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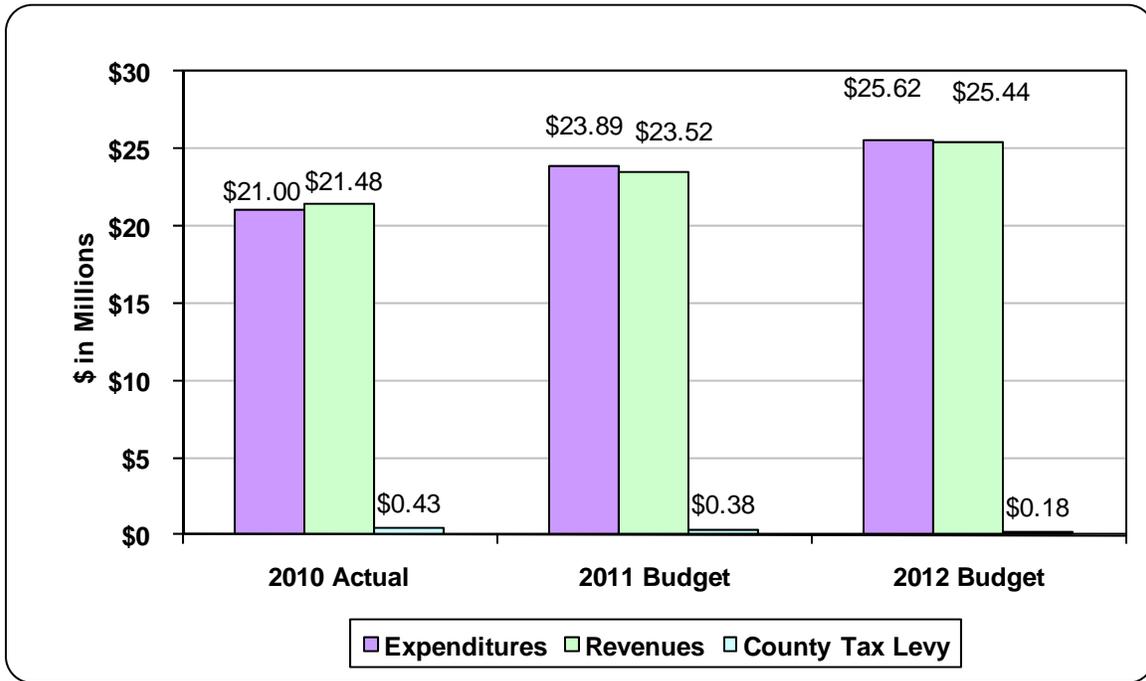
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# NON-DEPARTMENTAL

## 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, 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 **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 \$175,000, a decrease of \$200,000 from the 2011 Budget.
- **Non-Departmental General Fund** expenditures increase by \$516,800 to about \$2.4 million, which includes \$308,000 to establish the Waukesha County Small Business Leverage Loan Program in 2012. This program is intended to provide a “gap” loan funding for small, established businesses in Waukesha County to promote economic growth. Loans no greater than \$50,000, to be administered by a contract agency, will be targeted to small businesses in high-impact industries, such as manufacturing, technology and distribution and suppliers to larger businesses. This “gap” loan funding is intended to help businesses to qualify for larger funding from banks, the Small Business Administration (SBA) and other financial institutions to finance expansions, additional product lines, services or building capacity. Loans are made for three to five year terms and funded initially with prior-year Tax Increment District dissolution dollars returned to the County. Expanded employment and/or tax base by businesses will be closely monitored.
- **Non-Departmental General Fund** expenditures also include an estimated increase in property tax appeal payments of \$125,000, from \$50,000 to \$175,000, due to a one-time appeal repayment for the Target Distribution Center; employee severance/retention payments, budgeted to increase by \$60,000 to \$95,000; and unemployment compensation (UC) costs, estimated to increase by \$20,000 to \$110,000, mostly to pay an assessment by the State for interest incurred on funds the State borrowed from the federal government to pay for UC costs. These one-time increases are to be funded with General Fund Balance.
- **Health and Dental Insurance Fund** expenditures increase by about \$1.2 million (5.8%) to nearly \$22 million, mainly due to an increase in active employee claims costs by \$740,000, based on actuarial recommendation. In addition, the budget assumes an increase in enrollment for the Consumer Driven Health plan with a Health Savings Account (H.S.A.) feature by about 260 individuals, mainly due to a collective bargaining agreement offering the H.S.A. plan to Sheriff deputies and detectives, and due to other employees potentially selecting this lower-cost plan. As a result, contributions to employee H.S.A. accounts are budgeted to increase by \$519,000.
- **Contingency Fund** expenditure appropriations remain at the 2011 budgeted level of \$1.2 million. However, Tax Levy Funding of \$200,000 is removed from the 2012 budget, and offset with an increase in appropriated General Fund Balance.

