

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

	2007 Actual (a)	2008		2009 Budget (a)	Change from 2008 Adopted Budget	
		Adopted Budget	2008 Estimate		\$	%
<b>* TOTAL NON - DEPARTMENTAL *</b>						
Revenues (a) (b)	\$3,837,962	\$3,195,000	\$2,988,000	\$24,079,100	\$20,884,100	653.6%
County Tax Levy	\$863,012	\$588,556	\$588,556	\$374,900	(\$213,656)	-36.3%
Expenditures	\$2,494,490	\$3,783,556	\$2,675,556	\$24,454,000	\$20,670,444	546.3%
Rev. Over (Under) Exp.	\$2,206,484	\$0	\$901,000	\$0	\$0	N/A
Operating Income	-	-	-	-	-	N/A

**BREAKDOWN BY FUND**

<b>GENERAL</b>						
Revenues (a) (b)	\$2,837,962	\$2,195,000	\$1,988,000	\$1,715,500	(\$479,500)	-21.8%
County Tax Levy	\$513,012	\$338,556	\$338,556	\$124,900	(\$213,656)	-63.1%
Expenditures	\$2,042,840	\$2,533,556	\$2,275,556	\$1,840,400	(\$693,156)	-27.4%
Rev. Over (Under) Exp.	\$1,308,134	-	\$51,000	-	-	N/A
<b>HEALTH AND DENTAL INSURANCE</b>						
Revenues (a)	-	-	-	\$21,363,600	\$21,363,600	0.0%
County Tax Levy	-	-	-	\$0	\$0	0.0%
Expenditures	-	-	-	\$21,363,600	\$21,363,600	0.0%
Oper Income/(Loss)	-	-	-	-	-	N/A
<b>CONTINGENCY</b>						
Revenues (b)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.0%
County Tax Levy	\$350,000	\$250,000	\$250,000	\$250,000	\$0	0.0%
Expenditures	\$451,650	\$1,250,000	\$400,000	\$1,250,000	\$0	0.0%
Rev. Over (Under) Exp.	\$898,350	-	\$850,000	-	-	N/A

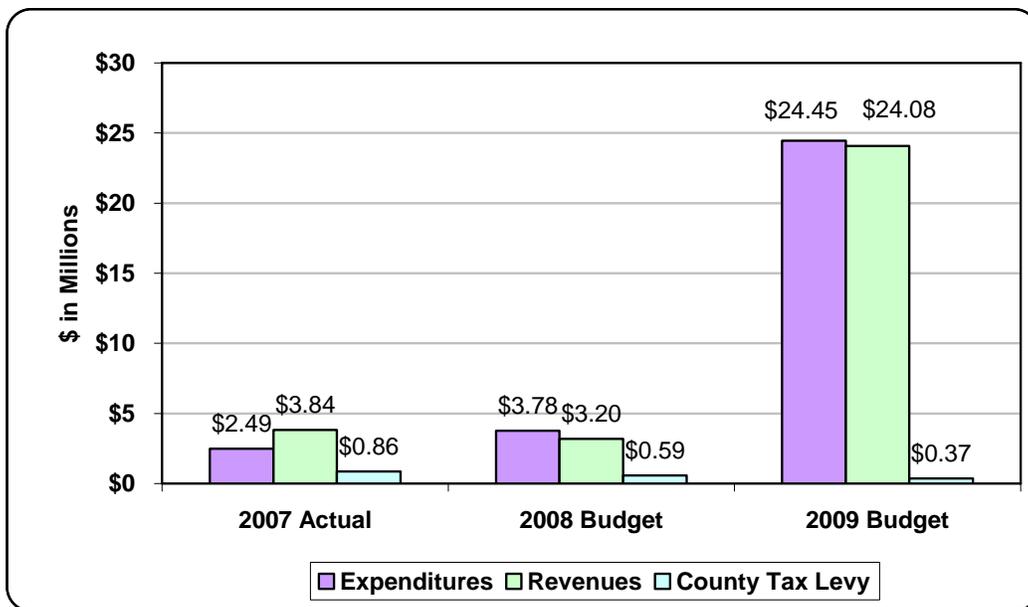
(a) For budget comparative purposes, 2007 Actual Revenue Budget for Non-Departmental General Fund excludes a year-end adjustment to recognize \$1,500,000 in excess health insurance reserves as miscellaneous revenue in the Non-Departmental Budget and \$552,816 in land and capital asset sales. Beginning in 2009, health insurance fund reserves will be budgeted and accounted for in the new Health and Dental Insurance Fund.

