

# **Non- Departmental**

**\*\* NON - DEPARTMENTAL \*\***

## Functional Area Summary by Agency

	2009	2010	2010	2011	Change from 2011	
	Actual (a)	Adopted Budget (b)(c)	2010 Estimate	2011 Budget (b)(c)	Adopted Budget \$	%
<b>* TOTAL NON - DEPARTMENTAL *</b>						
Revenues (a) (b)	\$21,763,257	\$23,534,900	\$21,735,120	\$23,518,800	(\$16,100)	-0.1%
County Tax Levy	\$374,900	\$425,000	\$425,000	\$375,000	(\$50,000)	-11.8%
Expenditures	\$20,746,108	\$23,959,900	\$21,646,185	\$23,893,800	(\$66,100)	-0.3%
Rev. Over (Under) Exp.	\$881,039	-	\$348,935	-	-	N/A
Operating Income	\$511,010	-	165,000	-	-	N/A
<b>BREAKDOWN BY FUND</b>						
<b>GENERAL</b>						
Revenues (a) (b)	\$2,407,108	\$1,748,900	\$1,928,510	\$1,739,300	(\$9,600)	-0.5%
County Tax Levy	\$124,900	\$175,000	\$175,000	\$175,000	\$0	0.0%
Expenditures (a)	\$1,860,969	\$1,923,900	\$1,804,575	\$1,914,300	(\$9,600)	-0.5%
Rev. Over (Under) Exp.	\$671,039	-	\$298,935	-	-	N/A
<b>HEALTH AND DENTAL INSURANCE</b>						
Revenues (b)	\$19,356,149	\$20,346,000	\$19,806,610	\$20,779,500	\$433,500	2.1%
County Tax Levy	-	-	-	-	-	N/A
Expenditures	\$18,845,139	\$20,346,000	\$19,641,610	\$20,779,500	\$433,500	2.1%
Oper Income/(Loss)	\$511,010	-	\$165,000	-	-	N/A
<b>ENERGY EFFICIENCY REVOLVING LOAN (c)</b>						
Revenues	-	\$440,000	-	-	(\$440,000)	-100.0%
County Tax Levy	-	-	-	-	-	N/A
Expenditures	-	\$440,000	-	-	(\$440,000)	-100.0%
Rev. Over (Under) Exp.	-	-	-	-	-	N/A
<b>CONTINGENCY</b>						
Revenues (b)	-	\$1,000,000	-	\$1,000,000	-	0.0%
County Tax Levy	\$250,000	\$250,000	\$250,000	\$200,000	(\$50,000)	-20.0%
Expenditures	\$40,000	\$1,250,000	\$200,000	\$1,200,000	(\$50,000)	-4.0%
Rev. Over (Under) Exp.	\$210,000	-	\$50,000	-	-	N/A

(a) For budget comparative purposes, 2009 Actual Revenues for Non-Departmental General Fund excludes an adjustment to recognize health and dental insurance reserves as an Other Revenue (related to the establishment of the Health and Dental Insurance Fund.) Actual Revenues for 2009 also exclude Jail Assessment fees of \$672,568, which are received in the Non-Departmental Budget, but budgeted (as fund balance appropriation) in subsequent years to help fund jail equipment replacements, capital projects and debt service for jail related projects. Actual revenues for 2009 also exclude Tax Increment Dissolution funds of \$619,883, which are received in the Non-Departmental Budget and appropriated as General Fund Balance in later years to partially offset tax increases.