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

Functional Area Summary by Agency

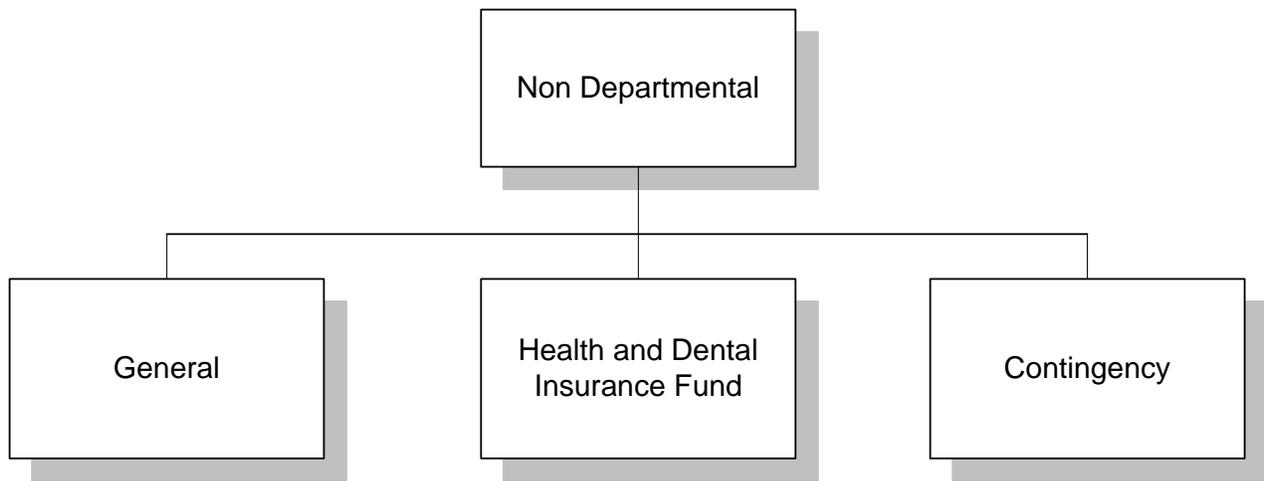
	2010	2011	2011	2012	Change from 2011	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
<b>* TOTAL NON - DEPARTMENTAL *</b>						
Revenues (a) (b)	\$21,480,869	\$23,518,800	\$22,299,063	\$25,440,600	\$1,921,800	8.2%
County Tax Levy	\$425,000	\$375,000	\$375,000	\$175,000	(\$200,000)	-53.3%
Expenditures	\$21,001,658	\$23,893,800	\$21,803,270	\$25,615,600	\$1,721,800	7.2%
Rev. Over (Under) Exp.	\$872,244	-	\$223,794	-	-	N/A
Operating Income	\$31,967	-	\$646,999	-	-	N/A
<b>BREAKDOWN BY FUND</b>						
<b>GENERAL</b>						
Revenues (a) (b)	\$2,218,261	\$1,739,300	\$2,177,864	\$2,256,100	\$516,800	29.7%
County Tax Levy	\$175,000	\$175,000	\$175,000	\$175,000	-	0.0%
Expenditures (a)	\$1,646,017	\$1,914,300	\$2,129,070	\$2,431,100	\$516,800	27.0%
Rev. Over (Under) Exp.	\$747,244	-	\$223,794	-	-	N/A
<b>HEALTH AND DENTAL INSURANCE</b>						
Revenues (b)	\$19,262,608	\$20,779,500	\$20,121,199	\$21,984,500	\$1,205,000	5.8%
County Tax Levy	-	-	-	-	-	N/A
Expenditures	\$19,230,641	\$20,779,500	\$19,474,200	\$21,984,500	\$1,205,000	5.8%
Oper Income/(Loss)	\$31,967	-	\$646,999	-	-	N/A
<b>CONTINGENCY</b>						
Revenues (b)	-	\$1,000,000	-	\$1,200,000	200,000	20.0%
County Tax Levy	\$250,000	\$200,000	\$200,000	-	(\$200,000)	-100.0%
Expenditures	\$125,000	\$1,200,000	\$200,000	\$1,200,000	-	0.0%
Rev. Over (Under) Exp.	\$125,000	-	-	-	-	N/A

- (a) For budget comparative purposes, 2010 Actual Revenues exclude Jail Assessment fees of about \$649,000, 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 2010 also exclude about \$249,200 in unclaimed funds revenue, which is not budgeted due to its unpredictability. Actual revenues for 2010 also exclude Tax Increment Dissolution funds of about \$134,200, which are received in the Non-Departmental Budget and become part of General Fund Balances used in later years.
- (b) Revenue Budget for 2012 includes Fund Balance appropriations totaling \$2,951,000 as follows: General Fund: \$915,500 (of which \$308,000 is from Tax Increment Dissolution (TID) funds); Health and Dental Insurance Fund: \$835,500; Contingency Fund: \$1,200,000. Revenue Budget for 2011 includes Fund Balance appropriations totaling \$2,275,800 as follows: General Fund: \$489,300 (of which \$62,700 is from TID funds); Health and Dental Insurance Fund: \$786,500; Contingency Fund: \$1,000,000.

# Non-Departmental

# NON DEPARTMENTAL

## FUNCTION / PROGRAM CHART



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



**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	2010 Actual (b)(c)	2011		2012 Budget (a)(c)(d)	Change From 2011 Adopted Budget	
		2011 Adopted Budget (a)(c)(d)	2011 Estimate (d)		\$	%
General Government (a)	\$1,281,506	\$980,000	\$980,000	\$1,000,000	\$20,000	2.0%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$157,885	\$70,000	\$161,900	\$110,000	\$40,000	57.1%
Other Revenue (b)	\$132,260	\$200,000	\$505,450	\$230,600	\$30,600	15.3%
Appr. Fund Balance (d)	\$646,610	\$489,300	\$530,514	\$915,500	\$426,200	87.1%
<b>County Tax Levy</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue Sources</b>	<b>\$2,393,261</b>	<b>\$1,914,300</b>	<b>\$2,352,864</b>	<b>\$2,431,100</b>	<b>\$516,800</b>	<b>27.0%</b>
Personnel Costs (d)	\$322,598	\$440,000	\$399,000	\$529,000	\$89,000	20.2%
Operating Expenses (d)	\$1,262,869	\$1,412,600	\$1,668,370	\$1,842,100	\$429,500	30.4%
Interdept. Charges	\$60,550	\$61,700	\$61,700	\$60,000	(\$1,700)	-2.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,646,017</b>	<b>\$1,914,300</b>	<b>\$2,129,070</b>	<b>\$2,431,100</b>	<b>\$516,800</b>	<b>27.0%</b>
Rev. (Over) Under Exp.	\$747,244	-	\$223,794	-	-	N/A

