

# 2010 TAX LEVY SUMMARY

## Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$95,717,457, which is levied at a rate of \$1.87 (up from \$1.79) per \$1,000 of equalized value on all eligible property in the County. The Federated Library System Levy of \$2,773,900, which is levied at a rate of \$0.23 per \$1,000 of taxable properties in communities without a library.



Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and inflationary property value changes, the tax bill impact on a specific property will vary. Waukesha County's average home value, as indicated in the 2000 census and adjusted to 2009 levels is \$272,100. This is down \$9,000 from the 2008 value to reflect the County-wide average residential inflation rate drop of -3.20%. This results in a \$5 or 1.2% increase in the County Tax Levy on the average home value as indicated below.

## General County Tax Levy

2008 Value of Home	2008 County Tax	Residential Inflation	2009 Value of Home	2009 County Tax	Change Amount	Change Percent
<b>\$281,100</b>	<b>\$503</b>	<b>-3.20%</b>	\$272,100	<b>\$508</b>	<b>\$5</b>	<b>1.2%</b>

## Homeowner County Taxes over 10 years Increase of Less Than 1 1/2% per Year

<u>Budget Year</u>	<u>Average Home</u>	<u>Rate / \$1,000</u>	<u>Tax</u>
2000	\$173,100	\$2.58	\$447
2010	\$272,100	\$1.87	\$508
<b>Net 10-Year \$ Increase: \$61</b>		<b>10-Year Average:</b>	<b>1.4%</b>

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## 2010 BUDGET ASSUMPTIONS

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Certain broad assumptions are determined in April and May 2009 to establish a basic foundation for building a budget. These general assumptions provide a framework to County staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments have been made from updated information available in the summer months.

The following general assumptions were used in guiding the development of the County's 2010 Budget:

- Overall inflation factor estimates for the cost to continue existing services are projected at a range from 2% to 3% for 2009, depending upon the particular service or commodity. The major exceptions include cost increases for road salt, prescription drugs, medical services, food costs and some commodity prices such as paper.
- Road salt (for winter storm cleanup and the public's safety) prices, based on the State bid, increase 33% from \$40.42 to \$54.10/ton in 2010. Assuming no increase in tonnage is necessary from the 2009 budget, this results in the need for an additional \$200,000 in tax levy to cover increased costs.
- Overall utility rates are estimated to rise more than inflation. Water rate charges are projected to rise 10%, while natural gas prices are expected to increase by at least 4.4%. The price of electricity to power County facilities is assumed to increase 2.6%. However, energy conservation efforts are in place designed to more than offset rate increases and result in a base budget savings on energy costs estimated at nearly \$55,000. Additionally, average fuel costs for vehicles are assumed to remain unchanged from the 2009 Budget, averaging \$3.00 per gallon (equivalent to approximately \$3.33 retail).
- Personnel cost increases will continue to put pressure on the overall budget since most revenues supporting mandated Federal and State programs are not increasing to cover personnel cost increases. Assumptions include a 2.5% average health insurance premium increase, well below the national average.
- Due to the downturn in the real estate market and the economic recession, real estate related fees (real estate transfer fees, subdivision and plot reviews, and permitting revenues) are estimated to decrease \$850,000 in 2010. Real estate transfer fee revenues alone are expected to decline \$750,000, or 39% to about \$1.25 million. This is down from \$2 million budgeted in 2009.
- Influenced by the economic recession, the County's overall property tax base is estimated to decline by 1%. This decrease is mainly due to an estimated 2% reduction in housing values somewhat offset by increases in commercial value. Residential property values account for three quarters of the County tax base.
- Due to continuing significant State and Federal budget deficits, County estimates for revenue decreases and expenditure cost shifts are indicated below:
  - Health and Human Services expects approximately a \$1 million revenue loss. Additionally, the State is shifting Mental Health Institute Placement costs to the County, resulting in a new added cost of between \$500,000 and \$750,000. This results in a total impact of \$1.5 million to \$1.75 million to the Department of Health and Human Services.
  - State Transportation Aids are expected to be reduced by \$170,000 and State Circuit Court Support grant revenues are expected to drop slightly below \$1.1 million (the level had been frozen since 2000).
  - State Shared Revenues are projected to decline by \$150,000.
- Treasurer's investment income is projected to decrease by \$250,000 (to \$5.5 million) from the 2009 Budget, based on declining rates of return on invested funds from estimated returns. Additionally, Agriculture Conversion revenues are expected to drop \$85,000 due to the slowdown in real estate development. This will be offset by an expected increase of \$350,000 in interest and penalties on delinquent taxes.
- Property taxes to support debt borrowing are estimated to increase by \$130,000 based on the Capital Plan project funding need. This takes into account the 2009 debt issue, which was reduced to \$8 million from the \$10 million originally budgeted for 2009.
- The Tax Levy effort to fund the Capital Budget will be reduced in the short term by \$950,000 to \$2.1 million. This is down from \$3.05 million appropriated in the 2009 Budget.

## 2010 BUDGET SUMMARY

	2009 Adopted Budget	2010 Proposed Budget	Incr/(Decr) From 2009 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures	\$237,054,722	\$240,439,629	\$3,384,907	1.4%
MEMO: Less Interdept. Charges (a)	<u>\$16,761,099</u>	<u>\$17,512,517</u>	<u>\$751,418</u>	
MEMO: Net Expenditures (a)	\$220,293,623	\$222,927,112	\$2,633,489	1.2%
Less: Revenues (Excl. Retained Earnings)	\$134,335,896	\$135,830,030	\$1,494,134	1.1%
Less Net Appropriated Fund Balance	<u>\$9,927,183</u>	<u>\$8,548,242</u>	<u>(\$1,378,941)</u>	
<b>TAX LEVY - OPERATING BUDGETS</b>	\$92,791,643	\$96,061,357	\$3,269,714	3.5%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$19,399,400	\$19,753,400	\$354,000	1.8%
Less: Revenues	\$11,675,000	\$13,426,900	\$1,751,900	15.0%
Less: Appropriated Fund Balance	<u>\$4,677,000</u>	<u>\$3,896,500</u>	<u>(\$780,500)</u>	
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$3,047,400	\$2,430,000	(\$617,400)	-20.3%
<b>COUNTY TOTALS</b>				
Expenditures	\$256,454,122	\$260,193,029	\$3,738,907	1.5%
MEMO: Less Interdept. Charges (a)	<u>\$16,761,099</u>	<u>\$17,512,517</u>	<u>\$751,418</u>	
MEMO: Net Expenditures (a)	\$239,693,023	\$242,680,512	\$2,987,489	1.2%
Less: Revenues	\$146,010,896	\$149,256,930	\$3,246,034	2.2%
Less: Appropriated Fund Balance	<u>\$14,604,183</u>	<u>\$12,444,742</u>	<u>(\$2,159,441)</u>	
<b>County General Tax Levy (Excl Library)(c)</b>	<b>\$93,086,754</b>	<b>\$95,717,457</b>	<b>\$2,630,703</b>	<b>2.8%</b>
<b>Federated Library Tax Levy (b)</b>	<b>\$2,752,289</b>	<b>\$2,773,900</b>	<b>\$21,611</b>	<b>0.8%</b>
<b>Total County Tax Levy (c)</b>	<b>\$95,839,043</b>	<b>\$98,491,357</b>	<b>\$2,652,314</b>	<b>2.8%</b>

- (a) 2010 total net expenditure budget is \$242,680,512 or a 1.2% increase after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (b) Special County Federated Library tax applied to those communities without a library.
- (c) The 2010 Tax Levy increase is within Wisconsin's Act 28 Tax Levy limit provisions (see Planning and Budget Policy Section).

## 2010 Budget Tax Levy Breakdown

(General County and Federated Library)

	2009 Adopted Budget	2010 Proposed Budget	Incr/(Decr) From 2009 Adopted Budget	
			\$	%
General County Tax Levy	\$93,086,754	\$95,717,457	\$2,630,703	2.83%
General County Tax Rate	\$1.7882	\$1.8687	\$0.0805	4.50%
General County Equalized Value	\$52,055,313,050	\$51,220,442,050	(\$834,871,000)	-1.60%
Federated Library Tax Levy	\$2,752,289	\$2,773,900	\$21,611	0.79%
Federated Library Tax Rate	\$0.2210	\$0.2314	\$0.0104	4.70%
Federated Library Equalized Value	\$12,454,954,400	\$11,989,066,300	(\$465,888,100)	-3.74%