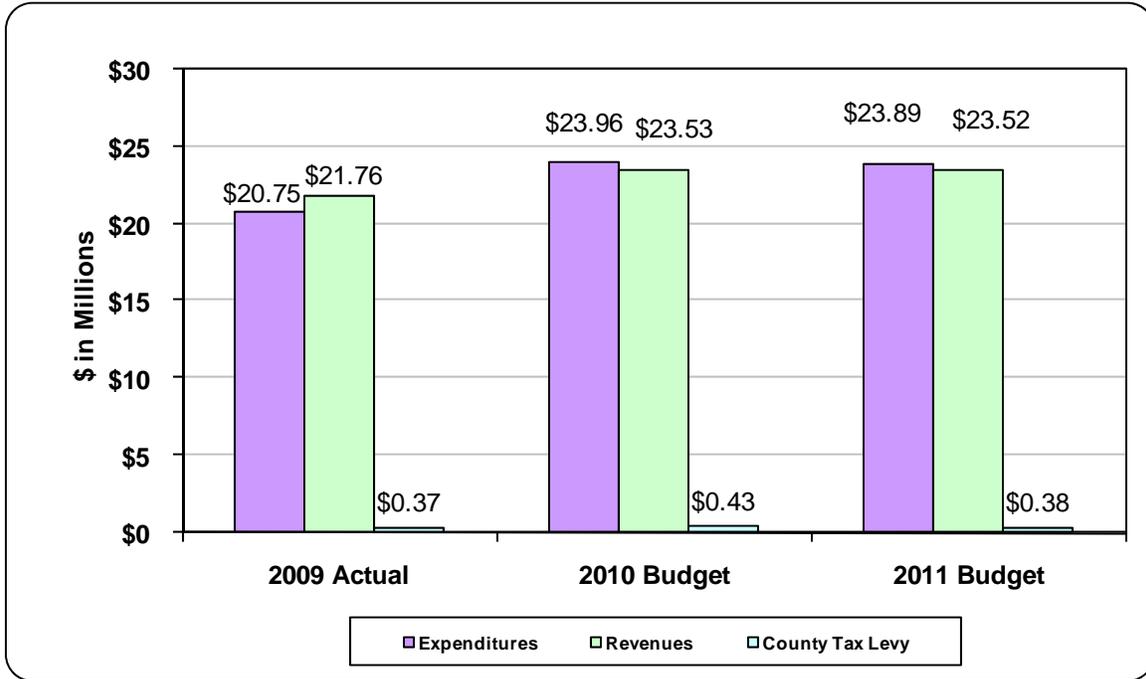
(b) Revenue Budget for 2011 includes Fund Balance appropriations totaling \$2,275,800 as follows: General Fund: \$489,300 (of which \$62,700 is from tax incremental finance (TIF) district refunds); Health and Dental Insurance Fund: \$786,500; Contingency Fund: \$1,000,000. Revenue Budget for 2010 includes 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); Health and Dental Insurance Fund: \$483,000; Contingency Fund: \$1,000,000.

(c) This special revenue fund was established in the 2010 Budget, but later abolished during 2010 (Enrolled Ordinance 165-20). As a result, no dollars are budgeted for this fund in 2011, and no program page is included in this functional area.

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## Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific County department. The **Non-Departmental General Fund** provides for a wide variety of purposes, which includes significant items such as: 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 self-funded 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 discontinued in the 2011 Budget (see highlights below). The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process.