**Position Summary (FTE)**

No Positions are Budgeted in this fund.

- (a) General Government revenues include State Shared Revenue payments of \$695,000 and State Computer Equipment Exemption aid revenue of \$200,000 for the 2012 Budget (a portion of these revenues is budget in the Capital Projects Fund); and \$830,000 of Shared Revenue in the 2011 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) 2010 Actual Fines and Licenses revenues exclude jail assessment fees of about \$649,000, which accounted for in the Non-Departmental Budget, but budgeted in subsequent years to help fund jail equipment replacement and related capital projects and debt service for Jail related projects. Actual Other Revenues in 2010 exclude about \$134,200 in Tax Increment District (TID) dissolution funds, which are received in the Non-Departmental Budget and appropriated as General Fund Balance in later years for one-time, temporary or periodic expenditures. Actual Other Revenues in 2010 also exclude unclaimed funds revenue of about \$253,200, which is unbudgeted due to its unpredictability.
- (c) Interdepartmental Revenues includes indirect cost recovery in excess of the amounts budgeted in the Department of Administration of \$110,000 in the 2012 Budget; \$70,000 in the 2011 Budget; and about \$139,100 in the 2010 Actual.
- (d) Appropriated General Fund Balance for the 2012 Budget includes \$308,000 in prior-year Tax Increment District (TID) revenues to fund the new Small Business Leverage Loan Funding program; \$160,000 for retirement payouts from reserve; \$125,000 estimated for the County's share of a one-time property tax appeal repayment for the Target Distribution Center; \$120,000 toward the Waukesha County Historical Society (WCHS) debt payments; \$110,000 toward the WCHS operations grant; \$60,000 toward one-time estimated higher employee severance/retention costs; \$20,000 toward a one-time unemployment compensation (UC) assessment by the State for interest incurred on funds the State borrowed from the federal government to pay UC costs; and \$12,500 for the first year of a 4-year contribution to the Milwaukee 7 Regional Economic Development Campaign. Appropriated General Fund Balance for the 2011 estimate includes about \$41,200 in County Board approved carryovers and open purchase orders (and related expenditure authority) from 2010. The 2011 Adopted Budget includes \$160,000 for retirement payouts from reserve; \$120,000 towards WCHS debt payments; \$120,000 towards WCHS operations grant; \$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).

**2012 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.

**Wisconsin River Rail Transit System:** Funding for Wisconsin River Rail Transit Commission infrastructure project costs.

**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 (reserves), 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 years. 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 third-party 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 (no tax levy) 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 (last 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. Museum payments are dependent upon the WCHS meeting annual performance (attendance and business hours) standards. 2012 represents the tenth and final payment year.

**Milwaukee 7 Regional Economic Development Campaign:** The Milwaukee 7 is a regional, cooperative economic development platform for the seven counties of southeastern Wisconsin: Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Waukesha and Washington. Waukesha County's contribution to the Milwaukee 7's Regional Economic Development Campaign is \$50,000 (\$12,500 annually for four years) to be funded with appropriated General Fund Balance.

**Waukesha County Small Business Leverage Loan Program:** Beginning in 2012, the County is establishing a gap loan funding program for small established businesses in Waukesha County to promote economic growth. Loans no greater than \$50,000, to be administered by a contract agency, will be targeted to small businesses in high-impact industries, such as manufacturing, technology and distribution and suppliers to larger businesses. This "gap" loan funding is intended to help businesses to qualify for larger funding from banks, the Small Business Administration (SBA) and other financial institutions to finance expansions, additional product lines, services or building capacity. The loans will be for three to five year terms, at an interest rate no less than 3% per year and funded initially with prior-year Tax Increment District dissolution dollars returned to the County. Expanded employment and/or tax base by businesses will be closely monitored. The program will sunset at the end of 2014 unless the County Board approves an ordinance for its continuation.