## 2010 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY

2010 EXECUTIVE PROPOSED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	Tax Levy \$ Change 09 - '10
<b>JUSTICE AND PUBLIC SAFETY</b>					
EMERGENCY PREPAREDNESS					
General	\$5,171,818	\$275,108	\$296,750	\$4,599,960	\$203,743
Radio Services	\$1,115,768 (a)	\$1,340,167	(\$224,399)	\$0	\$0
Radio Svcs. Rtnd. Earn.	\$0	(\$224,399)	\$224,399	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$210,532)	\$210,532	\$0	\$0
DISTRICT ATTORNEY	\$2,374,351	\$580,368	\$86,000	\$1,707,983	\$23,760
CIRCUIT COURT SERVICES	\$9,391,561	\$4,383,020	\$6,000	\$5,002,541	\$115,000
MEDICAL EXAMINER	\$1,426,954	\$458,083	\$0	\$968,871	\$8,336
SHERIFF	<u>\$34,154,886</u>	<u>\$8,297,529</u>	<u>\$23,419</u>	<u>\$25,833,938</u>	<u>\$688,425</u>
<b>Subtotal: Justice &amp; Public Safety</b>	<b>\$53,635,338</b>	<b>\$14,899,344</b>	<b>\$622,701</b>	<b>\$38,113,293</b>	<b>\$1,039,264</b>
<b>HEALTH AND HUMAN SERVICES</b>					
COUNTY EXECUTIVE					
Community Development	\$3,919,500	\$3,919,500	\$0	\$0	\$0
CORPORATION COUNSEL					
Child Support	\$2,496,778	\$2,113,786	\$65,000	\$317,992	\$10,000
HEALTH & HUMAN SERVICES					
Human Services	\$42,137,985	\$27,178,596	\$300,000	\$14,659,389	\$1,077,556
Mental Health Center	\$5,605,952	\$2,353,839	\$35,000	\$3,217,113	(\$17,805)
Long Term Care (b)	\$3,910,841	\$3,156,200	\$754,641	\$0	\$0
Aging and Disability Resource Center (ADRC)	\$3,491,886	\$3,356,765	\$0	\$135,121	(\$120,953)
ADRC - Nutrition	\$1,336,345	\$1,126,735	\$5,290	\$204,320	(\$43,048)
ADRC - General (b)	\$4,006,406	\$1,634,892	\$0	\$2,371,514	\$90,797
Public Health - General	\$3,607,436	\$1,406,534	\$0	\$2,200,902	\$8,000
Criminal Justice Collab. Council - General	\$994,620	\$61,921	\$0	\$932,699	\$36,000
Veterans Services General	<u>\$293,717</u>	<u>\$12,870</u>	<u>\$0</u>	<u>\$280,847</u>	<u>\$12,680</u>
<b>Subtotal: Health and Human Services</b>	<b>\$71,801,466</b>	<b>\$46,321,638</b>	<b>\$1,159,931</b>	<b>\$24,319,897</b>	<b>\$1,053,227</b>
<b>PARKS, ENVIR, EDUC. &amp; LAND USE</b>					
REGISTER OF DEEDS	\$1,855,017	\$2,952,700	\$0	(\$1,097,683)	\$638,710
UW-EXTENSION: EDUCATION	\$690,132	\$363,138	\$0	\$326,994	\$14,348
FEDERATED LIBRARY					
County	\$2,773,900	\$0	\$0	\$2,773,900	\$21,611
State Aids	\$1,445,295	\$1,348,643	\$96,652	\$0	\$0
PARKS & LAND USE					
General	\$11,946,237	\$4,375,354	\$490,300	\$7,080,583	\$170,231
Land Information Systems	\$715,519	\$607,300	\$108,219	\$0	\$0
Tarmann Parkland Acquisitions	\$1,000,000	\$700,000	\$300,000	\$0	\$0
Golf Courses	\$3,380,897 (a)	\$3,395,000	(\$14,103)	\$0	\$0
Golf Course Rtnd. Earnings	\$0	(\$14,103)	\$14,103	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,059,036 (a)	\$1,022,000	\$37,036	\$0	\$0
Ice Arenas Rtnd. Earnings	\$0	\$37,036	(\$37,036)	\$0	\$0
Material Recycling Facility	\$2,037,524 (a)	\$2,840,600	(\$803,076)	\$0	\$0
MRF Retained Earnings	\$0	(\$803,076)	\$803,076	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$770,600)</u>	<u>\$770,600</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Parks, Env., Ed. &amp; Land Use</b>	<b>\$26,903,557</b>	<b>\$16,053,992</b>	<b>\$1,765,771</b>	<b>\$9,083,794</b>	<b>\$844,900</b>

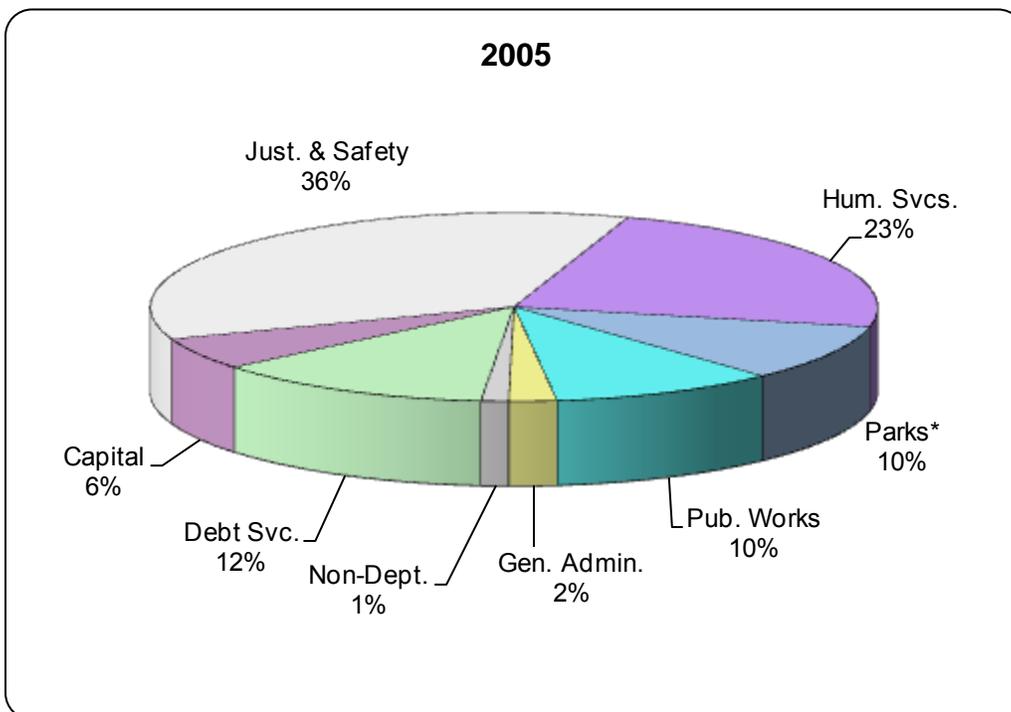
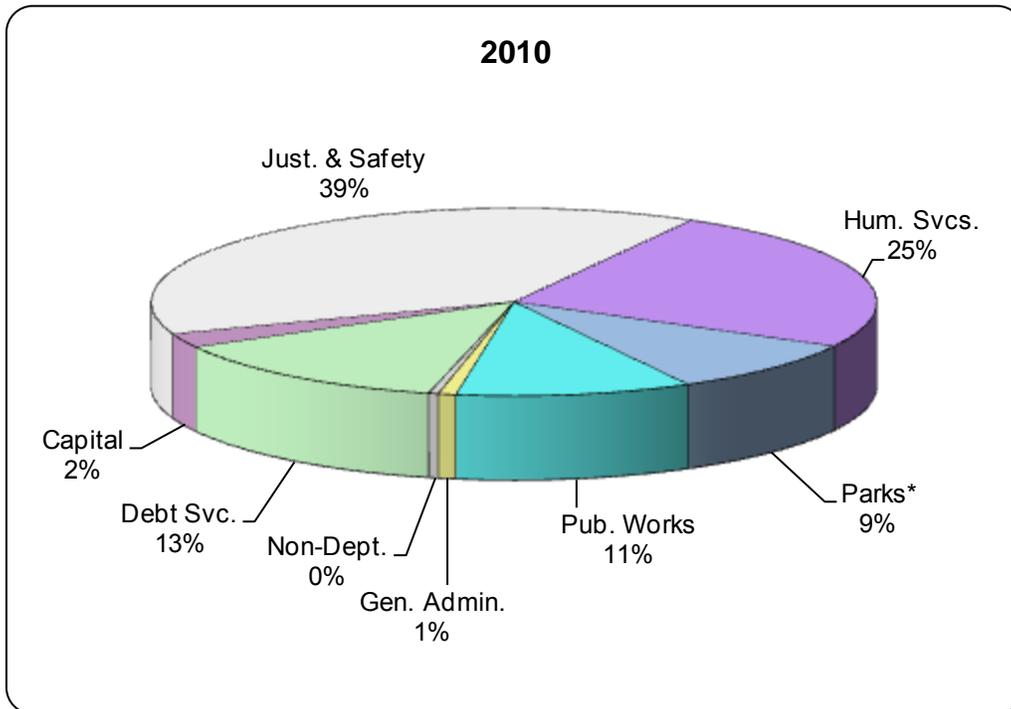
## 2010 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY

2010 EXECUTIVE PROPOSED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	Tax Levy \$ Change 09 - '10
<b>PUBLIC WORKS</b>					
PUBLIC WORKS					
General	\$10,477,808	\$1,722,009	\$158,000	\$8,597,799	(\$79,580)
Transportation	\$11,847,640	\$10,170,465	\$131,000	\$1,546,175	\$405,129
Central Fleet Maintenance	\$3,554,999 (a)	\$3,585,011	(\$30,012)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$30,012)	\$30,012	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
VEHICLE/EQUIP REPL.	\$2,473,189 (a)	\$2,493,969	(\$20,780)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$20,780)	\$20,780	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
AIRPORT	<u>\$1,186,244 (a)</u>	<u>\$732,852</u>	<u>\$260,829</u>	<u>\$192,563</u>	<u>\$0</u>
<b>Subtotal: Public Works</b>	\$29,539,880	\$18,552,431	\$650,912	\$10,336,537	\$325,549
<b>GENERAL ADMINISTRATION</b>					
COUNTY EXECUTIVE					
General	\$559,069	\$10,500	\$0	\$548,569	\$0
COUNTY BOARD	\$1,310,373	\$0	\$0	\$1,310,373	(\$3,800)
COUNTY CLERK	\$565,712	\$218,610	\$47,000	\$300,102	\$16,132
TREASURER	\$641,420	\$8,060,139	\$0	(\$7,418,719)	\$137,721
ADMINISTRATION					
General	\$5,836,521	\$1,485,070	\$0	\$4,351,451	\$51,351
Risk Management	\$2,456,854 (a)	\$1,844,500	\$612,354	\$0	\$0
Collections	\$806,657 (a)	\$806,657	\$95,000	(\$95,000)	\$0
Collections Fund Bal. Appr.	\$0	(\$126,517)	\$126,517	\$0	\$0
Communications	\$778,169 (a)	\$739,163	\$39,006	\$0	\$0
End User Technology	\$6,478,164	\$5,698,292	\$0	\$779,872	(\$385,373)
End User Technology Rtn. Earn.	\$0	\$0	\$0	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$928,019)	\$928,019	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,455,518</u>	<u>\$439,330</u>	<u>\$15,000</u>	<u>\$1,001,188</u>	<u>\$7,981</u>
<b>Subtotal: General Administration</b>	\$20,888,457	\$18,247,725	\$1,862,896	\$777,836	(\$175,988)
<b>NON DEPARTMENTAL</b>					
GENERAL	\$1,923,900	\$1,211,900	\$537,000	\$175,000	\$50,100
HEALTH & DENTAL INSURANCE	\$20,346,000 (a)	\$20,103,000	\$243,000	\$0	\$0
ENERGY EFFICIENCY REVOLVING LOAN FUND	\$440,000 (a)	\$440,000	\$0	\$0	\$0
CONTINGENCY	<u>\$1,250,000</u>	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$250,000</u>	<u>\$0</u>
<b>Subtotal: Non-Departmental</b>	\$23,959,900	\$21,754,900	\$1,780,000	\$425,000	\$50,100
<b>DEBT SERVICE--GENERAL</b>					
	<u>\$13,711,031</u>	<u>\$0</u>	<u>\$706,031</u>	<u>\$13,005,000</u>	<u>\$132,662</u>
<b>Subtotal: Operating Budget</b>	\$240,439,629	\$135,830,030	\$8,548,242	\$96,061,357	\$3,269,714
<b>CAPITAL PROJECTS</b>					
	<u>\$19,753,400</u>	<u>\$13,426,900</u>	<u>\$3,896,500</u>	<u>\$2,430,000</u>	<u>(\$617,400)</u>
<b>GRAND TOTAL</b>	<u>\$260,193,029</u>	<u>\$149,256,930</u>	<u>\$12,444,742</u>	<u>\$98,491,357</u>	<u>\$2,652,314</u>

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

(b) In 2010 the Adult Protective Services Program (formerly in the HHS - Long Term Care Fund) is shifted to the HHS - ADRC General Fund. As a result the 2009 Adopted Budget is restated for comparative purposes.

