

Mission

To provide comprehensive planning and analysis of the long-range capital needs of Waukesha County. This process contributes to the fiscal review and prioritization of such capital projects as facility development (new construction and improvements), infrastructure maintenance, technology, major equipment and systems installations.

Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years of an amount usually in excess of \$100,000 for a permanent fixed asset (building, land, improvement, or equipment installation) which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven years.

This budget maintains the emphasis on planning and funding for infrastructure and capital improvements projects, as they are needed rather than reacting to crisis situations. New projects should be requested in the last year of the five-year plan, unless circumstances require a more immediate time frame. County Code 2-410 (c) requires design and implementation for larger projects to be, at a minimum, in separate calendar years. This project methodology further identifies documentation and justification requirements to support the project from the first year included in the plan to project completion. Justification includes costs vs. benefits, return on investment analysis and project need.

A long range goal to managing overall debt service is to use annual cash balances from tax levy and governmental fund balance to fund capital projects at a minimum of 20 percent of net capital expenditures. This "down payment", reduces the need to borrow additional funds and manages debt service growth in relationship to the operating budget.

In this section under "2010 Capital Projects and Operational Impact", is a summary of operational impacts resulting from implementation of the capital improvement program. Also, in this section are individual capital project sheets, which detail operational impacts. Impacts associated with new facility operations are included in planning for future funding needs for County operations (See individual project pages), but are only included in operating department budgets in the year they will be incurred.

Financial Summary

	2008	2009	2010	Change from 2009	
	Budget	Budget	Budget	\$	%
Expenditures	\$20,463,000	\$19,399,400	\$19,353,400	(\$46,000)	-0.2%
Revenues	\$1,141,000	\$1,225,000	\$2,976,900	\$1,751,900	143.0%
Proprietary Fund Balance (a)	<u>\$892,000</u>	<u>\$992,000</u>	<u>\$1,984,000</u>	<u>\$992,000</u>	<u>100.0%</u>
Net Expenditures	\$18,430,000	\$17,182,400	\$14,392,500	(\$2,789,900)	-16.2%
Other Financing Sources:					
Investment Earnings	\$550,000	\$450,000	\$450,000	\$0	0.0%
Debt Issue Proceeds	<u>\$12,000,000</u>	<u>\$10,000,000</u>	<u>(b) \$10,000,000</u>	<u>\$0</u>	<u>0.0%</u>
Cash Balances					
Governmental Fund Balance (c)	\$2,730,000	\$3,685,000	\$1,512,500	(\$2,172,500)	-59.0%
Tax Levy	<u>\$3,150,000</u>	<u>\$3,047,400</u>	<u>\$2,430,000</u>	<u>(\$617,400)</u>	<u>-20.3%</u>
Total Cash Balances	\$5,880,000	\$6,732,400	\$3,942,500	(\$2,789,900)	-41.4%
Est. Use of Cash Balances					
as % Of Net Expenditures	31.9%	39.2%	27.4%		

a) Fund Balance appropriations in 2010 include proprietary Fund Balance of \$1,734,000 from internal service fund operations and \$250,000 from enterprise fund operations.

b) The 2009 Budget was modified to reduce borrowing and capital project expenditures by \$2 million resulting in a 2009 issue of \$8 million.

c) Land Information System (LIS) fund balance of \$100,000 is budgeted for Orthophotography. Capital project Fund Balance of \$1,412,500 is also budgeted.

	<u>2008 Budget</u>	<u>2009 Budget</u>	<u>2010 Budget</u>	<u>09-10 Change</u>
EXPENDITURES				
Justice and Public Safety	\$94,000	\$3,809,000	\$3,809,000	\$0
Health and Human Services	\$1,030,000	\$830,000	\$250,000	(\$580,000)
Parks, Env, Edu & Land Use	\$1,255,000	\$1,114,000	\$1,999,000	\$885,000
Public Works *	\$17,434,000	\$12,513,400	\$12,060,900	(\$452,500)
General Administration	\$245,000	\$0	\$0	\$0
County Wide Technology Projects	\$275,000	\$1,003,000	\$1,124,500	\$121,500
Est. Financing Costs	\$130,000	\$130,000	\$110,000	(\$20,000)
Total Gross Capital Expenditures	\$20,463,000	\$19,399,400	\$19,353,400	(\$46,000)

* Note an additional \$32.1 million of Federal funds will also be used for a number of highway projects. This funding is managed by the State and is not in the County budget.

REVENUES

County Highway Improvement Program (CHIP)	\$0	\$500,000	\$0	(\$500,000)
CHIP-Discretionary	\$0	\$0	\$600,000	\$600,000
State ADRC Grant Funding	\$95,000	\$0	\$0	\$0
State Shared Revenue	\$250,000	\$225,000	\$200,000	(\$25,000)
State Computer Equipment Exemption	\$578,000	\$500,000	\$600,000	\$100,000
Renewable Energy Incentive Revenue	\$0	\$0	\$85,000	\$85,000
Energy Grant	\$0	\$0	\$1,491,900	\$1,491,900
Local Reimbursement	\$218,000	\$0	\$0	\$0
Subtotal Revenues	\$1,141,000	\$1,225,000	\$2,976,900	\$1,751,900

FUND BALANCE APPROPRIATIONS:

