

## 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	2006	2007	2007	2008	Change From 2007	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
General Government (a)	\$820,591	\$845,000	\$800,000	\$800,000	(\$45,000)	-5.3%
Fine/Licenses (b)	\$672,994	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$272,569	\$180,638	\$188,000	\$150,000	(\$30,638)	-17.0%
Other Revenue	\$1,625,035	\$100,000	\$100,000	\$110,000	\$10,000	10.0%
Appr. Fund Balance (d)	\$718,438	\$390,200	\$390,200	\$970,000	\$579,800	148.6%
<b>County Tax Levy</b>	<b>\$636,350</b>	<b>\$513,012</b>	<b>\$513,012</b>	<b>\$503,556</b>	<b>(\$9,456)</b>	<b>-1.8%</b>
<b>Total Revenue Sources</b>	<b>\$4,745,977</b>	<b>\$2,028,850</b>	<b>\$1,991,212</b>	<b>\$2,533,556</b>	<b>\$504,706</b>	<b>24.9%</b>
Personnel Costs	\$324,720	\$365,000	\$386,484	\$380,000	\$15,000	4.1%
Operating Expenses	\$1,407,363	\$1,398,400	\$1,393,060	\$1,906,400	\$508,000	36.3%
Interdept. Charges	\$86,154	\$255,450	\$252,450	\$237,156	(\$18,294)	-7.2%
Fixed Assets	\$56,970	\$10,000	\$10,000	\$10,000	\$0	0.0%
<b>Total Expenditures</b>	<b>\$1,875,207</b>	<b>\$2,028,850</b>	<b>\$2,041,994</b>	<b>\$2,533,556</b>	<b>\$504,706</b>	<b>24.9%</b>
Rev. (Over) Under Exp.	\$2,870,770	-	(\$50,782)	-	-	N/A

## Position Summary (FTE)

No Positions are Budgeted in this fund.

- Includes Federal and State indirect cost reimbursement revenue in excess of amounts budgeted in the Dept. of Administration General Fund of \$20,951 in 2006 actual. Due to anticipated reductions in Economic Assistance for indirect costs, there will be no dollars budgeted for state indirect reimbursements in 2008.
- Fines / License revenue in 2006 includes jail assessment revenue that is reserved to fund jail capital or debt borrowing for jail-related projects, which is not budgeted for in future years.
- Interdepartmental Revenue (i.e. interest payments received on General Fund loans made to proprietary funds) consists of various funding sources with amounts of \$105,693 in 2006, \$80,638 in the 2007 budget, and \$50,000 in the 2008 budget. The decline is due to the elimination of interest charges to the Eble and Naga-Waukee Ice Arenas. Also included is indirect cost revenue from county enterprise and internal service funds in excess of the amounts budgeted in the Department of Administration General Fund of \$166,876 in 2006, \$100,000 in the 2007 budget, and \$100,000 in the 2008 budget.
- Fund balance appropriation for 2008 includes \$500,000 for a one-time contribution towards a substation housing Sheriffs' services to the Village of Sussex, \$120,000 for WCHS debt payments, \$80,000 toward the WCHS operations grant, \$150,000 for retirement payouts from reserve, \$30,000 for the Wisconsin River Rail Transit (WRRTC) payment, and \$90,000 for anticipated tax-incremental district (TID) dissolution funds. For 2007, the total includes \$117,000 for WCHS debt payments, \$60,000 toward the WCHS operations, \$170,000 for retirement payouts from reserve, \$26,000 for the WRRTC, and \$17,200 for dissolved TIDs.

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**2008 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**

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.

**Separation Payouts (Vacation/Sick Leave)/Retiree Life Insurance**

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. Continue to maintain an account to fund retirement and sick leave payouts in administrative and small departments. Large service departments provide for most of this cost in their respective budgets.

**Non-Represented Vacation/Maximum Sick Leave Payouts**

Continue to fund the employee incentive payment for those who have maximized their sick leave accrual in prior year among non-represented employees, and the following union represented employee groups: Deputy Sheriffs, Public Health Nurses, Parks Workers, Social Workers and Teamsters.

**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.

**Waukesha County Historical Society Capital/Debt Service & Building Operations**

Provide a building operation grant to the Waukesha County Historical Society (WCHS) for maintenance of the old courthouse per enrolled resolution 157-004 and enrolled ordinance 157-076 (sixth 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 10 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**

Last year of funding for Wisconsin River Rail Transit Commission (WRRTC) capital project costs, funded with General Fund balance as a non-continuing initiative.

**Courthouse / Administration Controlled Access**

Full year budgeting for controlled access entrance security for the Courthouse / Administration Center complex. Continue to plan, coordinate and implement improvements to county owned land and buildings to address security and safety issues, specifically critical issues identified during the budget year.

**Cooperative Agreement/Incentive for Sheriff's Substation in Sussex**

One time contribution funding 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 the Town of Lisbon. The County contribution will be no greater than \$500,000 or less depending upon the length of contracts to Sussex and use of the facility for services to the Village of Merton and/or Lisbon. The facility will be owned and maintained by the Village of Sussex for Sheriff service use while under contract to the Village. The final agreement will be brought back before the County Board for approval.