(b) Revenue Budget for 2009 includes Fund Balance appropriations totaling \$3,520,000 as follows: General Fund: \$505,400 (of which \$78,400 is from tax incremental finance (TIF) district refunds); Contingency Fund: \$1,000,000; and the Health and Dental Fund \$2,014,600.

# NON-DEPARTMENTAL

## 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 not directly attributable to specific departmental operating budgets. Some of the most significant items include: 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 health benefits for County employees, elected officials, retirees and dependents. This Fund also includes an Employee Wellness program, designed to improve employee productivity, morale and healthcare cost savings, though health education and activities. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget review process.



The 2009 Expenditure and Revenue Budget for this functional area increases significantly from the 2008 Adopted, which is due to establishment of the new Health and Dental Insurance Fund. The 2009 Expenditure Budget for this functional area totals \$24,454,000, an increase of \$20,670,444 from the 2008 Budget. Budgeted revenues total \$24,079,100, including Fund Balance appropriations of \$3,520,000, an increase of \$20,884,100 from the 2008 Budget. The Tax Levy necessary to fund this functional area totals \$374,900, a decrease of \$213,656 or 36.3% from the 2008 Budget.

### Significant program and funding changes from the 2009 Budget include:

- Beginning in 2009, the **Non-Departmental General Fund** Budget will shift the following expenditure items out to other Departments, as specified in Internal Audit recommendations: Courthouse/Administration Controlled Access security screening and equipment maintenance costs (and corresponding Tax Levy funding of approximately \$196,200) is shifted to the Sheriff and Public Works Departments' Budgets; printing costs for the Executive Budget Book and the Comprehensive Annual Financial Report (CAFR) will be absorbed by the Department of Administration (DOA) general fund; County-wide microfilming and imaging of accounts payable invoices (\$20,000 of corresponding Tax Levy funding) is being shifted to DOA Records Management in the End User Technology Fund.
- The County's grant contribution to the Waukesha County Historical Society for museum building operation costs decline by a total of \$10,300 to \$274,700 based on the ten-year contract.
- State Shared Revenues budgeted in **Non-Departmental General Fund** decreases by \$35,000 or 3.6% to \$930,000 from the 2008 Budget to reflect anticipated future declines in State aid for the next biennium State Budget.
- 2009 represents the first year budgeting for the new **Health and Dental Insurance Fund**. This Internal Service Fund increases overall Expenditure Budget by \$21,363,600, and includes the following major expenditure items, mostly based on actuarial recommendations, \$18,071,000 in estimated claims paid; \$1,640,100 in estimated claims incurred but not reported; \$942,000 in outside third party plan administration costs; and \$484,000 for stop loss insurance. Further, the Employee Wellness Initiative program includes \$104,000 to contract with a firm to administer the program and \$50,000 in program incentives to encourage employees to participate.
- Overall Health and Dental Insurance Fund revenues include \$16,111,000 in charges to departments for the County's share of premium costs; \$2,759,000 in charges to employees (active, retiree and dependents) for their share of premium costs; \$294,000 in prescription drug rebates; \$132,000 in interest income allocation; and \$53,000 in coordination of benefit reimbursements. Health and Dental Insurance Fund Balance of \$2,014,600 is budgeted for 2009, and includes \$1,490,100 for estimated claims incurred but not reported, as determined by actuarial analysis and \$178,000 to fund the Employee Wellness Initiative program investment.
- Contingency Fund** remains at 2008 Budget level of \$1.25 million, budgeting \$1,000,000 of General Fund Balance and \$250,000 of Tax Levy.