## TAX LEVY BY FUNCTIONAL AREA

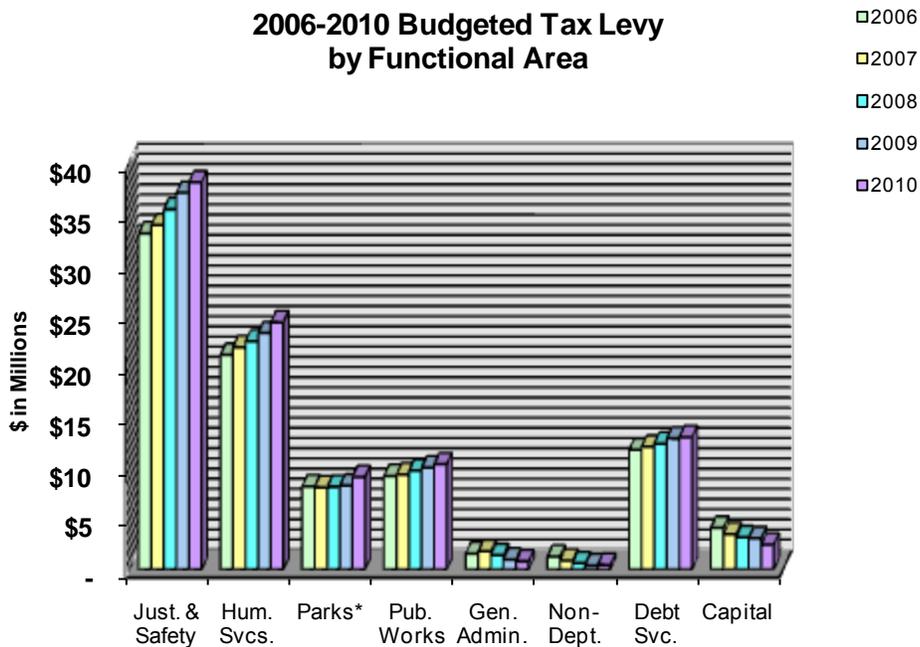


\* Includes Parks, Environment, Education, and Land Use

## 2009-2010 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2009 Adopted Budget	2010 Proposed Budget	Incr/(Decr) From 2009 Adopted Budget	
			\$	%
Justice & Public Safety	\$37,074,029	\$38,113,293	\$1,039,264	2.8%
Health & Human Services	\$23,266,670	\$24,319,897	\$1,053,227	4.5%
Parks, Env., Educ. & Land Use	\$8,238,894	\$9,083,794	\$844,900	10.3%
Public Works	\$10,010,988	\$10,336,537	\$325,549	3.3%
General Administration	\$953,824	\$777,836	\$(175,988)	-18.5%
Non-Departmental	\$374,900	\$425,000	\$50,100	13.4%
Debt Service	\$12,872,338	\$13,005,000	\$132,662	1.0%
Capital Projects	\$3,047,400	\$2,430,000	\$(617,400)	-20.3%
<b>Total Tax Levy</b>	<b>\$95,839,043</b>	<b>\$98,491,357</b>	<b>\$2,652,314</b>	<b>2.8%</b>

**2006-2010 Budgeted Tax Levy  
by Functional Area**



The chart above shows the majority of recent tax levy growth trend to be primarily within the Justice and Public Safety and Health and Human Service Functional areas.

\* Includes Parks, Environment, Education and Land Use

## 2008 - 2010 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2008 Actual	2009 Adopted Budget	2009 Estimate (a)	2010 Proposed Budget	Incr/(Decr) From 2009 Adpt. Budget
Personnel Costs	\$107,333,097	\$110,698,177	\$110,122,053	\$111,868,823	\$1,170,646
Operating Expenses	\$91,899,632	\$94,505,108	\$94,839,290	\$95,627,758	\$1,122,650
Interdepartmental Charges (a)	\$16,331,568	\$16,761,099	\$16,267,757	\$17,512,517	\$751,418
Fixed Assets & Imprvmnts (b)	\$597,912	\$1,648,000	\$3,483,190	\$1,719,500	\$71,500
Debt Service-Excl Proprietary (b)	\$12,987,327	\$13,442,338	\$13,056,905	\$13,711,031	\$268,693
Capital Projects	\$20,463,000	\$19,399,400	\$19,399,400	\$19,753,400	\$354,000
<b>Total Gross Expenditures</b>	<b>\$249,612,536</b>	<b>\$256,454,122</b>	<b>\$257,168,595</b>	<b>\$260,193,029</b>	<b>\$3,738,907</b>

FUNCTIONAL AREA	2008 Actual	2009 Adopted Budget	2009 Estimate (a)	2010 Proposed Budget	Incr/(Decr) From 2009 Adpt. Budget
Justice & Public Safety (a)	\$51,665,356	\$52,808,163	\$53,615,953	\$53,635,338	\$827,175
Health & Human Services	\$88,358,266	\$70,614,113	\$72,922,435	\$71,801,466	\$1,187,353
Parks, Env., Educ. & Land Use	\$24,302,562	\$26,655,610	\$27,749,618	\$26,903,557	\$247,947
Public Works (a)	\$30,033,065	\$28,593,634	\$28,808,883	\$29,539,880	\$946,246
General Administration	\$19,220,705	\$20,486,864	\$20,268,398	\$20,888,457	\$401,593
Non-Departmental	\$2,582,255	\$24,454,000	\$21,347,003	\$23,959,900	\$(494,100)
Debt Service-Excl Proprietary	\$12,987,327	\$13,442,338	\$13,056,905	\$13,711,031	\$268,693
Capital Projects	\$20,463,000	\$19,399,400	\$19,399,400	\$19,753,400	\$354,000
<b>Total Gross Expenditures</b>	<b>\$249,612,536</b>	<b>\$256,454,122</b>	<b>\$257,168,595</b>	<b>\$260,193,029</b>	<b>\$3,738,907</b>

(a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.

(b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.

## 2010 EXPENDITURE HIGHLIGHTS

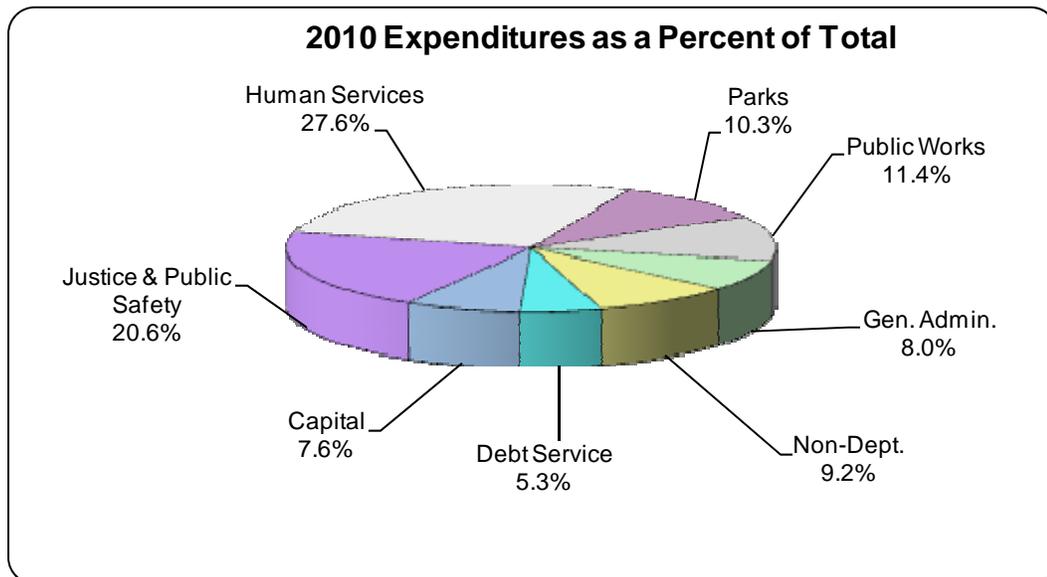
**Expenditure Budget:**

The 2010 total gross expenditure budget is \$260,193,029, an increase of \$3,738,907 or 1.5% from the 2009 Adopted Budget. Budget appropriations consist of departmental operating budget expenditures of \$240,439,629 and capital spending of \$19,753,400. The total overall operating budget increases by \$3,384,907 or 1.4% from last year's operating budget while capital project expenditures increase by \$354,000 or 1.8% from the 2009 Adopted Budget.

The net total expenditure budget after adjusting for \$17,512,517 of interdepartmental charge backs, mainly from Internal Service Funds (which are double budgeted), is \$242,680,512 an increase of \$2,987,489 or 1.2%.

The budget includes personnel costs totaling \$111.9 million or 46% of the net total expenditure budget mentioned above. Overall employee costs increased about \$1.2 million, or 1% from the 2009 Adopted Budget, after over \$950,000 is reduced from personnel costs from 15.25 FTE positions not funded in this budget.

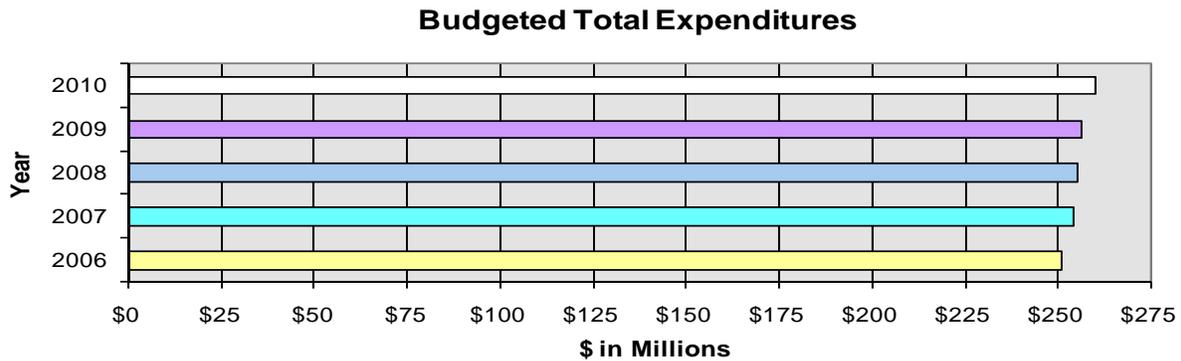
Operating expenditures (including operating expenses, purchased services, and interdepartmental charges appropriations) increase from \$111.3 million in 2009 to \$113.1 million in 2010, an increase of \$1.9 million or 1.7%. Operating expenses represent about 43% of the total gross expenditure budget. Fixed Assets and improvements (excluding capital projects) expenditures are budgeted at \$1.7 million. Debt service payments are budgeted at \$13.7 million.



