

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 Sec 7-16 (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 "2011 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

	2009	2010	2011	Change from 2010	
	Budget	Budget	Budget	\$	%
Expenditures	\$19,399,400	\$19,353,400	\$19,982,500	\$629,100	3.3%
Revenues	\$1,225,000	\$2,976,900	\$2,960,500	(\$16,400)	-0.6%
Proprietary Fund Balance (a)	<u>\$992,000</u>	<u>\$1,984,000</u>	<u>\$597,000</u>	<u>(\$1,387,000)</u>	<u>-69.9%</u>
Net Expenditures	\$17,182,400	\$14,392,500	\$16,425,000	\$2,032,500	14.1%
Other Financing Sources:					
Investment Earnings	\$450,000	\$450,000	\$350,000	(\$100,000)	-22.2%
Debt Issue Proceeds	<u>\$10,000,000</u>	<u>\$10,000,000 (b)</u>	<u>\$10,000,000</u>	<u>\$0</u>	<u>0.0%</u>
Cash Balances from					
Governmental Fund Balance (c)	\$3,685,000	\$1,512,500	\$3,650,000	\$2,137,500	141.3%
Tax Levy	<u>\$3,047,400</u>	<u>\$2,430,000</u>	<u>\$2,425,000</u>	<u>(\$5,000)</u>	<u>-0.2%</u>
Total Cash Balances	\$6,732,400	\$3,942,500	\$6,075,000	\$2,132,500	54.1%
Est. Use of Cash Balances					
as % Of Net Expenditures	39.2%	27.4%	37.0%		

a) Fund Balance appropriations in 2011 Budget include Proprietary Fund Balance of \$590,000 from Internal Service Fund operations and \$7,000 from Enterprise Fund operations.

b) The 2010 Budget was modified to reduce capital project expenditures by \$3 million resulting in a reduction in the 2010 issue to \$9 million and reductions in budgeted revenues of \$737,500 and capital project fund balance of \$1,262,500.

c) 2011 Budget use of governmental fund balance includes \$500,000 of Human Services fund balance, General Fund balance of \$525,000 and Capital project Fund Balance of \$2,625,000.

	2009 Budget	2010 Budget*	2011 Budget	10-11 Budget Change
EXPENDITURES				
Justice and Public Safety	\$3,809,000	\$3,809,000	\$518,000	(\$3,291,000)
Health and Human Services	\$830,000	\$250,000	\$3,616,500	\$3,366,500
Parks, Env, Edu & Land Use	\$1,114,000	\$1,999,000	\$1,835,000	(\$164,000)
Public Works	\$12,513,400	\$12,060,900	\$11,353,000	(\$707,900)
County Wide Technology Projects	\$1,003,000	\$1,124,500	\$2,550,000	\$1,425,500
Est. Financing Costs	\$130,000	\$110,000	\$110,000	\$0
Total Gross Capital Expenditures	\$19,399,400	\$19,353,400	\$19,982,500	\$629,100

REVENUES				
County Highway Improvement Program (CHIP)	\$0	\$600,000	\$0	(\$600,000)
CHIP-Discretionary	\$500,000	\$0	\$500,000	\$500,000
State Shared Revenue	\$225,000	\$200,000	\$250,000	\$50,000
State Computer Equipment Exemption	\$500,000	\$600,000	\$650,500	\$50,500
Renewable Energy Incentive Revenue	\$0	\$85,000	\$0	(\$85,000)
Energy Grant	\$0	\$1,491,900	\$160,000	(\$1,331,900)
STP-M Federal Revenue	\$0	\$0	\$1,400,000	\$1,400,000
Subtotal Revenues	\$1,225,000	\$2,976,900	\$2,960,500	(\$16,400)

FUND BALANCE APPROPRIATIONS:

Telecommunications Fund	\$350,000	\$0	\$0	\$0
End User Technology Fund	\$480,000	\$800,000	\$590,000	(\$210,000)
Airport Fund	\$122,000	\$250,000	\$0	(\$250,000)
Radio Services Fund	\$40,000	\$934,000	\$7,000	(\$927,000)
Subtotal: Proprietary Funds	\$992,000	\$1,984,000	\$597,000	(\$1,387,000)
Land Information Systems Fund	\$0	\$100,000	\$0	(\$100,000)
General Fund - Human Services	\$0	\$0	\$500,000	\$500,000
General Fund - ROD Doc. Fee Reserved	\$0	\$0	\$350,000	\$350,000
General Fund - Com Cen Reserved	\$0	\$0	\$25,000	\$25,000
General Fund - Assigned	\$2,760,000	\$0	\$150,000	\$150,000
Capital Project Funds Assigned	\$925,000	\$1,412,500	\$2,625,000	\$1,212,500
Subtotal: Cash Balances from Governmental Fund Balance	\$3,685,000	\$1,512,500	\$3,650,000	\$2,137,500
Total Fund Balance Uses For Capital Projects	\$4,677,000	\$3,496,500	\$4,247,000	\$750,500

Investment Earnings	\$450,000	\$450,000	\$350,000	(\$100,000)
Debt Proceeds	\$10,000,000	\$10,000,000	\$10,000,000	\$0

Tax Levy	\$3,047,400	\$2,430,000	\$2,425,000	(\$5,000)
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* Note The 2010 was modified to reduce expenditures \$3,000,000 to reflect revised cash flow needs of a large highway construction capital project . Borrowing was reduced \$1,000,000 and other funding sources reduced \$2 million including use of capital project fund balance of \$1,262,500 and governmental revenues of \$737,500 for State Shared Revenue and State Computer Equipment Exemption.

