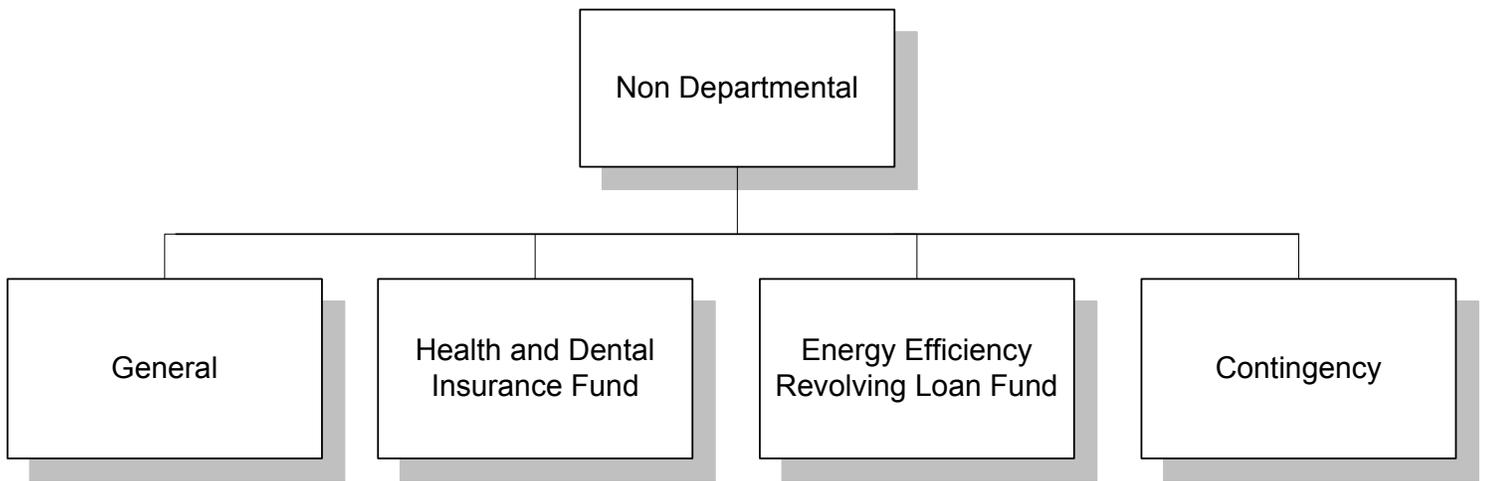


# Non-Departmental

# 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%
<b>County Tax Levy</b>	<b>\$338,556</b>		<b>\$124,900</b>	<b>\$124,900</b>	<b>\$175,000</b>	<b>\$50,100</b>	<b>40.1%</b>
<b>Total Revenue Sources</b>	<b>\$3,188,143</b>		<b>\$1,840,400</b>	<b>\$2,589,195</b>	<b>\$1,923,900</b>	<b>\$83,500</b>	<b>4.5%</b>
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
<b>Total Expenditures</b>	<b>\$2,380,755</b>		<b>\$1,840,400</b>	<b>\$1,982,103</b>	<b>\$1,923,900</b>	<b>\$83,500</b>	<b>4.5%</b>
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%
<b>Short-Term/Temporary</b>						
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
<b>One-Time</b>						
Sussex Police Substation (c)	\$375,000	\$0	\$125,000	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$2,380,755</b>	<b>\$1,840,400</b>	<b>\$1,982,103</b>	<b>\$1,923,900</b>	<b>\$83,500</b>	<b>5%</b>
<b>Revenue:</b>						
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%
<b>Total Revenues</b>	<b>\$3,188,143</b>	<b>\$1,840,400</b>	<b>\$2,589,195</b>	<b>\$1,923,900</b>	<b>\$83,500</b>	<b>5%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$807,388</b>	<b>-</b>	<b>\$607,092</b>	<b>-</b>	<b>-</b>	<b>-</b>

- (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).