** PARKS, ENVIRONMENT, EDUCATION AND LAND USE **

Functional Area Summary by Agency

	2006 Actual	2007 Adopted Budget	2007 Estimate (a)	2008 Budget	Change from 2007 Adopted Budget $	%
*** TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE ***						
Revenues (a) (b)	$18,955,937	$18,414,011	$18,739,603	$19,000,731	$586,720	3.2%
County Tax Levy (c)	$8,154,473	$8,101,855	$8,101,855	$8,116,352	$14,497	0.2%
Expenditures (a) (c)	$23,363,758	$26,075,062	$25,662,069	$26,590,864	$515,802	2.0%
Rev. Over (Under) Exp.	$2,707,755	-	$534,657	-	-	NA
Oper Income/(Loss) (d)	$1,038,897	$440,804	$644,732	$526,219	$85,415	19.4%
BREAKDOWN BY AGENCY						
REGISTER OF DEEDS						
Revenues (b)	$3,374,138	$3,442,000	$3,419,948	$3,625,945	$183,945	5.3%
County Tax Levy (c) (e)	($1,324,744)	($1,511,719)	($1,511,719)	($1,659,833)	($148,114)	-9.8%
Expenditures (c)	$1,631,748	$1,930,281	$1,866,054	$1,966,112	$35,831	1.9%
Rev. Over (Under) Exp.	$417,646	-	$42,175	-	-	NA
UW-EXTENSION						
Revenues (a)	$380,323	$213,613	$317,379	$184,529	($29,084)	-13.6%
County Tax Levy (c)	$264,131	$296,255	$296,255	$307,426	$11,171	3.8%
Expenditures (a) (c)	$567,668	$509,868	$612,725	$491,955	($17,913)	-3.5%
Rev. Over (Under) Exp.	$76,786	-	$909	-	-	NA
FED. LIBRARY SYSTEM						
Revenues (b)	$1,288,788	$1,272,280	$1,334,799	$1,329,274	$56,994	4.5%
County Tax Levy	$2,576,634	$2,597,084	$2,597,084	$2,663,828	$66,744	2.6%
Expenditures	$3,777,189	$3,869,364	$3,868,633	$3,993,102	$123,738	3.2%
Rev. Over (Under) Exp.	$88,233	-	$63,250	-	-	NA
PARKS AND LAND USE						
Revenues (b)	$13,912,688	$13,486,118	$13,667,477	$13,860,983	$374,865	2.8%
County Tax Levy (c)	$6,638,452	$6,720,235	$6,720,235	$6,804,931	$84,696	1.3%
Expenditures (c)	$17,387,153	$19,765,549	$19,314,657	$20,139,695	$374,146	1.9%
Rev. Over (Under) Exp.	$2,125,090	-	$428,323	-	-	NA
Oper Income/(Loss) (d)	$1,038,897	$440,804	$644,732	$526,219	$85,415	19.4%

(a) The 2007 revenue and expenditure estimates exceed the 2007 Adopted Budget due to subsequent separate ordinances increasing appropriations.

(b) The 2008 Budget includes various fund balance appropriations totaling $1,377,946, which includes $741,000 within the Parks and Land Use Materials Recycling Facility (MRF) Fund, $378,200 within the Parks and Land Use General Fund, $50,000 within the Parks and Land Use Tarmann Parkland Acquisition Fund, $160,018 within the Parks and Land Use Land Information Systems Fund, $23,607 within the Parks and Land Use Golf Course Fund, and $25,121 in the Federated Library State Aids, Federal & Misc. Fund. The 2007 Budget includes various fund balance appropriations totaling $1,348,178, which includes $725,000 within the Parks and Land Use Materials Recycling Facility (MRF) Fund, $356,000 within the Parks and Land Use General Fund, $125,000 within the Parks and Land Use Tarmann Parkland Acquisition Fund, $61,600 within the Parks and Land Use Land Information Systems Fund, $50,000 within the Parks and Land Use Golf Course Fund, and $30,578 in the Federated Library State Aids, Federal & Misc. Fund.

(c) Tax Levy and expenditures for the 2007 Budget and 2007 Estimate have been restated for the Register of Deeds, UW-Extension and Parks and Land Use to adjust for the new End User Technology Fund (EUTF) cost allocation method to be comparable to 2008 Budget, based on information technology (IT) resources used, as recommended by Internal Audit.

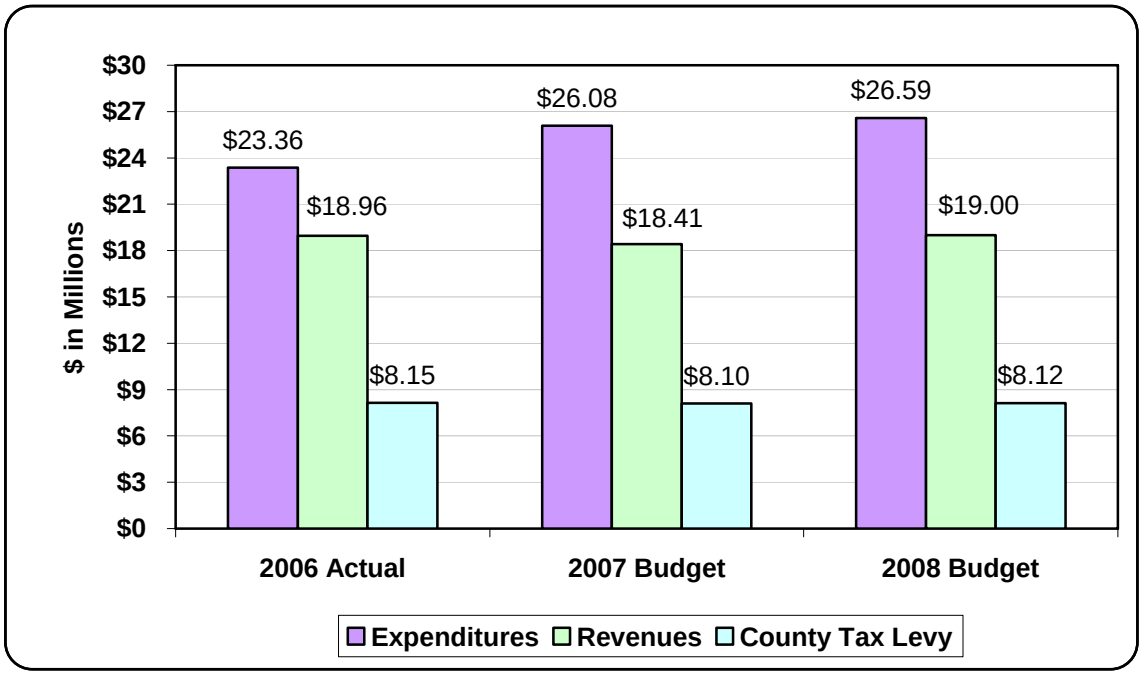
(d) Operating income amounts generated from enterprise fund operations are retained in enterprise fund balance and do not result in a reduction of Tax Levy funding for other operations.

(e) Revenues in excess of expenditures are used to reduce tax levy funding for other general government operations.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

The Parks, Environment, Education and Land Use functional area provides informational, cultural, and recreational services to County residents and provides for the preservation of natural resources, as well. Agency budgets consist of a combination of General Fund, Special Revenue, and Enterprise fund types. The **Register of Deeds** Office, which operates under the responsibility of an elected official, handles all legal documents pertaining to Real Estate, Vital Statistics and Tax Listings. The **University of Wisconsin-Extension** Office offers educational programs in a variety of areas including agriculture, horticulture, family living, economic and youth development. The **Federated Library**, which is partially supported through state and federal grants, coordinates activities for 16 Waukesha County member libraries. The **Parks and Land Use** Department develops and operates open space and recreational facilities (parks, golf courses, ice arenas, exposition center and nature center); preserves, protects and enhances the County's natural resources and environmental health of its citizens through education, public cooperation, and regulation; and administers the County planning and zoning functions.



Not included in this functional area are Parks, Environment, Education and Land Use - related capital projects (see Capital Projects, Section VII) and purchases of vehicles and major equipment replacements (see Vehicle/Equipment Replacement Fund in Public Works Functional Area, Section IV, and End User Technology Fund in the General Administration Functional Area section V).

The 2008 expenditure Budget for this functional area totals $26,590,864, after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of $515,802 or 2.0% from the 2007 adopted Budget. Revenues in the 2008 Budget, including $1.38 million of fund balance appropriations, total $19,000,731 an increase of $586,720 or 3.2% from the 2007 Budget. The Tax Levy necessary to fund this functional area totals $8,116,352, an increase of $14,497 or less than 1% from the 2007 Budget.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- **Register of Deeds** Charges for Service revenues increase $183,945 to $3.6 million. Revenue includes a $150,000 increase in real estate transfer fees reflecting estimated transactions and continued property value growth in the County; $18,600 from internet services available to the public to review real estate records; and $15,000 increase in vital records revenue most likely due to a change in the Social Security Administration requiring a certified copy of a marriage certificate for any name change related to a marriage. The Department continues to budget approximately $1.3 million in document recording revenue with a budgeted number of documents at 115,000.

- **UW-Extension** County Tax Levy support is increased $11,171 reflecting cost to continue for County staff and the County's 40 percent share of 2.75 State faculty positions. The County's 40 percent share of the remaining 2.00 State faculty positions will be provided through grant revenues. The Waukesha County UW-Extension Office continues the agreement with the Jefferson County UW-Extension office for an exchange of services. Waukesha County residents will have access to the Jefferson County Agricultural Services Agent, while Jefferson County residents will have access to services provided by the Waukesha County Consumer and Commercial Horticulture Educators. UW-Extension revenues decrease from $213,613 to $184,529 for 2008, which mainly includes expected Federal Community Development Block Grants (CDBG) awards in the base budget. Expenses for programs funded by these grants rise by corresponding amounts.

- The **Federated Library System** County library Tax Levy increases approximately 2.6% or $66,744 to $2.66 million. Approximately $60,785 of the increase is due to the Federated Library funding Levy formula, which multiplies aggregate local municipal library operating expenses (excluding capital) by non-library (True Non-Resident (TNR)) community resident usage as a percent of total County-wide library usage. The remaining $5,959 is due to a new Wisconsin State Statue 43.12, which now requires counties to make payments to libraries in adjacent counties (except Milwaukee) for the use that residents of Waukesha County's TNR communities make of libraries in those adjacent counties.

- **Parks and Land Use** shifts a 1.00 FTE Land Information System (LIS) Analyst position from the General Fund to the LIS Fund. The Parks General Fund increases Extra Help by 0.48 FTE to assist with tasks performed. Overall, this reduces Tax Levy funded expenditures for the Parks General Fund by $74,300. Personnel expenditures for the **LIS Fund** increase by $109,646 and includes an $85,334 increase for the LIS Analyst position shift into this fund. The Department is also funding the creation of an additional LIS Analyst position and unfunds one Land Information Mapping Technician position at an additional cost estimated at $8,215.

- **Parks and Land Use** launches a number of environmental initiatives for 2008, including developing and implementing a plan to introduce sustainable energy concepts into County building projects; using $20,000 in grant funds to encourage the construction of rain gardens to reduce pollution associated with stormwater runoff; and using $3,000 in Recycling Efficiency Initiative grant funding to establish an oil filter recycling program at public motor oil recycling facilities, estimated to prevent 500 gallons of oil from being discarded in landfills during 2008.

- **Parks and Land Use General Fund** revenues, not including appropriated fund balance, decline by $90,670, largely due to the completion of the Comprehensive Planning (Smart Growth) Plan in 2007, and the elimination of $235,000 in related grant funding and expenditures. The decrease is partially offset by a $30,000 increase in revenue collected to enforce stormwater regulations, a $25,230 increase in Recycling Efficiency Initiative grant funding, a $20,600 increase in various park fees, a new $20,000 grant to encourage rain garden construction, and an $18,000 increase in grants to enforce the County's Land and Water Resource Management Plan.