\*Includes Parks, Environment, Education and Land Use

Functional Area	2010 Adopted Budget	% of Total Adopted Budget
Justice & Public Safety	\$53,635,338	20.6%
Human Services	\$71,801,466	27.6%
Parks	\$26,903,557	10.3%
Public Works	\$29,539,880	11.4%
Gen. Admin.	\$20,888,457	8.0%
Non-Dept.	\$23,959,900	9.2%
Debt Service	\$13,711,031	5.3%
Capital	<u>\$19,753,400</u>	<u>7.6%</u>
<b>Total Expenditures</b>	<b>\$260,193,029</b>	<b>100.0%</b>

## 2010 EXPENDITURE HIGHLIGHTS



The graph above depicts budgeted total expenditure trend data which is stable over the past five years.

The 2010 Budget expenditure level increases 1.5% or \$3.7 million to \$260.2 million. The increase reflects \$622,700 increase in debt service and capital project expenditure levels; \$1.2 million increase for personnel costs to continue; and \$1.1 million increase in operating expenditures largely due to \$503,700 increase in salt expenses, \$981,685 increase in mental health outpatient expenditures noted below and \$365,483 increase in both revenues and expenditures to provide more funding slots for children with Autism and other special needs.

The 2009 Budget expenditure level increases 0.4% or \$920,833 to \$256.5 million. The increase reflects \$20.7 million increase in the Non-Departmental functional area due to the creation of the new Health and Dental Insurance internal service fund offset by a net \$21.4 million decrease in the Health and Human Services functional area resulting from the State taking over the Long Term Care program and the full year implementation of the County's ADRC.

The 2008 Budget expenditure level increases 0.6% or \$1,519,046 to \$255.5 million. The increase reflects \$700,884 decrease in operating budgets due to a \$5.6 million decrease in Health and Human Services with the development of the Aging and Disability Resource Center (ADRC) and the State's commitment to the Family Care initiative to take over and reforming the Long Term Care program costs offset by a \$2.1 million increase in the capital projects.

The 2007 Budget expenditure level increases 1.2% or \$3.0 million to \$254.2 million.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major funding changes, which impact expenditures by functional area, follows:

### **Justice and Public Safety**

- Significant expenditure impacts in the 2010 **Sheriff's** Budget include cost to continue salaries and benefit increases of \$582,197 to \$27,632,942 which is about 81% of the Sheriff's Budget. This increase includes the net reduction of 2.00 FTE staff including a senior correctional counselor and the sunset of a deputy sheriff position associated with the Delafield municipal patrol contract resulting in an estimate cost savings of \$164,809 in salary and benefit costs. This decrease is partially offset with the creation of 1.50 FTE correctional officers associated with the opening of the secured corridor capital project anticipated in October 2010. The anticipated to cost is approximately \$19,900 for the three months in 2010 and approximately \$104,475 for a full year in 2011. Operating expenses are projected to decrease \$96,722 largely due to the removal of \$200,000 in out-of-county inmate placement costs. This decrease is partially offset by \$54,107 increase in commissary expenditures for items purchased and \$23,600 increase in inmate food expenditures. Interdepartmental charge expenditures are budgeted to increase \$102,986 to \$2.96 million, mainly due to an \$113,694 increase for End User Technology Fund (EUTF) charges (which is partially offset with \$97,425 of tax levy shift from the EUTF resulting in net costs of \$16,269 being absorbed) for phasing in total cost based on the new cost allocation method which is more reflective of technology resources being used by the Department.
- **Circuit Court Services** expenditures increase by \$38,020 to \$9,391,561. Operating expenses are increasing by \$163,270 to \$1,487,480 mainly from Circuit Court Services budgeting an additional \$36,500 for medical and competency assessments and an additional \$121,400 for guardian ad litem and court appointed attorney costs. The department's personnel cost appropriation unit is budgeted to decrease by \$129,590 as the department is proposing to unfund 3.50 FTE positions including 1.00 FTE Clerk Typist II position, 1.00 FTE Circuit Court Supervisor, 1.00 Clerk II position and 0.50 FTE Programs and Projects Analyst position resulting in a \$216,300 decrease in personnel costs.

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## 2010 EXPENDITURE HIGHLIGHTS

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- **Emergency Preparedness General Fund** expenditures are increasing by \$196,489 largely due to \$161,140 increase in personnel costs which include an additional \$50,000 in overtime and corresponding benefits to provide approximately 1,269 extra overtime hours to train on the new computer aided dispatch and \$56,000 increase in fixed assets to purchase a new digital recorder. These increases are partially offset by a \$60,163 decrease for operating expenses reflecting a \$28,750 decrease in contracted cleaning services because Facilities management is going to be cleaning the Communications Center and \$38,215 reduction in centerline file maintenance based on need.

### Health and Human Services

- Budgeted tax levy in the **HHS Human Services Fund -Mental Health Outpatient Services** program increases \$922,800 to \$7,416,776 and program operating expenditures increase \$981,685 partially due to the approved state budget which shifts a \$250,000 estimated cost previously paid by the State to the County for the care of children younger than 22 and elderly patients older than 64 at state institutions. Also, \$164,000 of the budgeted increase is related to estimated increases in the days of care and increased costs. Also, the Comprehensive Community Services (CCS) program, which provides a funding source for those clients who require more than outpatient services but less than the wraparound Community Support Program (CSP) services which Counties have traditionally funded is budgeted to increase by \$236,281 or 18.4% to \$1.5 million related to new residential clients that are eligible for this program. The County's license allows the County to receive the federal share which is approximately 60% of the cost for residential/ rehabilitative and vocational services.
- The **Department of Health and Human Services Children with Special Needs** program is budgeted to increase \$365,483 in both revenues and expenditures which will provide more waiver funding slots for children with Autism and other special needs.
- The **Department of Health and Human Services Welfare Fraud** investigation state funding of \$112,606 is decreased to \$0 since funding is eliminated in the 2010 State's budget.
- The **Department of Health and Human Services - Aging and Disability Resource Center General Fund** includes Transportation Services, Community Services and Adult Protective Services. The Transportation Services include Rideline, shuttles and shared-fare taxi services and State Specialized Transportation (s. 85.21) funding which is budgeted to slightly increase by \$11,151. Also, the 2010 Budget increases from \$78,000 to \$103,816 to assist with cost effective shared-fare taxi start up costs, some operating costs and grants to local communities to facilitate cost effective shuttle and local taxi services. Federal Older Americans Act Title IIIB Supportive Services funding increases \$26,881 in the Community Services program.

### Parks, Environment, Education, and Land Use

- **UW Extension** General Government revenues (and corresponding expenditures) are budgeted to increase by \$130,100 to \$289,250, including the federal Drug Free Communities (DFC) grant, which adds \$125,000 to the base adopted budget in 2010, to be used to continue and strengthen the Waukesha County Drug Free Communities Coalition. These coalition partnerships are used to help reduce underage alcohol consumptions and other drug abuse. Federal Community Development Block Grant (CDBG) funding for community development work in the City of Waukesha's three Neighborhood Revitalization Strategy Areas (NRSAs) increases by \$20,150 to \$130,000, allowing the Department to increase the level of state contract community educators serving these neighborhoods by 0.35 FTE (an additional 730 hours) to 2.10 FTE. In addition, the City of Waukesha is expected to approve an award of \$29,250 in CDBG funding to pilot a NRSA Planning Board project to update one of the neighborhoods' five-year strategic plans and help coordinate and evaluate grant funded activities within that neighborhood.
- **Parks and Land Use;** (Multiple Funds), in an effort to limit the growth in personnel costs and overall spending, is unfunding 2.75 FTE regular positions. This includes 1.00 FTE Parks Maintenance worker in the Grounds Maintenance Division of Parks General Fund operations, which is estimated to generate \$66,665 in cost avoidance; 1.00 FTE Parks Maintenance worker in the Golf Courses Enterprise Fund, estimated to generate \$71,015 in cost avoidance; and a 0.75 FTE Clerk I in the Ice Arenas Enterprise Fund, estimated to generate \$30,750 in cost avoidance. To assist with tasks performed in these funds, additional lower cost temporary extra help and related benefits or 0.59 FTE (1,230 hours) or \$15,000 is budgeted in the Parks General Fund; 0.25 FTE (520 hours) or \$5,640 in the Golf Courses Fund; and 0.40 FTE (830 hours) or \$9,350 in the Ice Arenas Fund.

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## 2010 EXPENDITURE HIGHLIGHTS

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### Public Works

- **Public Works General Fund** operations include abolishing 2.00 FTE Building Service Worker I's and unfunding 1.00 FTE Building Service Worker II with estimated cost savings of \$160,200. This reflects more efficiency from in house operations and an increase in use of contracted housekeeping services at the Human Services Center. A Clerk Typist II is reduced midyear for a 0.50 FTE reduction with cost savings of \$23,800.
- Salt expenditures in the **Transportation Budget** increase \$503,700. This includes a 34% increase in the rate to \$54.10 per ton and 5,000 more tons expected to be purchased by municipalities. Salt usage on County roads is expected to be reduced 2% due to use of brine. Vehicle fuel costs are budgeted to decrease \$12,500, assuming an annual average rate of \$3.00 per gallon for use in highway maintenance operations, reflecting a reduction of \$0.15 per gallon and an increase in gallons of 2.6%.
- **Public Works General Fund** on-going energy costs are budgeted to decrease \$55,000 in Public Works for building operations overall, including rate changes of 2.6% for electricity, 4% for natural gas and 10% for sewer and water. Rate increases are more than offset by reductions in consumption of 2% for electricity and 14% for water as a result of recent investments in energy conservation.
- The **Central Fleet Maintenance** budget includes an average service rate increase of 2.2% for all customers. Fuel is assumed to an average cost of \$3.00 per gallon, unchanged from the 2009 budget. To reduce overhead costs, 1.0 FTE Parts Runner is unfunded (\$60,000) and offset with parts delivery service costs of \$30,000.
- The **building improvement maintenance plan** totals \$850,000. This is a decrease for maintenance needs of \$100,000 from the previous year's plan. The maintenance plan is funded by \$700,000 of County Tax Levy and \$150,000 General Fund Balance for one time projects. General Fund Balance use continues to be phased down as planned.

