



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.

	2008 Actual	2009 Budget	2009 Estimate	2010 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 (a)	\$1,936,007	\$2,007,199	\$2,007,199	\$2,112,469	\$105,270
Appr. Fund Balance	\$60,835	\$0	\$166,679	\$0	\$0
Other Revenue (b)	\$191,139	\$432,900	\$432,900	\$381,500	(\$51,400)
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,187,981	\$2,440,099	\$2,606,778	\$2,493,969	\$53,870
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$2,052,639	\$2,352,834	\$2,352,834	\$2,381,374	\$28,540
Interdept. Charges	\$90,189	\$87,265	\$87,265	\$91,815	\$4,550
Fixed Assets (Memo)(c)	\$0	\$2,936,800	\$2,756,995	\$3,082,800	\$146,000
Total Expenditures	\$2,142,828	\$2,440,099	\$2,440,099	\$2,473,189	\$33,090
Operating Inc./(Loss)	\$45,153	-	\$166,679	\$20,780	\$20,780

- (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

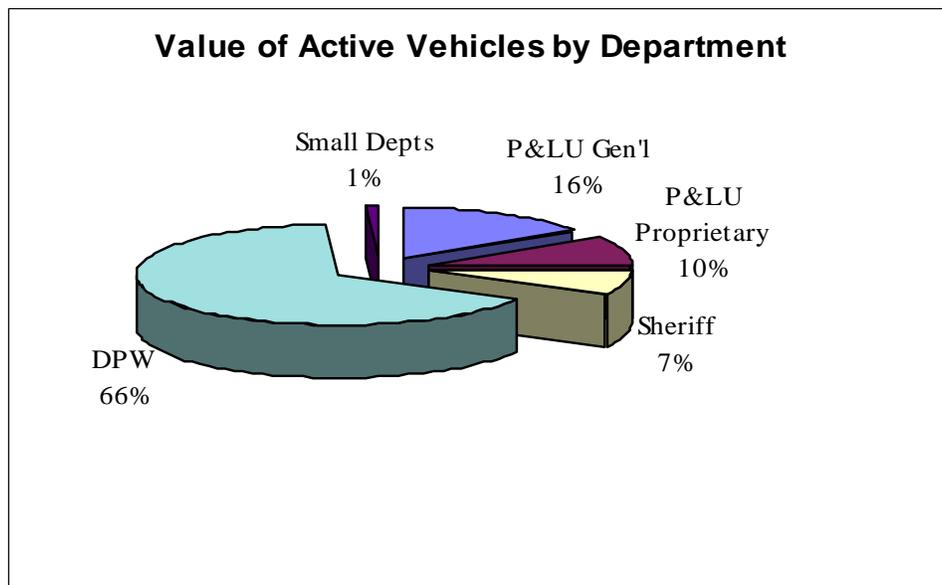
Program Description

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 2008 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 increasing about \$4,500 from the 2009 allocations.



Activity	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Active Vehicles in Plan	384	384	382	382	(2)
Vehicles Replaced	47	64	63	66	2