## Non-Departmental Program/Activity Financial Summary

Expenditures: <i>Continuous</i>	2010	2011	2011	2012	Budget	%
	Actual	Budget	Estimate	Budget	Change	Change
SEWRPC Allocation	\$650,965	\$650,000	\$647,800	\$653,000	\$3,000	0.5%
Waukesha Co Econ Dev Corp (WCEDC) Contrib.	\$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%
Wis. River Rail Transit System	\$26,520	\$26,600	\$26,520	\$26,600	\$0	0.0%
Loss Control/ADA	\$33,755	\$54,000	\$35,000	\$50,000	(\$4,000)	-7.4%
Separation Payouts (Vac. & Sick Leave) (a)	\$82,365	\$160,000	\$95,000	\$160,000	\$0	0.0%
Empl. Max. Sick Leave/Non-Rep. Vac. Payouts (for Active Employees)	\$118,740	\$120,000	\$109,000	\$132,000	\$12,000	10.0%
Section 125 Plan Administration Costs	\$28,251	\$35,000	\$32,000	\$32,000	(\$3,000)	-8.6%
Unemployment (a)	\$69,525	\$90,000	\$150,000	\$110,000	\$20,000	22.2%
Severance/Retention (a)	\$16,395	\$35,000	\$13,000	\$95,000	\$60,000	171.4%
Deferred Compensation Plan Consulting (b)	\$15,000	\$40,000	\$40,000	\$50,000	\$10,000	25.0%
Consulting/Grant/Other ('10 Bud Carried Over to '11 (c))	\$0	\$40,000	\$65,000	\$40,000	\$0	0.0%
Merchant Card / Internet Host (d)	\$129,053	\$135,000	\$132,000	\$135,000	\$0	0.0%
Employment Advertising	\$10,682	\$40,000	\$12,000	\$30,000	(\$10,000)	-25.0%
Property Tax/Special Assessments	\$19,278	\$50,000	\$40,000	\$175,000	\$125,000	250.0%
Printing inc. Adopted Budget Books	\$6,651	\$12,000	\$8,000	\$10,000	(\$2,000)	-16.7%
Work Comp/Liab/Casualty/Other Ins	\$60,550	\$61,700	\$61,700	\$60,000	(\$1,700)	-2.8%
Other Expenses	\$10,769	\$10,000	\$6,600	\$10,000	\$0	0.0%
<b>Short-Term/Temporary/Periodic</b>						
Wauk. Co. Hist. Society - Capital/Debt Svc (a)	\$121,518	\$120,000	\$120,000	\$120,000	\$0	0.0%
Wauk. Co. Hist. Society - Bldg. Operations (a)	\$141,000	\$130,000	\$130,000	\$117,000	(\$13,000)	-10.0%
Milwaukee 7 Regional Econ Dev Campaign (a)	\$0	\$0	\$0	\$12,500	\$12,500	N/A
Repayment of HOME Funding to HUD (e)	\$0	\$0	\$300,450	\$0	\$0	N/A
Wauk. Co. Small Business Leverage Loan Funding Program (a)	\$0	\$0	\$0	\$308,000	\$308,000	N/A
<b>Total Expenditures</b>	<b>\$1,646,017</b>	<b>\$1,914,300</b>	<b>\$2,129,070</b>	<b>\$2,431,100</b>	<b>\$516,800</b>	<b>27.0%</b>
<b>Revenue:</b>						
State Shared Revenues/State Computer Aid	\$880,000	\$830,000	\$830,000	\$895,000	\$65,000	8%
Other General Government Revenues (f)	\$401,506	\$150,000	\$150,000	\$105,000	(\$45,000)	-30%
Intedepartmental Charge Revenue	\$157,885	\$70,000	\$161,900	\$110,000	\$40,000	57%
Fund Balance Appropriation (a)	\$646,610	\$489,300	\$530,514	\$915,500	\$426,200	87%
Reimb. From Hebron House for Home Repaymt. (e)	\$0	\$0	\$300,450	\$0	\$0	N/A
Other Revenue (b)(d)(f)	\$132,260	\$200,000	\$205,000	\$230,600	\$30,600	15%
Tax Levy	\$175,000	\$175,000	\$175,000	\$175,000	\$0	0%
<b>Total Revenues</b>	<b>\$2,393,261</b>	<b>\$1,914,300</b>	<b>\$2,352,864</b>	<b>\$2,431,100</b>	<b>\$516,800</b>	<b>27%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$747,244</b>	<b>-</b>	<b>\$223,794</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

- (a) Appropriated General Fund Balance for the 2012 Budget includes \$308,000 in prior-year Tax Increment District (TID) revenues to fund the new Small Business Leverage Loan Funding program; \$160,000 for retirement payouts from reserve; \$125,000 estimated for the County's share of a one-time property tax appeal repayment for the Target Distribution Center; \$120,000 toward the Waukesha County Historical Society (WCHS) debt payments; \$110,000 toward the WCHS operations grant; \$60,000 toward one-time estimated higher employee severance/retention costs; \$20,000 toward a one-time unemployment compensation (UC) assessment by the State for interest incurred on funds the State borrowed from the federal government to pay UC costs; and \$12,500 for the first year of a 4-year contribution to the Milwaukee 7 Regional Economic Development Campaign. Appropriated General Fund Balance for the 2011 estimate includes about \$41,200 in County Board approved carryovers and open purchase orders (and related expenditure authority) from 2010. The 2011 Adopted Budget includes \$160,000 for retirement payouts from reserve; \$120,000 towards WCHS debt payments; \$120,000 towards WCHS operations grant; \$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).
- (b) Other Revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting of \$50,000 in the 2012 Budget and \$40,000 in the 2011 Budget. No County tax levy is used to fund this expenditure.
- (c) Unspent 2010 consulting appropriations totaling \$39,850 were carried over into 2011, including a study to evaluate potential alternative contractual arrangements between the Medical Examiner's Office and other counties for services rendered, and a study to evaluate management options for the Community Development Block Grant and HOME Investment Partnership programs.
- (d) Merchant Card/Internet Host expenditures are partially covered with Internet payment convenience surcharges, budgeted in Other Revenue (\$60,000 in the 2012 budget; and \$50,000 in the 2011 Budget).
- (e) The 2011 estimate includes a repayment to the U.S. Department of Housing and Urban Development (HUD) for \$300,450 in federal HOME Investment Partnership grant funds that were originally advanced to the Hebron House of Hospitality for a low and moderate income housing project, which was not able to be completed (enrolled ordinance 166-26). The 2011 estimate also includes an estimated reimbursement revenue for this repayment.
- (f) Other Revenues include miscellaneous recoveries (\$70,600 in the 2012 Budget and \$60,000 in the 2010 Budget) and procurement card rebate revenue in excess of what is budgeted in the Department of Administration (\$50,000 in 2012 & 2011 Budgets).



