Non-Departmental

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 (program funding is in the Department of Parks and Land Use Budget).

Financial Summary	2009 Actual (b)	2010 Adopted Budget	2010 Estimate	2011 Budget	Change From 2010 Adopted Budget $	Change From 2010 Adopted Budget %
General Government (a)	$1,542,038	$977,000	$977,000	$980,000	$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)	$128,319	$94,900	$164,900	$70,000	($24,900)	-26.2%
Other Revenue (b)	$48,556	$140,000	$140,000	$200,000	$60,000	42.9%
Appr. Fund Balance (d)	$688,195	$537,000	$646,610	$489,300	($47,700)	-8.9%
County Tax Levy	**$124,900**	**$175,000**	**$175,000**	**$175,000**	**$0**	**0.0%**
Total Revenue Sources	**$2,532,008**	**$1,923,900**	**$2,103,510**	**$1,914,300**	**($9,600)**	**-0.5%**
Personnel Costs (d)	$342,551	$455,000	$366,140	$440,000	($15,000)	-3.3%
Operating Expenses (d)	$1,466,666	$1,408,350	$1,377,885	$1,412,600	$4,250	0.3%
Interdept. Charges	$51,752	$60,550	$60,550	$61,700	$1,150	1.9%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$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

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

(a) General Government revenues include State Shared Revenue payments of $830,000 in the 2011 Budget; $880,000 in the 2010 Budget (a portion of Shared Revenues is also in the Capital Budget). General Government revenues also include estimated countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from the State/Federal source for Child Support and the Aging and Disability Resource Center Grant.

(b) 2009 Actual Fines and Licenses revenues exclude jail assessment fees of $672,568, which are received in the Non-Departmental Budget, but budgeted in the Debt Service Fund in subsequent years to help fund jail equipment replacement and related capital projects and debt service for Jail related projects. 2009 Actual Other Revenues exclude a year-end adjustment to recognize health and dental insurance reserves (related to the establishment of the Health and Dental Insurance Fund). Actual Other Revenues in 2009 also exclude 619,883 in Tax Increment District (TID) dissolution funds, which are received in the Non-Departmental Budget and appropriated as General Fund Balance in later years to partially offset tax increases.

(c) Interdepartmental Revenues includes indirect cost recovery in excess of the amounts budgeted in the Department of Administration of $70,000 in the 2011 Budget; $76,000 in the 2010 Budget; and $91,400 in the 2009 Actual. Interdepartmental Revenues also include an interest payment received on a General Fund loan to the Radio Services Fund of $18,900 in the 2010 Budget and $36,909 in the 2009 actuals. This loan is paid off in 2010, and $0 in interest payments are budgeted for 2011.

(d) The 2010 Estimate for Appropriated Fund Balance includes $109,610 in carryovers and open purchase orders (and related expenditure authority) from 2009. Fund Balance Appropriation for the 2011 budget is reduced by $47,700 from the 2010 budget and includes $160,000 for retirement payouts from reserve; $120,000 towards the Waukesha County Historical Society (WCHS) operations grant; $120,000 towards WCHS debt payments; $26,600 for the Wisconsin River Rail Transit Commission (WRRTC) payment; and $62,700 of tax increment district (TID) dissolution funds (from prior year(s)). Fund Balance Appropriation for the 2010 budget includes $180,000 for retirement payouts from reserve; $121,000 towards the WCHS operations grant; $120,000 towards WCHS debt payments; $26,000 for the WRRTC payment; and $90,000 of TID dissolution funds (from prior year(s)).

2011 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 (as baby boomers reach retirement age). 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: WPPA (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

Continue to provide 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 (ninth 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.