**General Fund**

**Non-Departmental**

**Program**

	2006 Actual (d)	2007 Budget	2007 Estimate (e)	2008 Budget	Budget Change
<b>Expenditures:</b>					
<i>Continuous</i>					
SEWRPC Allocation	\$670,190	\$670,000	\$669,060	\$660,000	(\$10,000)
Wauk Co Econ Dev Corp (WCEDC)	\$85,000	\$85,000	\$85,000	\$85,000	\$0
Waukesha County Tourism Initiative	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Loss Control/ADA/Facilities Security	\$97,070	\$70,000	\$68,000	\$70,000	\$0
Separation Payouts (Vac. & Sick Leave) / Retiree Life Ins	\$162,012	\$150,000	\$165,000	\$150,000	\$0
Non-Rep Vacation / Max. Sick Leave Credits	\$73,687	\$80,000	\$93,484	\$105,000	\$25,000
Section 125 Plan Administration Costs	\$21,120	\$25,000	\$28,000	\$35,000	\$10,000
Unemployment	\$65,617	\$80,000	\$70,000	\$65,000	(\$15,000)
Severance/Retention	\$2,284	\$30,000	\$30,000	\$25,000	(\$5,000)
Consulting/Grant/Other	\$44,823	\$50,000	\$35,000	\$45,000	(\$5,000)
Merchant Card / Internet Host	\$103,873	\$90,000	\$105,000	\$110,000	\$20,000
Employment Advertising	\$51,217	\$50,000	\$50,000	\$55,000	\$5,000
Property Tax/Special Assessments	\$11,572	\$40,000	\$40,000	\$45,000	\$5,000
Printing inc. Adopted Budget Book, Budget in Brief, & CAFR	\$11,960	\$15,000	\$13,000	\$15,000	\$0
Work Comp/Liab/Casualty/Other Ins	\$46,697	\$45,450	\$45,450	\$47,725	\$2,275
Microfilming / Imaging	\$12,000	\$15,000	\$15,000	\$20,000	\$5,000
Other Operating	\$19,034	\$8,400	\$8,000	\$6,400	(\$2,000)
<i>Short-Term/Temporary</i>					
Wauk. Co. Hist. Society -Capital/Debt Svc (a)	\$119,627	\$117,000	\$117,000	\$120,000	\$3,000
Wauk. Co. Hist. Society -Bldg. Operations (a)	\$189,000	\$177,000	\$177,000	\$165,000	(\$12,000)
Wis. River Rail Transit System	\$26,000	\$26,000	\$26,000	\$30,000	\$4,000
Courthouse / Admin Controlled Access	\$27,424	\$195,000	\$192,000	\$169,431	(\$25,569)
<i>One-Time</i>					
Regional Promotion	\$25,000	\$0	\$0	\$0	\$0
Cooperative Agreement/Incentive for Sheriff's Substation in Sussex	\$0	\$0	\$0	\$500,000	\$500,000
<b>Total Expenditures</b>	<b>\$1,875,207</b>	<b>\$2,028,850</b>	<b>\$2,041,994</b>	<b>\$2,533,556</b>	<b>\$504,706</b>
<b>Revenue:</b>					
State Shared Revenues	\$800,000	\$800,000	\$800,000	\$800,000	\$0
Fund Balance Appropriation (b)	\$718,438	\$390,200	\$390,200	\$970,000	\$579,800
Other Revenue (c), (d)	\$1,789,560	\$325,638	\$288,000	\$260,000	(\$65,638)
<b>Total Revenues</b>	<b>\$3,307,998</b>	<b>\$1,515,838</b>	<b>\$1,478,200</b>	<b>\$2,030,000</b>	<b>\$514,162</b>

- (a) Per enrolled ordinance 157-076, in 2008, the County is providing the Waukesha County Historical Society (WCHS) with grant funding of \$120,000 for the annual (6<sup>th</sup> year) loan repayment to the City of Waukesha (\$900,000 loan repaid over ten years) and \$165,000 for building operations.
- (b) Fund balance appropriation for 2008 includes \$500,000 for a one-time contribution towards a substation housing Sheriffs' services to the Village of Sussex, \$120,000 for WCHS debt payments, \$80,000 toward the WCHS operations grant, \$150,000 for retirement payouts from reserve, \$30,000 for the Wisconsin River Rail Transit (WRRTC) payment, and \$170,000 for anticipated tax-incremental district (TID) dissolution funds. For 2007, the total includes \$117,000 for WCHS debt payments, \$60,000 toward the WCHS operations, \$90,000 for retirement payouts from reserve, \$26,000 for the WRRTC, and \$17,200 for dissolved TIDs.
- (c) Other Revenue includes general fund loan repayment interest from proprietary funds (\$50,000 in 2008, \$80,638 in 2007, and \$35,822 in 2006); indirect cost recoveries (\$100,000 in 2008; \$145,000 in 2007, and \$165,612 in 2006); other recoveries (\$75,000 in 2008; \$75,000 in 2007, and \$63,000 in 2006); and internet surcharges (\$35,000 in 2008, \$25,000 in 2007, and \$25,566 in 2006). 2006 Actual includes \$1,000,000 in excess Health Insurance Reserves and \$400,000 in excess dental insurance reserves.
- (d) 2006 Actual does not include \$801,629 in other revenue not budgeted for in the year received, including \$672,994 for jail assessment fees.
- (e) 2007 Estimate does not include a one-time payout for a settlement with the telecommunication workers' bargaining unit of \$86,000 and \$131,204 in carryovers from 2006, primarily for modifications to the employee entrance.