

Statement of Purpose

The Vehicle/Equipment Replacement Fund is an interest bearing Internal Service Fund established to finance necessary and justified vehicle/equipment replacements. The County adopted a Vehicle Replacement plan for certain vehicles and contractor type equipment. With the exception of certain utility vehicles, the Vehicle Replacement Plan will only include those items with a replacement cost of \$7,500 or greater and a useful life of two or more years. Contractor equipment includes unlicensed off-road vehicles, construction equipment, large maintenance tools and equipment, and other rolling stock. The plan allows for the funding of replacements through contributions to the Replacement Fund by user departments with inflationary increases on replacements funded by investment income applied to the Fund. Year-to-year fluctuations within the departmental base budgets will be reduced as a result of the plan. Replacement decisions are based on usage, service, and cost issues. A regular replacement cycle will keep the condition of the fleet at an optimum level reducing fleet maintenance costs and excessive out of service situations.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$1,891,956	\$1,936,007	\$1,936,007	\$2,007,199	\$71,192
Appr. Fund Balance	\$0	\$60,835	\$60,835	\$0	(\$60,835)
Other Revenue	\$398,588	\$291,300	\$297,800	\$432,900	\$141,600
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,290,544	\$2,288,142	\$2,294,642	\$2,440,099	\$151,957
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,933,900	\$2,197,953	\$2,198,253	\$2,352,834	\$154,881
Interdept. Charges	\$93,584	\$90,189	\$90,189	\$87,265	(\$2,924)
Fixed Assets (Memo)(a)	\$2,873,764	\$2,161,600	\$1,895,000	\$2,936,800	\$775,200
Total Expenditures	\$2,027,484	\$2,288,142	\$2,288,442	\$2,440,099	\$151,957
Operating Inc./(Loss)	\$263,060	-	\$6,200	-	-

- (a) Interdepartmental revenues are replacement charges to departmental users, which may be funded by a combination of sources including tax levy.
- (b) Includes revenues from vehicle and equipment sales. Investment income is accounted for in the fund and is used for increasing future replacement costs, but is not budgeted.
- (c) Total expenditures and net operating income exclude Fixed Assets to conform with financial accounting standards. Fixed Asset purchases will be funded by operating revenues and existing fund balance and are included in the department's fixed asset request.

Vehicle Replacement Plan

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

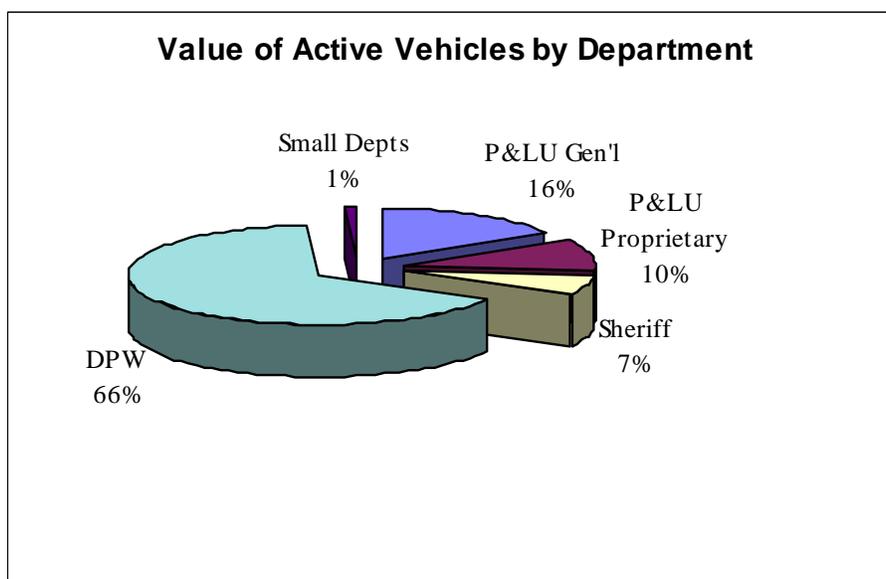
Program Description

The Vehicle/Equipment Replacement Fund is an interest bearing Internal Service Fund established to finance necessary and justified vehicle/equipment replacements. Departments retain ownership of their vehicles and are cross charged for the future replacement costs.