**Fund Purpose**

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 consists of a self-funded active employee health insurance plan, a self-funded retired employee health insurance plan, a self-funded dental insurance plan, and an employee wellness program. The Health and Dental Insurance Fund is used to account for all claims and costs filed against and paid by the County's self-funded insurance, the premiums paid for these plans, and costs associated with the wellness programs. This Fund recovers its costs through charges to County departments, employees, retirees, and qualifying former employees for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits. This Fund provides budgetary protection by purchasing stop loss insurance coverage. A health insurance actuary is retained to assist with the determination of premium rates, insurance reserve levels and analyze effectiveness of wellness and health benefit changes to the total cost of the program.

<b>Financial Summary</b>	2010	2011	2011	2012	Change From 2011 Adopted Budget	
	Actual	Adopted Budget (a)	Estimate	Budget (a)	\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,649,549	\$2,773,000	\$2,653,000	\$3,128,000	\$355,000	12.8%
Interdepartmental	\$15,785,691	\$16,780,000	\$16,774,000	\$17,577,000	\$797,000	4.7%
Other Revenue	\$528,629	\$440,000	\$444,000	\$444,000	\$4,000	0.9%
Appr. Fund Balance (a)	\$298,739	\$786,500	\$250,199	\$835,500	\$49,000	6.2%
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$19,262,608</b>	<b>\$20,779,500</b>	<b>\$20,121,199</b>	<b>\$21,984,500</b>	<b>\$1,205,000</b>	<b>5.8%</b>
<b>Expenditures</b>						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$19,230,461	\$20,772,900	\$19,467,600	\$21,977,900	\$1,205,000	5.8%
Interdept. Charges	\$180	\$6,600	\$6,600	\$6,600	\$0	0.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$19,230,641</b>	<b>\$20,779,500</b>	<b>\$19,474,200</b>	<b>\$21,984,500</b>	<b>\$1,205,000</b>	<b>5.8%</b>
Operating Inc./(Loss)	\$31,967	-	\$646,999	-	-	N/A

**Position Summary (FTE)**

**No positions are budgeted in this Fund.**

- (a) Appropriated Fund Balance from Health and Dental Insurance Fund Reserves for the 2012 Budget includes \$570,000 in the Active Employee Health Insurance Program, \$35,000 in the Employee Dental Insurance Program and \$230,500 in the Wellness Program. Appropriated Fund Balance from Health and Dental Insurance Fund Reserves for the 2011 Budget includes \$423,000 in the Active Employee Health Insurance Program, \$105,500 in the Retired Employee Health Insurance Program, \$35,000 in the Employee Dental Insurance Program and \$223,000 in the Wellness Program.

**Major Departmental Strategic Outcomes and Objectives for 2012**

**County-Wide Key Strategic Outcome: A County that provides customers with quality programs and services**

**Objective 1:** Reduce health insurance costs, or the rate of premium increases through effective design changes, education, wellness initiatives and data management.

**Key Outcome Indicator:** Keep health insurance plan increases from prior year estimate/actual lower than medical inflation rate.

Performance Measure:	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Health Plan cost increases	5%	9.7%	2.5%	7.4%
Medical Inflation Rate*	11%	11%	9%	9%

\* Milliman's (County Health Insurance Actuary) expected annual trend assumptions

**County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill**

**Objective 2:** Control Health Plan rate of cost increase (or reduce costs).

Key Outcome Indicator: The increase in plan costs from the prior year actual/estimate for the Choice Plus (Point of Service – POS) and Consumer Driven Health (with Health Savings Account feature – HSA) Plans. For 2012, there will be two Point of Service (POS) plans provided to employees: An “Option One” plan that maintains the same deductible level for employees, but increases the employee share of the total premium from 10% to 13%; and an “Option Two” plan that increases employee deductibles, but maintains the employee share of premium costs at 10%. See explanation of Wellness incentives for these rates in the Wellness Program.

Performance Measures:

<b>Choice Plus Plan – Option One</b>	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Average Plan % Premium Increase	0%	9.7%	10%	10%
Average Monthly Plan Cost: Single	\$526	\$580	\$579	\$639
Family	\$1,393	\$1,532	\$1,532	\$1,689

<b>Choice Plus Plan – Option Two</b>	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Average Plan % Premium Increase	N/A	N/A	N/A	N/A
Average Full Monthly Plan Cost: Single	N/A	N/A	N/A	\$617
Family	N/A	N/A	N/A	\$1,632

<b>HSA Plan</b>	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Average Plan % Premium Increase	0%	10%	10%	6.5%
Average Full Monthly Plan Cost: Single	\$407	\$448	\$448	\$477
Family	\$1,080	\$1,188	\$1,118	\$1,265

**Objective 3:** From an established framework and baseline, determine future return on investment (ROI) analysis. This baseline includes an analysis of both direct and indirect costs such as health insurance claims, employee reported risk factors through the health risk assessment, biometric measures, and absenteeism. Since measurable benefits are expected to materialize over multiple years, the Department anticipates that it will begin reporting ROI measurement after the third year of the program (for 2009 – 2011 actual, to be reported in the 2013 budget book).