Page #	PROJECT TITLE	Project Number	2011 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PUBLIC WORKS - BUILDINGS

474	HEALTH & HUMAN SERVICES BLDG	200615	\$3,616,500			\$3,616,500
475	JUVENILE CENTER BOILER/CONTROLS	200706	\$200,000			\$200,000
476	NORTHVIEW UPGRADES	200708	\$2,160,000			\$2,160,000
478	LAW ENFORCE CNTR ROOFING REPLACEMENT	201107	\$380,000			\$380,000
479	HIGHWAY SUBSTATION ROOFING UPGRADES	201108	\$15,000			\$15,000
480	UWW BOILER, CHILLER & CONTROLS REPLACEMENT	200902	\$20,000			\$20,000

481	CTH VV, CTH Y TO MARCY RD	200608	\$600,000			\$600,000
482	CTH CW, ASHIPUN RIVER BRIDGE	200810	\$133,400			\$133,400
483	WAUKESHA WEST BYPASS	200917	\$2,000,000	\$1,400,000	(a)	\$600,000
485	CTH VV, MARCY-BETTE DRIVE	9707	\$871,000			\$871,000
486	CTH X, STH 59 -HARRIS HIGHLANDS	9904	\$336,000			\$336,000
487	CTH L, CTH Y TO MOORLAND ROAD	200011	\$900,000			\$900,000
488	CTH D, CALHOUN-INTERSECTION	200511	\$1,100,000			\$1,100,000
489	CTH P, BARK RIVER BRIDGE	200606	\$137,600			\$137,600

490	CULVERT REPLACEMENT PROGRAM	9817	\$100,000			\$100,000
491	SIGNAL/SAFETY IMPROVEMENTS	200427	\$500,000	\$500,000	(b)	\$0
492	REPAVING PROGRAM 2007-2017	200509	\$1,900,000			\$1,900,000

(a) STP-M Federal funding for land acquisition

(b) County Highway Improvement Program Discretionary revenue

Note: Project amounts below \$100,000 represent 1st year appropriations for budget and concept studies or preliminary design work. Subsequent year funding is planned for beyond the 2011 Budget.

PARKS AND LAND USE

493	EXPOSITION CENTER ARENA ROOF	200802	\$435,000			\$435,000
494	RESTROOM RENOVATION	200505	\$660,000			\$660,000
495	BIKEWAY PAVEMENT IMPROVEMENTS	200014	\$80,000			\$80,000
496	PAVEMENT MANAGEMENT PLAN	200824	\$500,000			\$500,000
497	ENERGY EFFICIENCY & CONSER FED ARRA	200918	\$160,000	\$160,000	(c)	\$0

IT -COURTS

499	UPDATE & INTEGRATE CRTM TECHNOLOGY	200915	\$486,000			\$486,000
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IT-EMERGENCY PREPAREDNESS

501	DIGITAL RADIO SYSTEM UPGRADE	200815	\$7,000	\$7,000	(d)	\$0
502	911 PHONE SYSTEM	201101	\$25,000	\$25,000	(e)	\$0

TECHNOLOGY PROJECTS

503	WORKFORCE MGMT SYSTEM	200912	\$150,000	\$150,000	(f)	\$0
504	FINANCIAL OPS & MGMT SYSTEM	200619	\$1,260,000	\$300,000	(g)	\$960,000
505	ENTERPRISE CONTENT MANAGEMENT SYS	200910	\$290,000	\$290,000	(g)	\$0
507	IMPLEMENT HHS AUTOMATED SYSTEM	200109	\$500,000	\$500,000	(h)	\$0
509	ROD ELECTRONIC RECORD REDACTION	201117	\$350,000	\$350,000	(i)	\$0

FINANCING (Includes Arb Rebate/Discount)	999999	\$110,000			\$110,000
TOTAL EXPENDITURES/Fund Balance					
Applied/Net \$ Needed		\$19,982,500	\$3,682,000		\$16,300,500

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$650,500
STATE SHARED REVENUE	\$250,000
CAPITAL PROJECT FUND BALANCE	\$2,625,000
DEBT ISSUE PROCEEDS	\$10,000,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$350,000
TOTAL OTHER FUNDING SOURCES	\$ 13,875,500

TAX LEVY	\$2,425,000
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- (c) Energy Efficiency & Conservation Federal ARRA (Stimulus) Block Grant funding
- (d) Radio Services Fund Balance
- (e) General Fund Balance Reserved
- (f) General Fund Balance
- (g) End User Technology Fund Balance
- (h) Health & Human Services Fund Balance
- (i) General Fund Balance from prior year document recording fees

Note: Project amounts below \$100,000 represent 1st year appropriations for budget and concept studies or preliminary design work. Subsequent year funding is planned for beyond the 2011 Budget.