BUDGETED POSITIONS 2006-2008
SUMMARY BY AGENCY AND FUND

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2006 Year End	2007 Adopted Budget	2007 Modified Budget	2008 Budget	07-08 Change
REGISTER OF DEEDS	General	27.00	26.00	26.00	26.00	0.00
UW-EXTENSION*	General	3.00	3.00	3.00	3.00	0.00
FED. LIBRARY	Federated Library	7.00	7.00	7.00	7.00	0.00
PARKS & LAND USE	General	96.14	94.64	94.64	93.70	(0.94)
	Golf Course	8.58	8.58	8.58	8.60	0.02
	Ice Arenas	5.78	5.78	5.78	5.70	(0.08)
	Land Information Systems	3.00	3.00	3.00	4.00	1.00
	Subtotal Parks & Land Use	113.50	112.00	112.00	112.00	0.00
TOTAL REGULAR POSITIONS		150.50	148.00	148.00	148.00	0.00
TOTAL EXTRA HELP		77.60	78.99	78.99	78.79	(0.20)
TOTAL OVERTIME		3.31	3.39	3.39	3.62	0.23
TOTAL BUDGETED POSITIONS		231.41	230.38	230.38	230.41	0.03

2008 BUDGET ACTIONS:

REGISTER OF DEEDS

Abolish 1.00 FTE Clerk Typist II (Unfunded in 2007)
Increase Overtime by 0.18 FTE
Decrease Extra Help by 0.82 FTE

UWEX

Increase Extra Help 0.17 FTE

FED. LIBRARY

Decrease Extra Help 0.05 FTE

PARKS & LAND USE

General Fund

Transfer 1.00 FTE Land Information Systems Analyst to LIS Fund
Transfer 0.06 Enterprise Operations Manager from Ice Arenas Fund
Abolish 1.00 FTE Humane Animal Officer (Unfunded in 2007)
Abolish 0.50 FTE Account Clerk I-II (Unfunded in 2007)
Increase Extra Help 0.81 FTE
Increase Overtime 0.05 FTE

Land Information Systems Fund

Unfund 1.00 FTE Land Information Mapping Technitian
Create 1.00 FTE Land Information Systems Analyst
Transfer 1.00 FTE Land Information Systems Analyst from General Fund

Golf Courses Fund

Transfer 0.02 FTE Enterprise Operations Manger from Ice Arenas Fund
Decrease Extra Help 0.31 FTE

Ice Arenas Fund

Transfer 0.06 FTE Enterprise Operations Manager to Parks General Fund
Transfer 0.02 FTE Enterprise Operations Manger to Golf Courses Fund

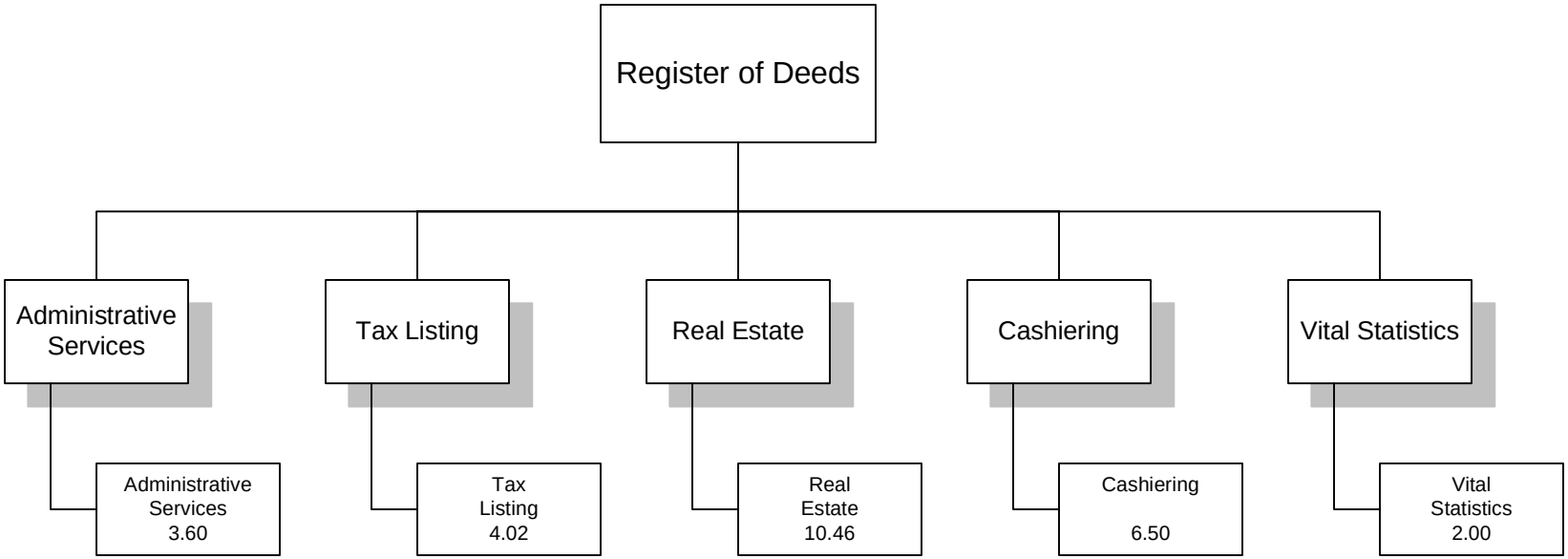
2007 CURRENT YEAR ACTIONS:

None

* UW-Extension position total includes County employees only. Total does not reflect state or other grant funded positions.

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



26.58 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

The purpose of the Register of Deeds office is to provide to the citizens of Waukesha County:

1. A depository for safekeeping and public inspection of all legal documents pertaining to Real Estate, Vital Statistics and Uniform Commercial Code.
2. Analyze and create accurate ownership and descriptions of parcels in Waukesha County to aid assessors in local municipalities.

Financial Summary	2006 Actual	2007 Adopted Budget (b)	2007 Estimate (b)	2008 Budget	Change From 2007 Adopted Budget $	%
General Government	$0	$0	$0	$0	$0	NA
Fine/Licenses	$0	$0	$0	$0	$0	NA
Charges for Service	$3,364,104	$3,442,000	$3,419,048	$3,625,945	$183,945	5.3%
Interdepartmental	$0	$0	$0	$0	$0	NA
Other Revenue	$34	$0	$0	$0	$0	NA
Appr. Fund Balance	$10,000	$0	$900	$0	$0	NA
County Tax Levy (Credit)(a)(b)	**($1,324,744)**	**($1,511,719)**	**($1,511,719)**	**($1,659,833)**	**($148,114)**	**9.8%**
Total Revenues Sources	**$2,049,394**	**$1,930,281**	**$1,908,229**	**$1,966,112**	**$35,831**	**1.9%**
Personnel Costs	$1,259,122	$1,401,711	$1,384,061	$1,443,681	$41,970	3.0%
Operating Expenses	$54,750	$120,580	$116,119	$118,736	($1,844)	1.5%
Interdept. Charges (b)	$317,876	$407,990	$365,874	$403,695	($4,295)	1.1%
Fixed Assets	$0	$0	$0	$0	$0	NA
Total Expenditures	**$1,631,748**	**$1,930,281**	**$1,866,054**	**$1,966,112**	**$35,831**	**1.9%**
Rev. Over (Under) Exp.	$417,646	-	$42,175	-	-	NA
Position Summary (FTE)						
Regular Positions (c)	27.00	26.00	26.00	26.00	0.00	
Extra Help	1.10	1.10	0.40	0.28	(0.82)	
Overtime	0.12	0.12	0.12	0.30	0.18	
Total	28.22	27.22	26.52	26.58	(0.64)	

(a) The Tax Levy credit amount is from revenues in excess of expenditures, which is used to reduce Tax Levy funding for other general government operations.

(b) The 2007 Adopted Budget Interdepartmental expenditures and Tax Levy are restated for comparison purposes to the 2008 Budget to reflect the new End User Technology (EUTF) cost allocation method based on Information Technology resources used as recommended by Internal Audit.

(c) Abolish 1.00 FTE clerk typist II position in the 2008 Budget which was unfunded in the 2007 Budget process.

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcome: An economically vibrant county

Objective 1: Promote Real Estate and other local business by minimizing risk and turn around time involved in property transactions processed by the Register of Deeds. (Real Estate and Cashiering)

Key Outcome Indicator: The Real Estate Division strives to minimize the time between submission of a document and its availability for public inspection and distribution to affected parties. The Division's benchmark for making documents available to the public is 10 business days, and the benchmark for distributing documents is 30 calendar days. For 2008, the benchmark will be reduced to eight days. The performance measure seeks to have no days beyond the benchmarks for these two activities.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
# of days when a document is recorded after the benchmark of 8 business days	0	0	0	5 or less *
# of days when a document is mailed out after the benchmark of 30 calendar days	0	0	0	0

* Benchmark reduced from 10 to 8 days for 2008

County-Wide Key Strategic Outcome: A well-planned county

Objective 2: Promote Countywide planning by providing data and funding to the County Land Information System. (Tax Listing)

Key Outcome Indicator: The number of changes made annually to the Tax Listing records will measure the outcome for this initiative.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
Real estate & personal property accounts maintained by Tax Listing	95,293	99,000	97,000	99,000
Number of updates made to the tax file	66,340	67,000	70,000*	40,000**

* This estimate is based on current year statistics as reported by the current Register of Deeds Tax File application, and reflects double entry in both the current and the new Tax File systems. The Register of Deeds Office does not yet have functional reporting in the new Tax File system, and is unsure how the new system will track listing activity.

** This estimate assumes completion of the new Tax Listing system installation in 2007, and no double entry of data in 2008.

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective 3: Provide desired services to clients efficiently. (Administrative Services)

Key Outcome Indicator: Increase in use of online services should logically indicate a commensurate decrease in counter requests. However, the counter is almost constantly busy. Therefore, measurement of monthly average pay per view internet site access may provide an indicator of reduced counter and Real Estate division help line calls.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
Total transactions via internet	813	750	1,000	1,200
Walk-in help requests	8,732	7,400	7,392	7,400
Phone in help requests	9,423	6,900	6,856	6,856

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

Objective 4: Provide constituents with an irrefutable, reasonably accessible record of births, marriages and deaths within Waukesha County. The majority of interaction with constituents taking place in the Register of Deeds Office occurs at the Vital Records counter. (Vital Statistics)

Key Outcome Indicator: Percent of positive responses to customer survey. Positive feedback regarding interaction with employees and use of the self-service Vital Records station is an indication of quality and facility of service. The Department began surveying walk-in customers in the Vital Records area in mid-2006.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
% Positive responses to survey	N/A	95%	93%	95%

Current and Proposed Capital Projects

Proj. #	**Project Name**	Expected Completion Year	Total Project Cost	Est. % Complete End of '07	Estimated Operating Impact	A=Annual T= One-Time
200205	Tax Records Replacement (a)	2008	$900,000	75%	$22,000	A
200414	Countywide Cashiering (b)	2009	$970,000	N/A	$43,250	A
200622	Tract Index Replacement(c)	2008	$275,000	N/A	$35,000	A

Refer to Capital Project section of the budget book for additional detail.

(a) Project is coordinated by Department of Administration Information Technology Division. Annual ongoing costs including software and licensing costs will be split evenly between the Register of Deed's Office ($11,000) and the Treasurer's Office ($11,000).

(b) Project is coordinated by Department of Administration Business Office. Estimated operating impact to be determined in late 2007 closer to project implementation start date. Estimated Operating costs reflect annual countywide costs.

(c) Project sponsored by Register of Deeds. A study and Request for Proposal (RFP) will be completed in 2007 with project implementation planned for 2008.

Administrative Services

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Administrative Services is responsible for coordinating and providing efficient administrative support to the department, including management of the office, working on business continuity, strategic planning, accounting and annual budget preparation. Fees are collected for the transfer of real estate based on the value of the property, with certain statutory exceptions. The County's portion of the fee (20%) is allocated to this program and the balance is sent to the State on a monthly basis.

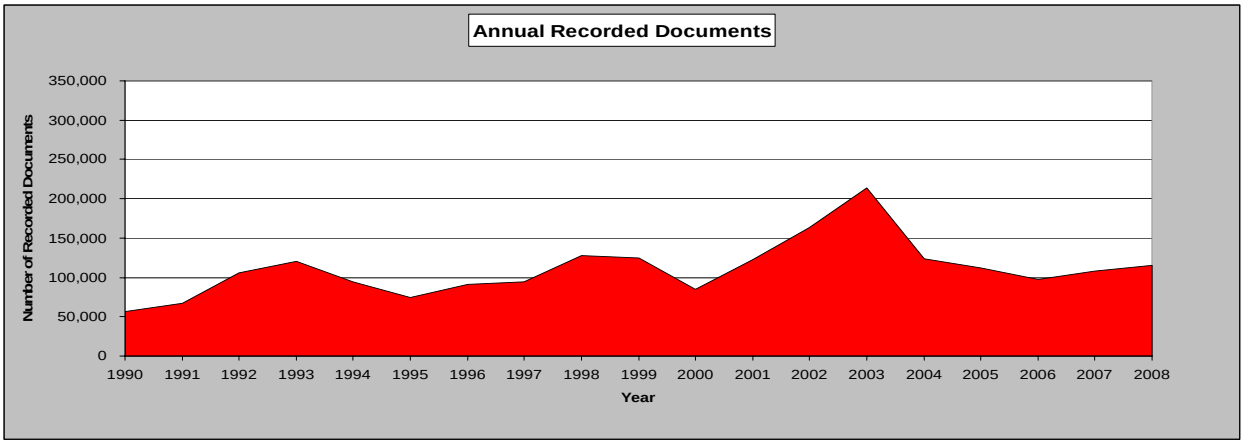
	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**3.60**	**3.60**	**3.60**	**3.60**	**0.00**
Charges for Services	$1,959,803	$1,857,800	$1,896,653	$2,008,145	$150,345
Other Revenue	$34	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (Credit)(a)	**($1,274,393)**	**($1,502,112)**	**($1,502,112)**	**($1,640,248)**	**($138,136)**
Total Revenues	**$685,444**	**$355,688**	**$394,541**	**$367,897**	**$12,209**
Personnel Costs	$312,483	$300,709	$298,186	$310,692	$9,983
Operating Expenses	$15,131	$38,677	$36,582	$38,497	($180)
Interdept. Charges	$15,013	$16,302	$15,323	$18,708	$2,406
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$342,627**	**$355,688**	**$350,091**	**$367,897**	**$12,209**
Rev. Over (Under) Exp.	$342,817	-	$44,450	-	-

(a) Revenues in excess of expenditures are used to offset Tax Levy funding required for other county general fund operations.

Program Highlights

Charges for Service revenue increase of $150,345 is predominately due to an increase of $150,000 for transfer fees based on an anticipated increase in property values and activity trends over the past 10 years. Under current State statute, the county retains 20% of the total transfer fees collected, estimated for 2008 at $2 million. The State Department of Revenue retains the remaining 80%, estimated at $8 million.

Personnel costs reflect cost to continue for 3.60 FTE allocated to this program area. Interdepartmental charges increase by $2,406, partly due to an increase in End User Technology charges for computer replacement and technology support cost allocations based on methodology recognizing information technology resource utilization as recommended by Internal Audit.



