

Non- Departmental

**** NON - DEPARTMENTAL ****

Functional Area Summary by Agency

	2008	2009	2009	2010	Change from 2009	
	Actual (b)(d)	Adopted Budget	Estimate (a)	Budget (c)(e)	Adopted Budget	
					\$	%
* TOTAL NON - DEPARTMENTAL *						
Revenues (b) (c)	\$2,849,587	\$24,079,100	\$21,724,095	\$23,534,900	(\$544,200)	-2.3%
County Tax Levy	\$588,556	\$374,900	\$374,900	\$425,000	\$50,100	13.4%
Expenditures	\$2,582,255	\$24,454,000	\$21,347,003	\$23,959,900	(\$494,100)	-2.0%
Rev. Over (Under) Exp.	\$855,888	-	\$607,092	-	-	N/A
Operating Income	-	-	144,900	-	-	N/A

BREAKDOWN BY FUND

GENERAL

Revenues (a) (b) (c)	\$2,849,587	\$1,715,500	\$2,464,295	\$1,748,900	\$33,400	1.9%
County Tax Levy	\$338,556	\$124,900	\$124,900	\$175,000	\$50,100	40.1%
Expenditures (a)	\$2,380,755	\$1,840,400	\$1,982,103	\$1,923,900	\$83,500	4.5%
Rev. Over (Under) Exp.	\$807,388	-	\$607,092	-	-	N/A

HEALTH AND DENTAL INSURANCE (d)

Revenues (c)	-	\$21,363,600	19,259,800	\$20,346,000	(\$1,017,600)	-4.8%
County Tax Levy	-	-	-	-	-	0.0%
Expenditures	-	\$21,363,600	19,114,900	\$20,346,000	(\$1,017,600)	-4.8%
Oper Income/(Loss)	-	-	144,900	-	-	N/A

ENERGY EFFICIENCY REVOLVING LOAN (e)

Revenues	-	-	-	\$440,000	\$440,000	0.0%
County Tax Levy	-	-	-	-	-	0.0%
Expenditures	-	-	-	\$440,000	\$440,000	0.0%
Rev. Over (Under) Exp.	-	-	-	-	-	N/A

CONTINGENCY

Revenues (c)	-	\$1,000,000	-	\$1,000,000	-	0.0%
County Tax Levy	\$250,000	\$250,000	\$250,000	\$250,000	-	0.0%
Expenditures	\$201,500	\$1,250,000	\$250,000	\$1,250,000	-	0.0%
Rev. Over (Under) Exp.	\$48,500	-	-	-	-	N/A

(a) 2009 Estimate for expenditures and revenues exceed the adopted budget mainly due to 2008 carryover and purchase orders and additional expenditure authority added to the budget by approved ordinances.

(b) For budget comparative purposes, 2008 Actual Revenue Budget for Non-Departmental General Fund excludes a year-end adjustment to recognize \$1,675,830 in excess health and dental insurance reserves as miscellaneous revenue in the Non-Departmental Budget and excludes \$636,692 in Jail Assessment Fees. Beginning in 2009, health and dental insurance fund reserves are budgeted and accounted for in the new Health and Dental Insurance Internal Service Fund. Jail Assessment fees are received in the Non-Departmental Budget, but budgeted in the Debt Service Fund (as fund balance appropriation) in subsequent years to help fund jail related capital projects and debt service costs for related projects.

(c) Revenue Budget for 2009 includes Fund Balance appropriations totaling \$2,020,000 as follows: General Fund: \$537,000 (of which \$90,000 is from tax incremental finance (TIF) district refunds); Contingency Fund: \$1,000,000; and the Health and Dental Insurance Fund: \$483,000.

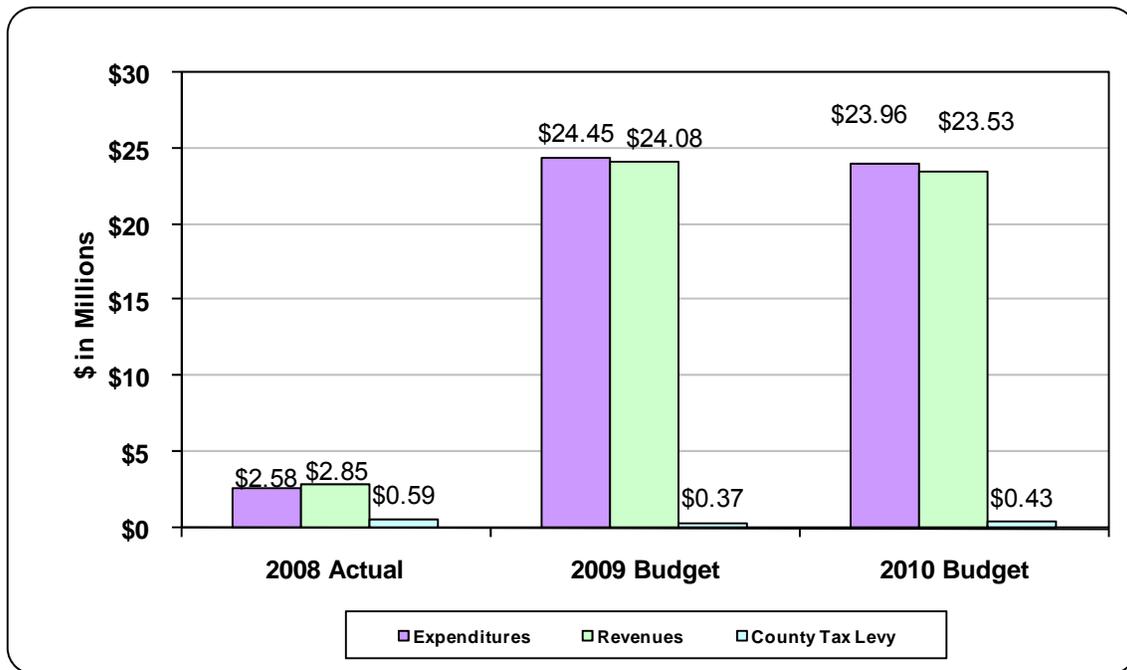
(d) Previously in 2008 and prior years accounted for in the General Fund, using balance sheet accounts. 2008 actual data is not readily comparable.