Program Highlights

Interdepartmental revenues are based on the depreciation of each vehicle in the replacement plan. Depreciation is assessed at one-half year charge for the acquisition and disposition years of a vehicle. Full year depreciation is assessed all other years. Depreciation increases are a result of increased valuation of vehicles in the plan and the first full-year depreciation charge on the 2007 vehicles. Initially depreciation is assessed on the budgeted value of the vehicle and then adjusted to account for actual acquisition costs. The actual acquisition cost tends to be lower than the budgeted cost, therefore lowering the overall depreciation charge. Other revenues are the estimated value received from the sale of retired vehicles at auction. This budget can fluctuate based on the number of and value of vehicles going to auction each year. Insurance allocations are based on a three-year experience history and are decreasing slightly from the 2008 allocations. The 2009 plan includes funds to purchase two hybrid vehicles.



Activity	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Active Vehicles in Plan	384	384	384	384	0
Vehicles Replaced	77	44	43	64	20

Waukesha County
2009 Vehicle Replacement Plan

<u>Fund</u>	<u>Department</u>	<u>Description</u>	<u>Qty</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Estimated Salvage</u>
010	Sheriff's Department	Auto, Full Size, Marked	16	\$23,300	\$372,800	\$83,200
010	Sheriff's Department	Auto, Full Size	1	\$22,100	\$22,100	\$5,200
010	Sheriff's Department	Mini Van; surveillance	1	\$23,900	\$23,900	\$5,000
010	Sheriff's Department	Van, Cargo, transport	1	\$23,400	\$23,400	\$5,000
010	Sheriff's Department	Van, full size, 15 passenger, transport	1	\$23,600	\$23,600	\$5,000
010	Sheriff's Department	Van, passenger, metro	1	\$24,700	\$24,700	\$5,000
010	Sheriff's Department	Mini Van, metro	1	\$20,000	\$20,000	\$4,500
	Subtotal Sheriff's Dept		22		\$510,500	\$112,900
400	Public Works Hwys	Automobile, Hybrid	2	\$22,000	\$44,000	\$12,000
400	Public Works Hwys	Automobile	2	\$16,300	\$32,600	\$9,000
400	Public Works Hwys	Excavator, tracked with trailer	1	\$225,000	\$225,000	\$25,000
400	Public Works Hwys	Compressor truck with compressor	1	\$63,000	\$63,000	\$8,000
400	Public Works Hwys	Tractor, right flail	2	\$83,500	\$167,000	\$20,000
400	Public Works Hwys	Tractor, right flail 4 wheel drive	1	\$93,000	\$93,000	\$10,000
400	Public Works Hwys	Tractor, zero turn	1	\$17,600	\$17,600	\$3,000
400	Public Works Hwys	High lift (1/2 in P&LU)	0.5	\$25,000	\$12,500	\$2,000
400	Public Works Hwys	Patrol Truck with Muni Body	3	\$153,000	\$459,000	\$48,000
400	Public Works Hwys	Patrol Truck	4	\$141,500	\$566,000	\$64,000
	Subtotal DPW Hwys		17.5		\$1,679,700	\$201,000
010	Public Works Bldgs	Pickup 1/2 ton	1	\$19,500	\$19,500	\$5,000
010	Public Works Bldgs	Pickup 4x4	1	\$30,200	\$30,200	\$6,000
	Subtotal DPW Bldgs		2		\$49,700	\$11,000
010	Parks & Land Use Genl	Pickup, 1/2 ton	1	\$19,000	\$19,000	\$5,000
010	Parks & Land Use Genl	Brush Chipper	1	\$21,000	\$21,000	\$4,000
010	Parks & Land Use Genl	Mower, triwing rotary	1	\$37,000	\$37,000	\$5,000
010	Parks & Land Use Genl	Skidsteer, tracked with trailer	1	\$72,000	\$72,000	\$10,000
010	Parks & Land Use Genl	Tractor loader with snow blower	1	\$36,000	\$36,000	\$5,000
010	Parks & Land Use Genl	Truck 1 T dump, 4x4, plow, sander	3	\$57,000	\$171,000	\$18,000
010	Parks & Land Use Genl	Mower, outfront	3	\$24,000	\$72,000	\$12,000
010	Parks & Land Use Genl	Pickup, 3/4 T, 4x4, plow	1	\$30,000	\$30,000	\$5,000
010	Parks & Land Use Genl	Tractor loader	1	\$30,000	\$30,000	\$5,000
	Subtotal P&LU Gen'l Fund		13		\$488,000	\$69,000
505	Parks & Land Use Golf Courses	Mower, tow behind, 5 gang	1	\$15,000	\$15,000	\$2,000
505	Parks & Land Use Golf Courses	Tractor, cab, 4x4	1	\$30,000	\$30,000	\$5,000
505	Parks & Land Use Golf Courses	Brush chipper	1	\$16,000	\$16,000	\$3,000
505	Parks & Land Use Golf Courses	Tractor, loader, 4x4, forks	1	\$30,000	\$30,000	\$5,000
505	Parks & Land Use Golf Courses	Aerifier, towed	1	\$10,000	\$10,000	\$2,000
505	Parks & Land Use Golf Courses	Pickup, 3/4 T, 4x4, plow	1	\$30,000	\$30,000	\$5,000
	Subtotal P&LU Golf Courses		6		\$131,000	\$22,000
540	Parks & Land Use Ice Arenas	High lift (1/2 in DPW)	0.5	\$25,000	\$12,500	\$2,000
	Subtotal P&LU Ice Arenas		0.5		\$12,500	\$2,000
470	Radio Services	1 Ton Van	1	\$20,600	\$20,600	\$5,000
010	Medical Examiner	Van	2	\$22,400	\$44,800	\$10,000
	Subtotal Small Departments		3		\$65,400	\$15,000
	Grand Total		64		\$2,936,800	\$432,900