Real Estate

County-Wide Key Strategic Outcome: An economically vibrant county

Program Description

Real estate is responsible for the indexing of all deeds, mortgages, plats, instruments and certified survey maps, writings and filing of certain other documents. Real estate is also responsible for preparing and delivering, upon receipt of the proper fee, certified copies of any record, file, map, or plat in the office.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**11.61**	**10.61**	**10.46**	**10.46**	**(0.15)**
Charges for Services	$1,202,563	$1,403,300	$1,343,200	$1,421,900	$18,600
Appr. Fund Balance	$10,000	$0	$900	$0	$0
County Tax Levy (Credit)(a)	**($591,349)**	**($579,190)**	**($579,190)**	**($598,634)**	**($19,444)**
Total Revenues	**$621,214**	**$824,110**	**$764,910**	**$823,266**	**($844)**
Personnel Costs	$376,411	$454,331	$431,709	$455,617	$1,286
Operating Expenses	$24,888	$35,616	$35,209	$36,166	$550
Interdept. Charges	$244,111	$334,163	$294,611	$331,483	($2,680)
Fixed Asset	$0	$0	$0	$0	$0
Total Expenditures	**$645,410**	**$824,110**	**$761,529**	**$823,266**	**($844)**
Rev. Over (Under) Exp.	($24,196)	-	$3,381	-	-

(a) Revenues in excess of expenditures are used to offset Tax Levy funding required for other county general fund operations.

Program Highlights

Charges for Services revenues for this program increase by $18,600 or 3%, due primarily to an increase in projected revenue collected through online document access, based on current and previous year activity. Pay-Per-View document access revenues have increased from an average of $1,000 per month in 2006 to approximately $1,600 per month in 2007. Subscriptions for unlimited remote access to documents have exceeded the 2007 budget estimate of one for the year to three subscriptions for the first two quarters of 2007. Document recording revenue of approximately $1.3 million remains at the 2007 budgeted level of documents at 115,000.

Personnel costs increase by $1,286, reflecting cost to continue for 10.46 FTE employees. This includes a decrease in extra help of 0.32 FTE and an increase in overtime of 0.17 FTE, yielding a net decrease of 0.15 FTE. Use of optical character recognition (OCR) software is expected to improve employee efficiency enough to offset some of the need for temporary extra help as document volume increases. Cost to continue for employees is not as great as would be expected due to current employee selection regarding insurance plan coverage.

Operating expenses increase by $550 due to a $1,200 estimated increase in printing costs and computer hardware fees related to maintenance of the department's large printer partially offset with a $650 reduction in printer cartridge costs for the printer. A decrease in Interdepartmental charges reflects an anticipated decrease in imaging costs related to reduced number of total pages expected to be scanned, which for 2008 is anticipated at 115,000.

Cashiering

County-Wide Key Strategic Outcome: An economically vibrant county

Program Description

Cashiering examines all legal documents to assure conformity to state statutes, advises the public of procedures for probate of an estate held in joint tenancy, and advises the public on laws and regulations concerning statutory requirements of the Register of Deeds Office. Cashiering collects and deposits the fees for recording and copies of recorded documents, uniform commercial code real estate-related recordings, Federal Tax Lien filings, marriage certificates, birth certificates, death certificates and real estate transfers. In addition, Cashiering staff prepares the recorded documents for imaging by Records Management and returns those documents to the customer.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**7.01**	**7.01**	**7.01**	**6.50**	**(0.51)**
County Tax Levy	**$363,539**	**$378,214**	**$378,214**	**$385,403**	**$7,189**
Total Revenues	**$363,539**	**$378,214**	**$378,214**	**$385,403**	**$7,189**
Personnel Costs	$226,320	$331,868	$335,811	$341,174	$9,306
Operating Expenses	$7,057	$22,407	$21,731	$22,407	$0
Interdept. Charges	$19,511	$23,939	$24,052	$21,822	($2,117)
Total Expenditures	**$252,888**	**$378,214**	**$381,594**	**$385,403**	**$7,189**
Rev. Over (Under) Exp.	$110,651	-	($3,380)	-	-

Program Highlights

County Tax Levy of $385,403 increases by $7,189 for this program to cover the following expenditure appropriation increases.

Personnel costs increase by $9,306, reflecting cost to continue for 6.50 FTE employees. This is a reduction of 0.51 FTE employees from the 2007 Budget, consisting primarily of a reduction in budgeted funds for temporary extra help based on anticipated departmental need.

Interdepartmental charges decrease by $2,117, due primarily to a reduction in End User Technology charges for computer hardware replacement. The computers used for the current cashiering software are not being replaced as scheduled because the new cashiering software will not run on current personal computer architecture and is not compatible with current operating systems. It is anticipated that the cashiering software and computer hardware will be replaced in the next one to two years.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Subdivision Plats, Certified Survey Maps, Condo Plats Examined and Cashiered	305	320	300	300	(20)
Revenues & Fees Collected (County & State combined)	$11,868,834	$12,500,000	$12,500,000	$13,100,000	$600,000

Tax Listing

County-Wide Key Strategic Outcome: A well-planned county

Program Description

Tax Listing creates and maintains the accuracy of lists and descriptions of all parcels of real estate in the county that are subject to tax and also those exempt from tax. Tax Listing provides lists, maps, and descriptions of such parcels to the public. In addition, Tax Listing is responsible for all coordination and transmission of tax listing file information in response to municipal requests.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**4.00**	**4.00**	**4.02**	**4.02**	**0.02**
Charges for Services	$13,216	$10,900	$9,195	$10,900	$0
County Tax Levy	**$236,272**	**$246,221**	**$246,221**	**$261,824**	**$15,603**
Total Revenues	**$249,488**	**$257,121**	**$255,416**	**$272,724**	**$15,603**
Personnel Costs	$262,363	$223,948	$228,912	$241,819	$17,871
Operating Expenses	$5,010	$18,704	$18,841	$16,490	($2,214)
Interdept. Charges	$25,401	$14,469	$13,555	$14,415	($54)
Total Expenditures	**$292,774**	**$257,121**	**$261,308**	**$272,724**	**$15,603**
Rev. Over (Under) Exp.	($43,286)	-	($5,892)	-	-

Program Highlights

Charges for Services are flat for 2008, based on current year activity. County Tax Levy is increased in the Tax Listing program area by $15,603 to $261,824 to cover increases in cost to continue indicated below.

Personnel costs increase by $17,871, reflecting cost to continue for 4.02 FTE staff. The increase consists primarily of normal step and merit increases as well as increased health insurance costs. This also includes an additional 0.02 FTE of overtime, based on current year usage and anticipated future need.

Operating expenses decrease by $2,214, due to cost saving efforts to eliminate outside map printing. In 2007, the County invested in a high speed laser plotter, eliminating the need for an outside contractor for this job.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing	95,293	99,000	97,000	99,000	0
Number of tax listings updated by Tax Listing staff*	41,302	41,000*	42,000	43,000	2,000
Number of Wisconsin Real Estate Transfer Returns Processed	12,623	14,500	11,000	12,000	(2,500)

*This activity description was changed for the 2008 Budget to better reflect the work done by Tax Listing staff.

Vital Statistics

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

Program Description

Vital statistics is responsible for the accurate recording and filing of birth, marriage, and death certificates; and issuing certified copies of these certificates. This program also examines all original birth, marriage, and death certificates before processing them to the state. The vital statistics program provides both phone and walk-in reception services for the entire office.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**2.00**	**2.00**	**2.00**	**2.00**	**0.00**
Charges for Services	$188,522	$170,000	$170,000	$185,000	$15,000
County Tax Levy (Credit)(a)	**($58,813)**	**($54,852)**	**($54,852)**	**($68,178)**	**($13,326)**
Total Revenues	**$129,709**	**$115,148**	**$115,148**	**$116,822**	**$1,674**
Personnel Costs	$81,545	$90,855	$89,443	$94,379	$3,524
Operating Expenses	$2,664	$5,176	$3,756	$5,176	$0
Interdept. Charges	$13,840	$19,117	$18,333	$17,267	($1,850)
Total Expenditures	**$98,049**	**$115,148**	**$111,532**	**$116,822**	**$1,674**
Rev. Over (Under) Exp.	$31,660	-	$3,616	-	-

(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county general fund operations.

Program Highlights

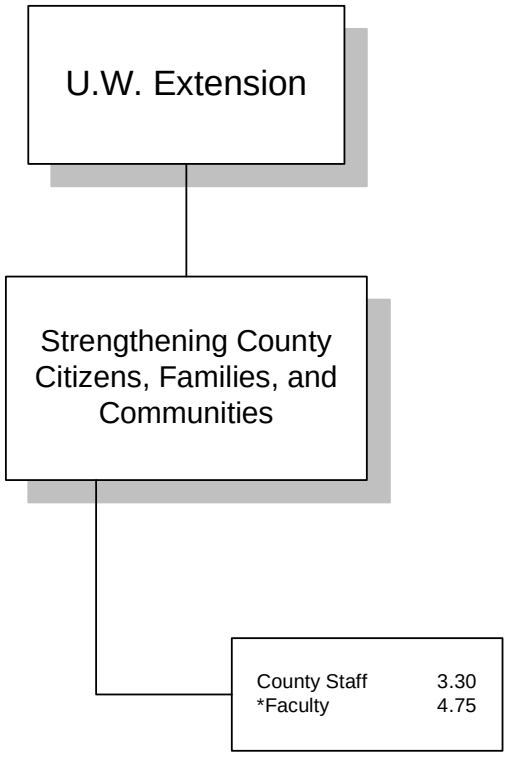
Charges for Service revenues increases by $15,000 or 9%, based on current year activity. While some vital record activity was down in 2006, activity is up in the current year, particularly with respect to copies of marriage licenses. This is most likely due to a change in Social Security Administration policy, which now requires a certified copy of a marriage certificate for any name change related to marriage. The Tax Levy credit increases by $13,326 to $68,178.

Personnel costs increase by $3,524, reflecting costs to continue for 2.00 FTE employees. Interdepartmental charges decrease by $1,850 to $17,267 partially due to the purchase of a less expensive copy machine, which results in a decrease in future replacement charges and a decrease in the amount that the department needed to budget for a computer software license based on the number and type of seat licenses which are interdepartmentally charged.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Number of Certificates Filed					
Birth	7,275	6,700	7,000	7,100	400
Death	3,915	3,700	3,700	3,900	200
Marriage	3,051	1,800	2,775	3,500	1,700
Number of Certified Copies Issued					
Birth	11,298	12,000	12,000	12,000	0
Death	30,359	30,500	30,500	30,500	0
Marriage	6,141	4,500	5,500	6,500	2,000

U.W. EXTENSION OFFICE

FUNCTION / PROGRAM CHART



3.30 TOTAL FTE'S

* State 133 Contract UW-Extension Faculty and Academic Staff funded by State/County/Grant/Fee sources.

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

Waukesha County University of Wisconsin–Extension (UWEX) delivers research based information to improve the quality of life for families in the areas of youth development, family living, community resource development, horticulture, nutrition, and health. UWEX provides community based education for families, businesses, governments, and organizations using non-traditional educational methods.

Financial Summary	2006 Actual (a)	2007 Adopted Budget (d)	2007 Estimate (a,c,d)	2008 Budget (a,e)	Change From 2007 Adopted Budget $	%
Revenues						
General Government (a,e)	$291,253	$202,500	$292,629	$172,500	($30,000)	-14.8%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$4,614	$4,813	$4,823	$4,967	$154	3.2%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$20,656	$6,300	$9,172	$7,062	$762	12.1%
Appr. Fund Balance (c)	$63,800	$0	$10,755	$0	$0	N/A
County Tax Levy (d)	**$264,131**	**$296,255**	**$296,255**	**$307,426**	**$11,171**	**3.8%**
Total Revenue Sources	**$644,454**	**$509,868**	**$613,634**	**$491,955**	**($17,913)**	**-3.5%**
Expenditures						
Personnel Costs (e)	$144,633	$152,057	$159,925	$168,129	$16,072	10.6%
Operating Expenses (a,e)	$370,408	$280,737	$375,693	$243,853	($36,884)	-13.1%
Interdept. Charges (d,e)	$52,627	$77,074	$77,107	$79,973	$2,899	3.8%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures (e)	**$567,668**	**$509,868**	**$612,725**	**$491,955**	**($17,913)**	**-3.5%**
Rev. Over (Under) Exp.	$76,786	-	$909	-	-	N/A

Position Summary (FTE)					
Regular Positions	3.00	3.00	3.00	3.00	0.00
Extra Help	0.11	0.13	0.13	0.30	0.17
Overtime	0.00	0.00	0.00	0.00	0.00
Total	**3.11**	**3.13**	**3.13**	**3.30**	**0.17**
Additional Human Res. (b)					
State 133 Contract	5.75	4.75	4.75	4.75	0.00
Grant Funded Contract Svc.	4.50	2.75	2.75	2.75	0.00
Total (Non-County)	**10.25**	**7.50**	**7.50**	**7.50**	**0.00**

(a) Includes Community Development Block Grant (CDBG) and other grant revenue and expenditure authority carried over from the previous year. The $30,000 reduction in the 2008 Budget is due to the completion of the $35,000 Park and Land Use Comprehensive Planning Grant and related expenses at the end of 2007. In addition, CDBG revenues are estimated to increase by $5,000 in the 2008 Budget.

(b) State 133 Contract for UW-Extension faculty represents 40% of faculty salary and benefit costs, including County Tax Levy for 2.75 FTEs and County grant or fee revenues for 2.00 FTEs. Other grant funded contract services are funded with County grant revenues. The County Budget and the chart above do not include 7.60 FTEs contract staff funded through the Family Nutrition Program (FNP); or 2.00 FTEs Volunteer In Service to America (VISTA) volunteers funded through Federal Americorps program.

