

**\*\* NON - DEPARTMENTAL \*\***  
Functional Area Summary by Agency

	2006 Actual	2007		2008 Budget (a)	Change from 2007 Adopted Budget	
		Adopted Budget (a)	2007 Estimate		\$	%
<b>* TOTAL NON - DEPARTMENTAL *</b>						
Revenues (a)	\$4,109,627	\$2,515,838	\$1,478,200	\$3,195,000	\$679,162	27.0%
County Tax Levy	\$986,350	\$863,012	\$863,012	\$588,556	(\$274,456)	-31.8%
Expenditures	\$2,013,229	\$3,378,850	\$2,291,994	\$3,783,556	\$404,706	12.0%
Rev. Over (Under) Exp.	\$3,082,748	-	\$49,218	-	-	N/A
Operating Income						N/A

**BREAKDOWN BY FUND**

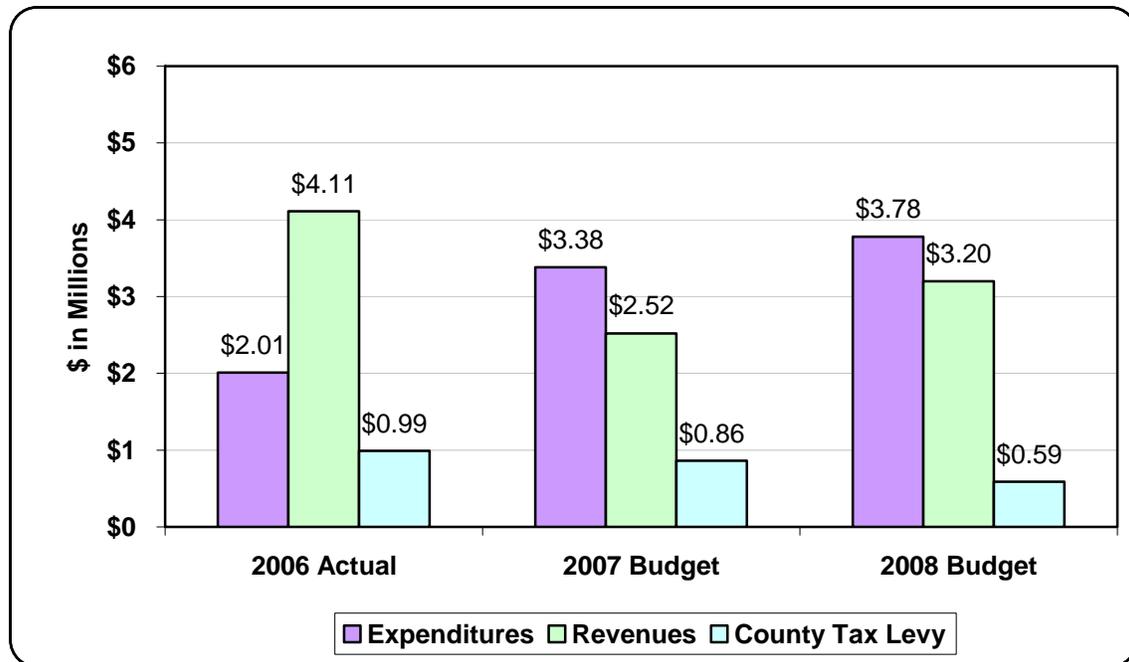
<b>GENERAL</b>						
Revenues (a)	\$4,109,627	\$1,515,838	\$1,478,200	\$2,195,000	\$679,162	44.8%
County Tax Levy	\$636,350	\$513,012	\$513,012	\$338,556	(\$174,456)	-34.0%
Expenditures	\$1,875,207	\$2,028,850	\$2,041,994	\$2,533,556	\$504,706	24.9%
Rev. Over (Under) Exp.	\$2,870,770	-	(\$50,782)	-	-	N/A
<b>CONTINGENCY</b>						
Revenues (a)	\$0	\$1,000,000	\$0	\$1,000,000	\$0	0.0%
County Tax Levy	\$350,000	\$350,000	\$350,000	\$250,000	(\$100,000)	-28.6%
Expenditures	\$138,022	\$1,350,000	\$250,000	\$1,250,000	(\$100,000)	-7.4%
Rev. Over (Under) Exp.	\$211,978	-	\$100,000	-	-	N/A

(a) Revenue Budget for 2008 includes General Fund Balance appropriations totalling \$1,970,000 as follows: General: \$970,000 (of which \$90,000 is from tax incremental finance (TIF) district refunds) and Contingency Fund: \$1,000,000. Revenue Budget for 2007 includes General Fund Balance appropriations totalling \$1,390,200 as follows: General: \$390,200 (of which \$17,200 is from tax incremental finance (TIF) district refunds) and Contingency Fund: \$1,000,000.

# NON-DEPARTMENTAL

## Functional Area Budget Highlights

The Non-Departmental Functional area includes two 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: providing for Courthouse and Administration Center security; consulting services that benefit the entire County; membership in the Southeastern Wisconsin Regional Planning Commission; payment of special assessments on county properties; and receipt of State Shared Revenues. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget review process.



The 2008 Expenditure Budget for this functional area totals \$3,783,556, an increase of \$404,706 or 12.0% from the 2007 Adopted Budget. Budgeted revenues total \$3,195,000 an increase of \$679,162 or 27.0% from the 2007 Adopted Budget. The Tax Levy necessary to fund this functional area totals \$588,556, a decrease of \$274,456 or 31.8% from the 2007 Adopted Budget.

### Significant program and funding changes from the 2007 budget include:

- Appropriated Fund Balance includes a one-time contribution funding of (up to) \$500,000 to the Village of Sussex toward the development of a substation housing Sheriffs' services to the Village of Sussex and possibly the Village of Merton and Town of Lisbon. The facility will be owned and maintained by the Village of Sussex for Sheriff service use while under contract to the Village.
- The County's grant contribution to the Waukesha County Historical Society for building operations and debt service declines by a total of \$9,000 to \$285,000.
- Expenditures on controlled access of the employee entrance to the County Courthouse and Administrative Center decline by \$25,569 to \$169,431, due to the investment in automated turnstile equipment that allows for the elimination of monitoring staff at the Administrative Building entrance.
- State Shared Revenues budgeted in Non-Departmental (ND) increase by \$165,000 to \$965,000 over the 2007 Budget to reflect notification of 2008 estimate received from the State of Wisconsin.
- Other miscellaneous revenues decline by \$65,638 mostly for the following reasons: 1) Because of anticipated reductions in state Economic Assistance for indirect costs, there will be no dollars budgeted in ND for State indirect reimbursements in 2008, a decline of \$45,000 from the 2007 Budget; and 2) interest income on loans to proprietary funds declines by \$30,638 due to the postponement of interest charges to the Eble and Naga-Waukee Ice Arenas.
- **Contingency Fund** expenditures and revenues decline by \$100,000 from the 2007 Adopted Budget level to \$1,250,000. Funding includes General Fund Balance appropriation of \$1,000,000 and Tax Levy of \$250,000 (a reduction of \$100,000 from 2007).