### General Administration and Non-Departmental

- **Department of Administration General Fund** personnel costs and corresponding grant revenues include \$106,679 added to the base budget for a Workforce Development Center (WDC) Coordinator position, created during 2009 through enrolled ordinance (164-21). This regular full-time position will provide improved coordination between agencies and replaces a contracted third-party coordinator position which frequently turned over.
- **Department of Administration -Risk Management** division operating expenditures increase by \$126,349 to \$2,101,693, mostly due to an increase in estimated worker's compensation claims and anticipated future loss reserve expenses by \$100,000, based primarily on an increase in current-year self-insured claims and historical trends. These claims expenses are largely funded through interdepartmental chargebacks to Departments, based on their claims experience.
- Appropriated **Health and Dental Insurance Fund Balance** decreases by \$1,771,600 to \$243,000, mostly due to a decrease in expenditures, estimated to be needed to cover future changes in loss reserve by \$1,479,100 to \$161,000, based on actuarial recommendations. This fund was started in 2009, and the higher 2009 budget was needed to establish a base loss reserve level to cover future claims. The remaining decrease in fund balance is mostly due to the expectation that premium funds, paid by County Departments and employees (including retirees), will cover of the claims related costs.
- Beginning in 2010, a new special revenue **Energy Efficiency Revolving Loan Fund** is established to provide loans to local businesses to fund projects designed to improve their energy efficiency. This program is initiated with \$440,000 in Federal Stimulus Energy Efficiency Block Grant funds, and is expected to be replenished through loan repayments (and interest), based on borrowers' estimated energy savings from implementing these energy efficiency projects.

### Debt Service

The Debt Service expenditure budget for general governmental purposes (excluding proprietary funds debt service payments which are funded from individual fund operating budgets) is \$13,711,031, an increase of \$268,693 or less than 2% from the 2009 Adopted Budget. To fund the 2010 Capital Project's Budget, \$10 million is planned to be borrowed increasing the County's total debt outstanding to approximately \$85.9 million, well below the allowable levels set by State statutes.

### Capital Projects

The 2010 Capital Project Expenditure Budget of \$19.75 million increases \$354,000 from the 2009 Adopted Budget. The 2010 capital budget identifies funding for existing and new projects at a net county cost of \$12.9 million (after direct project revenues and fund balance appropriation totaling approximately \$6.9 million are applied). For 2010, borrowed funds total \$10 million (mentioned above) and investment income is at \$450,000. Project funding also includes \$2.4 million in County Tax Levy, a decrease of \$617,400 from the 2009 Adopted Budget.

## 2008-2010 REVENUE SUMMARY

SOURCE	2008 Actual	2009 Adopted Budget	2009 Estimate	2010 Proposed Budget	Incr/(Decr) From 2009 Adpt. Budget
Intgov't Contracts & Grants	\$71,049,681	\$48,823,376	\$54,112,180	\$51,655,531	\$2,832,155
State Transportation Aids	\$5,370,779	\$5,589,974	\$5,369,510	\$5,422,973	\$(167,001)
State Shared Revenues	\$1,407,250	\$1,155,000	\$1,238,000	\$1,080,000	\$(75,000)
Fines & Licenses	\$2,963,852	\$3,343,699	\$3,029,509	\$3,077,134	\$(266,565)
Charges for Services (a)	\$24,099,476	\$29,151,918	\$27,820,146	\$28,622,650	\$(529,268)
Interdepartmental Revenue	\$16,623,722	\$32,736,276	\$32,252,033	\$34,113,887	\$1,377,611
Other Revenues	\$10,057,254	\$8,436,233	\$8,570,147	\$8,140,089	\$(296,144)
Interest/Penalty on Delinq Taxes	\$2,205,612	\$2,028,000	\$2,475,000	\$2,400,000	\$372,000
Investment Inc-Unrestricted Funds	\$5,900,833	\$6,200,000	\$5,209,366	\$5,800,000	\$(400,000)
Debt Borrowing	\$12,000,000	\$10,000,000	\$8,000,000	\$10,000,000	-
Appropriated Fund Balance	\$7,927,669	\$14,604,183	\$15,023,407	\$12,444,742	\$(2,159,441)
Retained Earnings (a)(b)	\$(3,181,923)	\$(1,453,580)	\$(1,769,746)	\$(1,055,334)	\$398,246
Tax Levy	\$93,188,331	\$95,839,043	\$95,839,043	\$98,491,357	\$2,652,314
<b>Total Gross Revenues</b>	<b>\$249,612,536</b>	<b>\$256,454,122</b>	<b>\$257,168,595</b>	<b>\$260,193,029</b>	<b>\$3,738,907</b>

FUNCTION	2008 Actual	2009 Adopted Budget (b)	2009 Estimate	2010 Proposed Budget	Incr/(Decr) From 2009 Adpt. Budget
Justice & Public Safety (a)	\$16,404,053	\$15,066,043	\$16,093,083	\$15,123,743	\$57,700
Health & Human Services	\$67,161,924	\$46,379,928	\$49,299,807	\$46,321,638	\$(58,290)
Parks, Env, Educ & Land Use (a)	\$16,143,639	\$18,210,624	\$17,142,657	\$16,834,135	\$(1,376,489)
Public Works (a)	\$19,595,479	\$17,897,352	\$17,852,279	\$18,603,223	\$705,871
General Administration (a)	\$16,964,523	\$17,676,429	\$17,032,165	\$18,247,725	\$571,296
Non-Departmental	\$1,821,020	\$20,559,100	\$20,880,900	\$21,754,900	\$1,195,800
Debt Borrowing	\$12,000,000	\$10,000,000	\$8,000,000	\$10,000,000	-
Capital Projects	\$1,587,821	\$1,675,000	\$1,775,000	\$3,426,900	\$1,751,900
Appropriated Fund Balance	\$7,927,669	\$14,604,183	\$15,023,407	\$12,444,742	\$(2,159,441)
Retained Earnings (b)	\$(3,181,923)	\$(1,453,580)	\$(1,769,746)	\$(1,055,334)	\$398,246
Tax Levy	\$93,188,331	\$95,839,043	\$95,839,043	\$98,491,357	\$2,652,314
<b>Total Gross Revenues</b>	<b>\$249,612,536</b>	<b>\$256,454,122</b>	<b>\$257,168,595</b>	<b>\$260,193,029</b>	<b>\$3,738,907</b>

(a) Includes revenues from Proprietary Fund user fees which are estimated to result in retained earnings.

(b) Revenues in excess of expenditures from enterprise funds that are retained in the appropriate fund and not used to offset the overall County Tax Levy.

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## 2010 REVENUE HIGHLIGHTS

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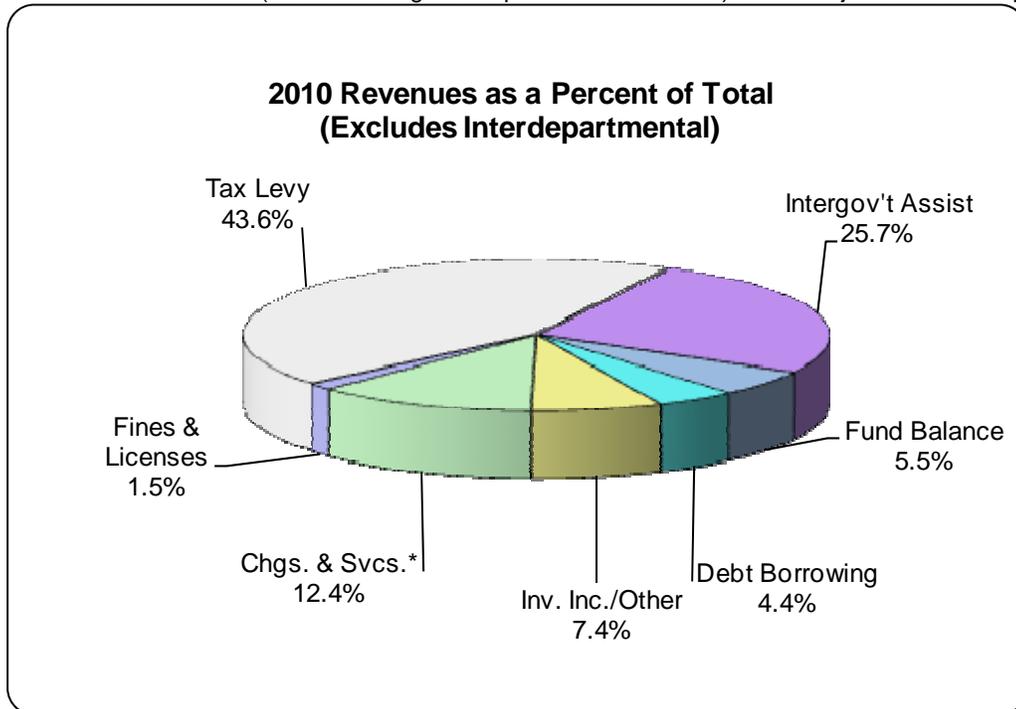
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### **Revenue Budget:**

The 2010 revenue budget (**excluding property Tax Levy, Fund Balance appropriations and revenue generating proprietary fund retained earnings**) totals \$149,256,930, an increase of \$3,246,034 or 2.2% from the 2009 Adopted Budget. The net revenue budget is \$115,143,043 after elimination of \$34,113,887 of interdepartmental revenues (mostly from internal service funds i.e. new Health and Dental Insurance Fund and cross charges, e.g. Sheriff Bailiff and Conveyance services etc.), which are in essence double-budgeted.

The 2010 revenues consist of departmental operating revenues budgeted at \$135,830,030 and capital project funding at \$13,426,900, including \$10,000,000 from planned borrowing. Overall, the operating revenues increase nearly \$1.5 million or 1.1% from the prior year budget, while capital project revenues increase by \$1.75 million.

The graph below reflects the ratio of revenue sources budgeted for 2010 to all revenue sources, with tax levy of 43.6% and Intergovernmental Assistance of 25.7% (after excluding Interdepartmental revenues) as the major revenue components.