(c) The $10,755 of General Fund Balance estimated to be used in the 2007, differs from the 2007 Adopted Budget due to revenue received in prior years from various sources. Roundy's donated money for horticulture and nutrition education projects, however, that money does not have a restriction on when it has to be spent; nearly $3,050 is to be spent in 2007. SAMHSA is a Federal grant, and nearly $5,700 is to be spent in 2007. Going Solo is a grant from the Milwaukee Foundation that is to be used to recruit and train low- to moderate-income residents in understanding how to run their own family business; just over $2,000 is to be spent in 2007.

(d) The Tax Levy for 2007 is restated to adjust for the new distribution method of End User Technology Fund (EUTF) charges, in order to be comparable to 2008.

(e) After County Board adoption of the Budget, the Department was made aware that they will not be receiving $4,000 worth of grant funds for the 2008 Sussex Community Development project. Therefore, General Government revenues will be lower by $4,000, and the corresponding expenditures will be lower by $4,000.

Faculty Positions

The County Tax Levy supports $76,378 of the County's 40% share of salaries for three UWEX faculty positions: the Commercial Horticulture Educator, the 4-H Youth Development Educator, and the Consumer Horticulture Educator. The remaining $5,169 for the Consumer Horticulture Educator will be funded by CDBG revenue. In addition, $2,400 in County Levy supports staff of the Home and Community Education Program. The 60% university contribution for faculty salaries is $122,320.

The County's 40% local share funding of $83,206 for the salaries for the Extension Director and the Community Resource Development Educator is supported through grants, fees, and contract revenue. The university contribution for these two positions totals $116,253, which also includes Federal grants and State funding.

Position	Local Share Amounts paid by County Tax Levy	Local Share Amounts Paid by Grants/Fees/Contracts
UW Extension Director	$0	$49,057
Community Resource Development Educator	$0	$34,149
4H & Youth Development Educator	$32,467	$0
Commercial Horticulture Educator	$28,480	$0
Consumer Horticulture Educator	$15,431	$5,169
Total	**$76,378**	**$88,375**

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcome: Quality programs and services delivered with competence and skill

Objective 1: Expand youth participation by 10% and adult leader participation by 5% in 4-H from 2006 actual levels. (4-H Educator)

Key Outcome Indicator: Five percent increase in the number of adult leaders and 10% increase in the number of youth participants from 2006 actual participant levels.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of adult volunteers	424	446	437	446
Percent increase from 2006 actual	N/A	5.2%	3.1%	5.2%
Number of youth participants	1,185	1,316	1,130	1,316
Percent increase from 2006 actual	N/A	11.1%	-4.6%	11.1%

County-Wide Key Strategic Outcome: A county that assists at-risk citizens

Objective 2: Increase self-sufficiency through participation in community gardening. (Consumer Horticulture)

Key Outcome Indicator: Participant assessment of economic savings realized by gardening. A survey will be taken of participants to report their progress.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Percentage of participants who report a savings	N/A	50%	70%	75%

Objective 3: Improve nutritional health of participants in the Waukesha County Nutrition Education Program. (Nutrition Education)

Key Outcome Indicator: Percent increase in consumption of fruits and vegetables by program participants to 54%.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Percentage of participants who report an increase in fruit and vegetable consumption	42%	50%	48%	54%

Objective 4: Develop the capacity of residents to provide leadership in their neighborhoods, and reduce crime by developing block clubs. In partnership with the Waukesha Police Department, recruit and train neighborhood residents to develop seven new block clubs. Conduct advanced educational training with neighborhood leaders. (Community Development Block Grant)

Key Outcome Indicator: Meet the goal of creating seven new neighborhood block clubs in addition to existing clubs. The creation and sustainability of block clubs will show that CDBG funded programs are having a lasting effect on the neighborhoods served.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
New block clubs created	4	6	5	7

County-Wide Key Strategic Outcome: An economically vibrant county

Objective 5: To increase small business development by teaching Going Solo: Building a Family Business to families in the Neighborhood Revitalization Strategy Areas of Waukesha. (Community Resource Development Educator)

Key Outcome Indicator: Assist in the startup of five new businesses.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Assist in the development of new businesses	N/A	N/A	2	5

Strengthening County Citizens, Families & Communities

County-Wide Key Strategic Outcome: Quality programs and services delivered with competence and skill

Program Description

Extension educational programs apply the research and resources from the Wisconsin University System to strengthen Waukesha County citizens, families, and communities. The programs are planned and implemented through developing partnerships with community organizations, building collaborations, and incorporating teamwork. Faculty and staff design and implement educational programs, conduct local research, train leaders and volunteers, and build networks for the benefit of the citizens in Waukesha County.

Education is provided to protect the environment, assist communities with growth and change, increase agriculture and horticulture productivity, and economic development. Waukesha County UWEX also teaches programs to build strong families, develop youth and adult leaders, improve nutrition and mental health, promote family and public safety, strengthen neighborhoods, and provide opportunities for developing life skills and workforce development.

	2006 Actual (a)	2007 Budget	2007 Estimate (a,b)	2008 Budget (a,c)	Budget Change
County Staffing (FTE)	**3.11**	**3.13**	**3.13**	**3.30**	**0.17**
Contract UW-EXT Faculty & Academic Staff funded by State/County/Grants	**5.75**	**4.75**	**4.75**	**4.75**	**0.00**
General Government (a,c)	$291,253	$202,500	$292,629	$172,500	($30,000)
Charges for Services	$4,614	$4,813	$4,823	$4,967	$154
Other Revenue	$20,656	$6,300	$9,172	$7,062	$762
Appr. Fund Balance (b)	$63,800	$0	$10,755	$0	$0
County Tax Levy	**$264,131**	**$296,255**	**$296,255**	**$307,426**	**$11,171**
Total Revenues	**$644,454**	**$509,868**	**$613,634**	**$491,955**	**($17,913)**
Personnel Costs (c)	$144,633	$152,057	$159,925	$168,129	$16,072
Operating Expenses (a,c)	$370,408	$280,737	$375,693	$243,853	($36,884)
Interdept. Charges (c)	$52,627	$77,074	$77,107	$79,973	$2,899
Total Expenditures (c)	**$567,668**	**$509,868**	**$612,725**	**$491,955**	**($17,913)**
Rev. Over (Under) Exp.	$76,786	-	$909	-	-

(a) Includes CDBG and other grant revenue and expenditure authority carried over from the previous year. The $30,000 reduction in the 2008 Budget is due to the completion of the $35,000 Park and Land Use Comprehensive Planning Grant and related expenses at the end of 2007. In addition, CDBG revenues are estimated to increase by $5,000 in the 2008 Budget.

(b) The $10,755 of General Fund Balance estimated to be used in the 2007, differs from the 2007 Adopted Budget due to revenue received in prior years from various sources. Roundy's donated money for horticulture and nutrition education projects, however, that money does not have a restriction on when it has to be spent; nearly $3,050 is to be spent in 2007. SAMHSA is a Federal grant, and nearly $5,700 is to be spent in 2007. Going Solo is a grant from the Milwaukee Foundation that is to be used to recruit and train low- to moderate-income residents in understanding how to run their own family business; just over $2,000 is to be spent in 2007.

(c) After County Board adoption of the Budget, the Department was made aware that they will not be receiving $4,000 worth of grant funds for the 2008 Sussex Community Development project. Therefore, General Government revenues will be lower by $4,000, and the corresponding expenditures will be lower by $4,000.

Strengthening County Citizens, Families & Communities (cont.)

Program Highlights

General Government revenues decrease $30,000 in the 2008 Budget due to the completion of the $35,000 Park and Land Use Comprehensive Planning Grant and related expenses at the end of 2007. The decrease is partially offset by an expected $5,000 or 3% increase in Community Development Block Grant (CDBG) revenues. The 2008 CDBG funding is estimated to be $172,500. Projects include Haertel Field and Phoenix Heights Neighborhood Revitalization Strategy Areas (NRSA), each receiving $45,000; the City of Waukesha WestSide NRSA receiving $55,000; the NRSA Neighborhood Beautification receiving $20,000; a Farmer's Market project receiving $3,500; and the Sussex community building project receiving $4,000.

Charges for Services revenue increases slightly based on anticipated fee collections for garden plots. Fees for gardening workshops will remain the same. Other revenue includes cost recoveries from the Family Nutrition Grant of $6,560 for computer maintenance costs.

Overall Personnel costs increase by $16,072 due to normal step and merit increases for the existing positions, a change in insurance coverage for one position, and an increase in temporary extra help of 270 hours at a cost of $3,122. Temporary extra help is funded by CDBG revenues to carryout tasks associated with those grants.

Operating expenses decrease by $36,884 primarily due to the completion of the $35,000 Comprehensive Planning Grant being carried out by the Community Resource Development Educator. The Budget includes $2,000 of additional funding for the reproduction and distribution of two newsletters for the agriculture community.

Interdepartmental charges increase by $2,899, and include an increase of $2,340 in End User Technology Fund (EUTF) charges to reflect a new cost allocation method recommended by Internal Audit. The new allocation method is based on the utilization of information technology resources by each agency. The increase is slightly offset by lower administrative overhead charges and reduced phone charges.

Activity – Output Indicators	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Educational program participants	38,950	35,000	37,500	38,000	3,000
Trained volunteer leaders	660	700	705	700	0
Volunteer hours invested	49,234	46,900	53,869	50,000	3,100
Dollar value of volunteer hours	$492,340	$469,000	$538,690	$500,000	$31,000

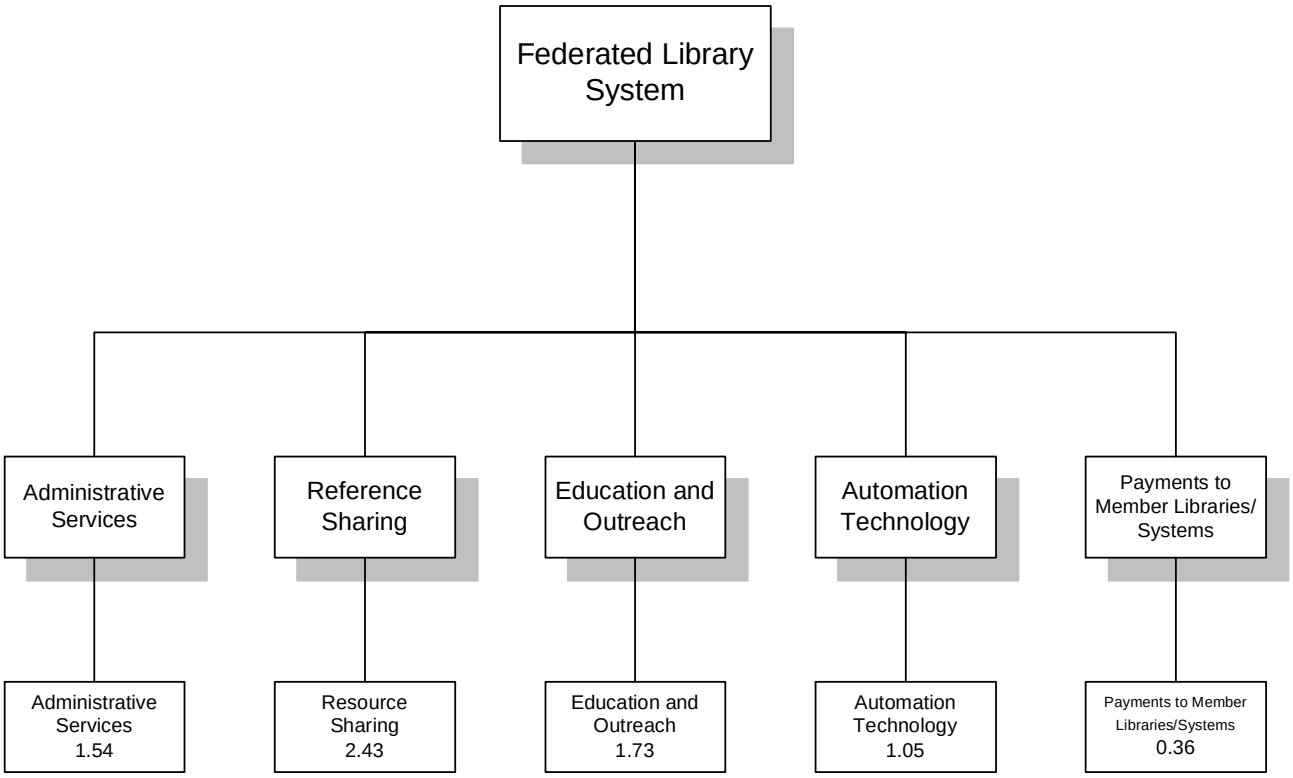
Grants Received

	Funding Source	Funding Administration	Amounts Awarded in 2006	Amounts Awarded in 2007	Amounts Awarded for 2008
Roundy's Farmers Market/Gleaning	Roundy's	County	$15,000	$0	$0
Parks and Land Use/State of Wisconsin Comprehensive Planning Grant assistance	State	County	$34,000	$35,000	$0
CDBG West-Side Neighborhood Revitalization Strategy Area (County-$40,000) (City-$15,000)	CDBG	County	$71,000	$52,000	$55,000
CDBG Neighborhood Beautification Project	CDBG	County	$23,000	$12,000	$20,000
CDBG Haertel Field Revitalization	CDBG	County	$57,000	$50,000	$45,000
CDBG Phoenix Heights Revitalization	CDBG	County	$57,000	$50,000	$45,000
USDA Grants/Horticulture Diagnostics, Greenhouse Construction Training and Horticulture Education to Low-Income Families(2005); Human Resource Training to Commercial Horticulture and Huber Garden (2006)	USDA	County	$52,548	$0	$0
CDBG Sussex Community Development	CDBG	County	$0	$0	$4,000*
CDBG Grant/Farmers Market-Gleaning	CDBG	County	$3,500	$3,500	$3,500
Drug Free Communities Coalition Grant	Federal	County	N/A	N/A	Pending
Business Improvement District Strategic Planning for Waukesha Grant	City	County	N/A	N/A	Pending
Subtotal County Administered Grants			**$313,048**	**$202,500**	**$172,500***
Subtotal State/Nonprofits/Other Administered grants	Various	Various	$553,538	$440,657	Pending
Total UWEX Grants			**$866,586**	**$643,157**	**$172,500***

* After County Board adoption of the Budget, the Department was made aware that they will not be receiving $4,000 worth of grant funds for the 2008 Sussex Community Development project. Therefore, General Government revenues will be lower by $4,000, and the corresponding expenditures will be lower by $4,000.