**WAUKESHA COUNTY
FIVE YEAR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

Fund	Agency	2008 Est		2009		2010		2011		2012		2013	
		Units	Cost										
400	Public Works Hwy Ops	13	\$1,257,487	17.5	\$1,679,700	19	\$1,686,100	23	\$2,069,300	11	\$1,526,600	11	\$1,260,300
010	Public Works Bldg Ops	1	\$18,966	2	\$49,700	1	\$16,600	1	\$19,100	1	\$25,900	0	\$0
010	Sheriff (a)	8	\$179,655	22	\$510,500	13	\$309,500	9	\$221,300	4	\$97,300	0	\$0
010	Parks & Land Use Gen'l	9	\$277,362	13	\$488,000	13	\$305,300	9	\$206,000	8	\$223,177	15	\$472,750
505	Golf Courses	9	\$188,477	6	\$131,000	14	\$308,000	5	\$118,500	8	\$166,900	13	\$365,300
545	Ice Arenas	1	\$63,212	0.5	\$12,500	0	\$0	0	\$0	1	\$85,000	0	\$0
550	Exposition Center	0	\$0	0	\$0	0	\$0	0	\$0	2	\$46,800	0	\$0
010	Medical Examiner	0	\$0	2	\$44,800	0	\$0	2	\$56,340	0	\$0	0	\$0
150	Human Services	0	\$0	0	\$0	4	\$85,300	0	\$0	0	\$0	0	\$0
450	Records Management	0	\$0	0	\$0	1	\$19,100	0	\$0	0	\$0	0	\$0
010	Information Systems	0	\$0	0	\$0	1	\$19,300	0	\$0	0	\$0	0	\$0
470	Radio Services	0	\$0	1	\$20,600	0	\$0	0	\$0	0	\$0	0	\$0
Total Replacements		41	\$1,985,159	64	\$2,936,800	66	\$2,749,200	49	\$2,690,540	35	\$2,171,677	39	\$2,098,350

(a) Due to the short useful lives of the Sheriff's Department vehicles (2 or 3 years for most), future year replacement projections will not show on chart.