(e) This new Fund is established in the 2010 budget.

NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional Area includes four budgets not directly associated with, or controlled by, a specific County department. The **Non-Departmental General Fund** provides for a wide variety of purposes not directly attributable to specific departmental operating budgets. Some of the most significant items include: membership in the Southeastern Wisconsin Regional Planning Commission; consulting services that benefit the entire County; payment of special assessments on County properties; and receipt of State Shared Revenues. The **Health and Dental Insurance Fund** is an interest-bearing Internal Service Fund, established to provide for and effectively manage the health benefits for County employees, elected officials, retirees and dependents. This Fund also includes an Employee Wellness (Health Advancement) program, designed to improve employee productivity, morale and healthcare cost savings, through health education and health focused activities. The **Energy Efficiency Revolving Loan Fund** is a special revenue fund established with Federal Stimulus dollars to provide loans to local small businesses to fund projects designed to improve their energy efficiency. This program is the custodial responsibility of the Director of the Department of Parks and Land Use. However, an outside third party will serve as the revolving loan administrator. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process.



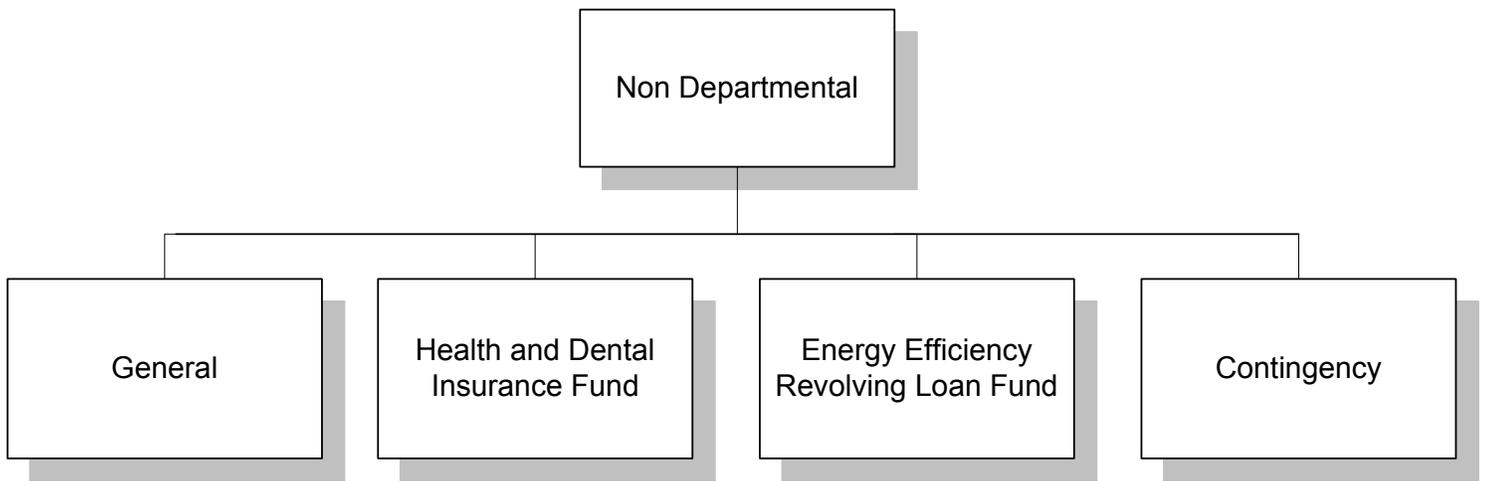
- The Tax Levy necessary to fund this functional area totals \$425,000, an increase of \$50,100 from the 2009 Budget.
- **Non-Departmental General Fund** Personnel costs are budgeted to increase by \$60,000 to \$455,000, mostly due to an increase in budgeted unemployment compensation payouts by \$25,000 to \$85,000, reflecting potentially higher payouts due to changes in federal law, extending the period of time recipients can claim benefits, effective through June 2010. In addition, retirement sick leave and vacation payouts to employees from small departments (generally fewer than 30 employees) and large departments demonstrating higher than normal payouts, are budgeted to increase by \$20,000 to \$180,000, anticipating a potential increase in retirements in 2010.
- Appropriated **Health and Dental Insurance Fund Balance** decreases by \$1,531,600 to \$483,000, mostly due to a decrease in expenditures, estimated to be needed to cover future changes in loss reserve by \$1,479,100 to \$161,000, based on actuarial recommendations. This fund was started in 2009, and the higher 2009 budget was needed to establish a base loss reserve level to cover future claims. The remaining decrease in fund balance is mostly due to the expectation that premium funds, paid by County Departments and employees (including retirees), will cover of the claims related costs.
- Based on actuarial recommendations, **Health and Dental Insurance Fund** Interdepartmental Revenues increase by \$461,000 to \$16,572,000, and Charges for Service revenues increase by \$23,000 to \$2,782,000, mostly to cover the County Departments' share and employee share of active employee claims and related costs, respectively. County department budgets fund 90% of active employee health premiums, and employees pay the remaining 10%.
- Beginning in 2010, a new special revenue **Energy Efficiency Revolving Loan Fund** is established to provide loans to local businesses to fund projects designed to improve their energy efficiency. This program is initiated with \$440,000 in Federal Stimulus Energy Efficiency Block Grant funds, and is expected to be replenished through loan repayments (and interest), based on borrowers' estimated energy savings from implementing these energy efficiency projects.
- **Contingency Fund** remains at 2009 Budget level of \$1.25 million, with the same funding mix of \$1,000,000 of General Fund Balance and \$250,000 of Tax Levy.