\* Excludes Retained Earnings

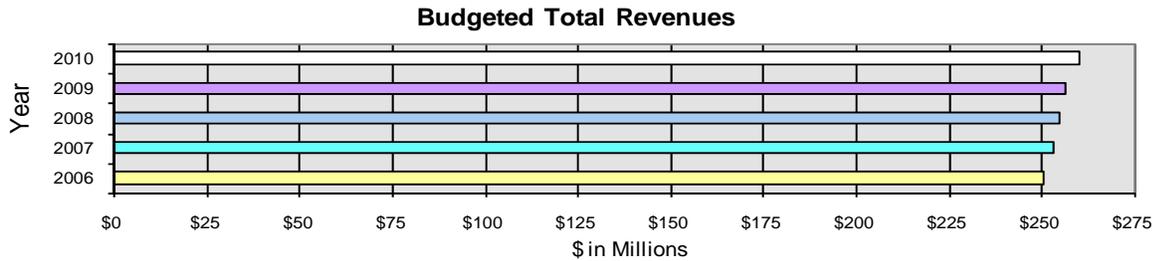
### **Revenue Projection Methodology**

Realistic and accurate revenue forecasting is one of the primary building blocks in the development of a fiscally sound budget. The County combines four primary projection methods based on the unique characteristics of forecasted revenue. These methods include:

1. Informed/Expert Judgment (e.g., the advice of a department head).
2. Deterministic Techniques (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

## 2010 REVENUE HIGHLIGHTS

The graph below shows the total budgeted revenue trends from all sources for 2006-2010. Total revenues have shown annual increases during the five-year period as outlined below.

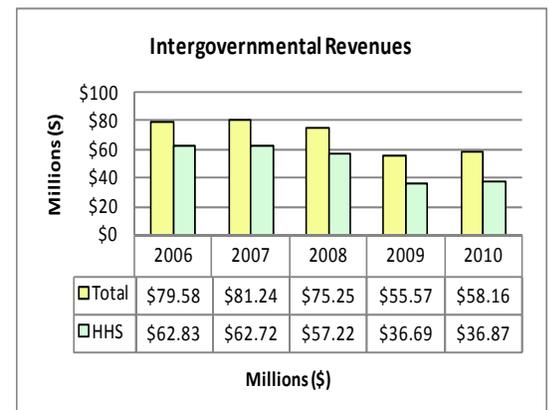


Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2009 to the 2010 Revenue Budget, by source, follows. The 2010 revenue budget increases by \$3.7 million largely due to \$2.6 million increase in Intergovernmental revenue including transportation aids and shared revenue due to the addition of new revenue of \$1,491,900 for renewable energy incentive grant revenue which is funded with federal stimulus money and \$600,000 for the County Highway Improvement-Discretionary program budgeted every other year. The 2009 Adopted Budget increases \$920,833. This increase includes a \$16.475 million increase in interdepartmental revenue mainly due to the addition of the Health and Dental Insurance Fund; a \$2.8 million increase in Fund Balance use; and a \$2.65 million increase in Tax Levy mostly offset by \$19.7 million decrease in Intergovernmental contracts due to continued implementation of the State's Family Care Initiative reforming Long-Term Care; a \$2.0 million reduction in debt borrowing; and \$1.3 million reduction in Other Revenues. The 2008 Adopted total revenue budget increases by \$1,519,046. This increase is largely due to almost a \$1.5 million increase in charges for services, a \$1.8 million increase in debt borrowing, a \$1.9 million increase in Tax Levy and a \$2.3 million net increase in other revenue categories mostly offset by a \$5.99 million decrease in intergovernmental contracts, grants and other State aids. In the 2007 Budget, total revenue increases by \$3.0 million largely due to a nearly \$1.7 million increase in intergovernmental contracts, grants, state aids and shared revenues; a \$960,000 increase in charges for services; and a net increase of \$400,000 in other revenue categories.

### **Intergovernmental Contracts & Grants:**

Combined, total 2010 intergovernmental contracts, grants, state aids and state shared revenues are budgeted at \$58,158,504 representing an increase of \$2,590,154 or 4.7% from the 2009 Adopted Budget (see explanations below).

- H&HS Functional Area Intergovernmental Revenue increases by \$172,652 to \$36.9 million as follows:
  - **Federal Community Development** funding will continue the development of viable urban communities within Waukesha County through the provision of grants and technical assistance to cities, villages, towns and non-profit agencies participating in Waukesha County's Urban County Community Development Programs. Funding is provided to low and moderate-income households and to Neighborhood Revitalization Strategy Areas (NRSA) within the County for public services, homeownership, housing rehabilitation, rental opportunities, public facility improvements, planning, economic development and other County needs primarily through subgrantee agreements with non profit agencies. The 2010 Budget includes \$2,950,000 of estimated federal funding from HUD which represents a \$150,000 increase to \$2,950,000 in HOME funding from the 2009 Budget.
  - **Department of Health and Human Services** is budgeting the department's primary source of Intergovernmental revenue, **Community Aids-Basic County Allocation (BCA)** from the State Department of Health and Family Services to decrease \$425,369 to \$7,632,693 in the 2010 Budget after adjusting out the BCA portion of the required payment back to the state of \$3,156,200 as part of the State's Family Care initiative.
  - In 2010, the **Department of Health and Human Services Alcohol and Other Drug Abuse block grant** funding is budgeted to increase \$183,547 related to the State's use of one time federal government stimulus funding for 2010 to partially offset the significant reduction in Community Aids.
  - The **Department of Health and Human Services Children with Special Needs** program is budgeted to increase \$365,483 in both revenues and expenditures which will provide more waiver funding slots for children with Autism and other special needs.
  - **The Department of Health and Human Services - Child and Family Incentive Title IV-E** revenue of \$252,880 is eliminated in the 2010 State budget. The funding had provided services to children who were at risk of abuse and neglect.
  - **The Department of Health and Human Services** is budgeting \$193,200 of new revenue related to participation in a new state Medicaid waiver program (1915i) which allows federal reimbursement for a portion of rehabilitative costs.



## 2010 REVENUE HIGHLIGHTS

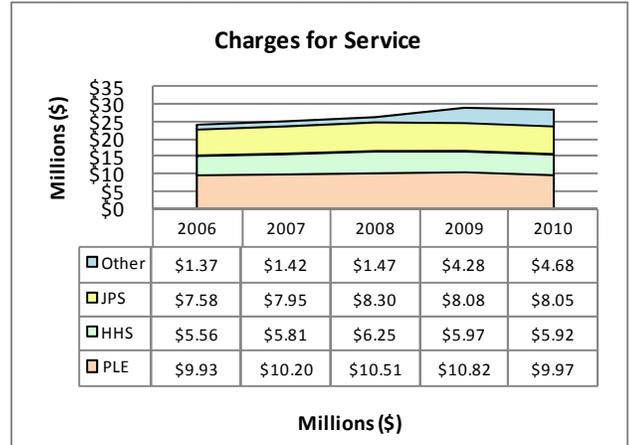
- **The Department of Health and Human Services Welfare Fraud investigation state funding** of \$112,606 is decreased to \$0 since funding is eliminated in the 2010 State's budget.
- **Capital Project** 2010 Intergovernmental Revenue totals \$2,891,900 and includes new revenue of \$1,491,900 for renewable energy incentive grant revenue which is funded with federal stimulus money; \$600,000 for the County Highway Improvement-Discretionary program budgeted every other year and State payments for personal property tax exemption for technology equipment of \$600,000 and State shared revenue payment estimated at \$200,000.
- **Parks and Land Use General Fund** General Government revenues are budgeted to decline by \$91,444 to \$457,573, mostly due to the state's 2009-11 adopted biennial budget eliminating the Recycling Efficiency Initiative (REI) grant, which was budgeted at \$117,400 in 2009. This grant revenue has allowed the County to provide yard-waste composting services to municipalities at no cost and to fund a portion of the County's electronic appliance recycling (E-cycling) program.

### Charges for Services:

Charges for County Services (user fees) are budgeted at \$28,622,650, which represents a decrease of approximately \$529,268 from the 2009 Adopted Budget.

User Fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional user based charging method to continue service operations without relying solely on taxes from the general population. User fees collected include fees for document recording; real estate transfers; public admission for recreation usage within the Parks, Environment and Land Use areas; client treatment, inpatient or residential services fees within the Health and Human Services area (HHS); and inmate stays, contracted Sheriff patrols, and judicial and public safety areas.

- **Justice and Public Safety** Charges for Service revenues are budgeted to decrease by \$27,807 to \$8.05 million mainly due to \$59,172 decrease in the Sheriff's Department Budget for 13 fewer paying Huber inmates resulting in \$107,755 as well as \$69,235 loss in municipal patrol contract revenue due to the reduction in the Delafield patrol contract offset by an increase in the per diem rate for the federal inmates to \$77 per day inmates resulting in a \$78,949 increase in revenue and the addition of \$35,000 in new revenue for housing individuals on extended supervision sanctions.
- **Parks and Land Use** functional area Charges for Service revenues are budgeted to decline by \$815,313 mainly because the **Register of Deeds** Charges for Service revenues are budgeted to decline by \$685,840 to \$2,952,700, mostly due to a reduction in budgeted real estate transfer fees of \$775,000 to \$1,225,000, reflecting a declining trend in the number and value of real estate transactions, due to the downturn in the real estate market. **Parks and Land Use General Fund** Charges for Service revenue are budgeted to decline by \$75,689 to \$1,922,886, mostly due to a reduction in budgeted Exposition Center fees by \$54,575 to \$625,000, largely resulting from the loss of a major event, and subdivision review fees by \$30,000 to \$35,000, mostly related the recent downturn in the real estate development market. This is partially offset by an increase in various Parks fees (e.g., entrance fees, boat launch fees) by \$29,086 to \$860,886.



### Fines and Licenses:

Overall fine and license revenues are estimated to total \$3,077,134 for 2010, a decrease of \$266,565, or 7.9% from the 2009 Adopted Budget.

- **Health and Human Services Department** is budgeting a \$80,000 decrease in the Driver Improvement Surcharge to \$535,000 to reflect actual collection levels received.
- Agricultural Use Conversion penalties budgeted for in the **Treasurer's Office** are estimated to decrease by \$85,000 to \$130,000 reflecting estimated lower receipts from agricultural land use conversions fees based on current trends.