Waukesha County
2010 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, K9	3	\$25,100	\$75,300	\$13,500
010	Sheriff's Department	Auto, Full Size Marked	3	\$25,100	\$75,300	\$13,500
010	Sheriff's Department	Auto, Full Size Marked, contract	2	\$25,100	\$50,200	\$9,000
010	Sheriff's Department	Van, Utility	1	\$24,600	\$24,600	\$4,500
010	Sheriff's Department	Automobile	5	\$25,100	\$125,500	\$22,500
010	Sheriff's Department	Van, Prisoner Transport	1	\$25,000	\$25,000	\$5,000
	Subtotal Sheriff's Dept		15		\$375,900	\$68,000
400	Public Works Hwys	Patrol Truck	4	\$146,300	\$585,200	\$64,000
400	Public Works Hwys	Patrol Truck muni body	4	\$158,300	\$633,200	\$64,000
400	Public Works Hwys	Tractor, right triple flail w/ cab	1	\$99,200	\$99,200	\$6,000
400	Public Works Hwys	Tractor, loader	1	\$120,000	\$120,000	\$10,000
400	Public Works Hwys	Mower, zero turn w/ trailer	3	\$25,000	\$75,000	\$12,000
400	Public Works Hwys	Loader, rubber tired w/ loader scale	1	\$144,400	\$144,400	\$12,000
400	Public Works Hwys	Automobile: possible hybrid	2	\$22,400	\$44,800	\$8,000
400	Public Works Hwys	Tractor, triple flail	1	\$99,200	\$99,200	\$8,000
400	Public Works Hwys	Roller Vibratory w/ trailer	1	\$40,600	\$40,600	\$4,000
	Subtotal DPW Hwys		18		\$1,841,600	\$188,000
010	Public Works Bldgs	Van	1	\$17,800	\$17,800	\$4,000
	Subtotal DPW Bldgs		1		\$17,800	\$4,000
010	Parks & Land Use Genl	Mower, outfront rotary, cab, broom	2	\$37,000	\$74,000	\$10,000
010	Parks & Land Use Genl	Utility Vehicle, 4 wheel, no cab	1	\$22,000	\$22,000	\$2,500
010	Parks & Land Use Genl	Utility Vehicle 4 wheel w/ cab	1	\$29,800	\$29,800	\$3,000
010	Parks & Land Use Genl	Utility Vehicle , 4 wheel gator	1	\$11,000	\$11,000	\$2,000
010	Parks & Land Use Genl	Van, w/ racks	1	\$25,000	\$25,000	\$4,000
010	Parks & Land Use Genl	Pickup, 3/4 T, 4x4, plow	2	\$31,000	\$62,000	\$10,000
010	Parks & Land Use Genl	Tractor, Loader Articulating	1	\$70,000	\$70,000	\$8,000
010	Parks & Land Use Genl	Mower, Zero Turn	1	\$18,000	\$18,000	\$4,000
010	Parks & Land Use Genl	Tractor/interstater	1	\$52,000	\$52,000	\$8,000
010	Parks & Land Use Genl	Pickup, 1/2 T, ext cab	1	\$21,000	\$21,000	\$5,000
	Subtotal P&LU Gen'l Fund		12		\$384,800	\$56,500
505	Parks & Land Use Golf Courses	Sand Trap Rake	1	\$15,000	\$15,000	\$2,000
505	Parks & Land Use Golf Courses	Truck, 1 T dump, 4x4, plow, sander	1	\$59,700	\$59,700	\$8,000
505	Parks & Land Use Golf Courses	Sweeper for Core Harvesting	2	\$11,000	\$22,000	\$2,000
505	Parks & Land Use Golf Courses	Rake, sand trap	1	\$17,600	\$17,600	\$2,000
505	Parks & Land Use Golf Courses	Mower, greens	2	\$26,000	\$52,000	\$8,000
505	Parks & Land Use Golf Courses	Mower, greens, 3 wheel drive	1	\$31,900	\$31,900	\$4,000
505	Parks & Land Use Golf Courses	Utility Vehicle, medium duty	1	\$12,000	\$12,000	\$1,000
505	Parks & Land Use Golf Courses	Utility Vehicle, 4 wheel w/ dump box	2	\$26,000	\$52,000	\$4,000
505	Parks & Land Use Golf Courses	Utility Vehicle, light duty	1	\$11,000	\$11,000	\$2,000
505	Parks & Land Use Golf Courses	Triplex greens mower	2	\$26,000	\$52,000	\$6,000
	Subtotal P&LU Golf Courses		14		\$325,200	\$39,000
450	Records Management	Van	1	\$20,500	\$20,500	\$4,000
010	Info Technology	Van	1	\$20,500	\$20,500	\$5,000
150	HHS	Van	1	\$23,500	\$23,500	\$4,000
010	HHS	Van	1	\$23,500	\$23,500	\$4,000
350	HHS	Station Wagon	1	\$23,200	\$23,200	\$4,000
350	HHS	Van, 15 passenger	1	\$26,300	\$26,300	\$5,000
	Subtotal Small Departments		6		\$137,500	\$26,000
	Grand Total		66		\$3,082,800	\$381,500

WAUKESHA COUNTY
FIVE YEAR VEHICLE/EQUIPMENT REPLACEMENT PLAN

Fund	Agency	2009 Est		2010		2011		2012		2013		2014	
		Units	Cost										
400	Public Works Hwy Ops	17.5	\$1,585,674	18	\$1,841,600	23	\$2,069,300	15	\$1,564,500	11	\$1,260,300	12	\$1,629,600
010	Public Works Bldg Ops	2	\$41,301	1	\$17,800	1	\$19,100	1	\$25,900	1	\$23,100	0	\$0
010	Sheriff (a)	16	\$480,070	15	\$375,900	16	\$392,200	4	\$97,300	1	\$28,000	0	\$0
010	Parks & Land Use Gen'l	13	\$479,856	12	\$384,800	10	\$216,700	8	\$223,177	14	\$429,950	16	\$434,975
505	Golf Courses	4	\$90,258	14	\$325,200	5	\$118,500	8	\$166,900	13	\$365,300	7	\$211,700
545	Ice Arenas	0.5	\$11,849	0	\$0	0	\$0	1	\$85,000	1	\$85,000	0	\$0
550	Exposition Center	0	\$0	0	\$0	0	\$0	2	\$46,800	0	\$0	0	\$0
010	Medical Examiner	2	\$49,382	0	\$0	2	\$56,340	0	\$0	0	\$0	0	\$0
010	Human Services	0	\$0	1	\$23,500	0	\$0	0	\$0	0	\$0	0	\$0
150	Human Services	0	\$0	1	\$23,500	0	\$0	0	\$0	0	\$0	0	\$0
350	Human Services	0	\$0	2	\$49,500	0	\$0	0	\$0	0	\$0	0	\$0
450	Records Management	0	\$0	1	\$20,500	0	\$0	0	\$0	0	\$0	0	\$0
010	Information Systems	0	\$0	1	\$20,500	0	\$0	0	\$0	0	\$0	0	\$0
470	Radio Services	1	\$18,604	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Total Replacements		56	\$2,756,994	66	\$3,082,800	57	\$2,872,140	39	\$2,209,577	41	\$2,191,650	35	\$2,276,275

(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.