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Non-Departmental

NON DEPARTMENTAL

FUNCTION / PROGRAM CHART



There are no positions associated with the Non-Departmental accounts.



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	2008		2009		Change From 2009		
	(a)	(b)(c)(d)(e)(f)	Adopted Budget (a)(c)(f)	2009 Estimate	2010 Budget (a)(c)(f)	Adopted Budget	
						\$	%
General Government (a)	\$1,324,461		\$980,000	\$1,063,400	\$977,000	(\$3,000)	-0.3%
Fine/Licenses (b)	\$0		\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0		\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$130,142		\$110,100	\$89,700	\$94,900	(\$15,200)	-13.8%
Other Revenue (b)(d)(e)	\$366,417		\$120,000	\$623,000	\$140,000	\$20,000	16.7%
Appr. Fund Balance (f)	\$1,028,567		\$505,400	\$688,195	\$537,000	\$31,600	6.3%
County Tax Levy	\$338,556		\$124,900	\$124,900	\$175,000	\$50,100	40.1%
Total Revenue Sources	\$3,188,143		\$1,840,400	\$2,589,195	\$1,923,900	\$83,500	4.5%
Personnel Costs	\$366,595		\$395,000	\$427,613	\$455,000	\$60,000	15.2%
Operating Expenses (e)(f)	\$1,771,369		\$1,393,600	\$1,502,690	\$1,408,350	\$14,750	1.1%
Interdept. Charges	\$237,156		\$51,800	\$51,800	\$60,550	\$8,750	16.9%
Fixed Assets	\$5,635		\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,380,755		\$1,840,400	\$1,982,103	\$1,923,900	\$83,500	4.5%
Rev. (Over) Under Exp.	\$807,388		-	\$607,092	-	-	N/A

Position Summary (FTE)

No Positions are Budgeted in this fund.

- General Government revenues include state Shared Revenue payments of \$880,000 in the 2010 Budget; \$930,000 in the 2009 Budget; and \$1,157,250 in 2008 Actuals (portion of Shared Revenues also in Capital Budget). General Government revenues also include reimbursements received directly from the State for Child Support and Income Maintenance of \$97,000 in the 2010 Budget; \$50,000 in the 2009 Budget; and \$167,211 in 2008 Actuals.
- 2008 Actual Fines and Licenses revenues exclude jail assessment fees of \$636,692, which are received in the Non-Departmental Budget, but budgeted in the Debt Service Fund in the subsequent years to help fund jail related capital projects and debt service for related projects. 2008 Actual Other Revenues exclude a year-end adjustment to recognize \$1,675,830 in excess health and dental insurance reserves as miscellaneous revenue in the Non-Departmental Budget. Beginning in 2009, health insurance fund reserves will be budgeted and accounted for in the new Health and Dental Insurance Fund.
- Interdepartmental Revenues includes indirect cost recovery in excess of the amounts budgeted in the Department of Administration of \$76,000 in the 2010 Budget; \$73,200 in the 2009 Budget; and \$75,886 in the 2008 Actual. Interdepartmental Revenues also include interest payments received on General Fund loans to proprietary funds of \$18,900 in the 2010 Budget; \$36,900 in the 2009 Budget; and \$54,256 in the 2008 Actual.
- 2008 Actual Other Revenues include the following revenues that are not budgeted until future years due to their unpredictable nature: Tax Increment District (TID) dissolution funds of \$101,802 and a reimbursement for prior year County Employee life insurance overcharges by \$80,112. TID dissolution funds are received in the Non-Departmental Budget and appropriated as General Fund Balance in later years.
- 2008 Actual Other Revenues include a settlement payment of \$75,000 from the former administrator of the County's deferred compensation plan, which is offset by a \$75,000 payment to the new administrator to pay down the market value adjustment.
- Fund Balance Appropriation for 2010 includes \$180,000 for retirement payouts from reserve; \$121,000 towards the Waukesha County Historical Society (WCHS) operations grant; \$120,000 towards WCHS debt payments; \$26,000 for the Wisconsin River Rail Transit Commission (WRRTC) payment; and \$90,000 of tax increment district (TID) dissolution funds (from prior year(s)). Fund Balance appropriation for 2008 includes \$500,000 for a one-time contribution towards a substation housing Sheriffs' services to the Village of Sussex.

2010 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 sick leave and vacation 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 (maximum of 960 hours) 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.

Deferred Compensation Plan Consulting

For 2010, begin budgeting consulting services to the employee investment advisory committee for the Deferred Compensation plan. This is offset by revenues that the plan administrator shares with the County.

Severance/Retention

Provide for the funding of a program establishing a severance budget and an incentive to remain employed 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 operations grant to the Waukesha County Historical Society (WCHS) for maintenance of the old courthouse per enrolled resolution 157-004 and enrolled ordinance 157-076 (eighth 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 ten-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 in the 2009 Budget, respectively.