FEDERATED LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



7.11 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

It is the mission of the Waukesha County Federated Library System (WCFLS) to ensure access to a high quality of customer service to all county residents by working in partnership with member public libraries to develop and coordinate effective cooperative library services.

Financial Summary	2006 Actual	2007 Adopted Budget	2007 Estimate	2008 Budget	Change From 2007 Adopted Budget $	%
County Library Fund						
Revenue	$0	$0	$0	$0	$0	NA
County Tax Levy (TNR)	$2,576,634	$2,597,084	$2,597,084	$2,663,828	$66,744	2.6%
Expenditures	$2,576,634	$2,597,084	$2,597,084	$2,663,828	$66,744	2.6%
Rev. Over (Under) Exp.	-	-	-	-	-	NA
State Aids, Federal & Misc.						
Revenue (a) (b)	$1,288,788	$1,272,280	$1,334,799	$1,329,274	$56,994	4.5%
County Tax Levy	$0	$0	$0	$0	$0	NA
Expenditures (a)	$1,200,555	$1,272,280	$1,271,549	$1,329,274	$56,994	4.5%
Rev. Over (Under) Exp. (a)	$88,233	-	$63,250	-	-	NA
Total All Funds						
Revenue	$1,288,788	$1,272,280	$1,334,799	$1,329,274	$56,994	4.5%
County Tax Levy (TNR)	$2,576,634	$2,597,084	$2,597,084	$2,663,828	$66,744	2.6%
Expenditures	$3,777,189	$3,869,364	$3,868,633	$3,993,102	$123,738	3.2%
Rev. Over (Under) Exp.	$88,233	-	$63,250	-	-	NA
Position Summary (FTE)						
Regular Positions	7.00	7.00	7.00	7.00	0.00	
Extra Help	0.10	0.15	0.10	0.10	(0.05)	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total	7.11	7.16	7.11	7.11	(0.05)	

(a) The 2006 revenue and the 2007 revenue estimate exceed expenditures due to WCFLS efficiencies and because of higher than budgeted interest earnings.

(b) Revenues include WCFLS Fund Balance appropriation of $30,578 in the 2007 Budget and $25,121 in the 2008 Budget.

Fund Purpose

This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for access to borrowing privileges at any of the sixteen public libraries in the County. The County Library tax is levied only on those communities that do not have public libraries. These charges are included on the County Tax Levy. Beginning in 2008, the County is levying tax to raise money for intercounty borrowing to pay surrounding counties for Waukesha County TNR use per Wisconsin State Statute 43.12.

County Fund		2007			Change From 2007	
	2006	Adopted	2007	2008	Adopted Budget	
Financial Summary	Actual	Budget	Estimate	Budget	$	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$0	$0	$0	$0	$0	N/A
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$0	$0	$0	$0	$0	N/A
Appr. Fund Balance	$0	$0	$0	$0	$0	N/A
County Tax Levy (a) (TNR)	**$2,576,634**	**$2,597,084**	**$2,597,084**	**$2,663,828**	**$66,744**	**2.6%**
Total Revenue Sources	**$2,576,634**	**$2,597,084**	**$2,597,084**	**$2,663,828**	**$66,744**	**2.6%**
Expenditures						
Personnel Costs	$0	$0	$0	$0	$0	N/A
Operating Expenses	$2,576,634	$2,597,084	$2,597,084	$2,663,828	$66,744	2.6%
Interdept. Charges	$0	$0	$0	$0	$0	N/A
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	$2,576,634	$2,597,084	$2,597,084	$2,663,828	$66,744	2.6%
Rev. Over (Under) Exp.	-	-	-	-	-	N/A

(a) Of the $66,744 that the County Tax Levy is increasing by, $60,785 is due to county ordinance 11-4 that describes how the allowable expenditure level is to be determined. The remaining $5,959 is due to Wisconsin State Statutes 43.12, which outlines intercounty borrowing requirements.

No positions are budgeted in this fund. Administration of the County Fund Budget is carried out by the Federated Library Director and staff budgeted within the State Aids fund.

By County Code 11-4 the usage of the 16 libraries by residents of the 18 communities without libraries determines the county library funding amount. For purposes of the 2008 Budget, those residents borrowed 17.29% of the materials at libraries and the ordinance calls for them to be taxed for 17.29% of the library operating costs.

How the County Special Library Tax Levy is Calculated:

The county ordinance (11-4) specifies that WCFLS is to annually calculate an allowable expenditure factor. The allowable expenditure factor is multiplied by the percent of use (at 17.29% for 2008) by county taxed residents in true non-resident (TNR) communities as shown below.

Category		**2007**		**2008**
Expenditures (2 years prior)		$15,627,346		$15,635,832
Revenues (2 years prior)	-	$15,935,896	-	$16,032,316
Overage or (lapse) - 2 years prior		($308,550)		($396,484)
Projected budget - year prior	+	$15,238,313	+	$15,767,981
Calculated allowable expenditures		$14,929,763		$15,371,497
Countywide TNR percent 2 years prior	x	17.40%	x	17.29%
County levy (TNR % times allowable expenditures)		$2,597,084		$2,657,869
Intercounty borrowing (ss 43.12)	+	$0	+	$5,959
		$2,597,084		$2,663,828

Payments to Member Libraries/Systems

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

There are 19 municipalities that own and operate libraries in Waukesha County. The county taxes the other 18 communities without libraries. WCFLS distributes funds to libraries so that they can provide service to residents that would otherwise have no library services. With these arrangements in place, all residents of Waukesha County have library access. The State then provides funds for additional services. This program also works with representatives of adjacent library systems and counties to develop funded borrowing agreements on behalf of WCFLS member libraries that are close to Waukesha County's borders.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**0.36**	**0.36**	**0.36**	**0.36**	**0.00**
General Government	$244,169	$259,127	$259,109	$263,286	$4,159
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (TNR)	**$2,576,634**	**$2,597,084**	**$2,597,084**	**$2,663,828**	**$66,744**
Total Revenues	**$2,820,803**	**$2,856,211**	**$2,856,193**	**$2,927,114**	**$70,903**
Personnel Costs	$32,464	$34,066	$35,012	$36,342	$2,276
Operating Expenses	$2,751,554	$2,817,965	$2,811,465	$2,890,772	$72,807
Total Expenditures	**$2,784,018**	**$2,852,031**	**$2,846,477**	**$2,927,114**	**$75,083**
Rev. Over (Under) Exp.	$36,785	$4,180	$9,716	-	($4,180)

Program Highlights

State aids decrease by $5,703 to $142,997 which is more than offset by an increase in revenues from the Lakeshores contract with Racine and Walworth Counties which increase by 8.9% or $9,862 to $120,289 due to the borrowing at WCFLS libraries by Racine and Walworth residents. All funds are distributed to libraries impacted by this use. Revenues include County Library Tax Levy which increase $66,744 or 2.6% for operating funds. Of the $66,744 that the County Tax Levy is increasing by, $60,785 is due to county ordinance 11-4 that describes how the allowable expenditure level is to be determined. The remaining $5,959 is due to Wisconsin State Statutes 43.12 which outlines intercounty borrowing requirements.

Personnel costs represent cost-to-continue for 0.36 FTE staff allocated to this program. Operating costs increase $72,807 mainly based on revenue increases largely associated with the distribution of the County special library tax on true non-resident (TNR) communities payments to the member libraries.

Payments to Member Libraries/Systems (cont.)

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	2007-2008 Change
Circulation to residents subject to library tax (2 yrs prior to budget year)	772,922	778,418	778,418	809,924	31,506
Percent Non Library Community Borrowing of Total County Borrowing	17.6%	17.6%	17.6%	17.3%	-0.3%

Budget Year	2005	2006	2007	2008	2005-2008 Average
Total Local Allowable Library Cost, for budget purposes per County Code 11-4	$13.2 M	$14.6 M	$14.9 M	$15.4 M	$14.5 M
Percent Increase Library Allowable Operating Costs	1.8%	11.1% *	2.0%	3.0%	4.5%

* Spending by Pewaukee City for a Joint Library with the village increased substantially when the joint library was formed and the City stopped being part of the county levy.

How the 2008 Best-Fit Special County Tax Distribution Formula is Calculated:

Libraries receive the best of: a) the minimum amount required by Wisconsin Statute 43.12 (which is 70% of operating expenditures), b) an across the board adjustment (-0.6% for 2008), or c) a flat rate per adjusted circulation (2.39 for 2008). Below show the 2008 Best Fit funding verses the 2007 Best Fit funding and the year to year dollar and percent change:

Member Library Special Tax Levy Distributions	2007 Best Fit Funds	2008 Best Fit Funds	$ Change	% Change
Big Bend	$19,775	$20,170	$395	2.0%
Brookfield	$298,379	$296,589	($1,790)	(0.6%)
Butler	$506	$503	($3)	(0.6%)
Delafield	$177,822	$217,350	$39,528	22.2%
Eagle (Alice Baker)	$9,031	$9,911	$880	9.7%
Elm Grove	$37,818	$37,591	($227)	(0.6%)
Hartland	$213,489	$212,209	($1,280)	(0.6%)
Menomonee Falls	$9,725	$9,666	($59)	(0.6%)
Mukwonago	$304,731	$308,003	$3,272	1.1%
Muskego	$32,384	$32,766	$382	1.2%
New Berlin	$4,433	$4,407	($26)	(0.6%)
North Lake	$39,304	$43,797	$4,493	11.4%
Oconomowoc	$242,308	$240,854	($1,454)	(0.6%)
Pewaukee	$23,114	$46,895	$23,781	102.9%
Sussex-Lisbon (Pauline Haass)	$67,322	$66,918	($404)	(0.6%)
Waukesha	$1,116,942	$1,110,241	($6,701)	(0.6%)
Total County Special Library Tax (a)	$2,597,084	$2,657,869	$60,785	2.3%

- The communities that receive increases (except for Mukwonago) reflect State law minimums that require 70% reimbursement for TNR usage.
- Communities with reductions reflect the implementation of the hold harmless minimums included in the *Best Fit Formula.*
- Mukwonago increase is based on per circulation minimums.

(a) Excluded is the new County tax for intercounty borrowing under State statute 43.12 which is $5,959 for the 2008 Budget.

Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library services to all residents of the county through services offered by the federated library system to the 16 member libraries. State aid makes up the majority of revenues and is distributed to the library system through a State statutory formula. The Wisconsin Division for Libraries, Technology and Community Learning (DLTCL) must approve the budget based on whether the Library System has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Waukesha County Federated Library System Board develops the budget for these State aids based on the amount of funds that the DLTCL estimates. In addition to State aids, the Library System applies for Federal and other grant funds whenever possible to enhance its program of service for the member libraries and the citizens of Waukesha County. Grants are applied for on a project specific basis. Additionally, WCFLS negotiates with neighboring library systems for reimbursement dollars to cover the cost of library borrowing by their residents at member libraries in the Waukesha County Library System. Currently, the System has such a contract with the Lakeshores Library System (Racine and Walworth Counties).

State Aids, Federal & Misc. Financial Summary	2006 Actual	2007 Adopted Budget	2007 Estimate	2008 Budget	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$1,208,768	$1,187,127	$1,236,147	$1,235,153	$48,026	4.0%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$0	$22,500	$22,500	$25,000	$2,500	11.1%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$35,474	$32,075	$40,000	$44,000	$11,925	37.2%
Appr. Fund Balance (a)	$44,546	$30,578	$36,152	$25,121	($5,457)	-17.8%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources (b)	**$1,288,788**	**$1,272,280**	**$1,334,799**	**$1,329,274**	**$56,994**	**4.5%**
Expenditures						
Personnel Costs	$522,379	$550,315	$549,912	$577,712	$27,397	5.0%
Operating Expenses	$600,695	$645,030	$644,702	$666,571	$21,541	3.3%
Interdept. Charges	$77,481	$76,935	$76,935	$84,991	$8,056	10.5%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures (b)	**$1,200,555**	**$1,272,280**	**$1,271,549**	**$1,329,274**	**$56,994**	**4.5%**
Rev. Over (Under) Exp. (b)	$88,233	-	$63,250	-	-	N/A
Position Summary (FTE)						
Regular Positions	7.00	7.00	7.00	7.00	0.00	
Extra Help	0.10	0.15	0.15	0.10	(0.05)	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total	7.11	7.16	7.16	7.11	(0.05)	

(a) Revenues include WCFLS Fund Balance appropriation of $30,578 in the 2007 Budget and $25,121 in the 2008 Budget.

(b) The 2006 revenue and the 2007 revenue estimate exceed expenditures due to WCFLS efficiencies and because of higher than budgeted interest earnings.

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Objective 1: Continue to improve operational efficiency so that the County's library tax remains well below the State average. The 2006 State average benchmark is $118 for a $250,000 house.