Long Term Care Fund	\$355,000	\$0	\$0	\$0
Telecommunications Fund	\$75,000	\$350,000	\$0	(\$350,000)
End User Technology Fund	\$0	\$480,000	\$800,000	\$320,000
Collections Fund	\$220,000	\$0	\$0	\$0
Airport Fund	\$232,000	\$122,000	\$250,000	\$128,000
Radio Services Fund	\$10,000	\$40,000	\$934,000	\$894,000
Land Information Systems Fund	\$0	\$0	\$100,000	\$100,000
General Fund	\$650,000	\$2,760,000	\$0	(\$2,760,000)
Capital Project Fund	\$2,080,000	\$925,000	\$1,412,500	\$487,500
Subtotal Fund Balance Uses	\$3,622,000	\$4,677,000	\$3,496,500	(\$1,180,500)

Investment Earnings	\$550,000	\$450,000	\$450,000	\$0
Debt Proceeds	\$12,000,000	\$10,000,000	\$10,000,000	\$0

Tax Levy	\$3,150,000	\$3,047,400	\$2,430,000	(\$617,400)
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Page #	PROJECT TITLE	NO.	2010 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed
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PUBLIC WORKS - BUILDINGS

482	NORTHVIEW UPGRADES	200708	\$160,000			\$160,000
484	COURTS PROJECT SECURED CORRIDOR	200326	\$1,685,000			\$1,685,000
485	JUVENILE CENTER BOILER/CONTROLS	200706	\$20,000			\$20,000
486	HIGHWAY WATER LINE LOOP	200913	\$230,000			\$230,000

487	HEALTH & HUMAN SERVICES BLDG	200615	\$250,000			\$250,000
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488	DA OFFICE SPACE RENOVATION	201001	\$580,000			\$580,000
489	ENERGY EFFICIENCY AND CONSERVATION	200918	\$1,491,900	\$1,491,900	(a)	\$0

EMERGENCY PREPAREDNESS

491	RADIO SERVICES BLDG EXPAND/RENOVATION	200617	\$934,000	\$934,000	(b)	\$0
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PUBLIC WORKS - HIGHWAYS

492	CTH SR, FOX RIVER BRIDGE & APPR	200420	\$30,000			\$30,000
493	CTH E, OCONOMOWOC RIVER BRIDGE	200008	\$214,000			\$214,000
494	CTH L, CTH Y to Moorland Road	200011	\$3,600,000			\$3,600,000
495	CTH CW, ASHIPUN RIVER BRIDGE	200810	\$75,000			\$75,000
496	CTH D, CALHOUN -INTERSECTION	200511	\$100,000			\$100,000
497	CTH VV, CTH Y to MARCY RD	200608	\$250,000			\$250,000
498	WAUKESHA WEST BY PASS	200917	\$1,750,000			\$1,750,000

500	CULVERT REPLACEMENT PROGRAM	9817	\$100,000			\$100,000
501	SIGNAL/SAFETY IMPROVEMENTS	200427	\$1,100,000			\$1,100,000
502	REPAVING PROGRAM 2008-2012	200509	\$2,850,000	\$600,000	(c)	\$2,250,000

AIRPORT

503	AIRPORT SNOW REMOVAL EQUIP BUILDING	200703	\$250,000	\$250,000	(d)	\$0
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- (a) Energy Efficiency & Conservation Federal ARRA (Stimulus) Block Grant funding
- (b) Radio Services Fund Balance
- (c) County Highway Improvement Program (CHIP) revenue
- (d) Airport Fund Balance

Capital Projects 2010 Capital Projects Project Listing

	PROJECT TITLE	NO.	2010 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed
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PARKS AND LAND USE

504	ORTHOPHOTOGRAPHY	200614	\$250,000	\$250,000	(e)	\$0
505	PAVEMENT MANAGEMENT PLAN	200824	\$460,000			\$460,000
506	RETZER NATURE CENTER MAINTENANCE BLDG.	200609	\$809,000	\$85,000		\$724,000
508	RESTROOM RENOVATION	200505	\$480,000			\$480,000

INFORMATION TECHNOLOGY-COURTS

509	UPDATE & INTEGRATE CRTM TECHNOLOGY	200915	\$450,000			\$450,000
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COUNTY-WIDE PROJECTS

511	IT INFRASTRUCTURE UPGRADE WIRING CLOSETS	200820	\$100,000	\$100,000	(f)	\$0
512	E-DOCUMENT MANAGEMENT & ARCHIVAL	200910	\$700,000	\$700,000	(g)	\$0
514	TIME AND ATTENDANCE SYSTEM	200912	\$268,000			\$268,000
515	REG OF DEEDS TRACK INDEX	200622	\$56,500			\$56,500

FINANCING (Includes Arb Rebate/Discount)	999999	\$110,000			\$110,000
TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed		\$19,353,400	\$4,410,900		\$14,942,500

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$600,000
STATE SHARED REVENUE	\$200,000
CAPITAL PROJECT FUND BALANCE	\$1,262,500
DEBT ISSUE PROCEEDS	\$10,000,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$450,000
TOTAL OTHER FUNDING SOURCES	\$ 12,512,500
TAX LEVY	\$2,430,000

- (e) Capital Project Fund Balance (\$150,000); Land Information Fund Balance from Retained Fees (\$100,000)
- (f) End User Technology Fund Balance
- (g) End User Technology Fund Balance