Non-Departmental Program/Activity Financial Summary

Expenditures:	2008	'09 Adopted	2009	2010	Budget	%
<i>Continuous</i>	Actual	Budget	Estimate	Budget	Change	Change
SEWRPC Allocation	\$657,675	\$655,000	\$652,090	\$652,000	(\$3,000)	-0.5%
Waukesha Co Econ Dev Corp (WCEDC)	\$85,000	\$95,000	\$95,000	\$95,000	\$0	0%
Waukesha County Tourism Initiative	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
Loss Control/ADA	\$14,069	\$54,000	\$50,000	\$54,000	\$0	0%
Separation Payouts (Vac. & Sick Leave)	\$175,269	\$160,000	\$150,000	\$180,000	\$20,000	13%
Empl. Max. Sick Leave/Non-Rep. Vac. Payouts	\$89,575	\$105,000	\$110,450	\$120,000	\$15,000	14%
Section 125 Plan Administration Costs	\$29,254	\$35,000	\$32,000	\$35,000	\$0	0%
Unemployment	\$63,869	\$60,000	\$115,000	\$85,000	\$25,000	42%
Severance/Retention	\$0	\$35,000	\$20,163	\$35,000	\$0	0%
Deferred Compensation Plan Consulting (a)	\$0	\$0	\$12,000	\$20,000	\$20,000	N/A
Consulting/Grant/Other	\$27,435	\$45,000	\$32,000	\$45,000	\$0	0%
Merchant Card / Internet Host	\$140,319	\$115,000	\$116,000	\$118,450	\$3,450	3%
Employment Advertising	\$32,056	\$55,000	\$40,000	\$50,000	(\$5,000)	-9%
Property Tax/Special Assessments	\$32,603	\$45,000	\$57,400	\$55,000	\$10,000	22%
Printing inc. Adopted Budget Books	\$7,469	\$12,500	\$10,500	\$12,500	\$0	0%
Work Comp/Liab/Casualty/Other Ins	\$47,725	\$51,800	\$51,800	\$60,550	\$8,750	17%
Microfilming / Imaging	\$20,000	\$0	\$0	\$0	\$0	N/A
Other Expenses (b)	\$81,557	\$6,400	\$2,000	\$6,400	\$0	0%
Short-Term/Temporary						
Wauk. Co. Hist. Society - Capital/Debt Svc	\$119,124	\$121,700	\$121,700	\$123,000	\$1,300	1%
Wauk. Co. Hist. Society - Bldg. Operations	\$165,000	\$153,000	\$153,000	\$141,000	(\$12,000)	-8%
Wis. River Rail Transit System	\$29,635	\$26,000	\$26,000	\$26,000	\$0	0%
Courthouse/Admin Controlled Access	\$178,121	\$0	\$0	\$0	\$0	N/A
One-Time						
Sussex Police Substation (c)	\$375,000	\$0	\$125,000	\$0	\$0	N/A
Total Expenditures	\$2,380,755	\$1,840,400	\$1,982,103	\$1,923,900	\$83,500	5%
Revenue:						
State Shared Revenues	\$1,157,250	\$930,000	\$1,013,000	\$880,000	(\$50,000)	-5%
Other General Government Revenues (d)	\$167,211	\$50,000	\$50,400	\$97,000	\$47,000	94%
Interdepartmental Charge Revenue (e)	\$130,142	\$110,100	\$89,700	\$94,900	(\$15,200)	-14%
Fund Balance Appropriation (c)(f)	\$1,028,567	\$505,400	\$688,195	\$537,000	\$31,600	6%
Other Revenue (a)(b)(g)(h)(i)	\$366,417	\$120,000	\$623,000	\$140,000	\$20,000	17%
Tax Levy	\$338,556	\$124,900	\$124,900	\$175,000	\$50,100	40%
Total Revenues	\$3,188,143	\$1,840,400	\$2,589,195	\$1,923,900	\$83,500	5%
Revenues Over/(Under) Expenditures	\$807,388	-	\$607,092	-	-	-

- (a) Other Revenue includes offsetting revenue for the Deferred Compensation Plan consulting of \$12,000 in the 2009 Estimate and \$20,000 in the 2010 Budget.
- (b) 2008 Actual Other Revenues includes a settlement of \$75,000 from the former administrator of the County's Deferred Compensation Plan, which is offset by a \$75,000 payment to the new administrator to pay down the market value adjustment loan.
- (c) The final payment for the substation housing Sheriff's services in Sussex (\$125,000), which is due upon occupancy, was carried over from 2008.
- (d) Other General Government revenues include reimbursements received directly from the State for Child Support and Income Maintenance indirect costs.
- (e) Interdepartmental Revenues includes indirect cost recovery in excess of the amounts budgeted in the Department of Administration of \$76,000 in the 2010 Budget; \$73,200 in the 2009 Budget; and \$75,886 in the 2008 Actual. Interdepartmental Revenues also include interest payments received on General Fund loans to proprietary funds of \$18,900 in the 2010 Budget; \$36,900 in the 2009 Budget; and \$54,256 in the 2008 Actual.
- (f) Fund Balance Appropriation for the 2010 budget includes \$180,000 for retirement payouts from reserve; \$121,000 towards the Waukesha County Historical Society (WCHS) operations grant; \$120,000 towards WCHS debt payments; \$26,000 for the Wisconsin River Rail Transit Commission (WRRTC) payment; and \$90,000 of tax increment district (TID) dissolution funds (from prior year(s)). Fund Balance appropriation for the 2009 Budget includes \$160,000 for retirement payouts from reserve; \$121,000 towards the WCHS operations grant; \$120,000 for the WCHS debt payment; \$26,000 for the WRRTC payment; and \$78,400 for TID dissolution funds (from prior year(s)). Fund Balance appropriation for 2008 includes \$500,000 for a one-time contribution towards a substation housing Sheriff's 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; \$90,000 for TID dissolution funds (from prior year(s)); and \$58,567 for approved carryovers and open purchase orders.
- (g) 2008 Actual Other Revenues exclude a year-end adjustment to recognize \$1,675,830 in excess health and dental insurance reserves as miscellaneous revenue in the Non-Departmental Budget, which are budgeted and accounted for in the new Health and Dental Insurance Fund, beginning in 2009, and excludes jail assessment fees of \$636,692, which are received in the Non-Departmental Budget, but budgeted in the Debt Service Fund in the Debt Service Fund in the subsequent years to help fund jail related capital projects and debt service costs for related projects.
- (h) 2008 Actual Other Revenues include following revenues that are not budgeted until future years due to their unpredictable nature: Tax Increment District (TID) Dissolution revenues of \$101,802 and a reimbursement for prior year County Employee life insurance overcharges by \$80,112. TID dissolution funds are received in the Non-Departmental Budget and appropriated as General Fund Balance in later years.
- (i) Other revenues include miscellaneous recoveries (\$75,000 in the 2010 Budget; \$75,000 in 2009 Budget; \$12,332 in 2008 Actual) and internet surcharges (\$45,000 in the 2010 Budget; \$45,000 in the 2009 Budget; and \$45,388 in the 2008 Actual).