Key Outcome Indicator: County-wide Average Library Tax.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
Value of a average home in Waukesha Co.	$256,700	$273,200	$273,200	$281,600
37 community average library tax	$107.81	$107.09	$107.09	$103.63

County-Wide Key Strategic Outcome: A well planned county

Objective 2: Implement Standards incorporated in County Ordinance 11-4. Standards include hours open, staffing levels, materials budgets, size of materials collections and the Library Service Effort Ratio. By State Law - ss. 43.11 (3)(d), Wis. Stat., the County Board must act on exemptions to County levy for any non-complying municipalities by September 1 of each year.

Key Outcome Indicator: Libraries meeting minimum county standards for hours open, collection size, staffing levels, and materials spending.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
Libraries meeting standards as specified in County Code	16 of 16	16 of 16	16 of 16	16 of 16

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

Objective 3: Local Planning efforts. Make local planning efforts for member libraries a major priority, especially for those six member libraries that are presently below State standards. Set up procedure to ensure that all libraries have plans whether or not they work with the system to develop them.

Key Outcome Indicator: Local library plans developed with assistance from WCFLS staff and total plans in place.

Performance Measure:	2006 Actual	2007 Target	2007 Estimate	2008 Target
WCFLS Assisted plans	8	10	10	12
Plans meeting WCFLS criteria	0	2	2	4
Total plans in place	8	12	12	16

Administrative Services

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Administrative Services is responsible for coordinating and providing efficient administrative and clerical support.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**1.54**	**1.59**	**1.59**	**1.54**	**(0.05)**
General Government	$389,789	$207,900	$207,875	$209,594	$1,694
Other Revenue	$35,054	$30,075	$38,000	$42,000	$11,925
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$424,843**	**$237,975**	**$245,875**	**$251,594**	**$13,619**
Personnel Costs	$95,761	$103,336	$102,064	$107,198	$3,862
Operating Expenses	$70,139	$58,973	$66,083	$64,610	$5,637
Interdept. Charges	$71,225	$71,349	$71,349	$79,786	$8,437
Total Expenditures	**$237,125**	**$233,658**	**$239,496**	**$251,594**	**$17,936**
Rev. Over (Under) Exp.	$187,718	$4,317	$6,379	-	($4,317)

Program Highlights

General Government revenues increase $1,694 due to an increase in State Library Aids per the 2007-2009 State Biennial Budget. Other Revenues is County allocated investment income earned based on average cash fund balances which increases by $11,925 due to projected favorable rates of return on invested funds.

Personnel costs increase by $3,862 based on cost-to-continue for existing staff reduced slightly by a lower use of temporary extra help (0.05 FTE). Operating expenses increase by $5,637 largely due to an anticipated 4% increase in rent for the building for the Federated Library staff and $2,878 in additional costs for outside printing. Interdepartmental charges increase by $8,437 due mostly to an $8,459 increase in End User Technology Fund charges to be more reflective of information technology resources being utilized based on the Internal Audit recommended cost allocation methodology.

The administrative budget anticipates costs to continue to apply for National Association of Counties Achievement Awards – WCFLS has received seven awards in the last six years.

Resource Sharing

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

The Federated Library System works to aid in member library collection development and to provide system-wide services that improve collection access and assist in member library operations. Specific program activities include the coordination of interlibrary loan services within the County, and the processing/filling of requests for materials that are not found within the System via requests to libraries outside the County. Activities also include delivery services between System member libraries and academic libraries in the County allowing Waukesha County residents to borrow library materials from and return them to any System member library.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**2.43**	**2.43**	**2.43**	**2.43**	**0.00**
General Government	$265,780	$375,200	$375,163	$404,994	$29,794
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$265,780**	**$375,200**	**$375,163**	**$404,994**	**$29,794**
Personnel Costs	$162,181	$170,067	$169,006	$178,363	$8,296
Operating Expenses	$209,777	$202,496	$206,651	$225,449	$22,953
Interdept. Charges	$995	$1,230	$1,230	$1,182	($48)
Total Expenditures	**$372,953**	**$373,793**	**$376,887**	**$404,994**	**$31,201**
Rev. Over (Under) Exp.	($107,173)	$1,407	($1,724)	-	($1,407)

Program Highlights

General Government revenues increase a total of $29,794 to $404,994 including $28,794 in increased State aids and $1,000 in increased revenues from member libraries for the text database system.

Personnel costs increase $8,296 based on cost-to-continue for 2.43 FTE allocated to this program. Operating expenses increase $22,593, primarily related to increased costs for the shared text database system of $3,686 and a $21,728 increase in delivery costs. The increase in the budgeted delivery costs results from increased use because of the shared automation system that 14 member libraries belong to. Interdepartmental charges decrease because of reductions in rate charges.

Automation Technology

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

The Federated Library System works with the member libraries to maintain and develop automated systems to aid in the efficient delivery of library services.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**1.05**	**1.05**	**1.05**	**1.05**	**0.00**
General Government	$147,755	$153,300	$188,284	$126,811	($26,489)
Charges for Services	$0	$22,500	$22,500	$25,000	$2,500
Other Revenue	$420	$0	$0	$0	$0
Appr. Fund Balance	$44,546	$30,578	$36,152	$25,121	($5,457)
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$192,721**	**$206,378**	**$246,936**	**$176,932**	**($29,446)**
Personnel Costs	$93,386	$98,107	$97,833	$103,089	$4,982
Operating Expenses	$78,496	$66,057	$69,713	$71,177	$5,120
Interdept. Charges	$5,000	$2,987	$2,987	$2,666	($321)
Total Expenditures	**$176,882**	**$167,151**	**$170,533**	**$176,932**	**$9,781**
Rev. Over (Under) Exp.	$15,839	$39,227	$76,403	-	($39,227)

Program Highlights

General Government revenue decreases by $26,489 due to the re-allocation of State aid between the existing federated library programs. Charges for Services revenue increases by $2,500 which reimburses WCFLS for the higher cost of shared automation coordinator position.

Personnel costs increase $4,982 based on cost-to-continue for existing staff. Operating expenses increase by $5,120 largely due an added expense for public computer training of $2,000 and $3,020 in additional equipment maintenance, but these increases are partly offset by a $1,285 reduction in membership dues in a database consortia for e-mail and electronic materials.

Education and Outreach

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Provide services and activities that include the offering of continuing education opportunities for library staff and board members and education/outreach programs for youth and special needs library users.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**1.73**	**1.73**	**1.73**	**1.73**	**0.00**
General Government	$161,275	$191,600	$205,716	$230,468	$38,868
Other Revenue	$0	$2,000	$2,000	$2,000	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$161,275**	**$193,600**	**$207,716**	**$232,468**	**$38,868**
Personnel Costs	$138,587	$144,739	$145,997	$152,720	$7,981
Operating Expenses	$67,363	$96,623	$87,874	$78,391	($18,232)
Interdept. Charges	$261	$1,369	$1,369	$1,357	($12)
Total Expenditures	**$206,211**	**$242,731**	**$235,240**	**$232,468**	**($10,263)**
Rev. Over (Under) Exp.	($44,936)	($49,131)	($27,524)	-	$49,131

Program Highlights

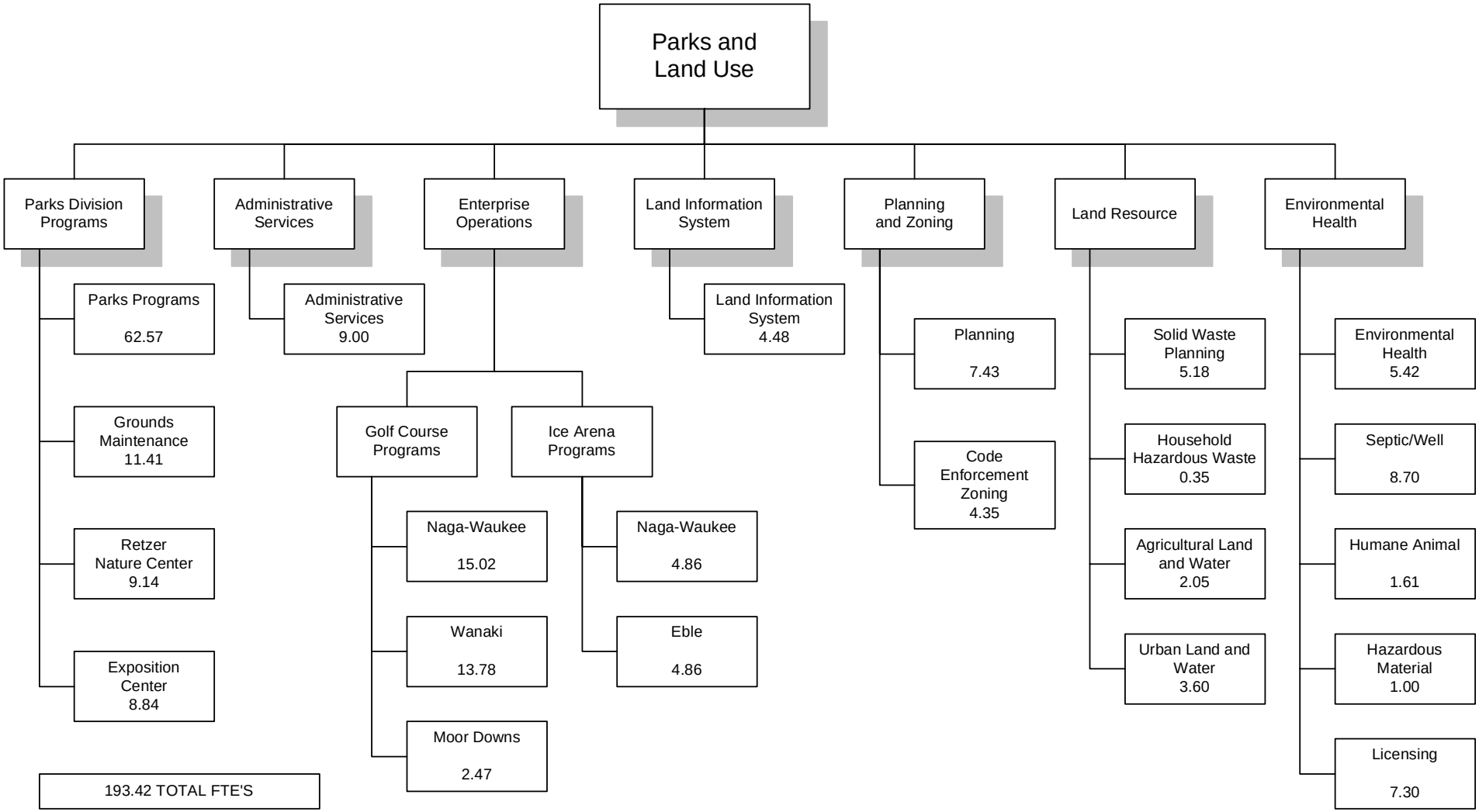
General Government revenues increase by $38,868 to $230,468 based on re-allocated use of State library aids.

Personnel costs increase $7,981 based on cost-to-continue for 1.73 FTE existing staff.

Operating expenses decline by $18,232 because in 2007 WCLFS pursued three studies designed to gather data on its users and service demand, improve collection of data related to use of electronic resources, and undertake a marketing effort (identified by the WCFLS Board as a priority), at a total additional cost of $35,000. Only an implementation of the marketing project is budgeted at $15,000 for 2008 resulting in the reduction of education consulting services by $20,000.

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

The Waukesha County Department of Parks and Land Use, working through a combination of recreation, education, public cooperation, and regulation is dedicated to fostering the protection, wise use, enhancement, and enjoyment of the County's cultural and natural resources, and to the health of its citizens.

Financial Summary	2006 Actual	2007 Adopted Budget (a)	2007 Estimate (a)	2008 Budget	Change From 2007 Adopted Budget $	%
General Fund						
Revenues(b)	$4,777,920	$4,948,478	$4,903,811	$4,880,008	($68,470)	0.1%
County Tax Levy (a)	$6,638,452	$6,720,235	$6,720,235	$6,804,931	$84,696	1.3%
Expenditures (a)	$10,952,241	$11,668,713	$11,587,629	$11,684,939	$16,226	0.1%
Rev. Over (Under) Exp.	$464,131	-	$36,417	-	-	N/A
Land Information System Fund						
Revenues (b)	$562,713	$598,640	$618,600	$702,368	$103,728	17.3%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$594,259	$598,640	$601,694	$702,368	$103,728	17.3%
Rev. Over (Under) Exp.	($31,546)	-	$16,906	-	-	N/A
Tarmann Fund						
Revenues(b)	$1,692,505	$1,000,000	$1,145,000	$1,000,000	$0	0.0%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$0	$1,000,000	$770,000	$1,000,000	$0	0.0%
Rev. Over (Under) Exp.	$1,692,505	-	$375,000	-	-	N/A
Golf Courses						
Revenues	$3,033,380	$3,398,000	$3,341,716	$3,443,607	$45,607	1.3%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$3,021,048	$3,310,946	$3,250,706	$3,377,523	$66,577	2.0%
Operating Inc./(Loss)(c)	$12,332	$87,054	$91,010	$66,084	($20,970)	-24.1%
Ice Arenas						
Revenues	$905,090	$936,000	$924,000	$944,000	$8,000	0.9%
County Tax Levy	$0	$0	$0	$0	$0	NA
Expenditures	$1,021,435	$1,069,086	$1,024,142	$1,076,494	$7,408	0.7%
Operating Inc./(Loss)(c)	($116,345)	($133,086)	($100,142)	($132,494)	$592	-0.4%

(a) The Tax Levy and Interdepartmental charges for 2007 are restated to adjust for the new End User Technology Fund (EUTF) cost allocation method to be comparable to the 2008 Budget, based on Information Technology resources used, as recommended by Internal Audit

(b) The 2008 revenue Budget includes fund balance appropriations of $1,352,825: $378,200, within the General Fund, $741,000 within the Material Recycling Facility (MRF) Fund, $50,000 within the Tarmann Fund, $160,018 within the Land Information Systems (LIS) Fund and $23,607 within the Golf Course Fund. The 2007 revenue Budget includes fund balance appropriations of $1,317,600: $356,000 within the General Fund, $725,000 within the Materials Recycling Facility (MRF), $125,000 within the Tarmann Fund $61,600 within the Land Information Systems Fund and $50,000 within the Golf Course Fund.