### Interdepartmental Revenues:

Interdepartmental revenues total \$34,113,887, an increase of nearly \$1.4 million from the 2009 Adopted Budget. Interdepartmental revenues are primarily related to internal service fund charges and cross charges for services provide by one County department to another, which are in essence double budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- Based on actuarial recommendations, **Health and Dental Insurance Fund** Interdepartmental Revenues increase by \$659,000 to \$16,770,000, and Charges for Service revenues increase by \$65,000 to \$2,824,000, mostly to cover the County Departments' share and employee share of active employee claims.
- Tax Levy Support for the **DOA-End User Technology Fund (EUTF)** decreases by \$385,373 to \$779,872, mostly due to shifting approximately \$350,000 in tax levy from the End User Technology program out to departments to help limit the impact of cost increases being phased into departments' budgets.
- Interdepartmental revenues in the **Public Works Functional Area** are increasing by \$125,933 largely due to increasing costs for vehicle fuel and vehicle repair and maintenance costs which result in \$71,009 of the revenue increase.

## 2010 REVENUE HIGHLIGHTS

### Other Revenues:

Revenues from various other sources in the 2010 Budget total \$16.3 million. This represents a net decrease of \$324,144 from the 2009 Adopted Budget.

- The **Office of the Treasurer** revenues include an estimated decrease in investment income of \$400,000 to \$5,350,000 as lower rates of return experienced in 2009 are expected to continue into 2010. Penalties and interest on delinquent taxes are budgeted to increase by \$124,000 to \$800,000 for penalty payments and increase by \$248,000 to \$1,600,000 for the interest payments due to higher levels of delinquent tax receipts in 2009.
- **Parks and Land Use Material Recycling Facility (MRF) Fund**, total revenues decline by \$383,300, and include a reduction of \$300,000 to \$700,000 for the County's share (50%) of material sales (Other Revenues), due to an anticipated decrease in material sale prices and lower volume of materials received, both resulting from the recent economic downturn.
- **DOA-General Fund** personnel costs and corresponding grant revenues include \$106,679 added to the base budget for a Workforce Development Center (WDC) Coordinator position, created during 2009 through enrolled ordinance (164-21). This regular full-time position will provide improved coordination between agencies and replaces a contracted third-party coordinator position which frequently turned over.

### Debt Financing:

The 2010 Budget includes borrowing of \$10.0 million to finance a portion of 2010 capital projects. This represents a decrease of \$2.0 million in the level of borrowing from the 2009 Adopted Budget. In addition, this amount is approximately \$1.85 million less than the amount planned for in Adopted 2009-2013 Capital projects funding plan for 2009.

### Appropriated Fund Balance:

To reduce the 2009 Tax Levy (for 2010 Budget purposes), the Budget includes Fund Balance appropriations of \$12,444,742 for one-time projects or temporary expenditures or to phase in the impact of significant revenue losses. This includes \$8,548,242 for the operating budgets and \$3,896,500 for the Capital Projects Budget as summarized in this table below:

<b>Fund Balance Use in Fund / Department Budgets</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Internal Service Funds</b>	<b>Enterprise Funds</b>	<b>Capital Fund</b>	<b>Debt Service Fund</b>	<b>Total</b>
Administration Internal Services			\$260,523				\$260,523
Admin Dept-Risk Management			\$612,354				\$612,354
End User Tech. Fund			\$928,019				\$928,019
Airport Fund				\$260,829			\$260,829
Capital Projects Budget					\$3,896,500		\$3,896,500
Circuit Court Services	\$6,000						\$6,000
Contingency Fund	\$1,000,000						\$1,000,000
Corporation Counsel Dept.	\$15,000	\$65,000					\$80,000
County Clerk Dept.	\$47,000						\$47,000
Debt Service Fund						\$706,031	\$706,031
District Attorney	\$86,000						\$86,000
Emergency Preparedness	\$296,750			\$210,532			\$507,282
Human Services Dept.		\$1,094,931					\$1,094,931
Non-Departmental	\$537,000		\$243,000				\$780,000
Federated Library Fund		\$96,652					\$96,652
Parks and Land Use Dept.	\$490,300	\$408,219		\$770,600			\$1,669,119
Public Works Dept	\$158,000	\$131,000	\$101,083				\$390,083
Sheriff Dept.	\$23,419						\$23,419
<b>Total by Fund Type</b>	<b>\$2,659,469</b>	<b>\$1,795,802</b>	<b>\$2,144,979</b>	<b>\$1,241,961</b>	<b>\$3,896,500</b>	<b>\$706,031</b>	<b>\$12,444,742</b>

### Tax Levy:

The overall 2009 Tax Levy (for 2010 Budget purposes) is \$98,491,357, which represents an increase of \$2,652,314 or 2.8% from the 2009 Adopted Budget. This is within the State imposed tax levy increase limit of 3.0%. The total Tax Levy consists of General County Purpose Levy of \$95,717,457, a \$2,630,703 or 2.8% increase from the 2009 Adopted Budget, and the Federated Library Tax Levy of \$2,773,900, an increase of \$21,611 or 0.8% from the 2009 Adopted Budget.

The Tax Levy rate for the general County portion of the budget is \$1.8687 per \$1,000 of equalized property value, an increase of \$0.0805 or 4.5%. The Tax Levy rate for the Federated Library System is \$0.2314 per \$1,000 of equalized property value, an increase of \$0.0104 or 4.7%.



# DECISION MAKING CRITERIA FOR NEW POSITIONS

County government has an obligation to meet the needs of its citizens in a fiscally prudent manner. One of the largest costs of government is personnel cost. Unlike capital projects that are paid for in a set period of time, position costs continue each year as long as the position exists. Therefore, before new positions are authorized, a careful review of the justification of these requests is warranted. In reviewing these requests, the following types of questions are asked.

- 1) Does the reason a position is being requested support the strategic plan for the County and the department?
- 2) Can the work be accomplished in any other way?
- 3) Does the proposed position improve customer service?
- 4) Does the proposed position provide direct services as opposed to administrative support, supervision, or management?
- 5) Will the investment in the proposed position allow the department to increase revenues or decrease expenditures beyond the cost of the position?
- 6) Is there outside (non-County Tax Levy) funding available for the proposed position, such as state or federal grants?
- 7) Can the position costs be offset by eliminating or reducing a lower priority function?
- 8) Has the organization been reviewed for efficiency? Is the organization a re-engineering candidate?
- 9) What will be the effect if the proposed position is not created?

## Budgeted Positions 2008-2010 (Summary by Functional Area)

\*\*\*\*\*BUDGETED POSITIONS ONLY\*\*\*\*\*

FUNCTIONAL AREAS:	2008 Year End	2009 Adopted Budget	2009 Modified Budget	2010 Adopted Budget	2010 09-10 Change
Justice and Public Safety	537.75	535.25	534.25	530.13	(5.12)
Health and Human Services	426.29	424.88	424.88	422.00	(2.88)
Parks, Env., Educ., and Land Use	148.00	144.00	144.00	141.25	(2.75)
Public Works	157.90	156.60	156.60	152.10	(4.50)
General Administration	121.58	123.40	124.00	123.40	-
Non-Departmental	-	-	-	-	-
<b>Total Regular Positions Countywide</b>	<b>1,391.52</b>	<b>1,384.13</b>	<b>1,383.73</b>	<b>1,368.88</b>	<b>(15.25)</b>
Temporary Extra Help	118.67	120.68	125.27	122.21	1.53
Overtime	33.44	24.15	24.93	24.13	(0.02)
<b>Total Position Equivalents Countywide</b>	<b>1,543.63</b>	<b>1,528.96</b>	<b>1,533.93</b>	<b>1,515.22</b>	<b>(13.74)</b>

\* This chart includes the number of positions that are authorized and funded with the exception of position overfills.

### Significant Changes for 2010

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 13.74 FTE, including temporary extra help and overtime. There is a net decrease of 15.25 FTE budgeted regular positions; an increase of 1.53 FTE (3,182 hours) of additional temporary extra help funding; and a decrease of 0.02 FTE in overtime appropriations.

<b>Create:</b>	New positions that are funded in the 2010 Adopted Budget	4.38
<b>Abolish:</b>	Positions which are funded in the 2009 Adopted Budget	(6.00)
<b>Unfund:</b>	Positions not being abolished at this time	(14.17)
<b>Increase/(Decrease):</b>	Additional funding for 0.54 FTE of previously authorized positions	0.54
<b>Subtotal Regular Positions</b>		<b>(15.25)</b>

### Current-Year Changes in 2009

<b>Create:</b>	Workforce Development Center Coordinator-DOA	0.60
<b>Abolish</b>	1.00 FTE Sunset Position Deputy Sheriff	(1.00)
<b>Temp Help/Overtime</b>	Mainly due to grant funding received during 2009 and transfers of existing budgeted funds.	5.37

**FUNCTIONAL AREA SUMMARY BY FUND TYPE**

**2010 BUDGET**

<b>REVENUES</b>	<b>GENERAL FUND (a)</b>	<b>SPECIAL REVENUE</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
JUSTICE & PUBLIC SAFETY	\$13,994,108	\$0	\$1,129,635	\$0	\$0	\$0	\$15,123,743
HEALTH & HUMAN SERVICES	\$3,116,217	\$43,205,421	\$0	\$0	\$0	\$0	\$46,321,638
PARKS, ENV., EDUC., LAND USE	\$7,691,192	\$2,655,943	\$6,487,000	\$0	\$0	\$85,000	\$16,919,135
PUBLIC WORKS	\$1,722,009	\$10,170,465	\$732,852	\$5,977,897	\$0	\$2,091,900	\$20,695,123
GENERAL ADMINISTRATION	\$10,213,649	\$0	\$0	\$8,034,076	\$0	\$11,250,000	\$29,497,725
NON DEPARTMENTAL	\$1,211,900	\$440,000	\$0	\$20,103,000	\$0	\$0	\$21,754,900
FUND BALANCE APPROPRIATION	\$2,659,469	\$1,795,802	\$1,241,961	\$2,144,979	\$706,031	\$3,896,500	\$12,444,742
RETAINED EARNINGS	\$0	\$0	(\$1,004,542)	(\$50,792)	\$0	\$0	(\$1,055,334)
<b>TAX LEVY</b>	<b>\$59,324,912</b>	<b>\$22,854,010</b>	<b>\$192,563</b>	<b>\$684,872</b>	<b>\$13,005,000</b>	<b>\$2,430,000</b>	<b>\$98,491,357</b>
<b>TOTAL REVENUES</b>	<b>\$99,933,456</b>	<b>\$81,121,641</b>	<b>\$8,779,469</b>	<b>\$36,894,032</b>	<b>\$13,711,031</b>	<b>\$19,753,400</b>	<b>\$260,193,029</b>
<b>EXPENDITURES</b>							
JUSTICE & PUBLIC SAFETY	\$52,519,570	\$0	\$1,115,768	\$0	\$0	\$3,809,000	\$57,444,338
HEALTH & HUMAN SERVICES	\$8,902,179	\$62,899,287	\$0	\$0	\$0	\$250,000	\$72,051,466
PARKS, ENV., EDUC., LAND USE	\$14,491,386	\$5,934,714	\$6,477,457	\$0	\$0	\$2,399,000	\$29,302,557
PUBLIC WORKS	\$10,477,808	\$11,847,640	\$1,186,244	\$6,028,188	\$0	\$12,060,900	\$41,600,780
GENERAL ADMINISTRATION	\$10,368,613	\$0	\$0	\$10,519,844	\$13,711,031	\$110,000	\$34,709,488
NON DEPARTMENTAL (a)	\$3,173,900	\$440,000	\$0	\$20,346,000	\$0	\$1,124,500	\$25,084,400
<b>TOTAL EXPENDITURES</b>	<b>\$99,933,456</b>	<b>\$81,121,641</b>	<b>\$8,779,469</b>	<b>\$36,894,032</b>	<b>\$13,711,031</b>	<b>\$19,753,400</b>	<b>\$260,193,029</b>

(a) Includes Contingency Fund.