Fund Purpose

The Health Insurance Fund is an interest-bearing Internal Service Fund established to provide for and effectively manage the health benefits for County employees, elected officials, retirees, and dependents. This Fund consists of a self-funded active employee health insurance plan, a self-funded retired employee health insurance plan, the self-funded and fully-insured dental insurance plans, and an employee wellness program. The Health and Dental Insurance Fund is used to account for all claims and costs filed against and paid by the County's self-funded insurance, the premiums paid for these plans, and costs associated with the wellness programs. This Fund recovers its costs through charges to County departments, employees, retirees, and qualifying former employees for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits. This Fund provides budgetary protection by purchasing stop loss insurance coverage. A health insurance actuary is retained to assist with the determination of premium rates, insurance reserve levels and analyze effectiveness of wellness and health benefit changes to the total cost of the program.

Financial Summary	2008 Actual (a)	2009 Adopted Budget	2009 Estimate	2010 Budget (b)	Change From 2009 Adopted Budget	
					\$	%
Revenues						
General Government		\$0	\$0	\$0	\$0	N/A
Fine/Licenses		\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,759,000	\$2,612,250	\$2,782,000	\$2,782,000	\$23,000	0.8%
Interdepartmental	\$16,111,000	\$16,026,150	\$16,572,000	\$16,572,000	\$461,000	2.9%
Other Revenue	\$479,000	\$466,400	\$509,000	\$509,000	\$30,000	6.3%
Appr. Fund Balance (b)	\$2,014,600	\$155,000	\$483,000	\$483,000	(\$1,531,600)	-76.0%
County Tax Levy		\$0	\$0	\$0	\$0	N/A
Total Revenue Sources		\$21,363,600	\$19,259,800	\$20,346,000	(\$1,017,600)	-4.8%
Expenditures						
Personnel Costs		\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$21,357,000	\$19,109,900	\$20,339,400	\$20,339,400	(\$1,017,600)	-4.8%
Interdept. Charges	\$6,600	\$5,000	\$6,600	\$6,600	\$0	0.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures		\$21,363,600	\$19,114,900	\$20,346,000	(\$1,017,600)	-4.8%
Operating Inc./Loss		-	\$144,900	-	-	N/A

Position Summary (FTE)

No positions are budgeted in this Fund.

- (a) Previously accounted for in 2008 and prior years in the General Fund, using balance sheet accounts. 2008 actual data is not readily comparable.
- (b) Appropriated Health and Dental Insurance Fund Balance, decreases by \$1,531,600 to \$483,000, mostly due to a \$1,479,100 decrease in loss reserve expenditures to \$161,000. Appropriated Health and Dental Insurance Fund Balance is mainly used to fund the Wellness Program and to provide sufficient appropriations for estimated cost variances, which may exceed actuarial cost estimates.

Major Departmental Strategic Outcomes and Objectives for 2010

County-Wide Key Strategic Outcome: A County that provides customers with quality programs and services

Objective 1: Reduce health insurance costs, or the rate of premium increases through effective design changes, education, wellness initiatives and data management.

Key Outcome Indicator: Keep health insurance plan increases from prior year estimate/actual lower than medical inflation rate.

Performance Measure:	2008 Actual	2009 Budget	2009 Estimate	2010 Budget
Health Plan cost increases	4%	3.7%	4%	≤ 2.7%
Medical Inflation Rate*	12.4%	12%	12.5%	12.5%

* Milliman's (County Health Insurance Actuary) expected annual trend assumptions

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Objective 2: Control Health Plan rate of cost increase (or reduce costs).

Key Outcome Indicator: The increase in plan costs from the prior year actual/estimate for the Choice Plus (Point of Service – POS) and Consumer Driven Health (with Health Savings Account feature – HSA) Plans component for the following year is contained to a single digit percentage point increase.

Performance Measures:

Choice Plus Plan	2008 Actual	2009 Budget	2009 Estimate	2010 Budget
Choice Plus Plan % increase	4%	3.7%	4%	≤ 2.7%
Average Monthly Plan Cost: Single	\$505	\$526	\$526	TBD*
Family	\$1,339	\$1,393	\$1,393	TBD*

HSA Plan	2008 Actual	2009 Budget (a)	2009 Estimate (a)	2010 Budget
HSA Plan % increase	3%	2%	3.7%	≤ 2.4%
Average Monthly Plan Cost: Single	\$392	\$407	\$407	TBD*
Family	\$1,041	\$1,080	\$1,080	TBD*

* Monthly costs per plan are determined just prior to the open enrollment period in November of each year.

