) dissolution funds. Fund Balance appropriation for 2008 includes $500,000 for a one-time contribution towards a substation housing Sheriffs' services to the Village of Sussex; $150,000 for retirement payouts from reserve; $120,000 for WCHS debt payments; $80,000 toward the WCHS operations grant; $30,000 for the Wisconsin River Rail Transit (WRRTC) payment; and $90,000 for anticipated tax incremental district (TID) dissolution funds. For 2007, Fund Balance includes $170,000 for retirement payouts from reserve; $117,000 for WCHS debt payments; $60,000 toward the WCHS operations grant; $26,000 for the WRRTC; and $17,200 for dissolved TIDs.

## 2009 Specific Activities and Purpose:

**SEWRPC Allocation**

Continue to provide funding for the County's share of the Southeastern Wisconsin Regional Planning Commission (SEWRPC) which provides regional planning, including: land use, transportation, water quality, flood-land management, and planned research for the seven counties in southeastern Wisconsin.

**Waukesha County Economic Development Corporation & Tourism Initiative**

Continue to support Waukesha County Economic Development Corporation (WCEDC) and Waukesha Area Convention and Visitors Bureau activity related to economic development, tourism, planning, and promotion.

**Loss Control/ADA**

Continue to fund loss control and safety requirements and to fund measures necessary to comply with the federal Americans with Disabilities Act (ADA) that cannot be anticipated for County facilities and programs.

**Separation Payouts (Vacation/Sick Leave)**

Continue budgeting for sick leave payouts that exceed normal budget amounts for large departments (funded with General Fund Balance), based on an expected higher level of retirements. Large service departments provide for most of this cost within their respective budgets. Continue to maintain an account to fund retirement and sick leave payouts in administrative and small departments.

**Employee Maximum Sick Leave/Non-Represented Vacation Payouts**

Continue to fund the employee incentive payment for those who have maximized their sick leave accrual in prior year among non-represented employees, and the following union represented employee groups: Protective Service Employees, Public Health Nurses, Parks Workers, Social Workers and Teamsters. Continue to fund payouts for unused vacation time (maximum 40 hours) for non-represented employees who earn more than three weeks of vacation time during a year.

**Section 125 Plan Administration Costs**

Continue to fund the administration of the County employees' Flexible Spending Account plans, which allow employees to set aside untaxed earnings for out-of-pocket health care expenses, which save the County the employer's cost share of FICA and Medicare payments.

**Severance/Retention**

Provide for the funding of a program establishing a severance budget and an incentive to remain in employment with the County to the end of the year for employees that are laid off due to abolishing or unfunding their position in the budget process. Employees who leave before the end of the year or accept another County position are not eligible.

**Consulting/Grant/Other**

Continue to provide funding for special consulting studies identified during the year.

**Merchant Card/Internet Host**

Provide funding for credit card and debit card processing fees in non-enterprise activities and internet payment web site hosting fees and budget for offsetting revenue.

**Waukesha County Historical Society Capital/Debt Service & Building Operations**

Provide a building operation grant to the Waukesha County Historical Society (WCHS) for maintenance of the old courthouse per enrolled resolution 157-004 and enrolled ordinance 157-076 (seventh year of a ten year obligation). Program operations grant funding of $215,000 is budgeted in Parks and Land Use. Direct capital grant obligation was completed in 2005. Debt service payments as a 10 year capital loan from the city of Waukesha are paid to WCHS in a separate grant. All future museum appropriations are dependent upon the WCHS meeting annual performance (attendance and business hours) standards.

**Wisconsin River Rail Transit System**

Funding for Wisconsin River Rail Transit Commission (WRRTC) capital project costs, funded with General Fund Balance as a short-term initiative.

**Courthouse / Administration Controlled Access**

Budgeting for controlled access entrance security and related equipment maintenance for the Courthouse / Administration Center complex has been shifted to the Sheriff and Public Works Departments' 2009 budgets.