**Active Employee Health Insurance**

**Program Description**

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and vision claims payments; and administrative expenses, stop loss insurance premiums, consulting fees and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. A self-funded Point of Service (POS) plan (Choice Plus) is available to all active employees and elected officials. An optional plan, a Consumer Driven health plan with a Health Savings Account (HSA) feature, is available to all non-represented employees, full-time elected officials and unions that permit it to be available to its County employee members.

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,815,384	\$1,861,000	\$1,861,000	\$2,312,000	\$451,000
Interdepartmental	\$15,176,464	\$16,138,000	\$16,138,000	\$16,935,000	\$797,000
Other Revenues	\$501,936	\$414,000	\$417,000	\$417,000	\$3,000
Appr. Fund Balance	\$105,739	\$423,000	\$0	\$570,000	\$147,000
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$17,599,523</b>	<b>\$18,836,000</b>	<b>\$18,416,000</b>	<b>\$20,234,000</b>	<b>\$1,398,000</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$17,599,523	\$18,834,400	\$18,033,700	\$20,232,400	\$1,398,000
Interdept. Charges	\$0	\$1,600	\$1,600	\$1,600	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$17,599,523</b>	<b>\$18,836,000</b>	<b>\$18,035,300</b>	<b>\$20,234,000</b>	<b>\$1,398,000</b>
Operating Inc./(Loss)	-	-	\$380,700	-	-



**Program Highlights**

For 2012, there will be two Point of Service (POS) plans provided to employees: An "Option One" plan that maintains the same deductible level for employees, but increases the employee share of the total premium from 10% to 13%; and an "Option Two" plan that increases employee deductibles, but maintains the employee share of premium costs at 10%. The County will still offer a consumer-driven health plan with a health savings account (H.S.A.) feature. See explanation of Wellness incentives for these rates in the Wellness Program.

Based on actuarial recommendations, this fund estimates necessary premiums to cover the costs associated with anticipated claims to be paid in 2012 (described below). Charges for Service revenue include the employees' share of estimated premiums (10% or 13%, depending on plan selection). Interdepartmental Charge revenues include the County's share (90% or 87%) of estimated premiums charged to County departments. Other Revenues include an increase in prescription drug rebates of \$3,000 to \$370,000, based on 2011 estimates and interest income on Health & Dental Insurance Fund Balance of \$47,000, which remains unchanged from the 2011 budget. Appropriated Health & Dental Insurance Fund Balance from reserves of \$570,000 is budgeted to limit and smooth out projected health claim cost increases to County departments. This budget assumes an increase in H.S.A. plan enrollment by over 260 employees in 2012 (see table below), mainly due to a collective bargaining agreement offering the H.S.A. plan to Sheriff Deputies and Detectives, and due to other employees potentially selecting this lower-cost plan.

Operating expenditures increase \$1,398,000 to \$20,232,400 in the 2012 budget, mainly due to an increase in claims costs by \$740,000 (4% from the 2011 budget), primarily due to rising medical inflation rates. In addition, contributions to employee health savings accounts are budgeted to increase \$519,000, due to higher anticipated enrollment levels in the H.S.A. plan (discussed above). Stop loss insurance is budgeted to increase by \$86,000 and third-party administrator (TPA) charges increase by \$27,000.

**Note: Based on actuarial recommendation, \$1.8 million (approximately 10% of the \$18,319,000 in estimated claims costs for 2012) is to be reserved in the Health and Dental Insurance Fund Reserves to be available for appropriation by ordinance if claims exceed appropriations in 2012.**

<b>Activity</b>	2010 Actual (a)	2011 Budget (b)	2011 Estimate (c)	2012 Budget (b)	Budget Chng
<b># of Health Ins. Contracts</b>					
<b>POS</b> Single	355	373	350	285	(88)
Family	852	862	854	658	(204)
<b>Total</b>	<b>1,207</b>	<b>1,235</b>	<b>1,204</b>	<b>943</b>	<b>(292)</b>
<b>H.S.A.</b> Single	11	14	10	75	61
Family	7	9	7	211	202
<b>Total</b>	<b>18</b>	<b>23</b>	<b>17</b>	<b>286</b>	<b>263</b>

(a) Enrollment as of 12/31/2010.

(b) The 2011 and 2012 budget figures are based on the initial Countywide salary and benefit projection and exclude vacant positions. Decrease in overall enrollment from the 2011 budget to 2012 budget is mainly due to positions subsequently unfunded in the 2011 adopted budget and due to assuming slightly higher enrollment levels in 2011.

(c) Enrollment as of 8/21/2011.

**Retired Employee Health Insurance**

**Program Description**

This program area accounts for all costs associated with the operation of the Retired Employee Health Insurance program. This includes medical, pharmacy and vision claims payments; and administrative expenses, stop loss insurance premiums, consulting fees and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to retirees. Retirees pay 100% of the premium cost. Two self-funded, separately rated from active employees, retiree plan options are available to retirees under a Dual Option Point of Service (POS) plan.