Objective 3: Establish a framework and baseline for future return on investment (ROI) analysis. This baseline will include an analysis of both direct and indirect costs such as health insurance claims, employee reported risk factors through the health risk assessment, biometric measures, and absenteeism. Since measurable benefits are expected to materialize over multiple years, the Department anticipates that it will begin reporting ROI measurement in the third year of the program (2011).

Active Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and vision claims payments; and administrative expenses, stop loss insurance premiums, consulting fees and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, retirees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. A self-funded Point of Service (POS) plan (Choice Plus) is available to all active employees and elected officials. An optional plan, a Consumer Driven health plan with a Health Savings Account (HSA) feature, is available to all non-represented employees, full-time elected officials and unions that permit it to be available to its County employee members.

	2008 Actual (a)	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Staffing (FTE)		0.00	0.00	0.00	0.00
General Government		\$0	\$0	\$0	\$0
Fine/Licenses		\$0	\$0	\$0	\$0
Charges for Services		\$1,673,000	\$1,661,000	\$1,715,000	\$42,000
Interdepartmental		\$15,046,000	\$14,943,000	\$15,434,000	\$388,000
Other Revenues		\$430,000	\$421,400	\$464,000	\$34,000
Appr. Fund Balance		\$1,544,600	\$0	\$240,000	(\$1,304,600)
County Tax Levy		\$0	\$0	\$0	\$0
Total Revenues		\$18,693,600	\$17,025,400	\$17,853,000	(\$840,600)
Personnel Costs		\$0	\$0	\$0	\$0
Operating Expenses		\$18,692,000	\$16,878,900	\$17,851,400	(\$840,600)
Interdept. Charges		\$1,600	\$1,600	\$1,600	\$0
Fixed Assets		\$0	\$0	\$0	\$0
Total Expenditures		\$18,693,600	\$16,880,500	\$17,853,000	(\$840,600)
Operating Inc./Loss		-	\$144,900	-	-

(a) Previously accounted for in 2008 and prior years in the General Fund, using balance sheet accounts. 2008 actual data is not readily comparable.

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover the costs associated with anticipated claims to be paid in 2010 (described below). Charges for Service revenue includes the employees' share (10%) of estimated premiums. Interdepartmental Charge revenues include the County's share (90%) of estimated premiums charged to County departments. Other Revenues are budgeted to increase by \$34,000 to \$464,000, mostly due to an increase in coordination of benefit reimbursements by \$21,000 to \$71,000 and an increase by \$20,000 for prescription drug rebates to \$280,000. This is partially offset by a decrease in budgeted interest income by \$7,000 to \$113,000. Appropriated Health and Dental Insurance Fund Balance decreases by \$1,304,600 to \$240,000, mostly due to a reduction in estimated loss reserves in 2010, discussed below.

Operating expenditures decrease by \$840,600 to \$17,851,400, mostly due to a decrease in the expenditures estimated to be needed to cover future changes in this program's loss reserve estimate by \$1,215,100 to \$125,000. This fund was started in 2009 and the higher budget was needed to establish a loss reserve to cover future claims. Stop loss insurance costs decrease by \$70,000, due to a favorable change to another insurance carrier. These decreases in operating expenditures are offset by an increase in estimated health claims payments by \$430,000 to \$16,440,000.

Note: Based on actuarial recommendation, an amount totaling approximately 10% of claims payments (\$1.6 million), estimated at \$16,440,000 is to be reserved in the Health Insurance Fund Balance to be available for appropriation by ordinance if claims exceed appropriations in 2010.

Activity	2009 Bud.	2010 Bud.
<u># of Health Ins. Contracts</u>		
POS		
Single	395	387
Family	855	842
Total	1,250	1,229
HSA		
Single	6	10
Family	5	6
Total	11	16
Claims \$	\$16,010,000	\$16,440,000

Retired Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Retired Employee Health Insurance program. This includes medical, pharmacy and vision claims payments; and administrative expenses, stop loss insurance premiums, consulting fees and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to retirees. Retirees pay 100% of the premium cost. Two self-funded, separately rated from active employees, retiree plan options are available to retirees under a Dual Option Point of Service (POS) plan.

	2008 Actual (a)	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Staffing (FTE)		0.00	0.00	0.00	0.00
General Government		\$0	\$0	\$0	\$0
Fine/Licenses		\$0	\$0	\$0	\$0
Charges for Services		\$970,000	\$717,000	\$825,000	(\$145,000)
Interdepartmental		\$0	\$0	\$0	\$0
Other Revenues		\$37,000	\$33,000	\$33,000	(\$4,000)
Appr. Fund Balance		\$150,000	\$0	\$0	(\$150,000)
County Tax Levy		\$0	\$0	\$0	\$0
Total Revenues		\$1,157,000	\$750,000	\$858,000	(\$299,000)
Personnel Costs		\$0	\$0	\$0	\$0
Operating Expenses		\$1,156,100	\$749,100	\$857,100	(\$299,000)
Interdept. Charges		\$900	\$900	\$900	\$0
Fixed Assets		\$0	\$0	\$0	\$0
Total Expenditures		\$1,157,000	\$750,000	\$858,000	(\$299,000)
Operating Inc./(Loss)		-	-	-	-

(a) Previously accounted for in 2008 and prior years in the General Fund, using balance sheet accounts. 2008 actual data is not readily comparable.