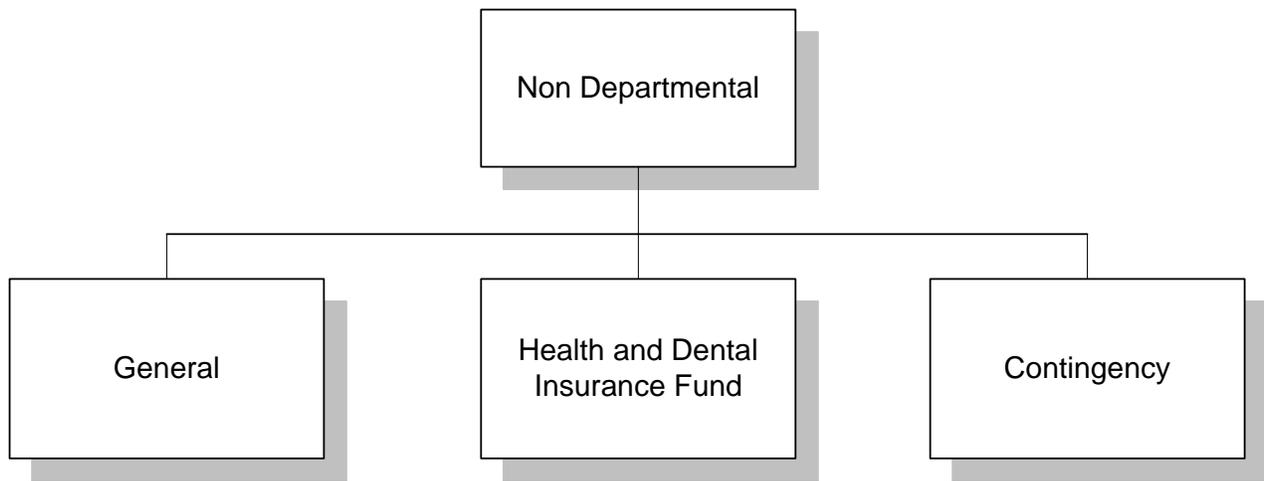
- The Tax Levy necessary to fund this functional area totals \$375,000, a decrease of \$50,000 from the 2010 Budget.
- **Non-Departmental General Fund** expenditures decrease slightly by \$9,600 or less than 1% to \$1.9 million. Budgeted retirement sick leave and vacation payouts to employees from small departments (generally fewer than 30 employees) and large departments demonstrating higher than normal payouts, decrease by \$20,000 to \$160,000. In addition, countywide employee recruitment advertising is budgeted to decrease by \$10,000 to \$40,000. Both lower sick leave/vacation payouts and lower advertising costs are likely due to fewer employees choosing to leave County employment during these economic times. This is partially offset by an increase in employee deferred compensation consulting expenditures by \$20,000 to \$40,000 (paid for entirely with revenues shared with the plan administrator, no county tax levy subsidy).
- **Health and Dental Insurance Fund** expenditures increase by \$433,500 or 2% to nearly \$20.8 million, mainly due to an increase in active employee claims costs by nearly \$1.14 million to almost \$17.6 million, based on actuarial recommendation. This is partially offset by the removal of the County's fully-insured dental insurance plan (DentaCare) from this internal service fund budget, so this Fund more consistently reports and budgets only self-insured plans (e.g., the Guardian dental plan). The removal of DentaCare reduces budgeted expenditures by \$690,000.
- **The Energy Efficiency Revolving Loan Fund** is not continued in the 2011 budget. This Fund was established in the 2010 Budget, to provide loans to local businesses to fund projects designed to improve their energy efficiency. This program was initiated with \$440,000 in Federal Stimulus Energy Efficiency Block Grant funds authorized in the American Recovery and Reinvestment Act of 2009. However, subsequently issued federal conditions, guidelines and restrictions on this grant program were deemed by Parks and Land Use management (who had custodial responsibility for this Fund) to be overly onerous and likely to frustrate small business owners participating and diminish the effectiveness of the program. The County requested, and was granted permission, from the U.S. Department of Energy to reallocate these grant dollars to assist with other federal Energy Efficiency Block Grant funded energy conservation projects (Capital Project 200918), primarily to install a solar hot water system for the Law Enforcement Center and Jail (Enrolled Ordinance 165-20). Reallocating these expenditures and revenues increases the Energy Efficiency and Conservation Block Grant Capital Project budget by \$440,000 to \$2,091,900 and eliminates the need for this special revenue fund.
- **Contingency Fund** expenditures and revenues decline by \$50,000 from the 2010 adopted budget level to \$1,200,000. Funding includes General Fund Balance appropriation of \$1,000,000 (lapsed in 2009 Contingency Budget) and Tax Levy of \$200,000 (a reduction of \$50,000 from 2010).

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## FUNCTION / PROGRAM CHART



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