Non-Departmental Program/Activity Financial Summary

Expenditures:	2009 Actual	2010 Budget	2010 Estimate	2011 Budget	Budget Change	% Change
Continuous						
SEWRPC Allocation	$652,090	$652,000	$650,965	$650,000	($2,000)	-0.3%
Waukesha Co Econ Dev Corp (WCEDC)	$95,000	$95,000	$95,000	$95,000	$0	0.0%
Waukesha County Tourism Initiative	$10,000	$10,000	$10,000	$10,000	$0	0.0%
Loss Control/ADA	$31,033	$54,000	$52,000	$54,000	$0	0.0%
Separation Payouts (Vac. & Sick Leave) (a)	$73,400	$180,000	$114,000	$160,000	($20,000)	-11.1%
Empl. Max. Sick Leave/Non-Rep. Vac. Payouts	$109,450	$120,000	$118,740	$120,000	$0	0.0%
Section 125 Plan Administration Costs	$24,528	$35,000	$32,000	$35,000	$0	0.0%
Unemployment	$90,405	$85,000	$85,000	$90,000	$5,000	5.9%
Severence/Retention	$37,503	$35,000	$16,400	$35,000	$0	0.0%
Deferred Compensation Plan Consulting (b)	$4,500	$20,000	$20,000	$40,000	$20,000	100.0%
Consulting/Grant/Other	$14,354	$45,000	$28,000	$40,000	($5,000)	-11.1%
Merchant Card / Internet Host (c)	$133,825	$118,450	$135,000	$135,000	$16,550	14.0%
Employment Advertising	$20,533	$50,000	$25,000	$40,000	($10,000)	-20.0%
Property Tax/Special Assessments	$76,807	$55,000	$55,000	$50,000	($5,000)	-9.1%
Printing inc. Adopted Budget Books	$7,328	$12,500	$10,000	$12,000	($500)	-4.0%
Work Comp/Liab/Casualty/Other Ins	$51,752	$60,550	$60,550	$61,700	$1,150	1.9%
Other Expenses	$3,272	$6,400	$6,400	$10,000	$3,600	56.3%
Short-Term/Temporary						
Wauk. Co. Hist. Society - Capital/Debt Svc (a)	$120,669	$123,000	$123,000	$120,000	($3,000)	-2.4%
Wauk. Co. Hist. Society - Bldg. Operations (a)	$153,000	$141,000	$141,000	$130,000	($11,000)	-7.8%
Wis. River Rail Transit System (a)	$26,520	$26,000	$26,520	$26,600	$600	2.3%
One-Time						
Sussex Police Substation (a)	$125,000	$0	$0	$0	$0	N/A
Total Expenditures	$1,860,969	$1,923,900	$1,804,575	$1,914,300	($9,600)	-0.5%
Revenue:						
State Shared Revenues	$1,234,990	$880,000	$880,000	$830,000	($50,000)	-5.7%
Other General Government Revenues (d)	$307,048	$97,000	$97,000	$150,000	$53,000	54.6%
Intedepartmental Charge Revenue (e)	$128,319	$94,900	$164,900	$70,000	($24,900)	-26.2%
Fund Balance Appropriation (a)	$688,195	$537,000	$646,610	$489,300	($47,700)	-8.9%
Other Revenue (b)(c)(f)(g)	$48,556	$140,000	$140,000	$200,000	$60,000	42.9%
Tax Levy	$124,900	$175,000	$175,000	$175,000	$0	0.0%
Total Revenues	$2,532,008	$1,923,900	$2,103,510	$1,914,300	($9,600)	-0.5%
Revenues Over/(Under) Expenditures	$671,039	-	$298,935	-	-	N/A

(a) The 2010 Estimate for Appropriated Fund Balance includes $109,610 in carryovers and open purchase orders (and related expenditure authority) from 2009. Fund Balance Appropriation for the 2011 budget is reduced by $47,700 from the 2010 budget and includes $160,000 for retirement payouts from reserve; $120,000 towards the Waukesha County Historical Society (WCHS) operations grant; $120,000 towards WCHS debt payments; $26,600 for the Wisconsin River Rail Transit Commission (WRRTC) payment; and $62,700 of tax increment district (TID) dissolution funds (from prior year(s)). Fund Balance Appropriation for the 2010 budget includes $180,000 for retirement payouts from reserve; $121,000 towards the WCHS operations grant; $120,000 towards WCHS debt payments; $26,000 for the WRRTC payment; and $90,000 of TID dissolution funds (from prior year(s)). Fund Balance appropriation for 2009 includes $160,000 for retirement payouts from reserve; $121,000 toward the WCHS operations grant; $120,000 for WCHS debt payments; $26,000 for the WRRTC payment; $78,400 for TID dissolution funds (from prior year(s)); and $182,795 for approved carryovers and open purchase orders, which includes $125,000 as part of a one-time contribution towards a substation housing Sheriffs' services to the Village of Sussex.

(b) Other Revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting of $20,000 in the 2010 Budget, $20,000 in the 2010 Estimate and $40,000 in the 2011 Budget. No County tax levy is used to fund this expenditure.

(c) Merchant Card/Internet Host expenditures are partially covered with internet payment convenience surcharges, budgeted in Other Revenue ($50,000 in the 2011 budget; and $45,000 in the 2010 Budget).

(d) Other General Government revenues include estimated countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from the State/Federal source for Child Support and the Aging and Disability Resource Center Grant.

(e) Interdepartmental Revenues includes indirect cost recovery in excess of the amounts budgeted in the Department of Administration of $70,000 in the 2011 Budget; $76,000 in the 2010 Budget; and $91,400 in the 2009 Actual.

(f) 2009 Actual Other Revenues exclude a year-end adjustment to recognize health and dental insurance reserves (related to the establishment of the Health and Dental Insurance Fund). Actual Other Revenues in 2009 also exclude $619,883 in Tax Increment District (TID) dissolution funds, which are received in the Non-Departmental Budget and appropriated as General Fund Balance in later years to partially offset tax increases.

(g) Other Revenues also include miscellaneous recoveries ($60,000 in the 2011 Budget and $75,000 in 2010 Budget).