Program Highlights

Based on actuarial recommendation, this fund estimates necessary premiums to cover the costs associated with anticipated claims to be paid in 2010 (described below). Charges for Service revenues, which consist of health insurance premiums paid by retirees (retirees pay 100% of premium costs), are budgeted to decrease by \$145,000 to \$825,000, based on lower actuarial estimated health claims and related costs from the prior year, discussed below. Other Revenues decrease by \$4,000 to \$33,000, mostly due to a decrease in estimated prescription drug rebates. Appropriated Health and Dental Insurance Fund Balance of \$150,000 is removed in the 2010 budget, mostly due to a decrease in budgeted expenditures, discussed below.

Operating expenditures are budgeted to decrease by \$299,000 to \$857,100, mostly due to a decrease in estimated retiree claim payments by \$140,000 to \$770,000 and a decrease in loss reserve expenditures by \$139,000 to \$11,000 after the initial loss reserve balance was established in 2009, as discussed previously in the Active Employee Health Insurance program. Further, third party administration costs and stop loss insurance decrease by \$11,000 and \$9,000, respectively.

Note: Based on actuarial recommendation, an amount totaling approximately 10% of claims payments (\$80,000), estimated at \$770,000 is to be reserved in the Health Insurance Fund Balance to be available for appropriation by ordinance if claims exceed appropriated revenues in 2010.

Activity	2009 Bud.	2010 Bud.
# of POS Retiree Health Ins. Contracts*		
Pre-Medicare		
Single	54	52
Family	9	7
Total	63	59
Medicare		
Single	20	19
Family	13	9
Total	33	28
Claims \$	\$910,000	\$770,000

*Contract figures and the budget exclude retiree enrollment in the fully-insured Humana health care plan, which includes 222 participants in 2009.

Employee Dental Insurance

Program Description

This program area accounts for all costs associated with the operation of the self-funded and fully-insured Employee Dental Insurance programs. This includes dental claims payments, insurance premium payments, administrative expenses and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees and COBRA participants.

	2008 Actual (a)	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Staffing (FTE)		0.00	0.00	0.00	0.00
General Government		\$0	\$0	\$0	\$0
Fine/Licenses		\$0	\$0	\$0	\$0
Charges for Services		\$116,000	\$234,250	\$242,000	\$126,000
Interdepartmental		\$1,065,000	\$1,083,150	\$1,138,000	\$73,000
Other Revenue		\$12,000	\$12,000	\$12,000	\$0
Appr. Fund Balance		\$142,000	\$0	\$50,000	(\$92,000)
County Tax Levy		\$0	\$0	\$0	\$0
Total Revenues		\$1,335,000	\$1,329,400	\$1,442,000	\$107,000
Personnel Costs		\$0	\$0	\$0	\$0
Operating Expenses		\$1,333,400	\$1,329,400	\$1,440,400	\$107,000
Interdept. Charges		\$1,600	\$0	\$1,600	\$0
Fixed Assets		\$0	\$0	\$0	\$0
Total Expenditures		\$1,335,000	\$1,329,400	\$1,442,000	\$107,000
Operating Inc./(Loss)		-	-	-	-

(a) Previously accounted for in 2008 and prior years in the General Fund, using balance sheet accounts. 2008 actual data is not readily comparable.



Program Highlights

Charges for Service revenues, which consist of the employee share of dental premiums, increases by \$126,000 to \$242,000, mostly due to expenditure increases, discussed below. Interdepartmental Revenues, which consist of the County's share of dental premiums, charged to County departments, increases by \$73,000 to \$1,138,000, also mostly due to expenditure increases, described below. (The County pays 90% of the lowest cost dental plan available, and employees pay the remaining premium, depending on the cost of the plan chosen.) Other Revenues of \$12,000 reflect interest income earnings allocation to this program, based on an estimated quarterly average of invested cash balances. Appropriated Health and Dental Insurance Fund Balance, decreases by \$92,000 to \$50,000, mostly due to a decrease in budgeted loss reserve expenditures, discussed below.

Operating expenditures increase by \$107,000 to \$1,440,400, mostly due to an estimated increase in premiums for claims expenses paid to the administrator of the County's fully-insured plan (DentaCare) by \$131,000 to \$690,000, mostly because the 2009 budget inadvertently did not include the full premium costs for these plans. Claims costs in the County's self-insured plan (Guardian) are budgeted to increase by \$98,000 to \$690,000, mostly due to the anticipation that employees will shift their enrollment from DentaCare to Guardian, due to large increases in the DentaCare premium. These increases are partially offset by a decrease in budgeted loss reserve expenditures, of \$125,000 to \$25,000, as discussed previously.

Activity	2009 Bud.	2010 Bud.
# of Dental Ins. Contracts		
Guardian		
Single	230	236
Family	444	500
Total	674	736
Annual Claims \$	\$592,000	\$690,000
Dentacare		
Single	179	167
Family	417	355
Total	596	522

Wellness Initiative

Program Description

This program area accounts for all costs associated with the operation of the Wellness Initiative program. This program is designed to improve the health and well-being of County employees' lives through health education and activities that will support positive lifestyle change, thereby resulting in improved employee productivity, morale and healthcare cost savings for the County and the employees. Program components include biometric screenings, health risk assessments, program marketing and communications, health coaching, data analysis to include return on investment and an interactive website.

Approximately 70% of the County's health plan contracts are family coverage. In an effort to engage employee spouses in wellness-related activities to identify risk factors, spouses are invited to participate in the "3 Steps to Success" (biometric screening, health risk assessment and nurse review call), beginning in 2010.

