FUND DESCRIPTIONS

The following are capsule descriptions of each County fund. To the right of each description are the total 2013 expenditures and property tax levy for that fund.

	2013 Expenditure Budget	2013 Tax Levy
GENERAL FUND		
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.		
TOTAL GENERAL FUND	**$157,147,130**	**$79,545,863**
SPECIAL REVENUE FUNDS		
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.		
HHS - Aging and Disability Resource Center (ADRC) Grant Fund		
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.	$3,030,050	$0
Transportation Fund		
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.	$11,791,305	$2,203,672
Federated Library Funds		
To account for funds provided to maintain a member library system.	$4,697,340	$2,930,604
Community Development Fund		
To account for federal funds to provide to other governmental units or nonprofit organizations that aid low to moderate income and other disadvantaged persons.	$3,057,118	$0
Walter J. Tarmann Parkland Acquisition Fund		
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
Land Information Systems Fund		
To establish a County-wide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information.	$788,100	$0
SPECIAL REVENUE FUND TOTALS	**$24,363,913**	**$5,134,276**

FUND DESCRIPTIONS

INTERNAL SERVICE FUNDS	2013 Expenditure Budget	2013 Tax Levy
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.		
End User Technology Fund 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.	$7,987,854	$1,621,424
Vehicle/Equipment Replacement Fund 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.	$2,773,466	$0
Central Fleet Maintenance Fund 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.	$3,806,289	$0
Communications Fund 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.	$795,810	$0
Risk Management Fund 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.	$2,565,454	$0
Collection Management Fund 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.	$956,025	-$120,000
Health and Dental Insurance Fund 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.	$21,684,350	$0
INTERNAL SERVICE FUND TOTALS	**$40,569,248**	**$1,501,424**

FUND DESCRIPTIONS

	2013 Expenditure Budget	2013 Tax Levy
ENTERPRISE FUNDS		
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.		
Radio Service Fund		
To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.	$926,587	$0
Golf Courses Fund		
To account for operations and maintenance of the three County golf courses.	$3,212,071	$0
Ice Arenas Fund		
To account for operations and maintenance of the two County ice arenas.	$1,078,740	$0
Department of Public Works - Airport Operations Fund		
To account for Department of Public Works Airport operations and development of the County airport.	$1,126,498	$192,563
Materials Recycling Facility Fund		
To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the County program.	$2,633,949	$0
ENTERPRISE FUND TOTALS	**$8,977,845**	**$192,563**
DEBT SERVICE FUNDS		
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.		
TOTAL DEBT SERVICE FUNDS	**$14,783,365**	**$13,355,000**
CAPITAL PROJECTS FUNDS		
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).		
TOTAL CAPITAL PROJECTS FUNDS	**$27,870,000**	**$2,000,000**
TOTAL ALL FUNDS	**$273,711,501**	**$101,729,126**