(c) Total expenditures and net operating income exclude capitalized Fixed Asset purchases to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the department's Fixed Assets request.

All Funds Parks & Land Use **Statement of Purpose/ Summary**

Financial Summary	2006 Actual	2007 Adopted Budget (a)	2007 Estimate (a)	2008 Budget	Change From 2007 Adopted Budget $	%
Materials Recycling Fund						
Revenues (b)	$2,941,080	$2,605,000	$2,734,350	$2,891,000	$286,000	11.0%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$1,798,170	$2,118,164	$2,080,486	$2,298,371	$180,207	8.5%
Operating Inc./(Loss)(c)	$1,142,910	$486,836	$653,864	$592,629	$105,793	21.7%
Total All Funds						
Revenues(b)	$13,912,688	$13,486,118	$13,667,477	$13,860,983	$374,865	2.8%
County Tax Levy (a)	$6,638,452	$6,720,235	$6,720,235	$6,804,931	$84,696	1.3%
Expenditures (a)	$17,387,153	$19,765,549	$19,314,657	$20,139,695	$374,146	1.9%
Rev. Over (Under) Exp.	$2,125,090	-	$428,323	-	-	N/A
Operating Inc./(Loss)(c)	$1,038,897	$440,804	$644,732	$526,219	$85,415	19.4%

Position Summary All Funds (FTE)					
Regular Positions	113.50	112.00	112.00	112.00	0.00
Extra Help	76.29	77.61	77.61	78.11	0.50
Overtime	3.18	3.26	3.26	3.31	0.05
Total	192.97	192.87	192.87	193.42	0.55

(a) The Tax Levy and Interdepartmental charges for 2007 are restated to adjust for the new End User Technology Fund (EUTF) cost allocation method to be comparable to the 2008 Budget, based on Information Technology resources used, as recommended by Internal Audit

(b) The 2008 revenue Budget includes fund balance appropriations of $1,352,825: $378,200, within the General Fund, $741,000 within the Material Recycling Facility (MRF) Fund, $50,000 within the Tarmann Fund, $160,018 within the Land Information Systems (LIS) Fund and $23,607 within the Golf Course Fund. The 2007 revenue Budget includes fund balance appropriations of $1,317,600: $356,000 within the General Fund, $725,000 within the Materials Recycling Facility (MRF), $125,000 within the Tarmann Fund $61,600 within the Land Information Systems Fund and $50,000 within the Golf Course Fund.

(c) Total expenditures and net operating income exclude capitalized Fixed Asset purchases to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the department's Fixed Assets request.

Fund Purpose

The Department of Parks & Land Use General Fund operations are responsible for: acquisition, development, operation, and maintenance of park, open space, and recreation facilities; administration of the Shoreland and Floodland Protections Ordinance, the Stormwater Management Program and Zoning Code; encouraging planned and orderly land use development; administration of Humane Animal program, restaurant and retail food licensing programs, water and septic inspections/permit issuance.

Financial Summary	2006 Actual	2007 Adopted Budget (a)	2007 Estimate (a)	2008 Budget	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$567,343	$750,578	$758,675	$592,262	($158,316)	-21.1%
Fine/Licenses	$1,008,389	$1,129,500	$1,047,000	$1,124,500	($5,000)	-0.4%
Charges for Services	$1,868,909	$1,938,800	$1,882,800	$1,964,800	$26,000	1.3%
Interdepartmental	$421,320	$496,200	$480,050	$502,100	$5,900	1.2%
Other Revenue	$305,902	$277,400	$309,027	$318,146	$40,746	14.7%
Appr. Fund Balance (b)	$606,057	$356,000	$426,259	$378,200	$22,200	6.2%
County Tax Levy (a)	**$6,638,452**	**$6,720,235**	**$6,720,235**	**$6,804,931**	**$84,696**	**1.3%**
Total Revenue Sources	**$11,416,372**	**$11,668,713**	**$11,624,046**	**$11,684,939**	**$16,226**	**0.1%**
Expenditures						
Personnel Costs	$7,783,672	$8,075,342	$8,010,725	$8,275,533	$200,191	2.5%
Operating Expenses	$1,799,775	$2,262,856	$2,259,671	$2,014,315	($248,541)	-11.0%
Interdept. Charges (a)	$1,088,665	$1,093,015	$1,086,133	$1,124,921	$31,906	2.9%
Fixed Assets	$280,129	$237,500	$231,100	$270,170	$32,670	13.8%
Total Expenditures	**$10,952,241**	**$11,668,713**	**$11,587,629**	**$11,684,939**	**$16,226**	**0.1%**
Rev. Over (Under) Exp.	$464,131	-	$36,417	-	-	N/A

Position Summary (FTE)					
Regular Positions	96.14	94.64	94.64	93.70	(0.94)
Extra Help	49.58	50.90	50.90	51.71	0.81
Overtime	2.41	2.49	2.49	2.54	0.05
Total	148.13	148.03	148.03	147.95	(0.08)

(a) The Tax Levy and Interdepartmental charges for 2007 are restated to adjust for the new End User Technology Fund (EUTF) cost allocation method to be comparable to the 2008 Budget, based on Information Technology resources used, as recommended by Internal Audit

(b) The 2008 revenue Budget includes fund balance appropriations of $378,200 ($275,000 from the Material Recycling Facility (MRF) Fund and $103,200 from the General Fund: $70,000 to assist with maintenance projects over the next three years, $25,000 for the Brownfield recycling initiative, and $8,200 for plat book printing). The 2007 Budget includes fund balance appropriations of $356,000 ($275,000 from the MRF Fund and $81,000 from the General Fund: $30,000 for the Brownfield recycling initiative and $51,000 for Groundwater Study).

CURRENT AND PROPOSED CAPITAL PROJECTS

Proj. #	**Project Name**	Expected Completion Year	Total Project Cost	Est. % Complete End of '07	Estimated Operating Impact	A=Annual T= One-Time
9703	Pavement Management Plan	Ongoing	$400,000/Yr	Ongoing	$0	NA
200014	Bikeway Improvement (a)	2009	$1,395,000	25%	$3,000	A
200501	Expo Center Compliance/Maintenance	2007	$751,000	95%	$0	NA
200502	Naga-Waukee Park Storage/Carpenter shop	2007	$745,000	25%	$0	NA
200503	Muskego Park Maintenance Bldg.	2008	$632,000	10%	$0	NA
200504	Menomonee Park Maintenance Bldg.	2009	$637,200	0%	$0	NA
200505	Restroom Renovations	2014	$3,075,000	0%	$3,000	A
200609	Retzer Nature Center Maintenance Bldg.	2010	$742,000	0%	$0	NA
200611	Courthouse Security & Grounds Security Modifications (b)	2008	$340,000	5%	$169,400 (c)	A
200701	Fox Brook Park Picnic Shelter	2011	$653,000	0%	($3,400)	A
200802	Exposition Center Arena Roof	2011	$460,000	0%	$0	N/A
200822	Facility Max for PLU & Facilities (d)	2009	$210,000	0%	$30,500	A

(a) Total project cost is approximately $4,000,000. Federal SAFETEA-LU funding is anticipated to provide 80% of project construction costs.
(b) Coordinated project with Department of Public Works
(c) Ongoing costs are associated with staffing at the Courthouse entrance and are charged to the Non-Departmental budget.
(d) Coordinated project with Department of Administration-Information Technology and the Department of Public Works. Ongoing costs are split with the Department of Public Works.

Solid Waste Planning, Implementation & Education

County-Wide Key Strategic Outcome: An environmentally responsible county

Program Description

Plan, coordinate and implement an integrated solid waste management system in partnership with municipalities, emphasizing waste reduction, composting, and recycling per the State solid waste management hierarchy. Participate in a consolidated approach to managing the County's internal waste reduction and pollution prevention efforts. Participate on local landfill and waste facility siting and monitoring committees. Provide educational and technical assistance to local officials, businesses and the public on appropriate waste management techniques including waste reduction, composting, recycling, household hazardous waste, and special waste disposal. Manage the Yard Waste Compost Project in cooperation with municipalities and the private operator.

Objective: Based on the recycling system/facility study, develop an education and implementation plan to increase recycling and decrease waste to landfill. Decrease or maintain recycling system cost while responding to future market forces, community needs, and municipal budget constraints.

Performance Measures:

1. Using 2006 tons as a baseline (24,000 tons), measure increased tons recycled at the County MRF, with a goal of a 5% increase by 2011. (See MRF budget for data.)
2. Maintaining net recycling processing costs below landfill costs and within reasonable market expectations. (See MRF budget for data.)

Solid Waste Planning, Implementation & Education (cont.)

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**5.05**	**5.20**	**5.20**	**5.18**	**(0.02)**
General Government	$182,560	$180,278	$180,000	$209,762	$29,484
Charges for Services	$0	$7,800	$0	$0	($7,800)
Interdepartmental	$0	$35,200	$35,000	$36,600	$1,400
Other Revenue	$117,380	$114,800	$125,800	$118,358	$3,558
Appr. Fund Balance	$278,007	$275,000	$275,000	$275,000	$0
County Tax Levy (a)	**($85,069)**	**($80,833)**	**($80,833)**	**($78,448)**	**$2,385**
Total Revenues	**$492,878**	**$532,245**	**$534,967**	**$561,272**	**$29,027**
Personnel Costs	$303,816	$323,719	$312,917	$340,206	$16,487
Operating Expenses	$195,435	$196,000	$198,350	$208,900	$12,900
Interdept. Charges	$11,529	$12,526	$12,964	$12,166	($360)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$510,780**	**$532,245**	**$524,231**	**$561,272**	**$29,027**
Rev. Over (Under) Exp.	($17,902)	-	$10,736	-	-

(a) Negative Levy reflects revenues over expenses, which are used to offset expenses within Household/Agricultural Hazardous Waste program.

Program Highlights

There is no Tax Levy funding in this program. General Governmental revenues from recycling grants fund a portion of a Recycling Specialist position and program interns. Materials Recycling Facility (MRF) investment income has been suspended. Therefore, $275,000 of accumulated interest is appropriated from cash reserve to cover solid waste operations. Landfill revenue fees of $110,000 cover the remaining Solid Waste program costs, including $40,000 to help fund the County computer recycling program.

Compost program costs increase based on actual use of the site by municipalities. The County compost facility is estimated to process 8,200 tons (8,000 tons of yard waste and 200 of tons wood waste) at the County compost facility. Funds from the 2007 Wisconsin Department of Natural Resources (DNR) Recycling Efficiency Incentive (REI) Grant will allow free composting of yard waste for all participating municipalities. Municipalities will pay $26 per ton to process wood waste. Funds will be appropriated annually from the MRF budget for this purpose, based on actual cost. Parks Department staff will apply for an REI grant for 2008 to continue offsetting the yard waste compost program costs in future years.

REI grant funds will also cover a $5,000 increase in computer recycling program expenses, based on increased use, and will establish a new oil filter recycling collection program at existing public motor oil recycling locations, costing $3,000. It is estimated that the oil filter program will capture about 18,000 oil filters, keeping about 500 gallons of oil from being disposed in landfills annually.

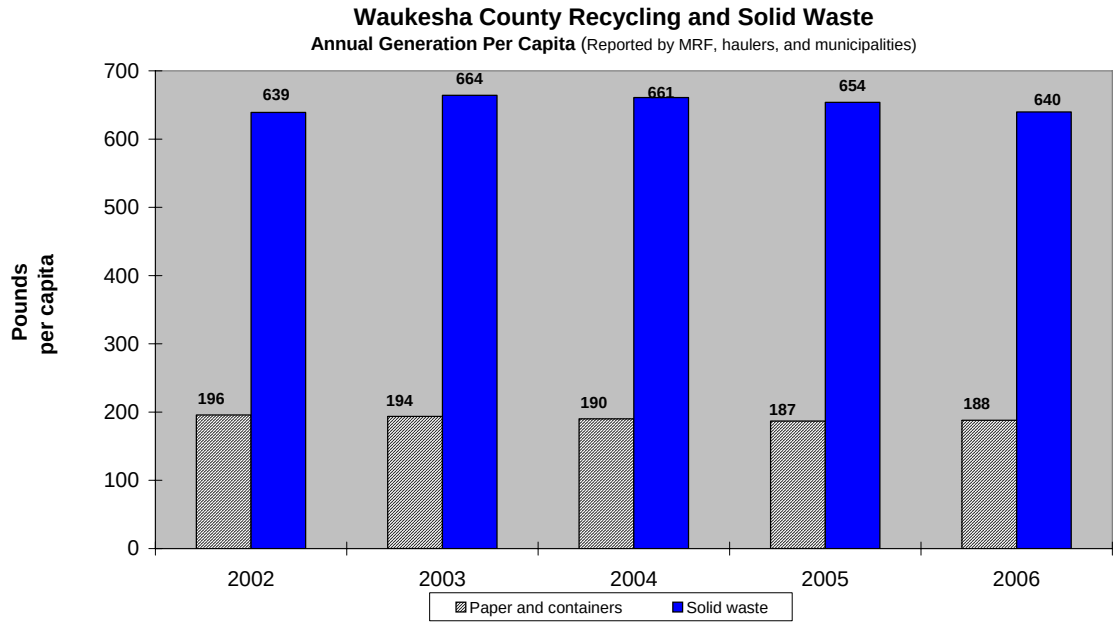
Personnel expenditures increase by $16,487 to $340,206, reflecting the cost to continue for current staffing levels, which is slightly lower due to a reduction of 42 hours (0.02 FTE) of temporary extra help.