	2008 Actual (a)	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Staffing (FTE)		0.00	0.00	0.00	0.00
General Government		\$0	\$0	\$0	\$0
Charges for Services		\$0	\$0	\$0	\$0
Interdepartmental		\$0	\$0	\$0	\$0
Other Revenue		\$0	\$0	\$0	\$0
Appr. Fund Balance		\$178,000	\$155,000	\$193,000	\$15,000
County Tax Levy		\$0	\$0	\$0	\$0
Total Revenues		\$178,000	\$155,000	\$193,000	\$15,000
Personnel Costs		\$0	\$0	\$0	\$0
Operating Expenses		\$175,500	\$152,500	\$190,500	\$15,000
Interdept. Charges		\$2,500	\$2,500	\$2,500	\$0
Fixed Assets		\$0	\$0	\$0	\$0
Total Expenditures		\$178,000	\$155,000	\$193,000	\$15,000
Operating Inc./(Loss)		-	-	-	-

(a) Previously budgeted and accounted for in Department of Administration-Employee Benefits/Labor Relations program.



Program Highlights

Appropriated Health and Dental Insurance Fund Balance is increasing by \$15,000 to \$193,000 to cover budgeted program cost increases described below.

Operating expenditures increase by \$15,000 to \$190,500, mostly due to estimated contract costs for a firm to administer the County's Health Advancement Program by \$19,000 to \$123,000. This increase is based on a projected increase in employee participation by 75 to 600. In addition, this budget assumes participation from 25 spouses of employees, when the program becomes available to these individuals in 2010, for a total estimated participation of 625 people. Program incentives, designed to encourage employees to participate, remain at the 2009 budget level of \$50,000. Interdepartmental charges expenditures include \$2,500 for postage related to mailings.

Activity	2009 Budget	2009 Estimate	2010 Budget
Health Assessment Participation			
# Participating	525	510	625
% of Work Force	37%	37%	46%
Smoking Cessation Prog. Participation			
# Participating	25	18	20
% of Work Force	2%	1%	1%
Weight Mgt. Prog. Participation			
# Participating	100	100	120
% of Work Force	7%	7%	9%
Fitness Activity Participation			
# Participating	525	300	350
% of Work Force	37%	22%	26%



Statement of Purpose

This new special revenue fund is established to provide loans to local businesses to fund projects designed to improve their energy efficiency. This program is initiated with \$440,000 in Federal Stimulus Energy Efficiency Block Grant funds authorized in the American Recovery and Reinvestment Act of 2009. This fund is to be replenished through loan repayments (and interest), based on borrowers' estimated energy savings from implementing these energy efficiency projects.

This Budget is the custodial responsibility of the Director of the Department of Parks and Land Use. However, an outside third party is expected to serve as the revolving loan administrator.

Financial Summary	2008 Actual (a)	2009 Adopted Budget (a)	2009 Estimate (a)	2010 Budget	Change From 2009 Adopted Budget	
					\$	%
Revenues						
General Government				\$440,000	\$440,000	N/A
Fine/Licenses				\$0	\$0	N/A
Charges for Services				\$0	\$0	N/A
Interdepartmental				\$0	\$0	N/A
Other Revenue				\$0	\$0	N/A
Appr. Fund Balance				\$0	\$0	N/A
County Tax Levy				\$0	\$0	N/A
Total Revenue Sources				\$440,000	\$440,000	N/A
Expenditures						
Personnel Costs				\$0	\$0	N/A
Operating Expenses				\$440,000	\$440,000	N/A
Interdept. Charges				\$0	\$0	N/A
Fixed Assets				\$0	\$0	N/A
Total Expenditures				\$440,000	\$440,000	N/A
Rev. Over (Under) Exp.				-	-	N/A

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

(a) This program is established beginning in the 2010 Budget.



Program Highlights

General Government revenue of \$440,000 represents the allocation of Federal Stimulus Energy Efficiency Block Grants anticipated to seed this revolving loan program in 2010. Its purpose is to be a revolving loan program to fund small loans to area businesses to implement energy efficiency projects totaling up to approximately \$400,000, with the remaining amount estimated for operating expenditures budgeted to cover administrative costs of a third-party contractor to administer, underwrite and service these revolving loans.

Individual loans are anticipated not to exceed \$20,000, with a maximum 5-year repayment term. Unspent or underspent funds and loan repayment revenues will need to be requested for appropriation by ordinance or in the budget year following receipt of loan repayments in order to continue this revolving loan fund.

Statement of Purpose

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests are determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

Financial Summary	2008 Actual (a)	2009 Adopted Budget	2009 Estimate	2010 Budget	Change From 2009 Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$1,000,000	\$0	\$1,000,000	\$0	0.0%
County Tax Levy	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.0%
Total Revenue Sources	\$250,000	\$1,250,000	\$250,000	\$1,250,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses (a)	\$201,500	\$1,250,000	\$250,000	\$1,250,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$201,500	\$1,250,000	\$250,000	\$1,250,000	\$0	0.0%
Rev. Over (Under) Exp.	\$48,500	-	-	-	-	N/A

Position Summary (FTE)

No Positions are Budgeted in this fund.

- (a) 2008 Actual Contingency Fund use includes \$195,000 for the Public Works Transportation Fund for higher than normal costs related to snow and ice removal resulting from severe winter conditions (Enrolled Ordinance 163-75). This amount is less than the \$535,000 appropriated because a provision in the ordinance stipulated that unused funds be transferred back to the Contingency Fund at the end of 2008, if additional revenues were earned or less expenditures were needed.



Program Highlights

General Fund Balance is budgeted to reduce the tax levy funding.