## Non-Departmental Program/Activity Financial Summary

| | 2007 Actual | 2008 Budget | 2008 Estimate | 2009 Budget | Budget Change |
|---|---|---|---|---|---|
| **Expenditures:** | | | | | |
| ***Continuous*** | | | | | |
| SEWRPC Allocation | $669,060 | $660,000 | $657,675 | $655,000 | ($5,000) |
| Wauk Co Econ Dev Corp (WCEDC) | $85,000 | $85,000 | $85,000 | $85,000 | $0 |
| Waukesha County Tourism Initiative | $10,000 | $10,000 | $10,000 | $10,000 | $0 |
| Loss Control/ADA | $52,753 | $61,000 | $45,000 | $60,000 | ($1,000) |
| Separation Payouts (Vac. & Sick Leave) | $133,982 | $150,000 | $145,000 | $160,000 | $10,000 |
| Empl. Max. Sick Leave/Non-Rep. Vac. Payouts | $95,752 | $105,000 | $87,906 | $105,000 | $0 |
| Section 125 Plan Administration Costs | $26,070 | $35,000 | $30,450 | $35,000 | $0 |
| Unemployment | $54,089 | $65,000 | $61,500 | $60,000 | ($5,000) |
| Severence/Retention | $31,598 | $25,000 | $0 | $35,000 | $10,000 |
| Consulting/Grant/Other | $74,152 | $45,000 | $28,000 | $45,000 | $0 |
| Merchant Card / Internet Host | $110,975 | $110,000 | $112,000 | $115,000 | $5,000 |
| Employment Advertising | $41,968 | $55,000 | $44,000 | $55,000 | $0 |
| Property Tax/Special Assessments | $47,905 | $45,000 | $22,000 | $45,000 | $0 |
| Printing inc. Adopted Budget Books (a) | $9,543 | $15,000 | $11,500 | $12,500 | ($2,500) |
| Work Comp/Liab/Casualty/Other Ins | $45,356 | $47,725 | $47,725 | $51,800 | $4,075 |
| Microfilming / Imaging (a) | $15,000 | $20,000 | $20,000 | $0 | ($20,000) |
| Other Operating | ($564) | $6,400 | $2,800 | $6,400 | $0 |
| ***Short-Term/Temporary*** | | | | | |
| Wauk. Co. Hist. Society -Capital/Debt Svc (b) | $116,985 | $120,000 | $120,000 | $121,700 | $1,700 |
| Wauk. Co. Hist. Society -Bldg. Operations (b) | $177,000 | $165,000 | $165,000 | $153,000 | ($12,000) |
| Wis. River Rail Transit System | $26,000 | $30,000 | $26,000 | $30,000 | $0 |
| Courthouse/Admin Controlled Access (a) | $220,216 | $178,431 | $179,000 | $0 | ($178,431) |
| ***One-Time*** | | | | | |
| Sussex Police Station (d) | $0 | $500,000 | $375,000 | $0 | ($500,000) |
| **Total Expenditures** | $2,042,840 | $2,533,556 | $2,275,556 | $1,840,400 | ($693,156) |
| **Revenue (Excluding Tax Levy):** | | | | | |
| State Shared Revenues | $900,000 | $965,000 | $965,000 | $930,000 | ($35,000) |
| Intedepartmental Charge Revenue | $191,587 | $150,000 | $155,000 | $160,100 | $10,100 |
| Fund Balance Appropriation (c) (d) | $546,201 | $970,000 | $746,000 | $505,400 | ($464,600) |
| Other Revenue (e) (f) | $1,200,174 | $110,000 | $122,000 | $120,000 | $10,000 |
| **Total Revenues** | $2,837,962 | $2,195,000 | $1,988,000 | $1,715,500 | ($479,500) |

(a) Per Internal Audit recommendation, beginning in 2009, the following expenditure items are being shifted out of the Non-Departmental Budget: Courthouse/Administration Controlled Access security screening and maintenance costs (corresponding Tax Levy of approximately $196,200) is being shifted to the Sheriff and Public Works Departments' Budgets; printing costs for the Executive Budget Book and the Comprehensive Annual Financial Report (CAFR) will be absorbed by the Department of Administration (DOA) General Fund; Countywide microfilming and imaging of accounts payable invoices ($20,000 corresponding Tax Levy) is being shifted to DOA Records Management.

(b) Per enrolled ordinance 157-076, in 2009, the County is providing the Waukesha County Historical Society (WCHS) with grant funding of $121,700 for the annual (7th year) loan repayment to the City of Waukesha ($900,000 loan repaid over ten years) and $153,000 for building operations.

(c) Fund Balance appropriation for 2009 includes $160,000 for retirement payouts from reserve; $120,000 for Waukesha County Historical Society (WCHS) debt payments; $117,000 towards the WCHS operations grant; $30,000 for the Wisconsin River Rail Transit (WRRTC) payment; and $78,400 for anticipated tax incremental district (TID) dissolution funds. Fund Balance appropriation for 2008 includes $500,000 for a one-time contribution towards a substation housing Sheriffs' services to the Village of Sussex; $150,000 for retirement payouts from reserve; $120,000 for WCHS debt payments; $80,000 toward the WCHS operations grant; $30,000 for the WRRTC payment; and $90,000 for anticipated tax incremental district (TID) dissolution funds. For 2007, the Fund Balance includes $170,000 for retirement payouts from reserve; $117,000 for WCHS debt payments; $60,000 toward the WCHS operations grant; $26,000 for the WRRTC, and $17,200 for dissolved TIDs

(d) The final payment for the Sheriff's Substation in Sussex ($125,000) is due upon occupancy, and is not expected until 2009, which will require a carryover of funds from 2008 to 2009.

(e) Other revenues include miscellaneous recoveries ($75,000 in the 2009 Budget; $75,000 in 2008 Budget; $34,710 in 2007 Actual) and internet surcharges ($45,000 in the 2009 Budget; $35,000 in the 2008 Budget; and $44,224 in the 2007 Actual).

(f) The 2007 Actual Other Revenues also include the following unbudgeted revenues: $733,051 in jail assessment fees, which are budgeted in the Debt Service Fund in the subsequent year to help finance justice and law enforcement related capital projects and $382,967 in revenues from tax increment district (TID) dissolutions. For budget comparative purposes, the 2007 Actual Other Revenues excludes a year-end adjustment to recognize $1,500,000 in excess health insurance reserves as miscellaneous revenue in the Non-Departmental Budget and excludes $552,816 in land and capital asset sales. Beginning in 2009, health insurance fund reserves will be budgeted and accounted for in the new Health and Dental Insurance Fund.