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$751,652	\$841,000	\$720,000	\$745,000	(\$96,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$24,049	\$23,000	\$24,000	\$24,000	\$1,000
Appr. Fund Balance	\$0	\$105,500	\$0	\$0	(\$105,500)
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$775,701</b>	<b>\$969,500</b>	<b>\$744,000</b>	<b>\$769,000</b>	<b>(\$200,500)</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$828,243	\$968,600	\$456,400	\$768,100	(\$200,500)
Interdept. Charges	\$180	\$900	\$900	\$900	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$828,423</b>	<b>\$969,500</b>	<b>\$457,300</b>	<b>\$769,000</b>	<b>(\$200,500)</b>
<b>Operating Inc./ (Loss)</b>	<b>(\$52,722)</b>	<b>-</b>	<b>\$286,700</b>	<b>-</b>	<b>-</b>



**Program Highlights**

Based on actuarial recommendation, this fund estimates necessary premiums to cover the costs associated with anticipated claims to be paid in 2012 (described below). Charges for Service revenues, which consist of health insurance premiums paid by retirees (retirees pay 100% of premium costs), are budgeted to decrease by \$96,000 to cover claims and related costs described below. Other revenues consist of prescription drug rebates that are budgeted to increase \$1,000 to \$20,000 and interest income of \$4,000. The above revenues are estimated to be sufficient to cover claims and other costs in 2012, so no appropriated Health & Dental Insurance Fund Balance is budgeted in this program for 2012.

Operating expenditures decrease by \$200,500, mainly due to a decrease in estimated claims to be paid out by \$141,800, based on lower current-year estimates as fewer retirees remain with County's self-insured plan and instead have enrolled in the Medicare Advantage plan (which is not accounted for in the County Budget). In addition, loss reserve expenditures (for projected claims to be reported in future years) decreases by \$58,000 to \$3,000, based on lower 2010 actual experience.

**Note: Based on actuarial recommendation, \$69,000 (approximately 10% of the \$688,400 in estimated claims paid) is to be reserved in the Health and Dental Insurance Fund Balance Reserves to be available for appropriation by ordinance if claims exceed appropriations in 2012.**

Activity	2010 Actuals (a)(b)	2011 Budget	2011 Estimate (c)	2012 Budget	Budget Change
<b># of POS Retiree Health Ins. Contracts</b>					
<b>Pre-Medicare</b>					
Single	47	44	42	42	(2)
Family	9	10	9	9	(1)
<b>Total</b>	<b>56</b>	<b>54</b>	<b>51</b>	<b>51</b>	<b>(3)</b>
<b>Medicare</b>					
Single	15	14	10	11	(3)
Family	6	6	5	5	(1)
<b>Total</b>	<b>21</b>	<b>20</b>	<b>15</b>	<b>16</b>	<b>(4)</b>

- (a) Contract figures and the budget exclude retiree enrollment in the Medicare Advantage healthcare plan, which includes 216 participants in 2011, which is not accounted for in the County Budget.
- (b) Enrollment as of April 2010.
- (c) Enrollment as of April 2011.

Employee Dental Insurance

Program Description

This program area accounts for all costs associated with the operation of the self-funded Employee Dental Insurance program. This includes dental claims payments, administrative expenses and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees and COBRA participants.

	2010 Actual (a)	2011 Budget	2011 Estimate	2012 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services (a)	\$82,513	\$71,000	\$72,000	\$71,000	\$0
Interdepartmental (a)	\$609,227	\$642,000	\$636,000	\$642,000	\$0
Other Revenue	\$2,644	\$3,000	\$3,000	\$3,000	\$0
Appr. Fund Balance	\$0	\$35,000	\$16,000	\$35,000	\$0
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$694,384</b>	<b>\$751,000</b>	<b>\$727,000</b>	<b>\$751,000</b>	<b>\$0</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses (a)	\$651,139	\$749,400	\$725,400	\$749,400	\$0
Interdept. Charges	\$0	\$1,600	\$1,600	\$1,600	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$651,139</b>	<b>\$751,000</b>	<b>\$727,000</b>	<b>\$751,000</b>	<b>\$0</b>
Operating Inc./(Loss)	\$43,245	-	-	-	-

(a) 2010 actual revenues and expenditures are restated for comparative purposes to exclude the fully-insured DentaCare dental plan, which was removed from this Internal Service Fund in the 2011 Budget (to more consistently report only self-insured plans in this Fund (e.g., Guardian Dental)). The County's share of the DentaCare plan is budgeted at the lowest cost plan amount in departmental budgets and accounted for in the General Fund using balance sheet accounts.



Program Highlights

Charges for Service revenue, which consist of the employees' share (10%) of dental premiums, and Interdepartmental Revenues, which consist of the County's share (90%) of Dental premiums, remain at the 2011 budgeted level, based on 2011 estimated claims costs. Other revenues consist of interest income, which also remains at the 2011 budgeted level.

Operating expenditures include \$684,000 budgeted for claims costs, which decreases by \$6,000 and is offset by an increase in third-party administration charges by \$6,000 to \$38,000.

Activity	2010 Actual (a)	2011 Budget (b)	2011 Est. (c)	2012 Budget (b)	Budget Change
<b>Guardian</b>					
Single	205	219	202	207	(12)
Family	512	524	516	531	7
<b>Total</b>	<b>717</b>	<b>743</b>	<b>718</b>	<b>738</b>	<b>(5)</b>
<b>DentaCare</b>					
Single	148	156	146	148	(8)
Family	356	359	348	357	(2)
<b>Total</b>	<b>504</b>	<b>515</b>	<b>494</b>	<b>505</b>	<b>(10)</b>

❖ DentaCare is a fully-insured dental insurance plan that was removed in this Internal Service Fund's 2011 Budget. This plan is budgeted at the lowest cost plan amount in departmental budgets and accounted for in General Fund Balance Sheet Accounts.