**APPROPRIATION UNIT SUMMARY BY FUND TYPE**

**2010 BUDGET**

<b>REVENUES</b>	<b>GENERAL FUND (a)</b>	<b>SPECIAL REVENUE</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
INTERGOVT. CONTRACTS/GRANTS	\$8,470,873	\$45,545,731	\$1,250,000	\$0	\$0	\$2,976,900	\$58,243,504
FINES & LICENSES	\$2,542,134	\$535,000	\$0	\$0	\$0	\$0	\$3,077,134
CHARGES FOR SERVICES	\$13,278,277	\$6,488,260	\$5,735,440	\$3,120,673	\$0	\$0	\$28,622,650
INTERDEPART. REVENUES	\$3,654,058	\$464,060	\$598,847	\$29,396,922	\$0	\$0	\$34,113,887
OTHER REVENUES	\$10,003,733	\$3,438,778	\$765,200	\$1,597,378	\$0	\$10,450,000	\$26,255,089
FUND BALANCE APPROPRIATION	\$2,659,469	\$1,795,802	\$1,241,961	\$2,144,979	\$706,031	\$3,896,500	\$12,444,742
RETAINED EARNINGS	\$0	\$0	(\$1,004,542)	(\$50,792)	\$0	\$0	(\$1,055,334)
<b>TAX LEVY</b>	<b>\$59,324,912</b>	<b>\$22,854,010</b>	<b>\$192,563</b>	<b>\$684,872</b>	<b>\$13,005,000</b>	<b>\$2,430,000</b>	<b>\$98,491,357</b>
<b>TOTAL REVENUES</b>	<b>\$99,933,456</b>	<b>\$81,121,641</b>	<b>\$8,779,469</b>	<b>\$36,894,032</b>	<b>\$13,711,031</b>	<b>\$19,753,400</b>	<b>\$260,193,029</b>
<b>EXPENDITURES</b>							
PERSONNEL COSTS	\$69,290,829	\$34,987,994	\$2,475,753	\$5,114,247	\$0	\$0	\$111,868,823
OPERATING EXPENSES	\$21,425,689	\$38,115,294	\$4,814,753	\$31,272,022	\$0	\$0	\$95,627,758
INTERDEPARTMENTAL CHARGES	\$8,513,438	\$7,002,353	\$1,488,963	\$507,763	\$0	\$0	\$17,512,517
FIXED ASSETS & IMPROVEMENTS	\$703,500	\$1,016,000	\$0	\$0	\$0	\$19,753,400	\$21,472,900
DEBT SERVICE	\$0	\$0	\$0	\$0	\$13,711,031	\$0	\$13,711,031
<b>TOTAL EXPENDITURES</b>	<b>\$99,933,456</b>	<b>\$81,121,641</b>	<b>\$8,779,469</b>	<b>\$36,894,032</b>	<b>\$13,711,031</b>	<b>\$19,753,400</b>	<b>\$260,193,029</b>

(a) Includes Contingency Fund.

## FUND DESCRIPTIONS

The following are capsule descriptions of each County fund. To the right of each description are the total 2010 expenditures and property tax levy for that fund.

	2010 Expenditure Budget	2010 Tax Levy
<b>GENERAL FUND</b>		
The General Fund is the largest single County fund. It is the primary operating fund of the County. It accounts for all revenues that are not required to be processed through another fund. Almost two-thirds of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental revenues, interest earnings, and other revenues.		
<b>TOTAL GENERAL FUND</b>	<b><u>\$99,933,456</u></b>	<b><u>\$59,324,912</u></b>
<b>SPECIAL REVENUE FUNDS</b>		
Special Revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.		
<b>HHS - Human Services Fund</b>		
To account for Special revenue (Federal/State) funds needed to provide economic assistance, income maintenance, counseling, services to children, adolescent and families; and state-mandated inpatient and outpatient mental health; alcohol, drug abuse and special needs and developmental disability services.	\$42,137,985	\$14,659,389
<b>HHS - Aging and Disability Resource Center (ADRC) &amp; Long Term Care Fund</b>		
To account for Special revenue (Federal/State) funds needed to provide older adults and individuals with disabilities age 18 and above, and their families services with information, referral, assistance, long term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and emergency referrals and services related to aging or living with a disability. Also, includes Family Care Payment of Community Aids back to the State as part of the State's Family Care Initiative.	\$7,402,727	\$135,121
<b>HHS - Mental Health Center Fund</b>		
To account for funds needed to provide inpatient mental health services.	\$5,605,952	\$3,217,113
<b>HHS - ADRC - Nutrition Fund</b>		
To account for federal and state funds that provide for home delivered meals and congregate nutrition programs.	\$1,336,345	\$204,320
<b>Child Support</b>		
To account for federal, state, and county funds that provide for administration and support of Child Support programs.	\$2,496,778	\$317,992
<b>Community Development Fund</b>		
To account for federal funds to provide to other governmental units or nonprofit organizations that aid low to moderate income and other disadvantaged persons.	\$3,919,500	\$0
<b>Transportation Fund</b>		
To account for funds needed to provide all services on the County trunk highway system and selected non-County roads, including: planning, designing, maintenance and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. To account for state, federal, and local funds used to provide transit bus services to selected areas of the County.	\$11,847,640	\$1,546,175
<b>Federated Library Funds</b>		
To account for funds provided to maintain a member library system.	\$4,219,195	\$2,773,900
<b>Walter J. Tarmann Parkland Acquisition Fund</b>		
To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.	\$1,000,000	\$0
<b>Land Information Systems Fund</b>		
To establish a County-wide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information.	\$715,519	\$0
<b>Energy Efficiency Revolving Loan Fund</b>		
This new special revenue fund is established to provide loans to local businesses to fund projects designed to improve their energy efficiency. This program is initiated with \$440,000 in Federal Stimulus Energy Efficiency Block Grant funds authorized in the American Recovery and Reinvestment Act of 2009. This fund is to be replenished through loan repayments (and interest), based on borrowers' estimated energy savings from implementing these energy efficiency projects.	\$440,000	\$0
<b>SPECIAL REVENUE FUND TOTALS</b>	<b><u>\$81,121,641</u></b>	<b><u>\$22,854,010</u></b>

## FUND DESCRIPTIONS

<b>INTERNAL SERVICE FUNDS</b>	2010 Expenditure <u>Budget</u>	2010 Tax <u>Levy</u>
Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
<b>End User Technology Fund</b> To finance the common technology infrastructure for County users. The fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments. To account for the costs associated with the operation and maintenance of the County's central imaging, microfilming, records management services, contracted central printing, and mail room services. Costs are billed to user departments based on a time and material cost basis.	\$6,478,164	\$779,872
<b>Vehicle/Equipment Replacement Fund</b> To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500, and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.	\$2,473,189	\$0
<b>Central Fleet Maintenance Fund</b> To account for the costs associated with the maintenance, repairs and centralized fueling of all County-owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.	\$3,554,999	\$0
<b>Communications Fund</b> To account for the costs associated with the operation and maintenance of the County's telecommunication system. Costs are billed to user departments based on actual usage and equipment inventories.	\$778,169	\$0
<b>Risk Management Fund</b> To account for the costs associated with loss control, the investigation and payment of employee claims, claims administration, and the transfer of risk to third parties through purchased insurance coverage. Costs are allocated to other County departments mostly on a claims experience/exposure basis, except for special insurance coverage, which are charged based on actual costs. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions, and vehicle liability coverage for counties or cities in Wisconsin.	\$2,456,854	\$0
<b>Collection Management Fund</b> To account for the costs associated with County-wide delinquent account collection activity. Costs are allocated to other County departments based on costs of services provided. Negative tax levy reflects payback of tax levy provided for startup costs in the early years of operation.	\$806,657	(\$95,000)
<b>Health and Dental Insurance Fund</b> The Health Insurance Fund is an interest-bearing Internal Service Fund established to provide for and effectively manage the health and dental benefits for County employees, elected officials, retirees, and dependents.	\$20,346,000	\$0
<b>INTERNAL SERVICE FUND TOTALS</b>	<b>\$36,894,032</b>	<b>\$684,872</b>

## FUND DESCRIPTIONS

	2010 Expenditure <u>Budget</u>	2010 Tax <u>Levy</u>
<b><u>ENTERPRISE FUNDS</u></b>		
Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.		
<b>Radio Service Fund</b>		
To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.	\$1,115,768	\$0
<b>Golf Courses Fund</b>		
To account for operations and maintenance of the three County golf courses.	\$3,380,897	\$0
<b>Ice Arenas Fund</b>		
To account for operations and maintenance of the two County ice arenas.	\$1,059,036	\$0
<b>Airport Operations Fund</b>		
To account for operations and maintenance of the County airport.	\$1,186,244	\$192,563
<b>Materials Recycling Facility Fund</b>		
To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the County program.	\$2,037,524	\$0
<b>ENTERPRISE FUND TOTALS</b>	<b>\$8,779,469</b>	<b>\$192,563</b>
<b><u>DEBT SERVICE FUNDS</u></b>		
Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and services costs (Excludes debt services budgeted in Internal Service and Enterprise Funds). For further detailed information, see Debt Service Section.		
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$13,711,031</b>	<b>\$13,005,000</b>
<b><u>CAPITAL PROJECTS FUNDS</u></b>		
All capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).		
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$19,753,400</b>	<b>\$2,430,000</b>
<b>TOTAL ALL FUNDS</b>	<b><u>\$260,193,029</u></b>	<b><u>\$98,491,357</u></b>