(a) Enrollment as of 12/31/2010

(b) The 2011 and 2012 budget figures are based on the initial Countywide salary and benefit projection and exclude vacant positions. Decrease in overall enrollment from the 2011 budget to 2012 budget is mainly due to positions subsequently unfunded in the 2011 adopted budget and due to assuming slightly higher enrollment levels in 2011.

(c) Based on employee plan enrollment counts in the Payroll system as of 8/21/2011.

**Wellness Initiative**

**Program Description**

This program area accounts for all costs associated with the operation of the Wellness Initiative program. This program is designed to improve the health and well-being of County employees' lives through health education and activities that will support positive lifestyle change, thereby resulting in improved employee productivity, morale and healthcare cost savings for the County and the employees. Program components include biometric screenings, health risk assessments, program marketing and communications, health coaching, data analysis to include return on investment and an interactive website.

Approximately 70% of the County's health plan contracts are family coverage. In an effort to increase employee participation in Wellness related activities, both employees and spouses will be required to participate in the "3 Steps to Success" (biometric screening, health risk assessment and nurse review call) in order to qualify for the lower premium cost share: For POS Option One plan, 13% instead of 15%; for POS Option Two, 10% instead of 13%.

	2010 Actual	2011 Budget	2011 Estimate (a)	2012 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$193,000	\$223,000	\$234,199	\$230,500	\$7,500
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$193,000</b>	<b>\$223,000</b>	<b>\$234,199</b>	<b>\$230,500</b>	<b>\$7,500</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses (a)	\$151,556	\$220,500	\$252,100	\$228,000	\$7,500
Interdept. Charges	\$0	\$2,500	\$2,500	\$2,500	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$151,556</b>	<b>\$223,000</b>	<b>\$254,600</b>	<b>\$230,500</b>	<b>\$7,500</b>
<b>Operating Inc./ (Loss)</b>	<b>\$41,444</b>	<b>-</b>	<b>(\$20,401)</b>	<b>-</b>	<b>-</b>

(a) 2011 estimated expenditures and revenues exceed the 2011 adopted budget, largely due to a County Board-approved carryover of expenditure appropriations authorized and revenue for open purchased orders from 2010 into 2011. In addition, above budget expenditures are estimated for the health advancement program, resulting from higher anticipated participation in the fall 2011 program as employees are likely to enroll to achieve lower premium costs in 2012 as an incentive.



**Program Highlights**

Appropriated Health and Dental Insurance Fund Balance from reserves is increasing by \$7,500 to cover budgeted program increases described below. Operating expenditures increase by \$7,500 to \$228,000, mainly due to an estimated increase in participation (both County employees and spouses) in the Health Advancement program by 880 individuals, as more employees are anticipated to complete the three-steps-to-success program in order to receive a lower health insurance premium cost incentive (see program description above). Higher participation is anticipated to result in more individuals with high-risk (and potentially high-cost) medical conditions participating in health coaching programs, and more individuals receiving cancer screenings, which is estimated to increase costs \$34,000. This is partially offset by lower program incentives paid to participating employees, since they will now receive a lower health insurance premium cost as an incentive instead.

Activity	2010 Actual	2011 Budget	2011 Estimate	2012 Budget	Budget Change
<b>Health Assessment Participation (a)</b>					
# Participating	525	700	1,582	1,580	880
% of Work Force + Spouses	25%	43%	74%	74%	31%
<b>Smoking Cessation Prog. Participation (a)</b>					
# Participating	11	22	11	15	(7)
% of Work Force + Spouses	1%	1%	1%	1%	0%
<b>Weight Mgt. Prog. - # Participating (b)</b>	<b>49</b>	<b>165</b>	<b>128</b>	<b>150</b>	<b>(15)</b>
<b>Fitness Activity - # Participating (b)</b>	<b>697</b>	<b>550</b>	<b>814</b>	<b>850</b>	<b>300</b>

- (a) Employee spouses are allowed to participate in the Health Advancement and Smoking Cessation programs.
- (b) Employees participate in multiple weight management and fitness-related activities offered throughout the year, resulting in some duplicated counts.

# Contingency Fund

# Non-Departmental

# Program

## Statement of Purpose

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests are determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

<b>Financial Summary</b>	2010	2011	2011	2012	Change From 2011	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$1,000,000	\$0	\$1,200,000	\$200,000	20.0%
<b>County Tax Levy</b>	<b>\$250,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>-100.0%</b>
<b>Total Revenue Sources</b>	<b>\$250,000</b>	<b>\$1,200,000</b>	<b>\$200,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures</b>						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses (a)	\$125,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$1,200,000</b>	<b>\$200,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>0.0%</b>
Rev. Over (Under) Exp.	\$125,000	\$0	\$0	\$0	-	N/A

### Position Summary (FTE)

No Positions are Budgeted in this fund.

(a) 2010 actual Contingency Fund includes \$70,000 for the County Clerk Election program budget due to higher than normal costs included for the September primary and November general elections. Also, \$55,000 for the Medical Examiner's budget to provide additional contract coverage to accommodate a higher than anticipated workload.