Operating expenditures increase by $12,900 to $208,900, mostly due to an increase of $14,600 for yard waste composting and computer recycling. The increase is partially offset by reducing promotion and printing costs by $6,400 through the shifting of $5,000 of expenses to the MRF budget and decreasing printing costs by no longer including non-participating communities in the program mailing.

Activity—Solid Waste Planning, Implementation & Education

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Tons processed at County compost facility	8,040	7,300	8,000	8,000	700
Tons of office paper recycled – County	123	130	150	150	20
Number of web site visits	110,539	80,000	115,000	120,000	40,000
Number of participants in education presentation/events (a)	813	1,500	1,000	1,000	(500)
Lbs. of computers recycled (b)	183,041	200,000	200,000	200,000	0

(a) Reduction in number of participants to reflect amount closer to 2006 actuals.
(b) Residential computer recycling re-instituted September 2005.



The above chart shows a slight downward trend in per capita generation of both residential waste and recycling County-wide over the past three years. The 5 year average pounds per capita for solid waste = 652 lbs and pounds per capita for recycling = 191 lbs.

Household/Agricultural Hazardous Waste

Program Description

In partnership with municipalities, that provide one-third of the contractor costs, and the Emerald Park Landfill (EPL) Standing Committee, that provides funds under a landfill expansion agreement, coordinate an ongoing, convenient program to properly manage household hazardous waste (HHW) that maximizes service to residents and minimizes the cost to the County and municipalities. Provide an Agricultural Hazardous Waste collection program that is grant funded, utilizing the same facilities and staffing as the HHW program.

County-Wide Key Strategic Outcome: An environmentally responsible county

Objective: Maintain service at three ongoing Household Hazardous Waste (HHW) sites and five satellite collections in the County with a cost per participant equal to or less than $26.

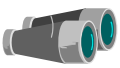
Key Outcome Indicators: County cost per participant for HHW collected is equal to or less than $26.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
County disposal costs per participating household	**$19.74**	**$26.00**	**$25.50**	**$24.00**

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**0.35**	**0.35**	**0.35**	**0.35**	**0.00**
General Government	$32,675	$65,800	$63,000	$65,000	($800)
Interdepartmental	$33,019	$0	$0	$0	$0
Appr. Fund Balance	$29,828	$0	$31,975	$0	$0
County Tax Levy	**$85,069**	**$84,396**	**$84,396**	**$82,848**	**($1,548)**
Total Revenues	**$180,591**	**$150,196**	**$179,371**	**$147,848**	**($2,348)**
Personnel Costs	$14,309	$22,696	$21,323	$22,848	$152
Operating Expenses	$98,040	$127,500	$127,500	$125,000	($2,500)
Interdept. Charges	$0	$0	$0	$0	$0
Total Expenditures	**$112,349**	**$150,196**	**$148,823**	**$147,848**	**($2,348)**

Rev. Over (Under) Exp.	$68,242	-	$30,548	-	-



Program Highlights

The Department continues a multi-year agreement with the Emerald Park Standing Committee (EPL) and Veolia Environmental Services for the hazardous waste program under which EPL funds are exhausted first; Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) grant funds are used next; and then the County pays up to the maximum budgeted amount of $125,000 for the combined household and agricultural programs. Participation is relatively stable due to longevity of the program. Promotion of household product exchanges will continue at three ongoing sites for reuse of unwanted automotive, household and garden products.

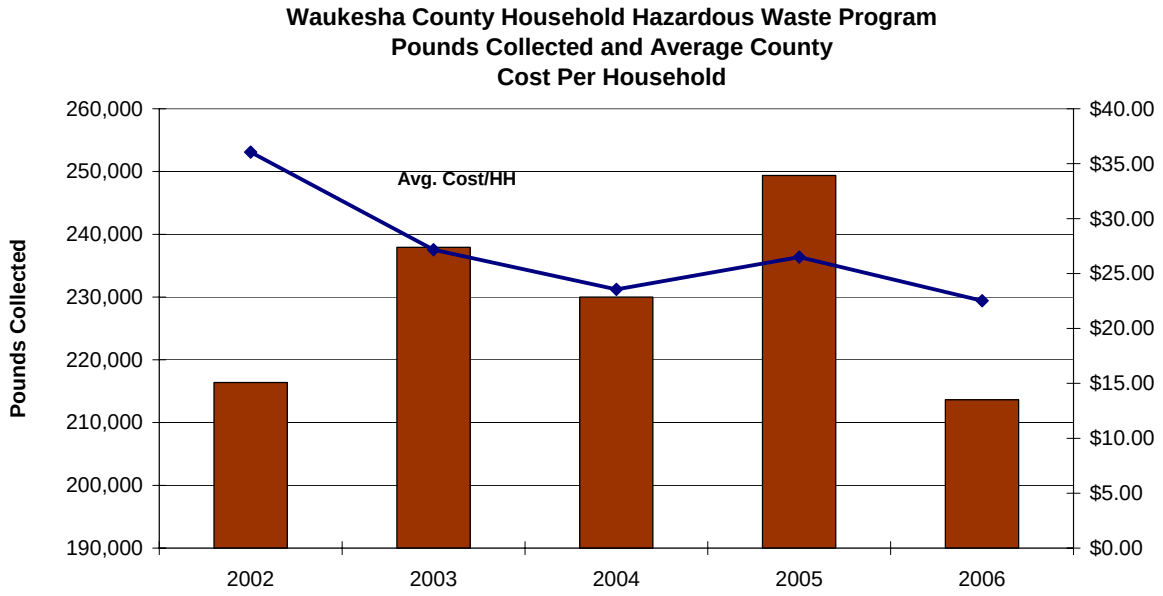
Household/Agricultural Hazardous Waste (cont.)

The Agricultural Hazardous Waste program is run in conjunction with the County's ongoing HHW program. By written agreement, a small number of Walworth County residents are allowed to use the site in Waukesha on a fee for service basis (billed to Walworth County) to accommodate residents who miss their collection event.

General Government revenue remains relatively stable, declining by $800. General Government revenue includes the municipal cost share for the HHW program of $40,000, a $19,000 Household Hazardous Waste grant, and a $6,000 Agricultural Clean Sweep Grant administered by DATCP. DATCP rules allow 50 percent of unused Agricultural Clean Sweep grant funds to be shifted to Household Hazardous Waste program.

Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Households served	4,966	5,000	5,000	5,000	0
Pounds of waste collected	216,585	250,000	220,000	250,000	0
Pounds of HHW Per household	43.6	50.0	44.0	50.0	0
Number of Households using product exchange	39	75	50	75	0



The above chart shows that the number of pounds of household hazardous waste collected decreased in 2006. This is mainly due to annual variations in program participation. The cost to the County per participating household has also decreased. This is due to the cooperative agreement with the Emerald Park Standing Committee (EPL), the resulting integration of the EPL and County HHW programs, and the DATCP grants.

Agricultural Land & Water Conservation

Program Description

Provide technical, educational, and financial assistance to rural landowners to help them comply with soil erosion and runoff pollution control requirements and to meet clean water goals in targeted watersheds. Assist communities with preserving prime farmland and environmental corridors in cooperation with land use, park, and open space planning efforts. Assist farmers with crop damage caused by wildlife through a service contract with the United States Department of Agriculture (USDA). A multi-year work plan is contained in the adopted County Land and Water Resource Management Plan and is carried out through a variety of Federal, State and local programs and grants.

County-Wide Key Strategic Outcome: An environmentally responsible county

Objective: Implement State agricultural non-point pollution control performance standards and prohibitions in targeted watersheds.

Key Outcome Indicator: Inventoried farms, landowner contacts, compliance determinations, conservation practices applied, and an updated County manure storage ordinance.

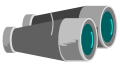
Performance Measure:
Landowner compliance with Sate standards based on a percentage sites inventoried.

	2006 Actual	2007 Target	2007 Estimate (a)	2008 Target (a)
% Cropland meeting erosion standard	N/A	92%	76%	80%
% Landowners meeting nutrient mgmt stnd.	N/A	25%	13%	20%

(a) Reduced 2007 Estimate and 2008 Target due to the Department's more thorough measurement of cropland inventory and compliance

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**2.05**	**2.05**	**2.05**	**2.05**	**0.00**
General Government	$73,315	$102,000	$100,000	$120,000	$18,000
Charges for Services	$0	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$113,791**	**$114,604**	**$114,604**	**$125,566**	**$10,962**
Total Revenues	**$187,106**	**$216,604**	**$214,604**	**$245,566**	**$28,962**
Personnel Costs	$181,757	$154,578	$180,505	$165,053	$10,475
Operating Expenses	$44,455	$54,450	$53,700	$71,950	$17,500
Interdept. Charges	$11,780	$7,576	$7,797	$8,563	$987
Total Expenditures	**$237,992**	**$216,604**	**$242,002**	**$245,566**	**$28,962**

Rev. Over (Under) Exp.	**($50,886)**	**-**	**($27,398)**	**-**	**-**



Program Highlights

General Government revenues increase by $18,000, which is an increase in agricultural cost-sharing funding to implement a Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) initiative to bring landowners into compliance with mandatory nutrient management standards. These standards apply to all cropland in the State by 2008, contingent on cost-sharing being made available for soil testing and developing nutrient management plans. Of the total $48,000 budgeted for cost sharing, $28,000 is targeted for nutrient management services, which will be provided by private sector consultants. The other $20,000 is available to landowners for structural practices, such as manure storage. The County must contact targeted landowners and execute cost-sharing contracts, following the priorities established in the County Land and Water Resource Management (LWRM) Plan.

Personnel costs increase $10,475 and reflect cost to continue existing staffing level. Operating expenses increase by $17,500, mainly due to expenses related to the $18,000 increase in Land and Water Management grants.

Activity—Agricultural Land and Water Conservation

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
# of Records Inventoried	N/A	100	99	60	(40)
# of Status Compliance Letters Issued	N/A	N/A	20	30	N/A
# New/Updated Conservation Plans Prepared	N/A	15	30	15	0

Urban Land & Water Conservation

Program Description

Control soil erosion and stormwater runoff pollution from construction sites, land developments, and non-metallic mining operations primarily through code enforcement activities. Provide technical, educational, and financial assistance to municipalities and lake districts to facilitate watershed-based stormwater and land use planning aimed at flood prevention and protection of water quality as lands are developed. Promote citizen action to protect County water resources through a variety of educational programs targeting youth and adult audiences. A multi-year work plan is contained in the adopted County Land and Water Resource Management Plan and is carried out in cooperation with local units of government and through grant funds.

County-Wide Key Strategic Outcome: An environmentally responsible county

Objective: Implement State urban non-point pollution control performance standards on new construction sites within benchmark response times and support related conservation education programs.

Key Outcome Indicator: Complete erosion and storm water permit application reviews within benchmark response times.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Response time for storm water permit application >/= 1 acre. Benchmark = 20 working days.	14	15	14	15
< 1 acre. Benchmark = 10 working days.	8	10	8	10

Urban Land & Water Conservation (cont.)

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**3.35**	**3.35**	**3.35**	**3.60**	**0.25**
General Government	$117,040	$100,000	$100,000	$120,000	$20,000
Charges for Services	$56,065	$69,000	$61,000	$78,000	$9,000
Interdepartmental	$12,713	$14,400	$14,400	$14,000	($400)
Other Revenue	$67,180	$65,600	$72,700	$92,600	$27,000
Appr. Fund Balance	$213	$0	$0	$0	$0
County Tax Levy	**$82,059**	**$92,595**	**$92,595**	**$101,760**	**$9,165**
Total Revenues	**$335,270**	**$341,595**	**$340,695**	**$406,360**	**$64,765**
Personnel Costs	$250,466	$303,886	$263,924	$317,607	$13,721
Operating Expenses	$15,036	$12,400	$13,100	$63,350	$50,950
Interdept. Charges	$22,207	$25,309	$23,956	$25,403	$94
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$287,709**	**$341,595**	**$300,980**	**$406,360**	**$64,765**

Rev. Over (Under) Exp.	$47,561	-	$39,715	-	-

Program Highlights

General Government revenues increase by $20,000 due to a grant from the Graham-Martin Prairie Foundation to encourage the construction of rain gardens, which reduces water pollution from urban runoff. Grants will cover the costs of native plant materials used in the rain gardens to encourage infiltration of runoff from rooftops.

Charges for Service increase by $9,000 largely due to $14,000 in new service fees for providing educational programs. An increase in storm water permit fees will improve cost recovery (from 29% to 35%) and maintain the current revenue target. No permit fee increase was imposed in 2007.

Other revenues increase by $27,000, mostly due to the budgeting of $30,000 in financial assurance funds to enforce stormwater permits in accordance with County ordinance procedures.

Personnel expenditures increase by $13,721, which includes an increase of $12,999 to fund an additional 520 hours (0.25 FTE) of temporary extra help to provide stormwater educational services, mentioned above. This is offset by an increase in new fees, also mentioned above, to municipal separate storm sewer systems (MS4) communities subject to Wisconsin Department of Natural Resources (DNR) permits under Phase I and II of (DNR Administrative Code) NR 216. Operating expenditures are estimated to increase by $50,950, largely due to the above mentioned stormwater enforcement ($30,000) and rain garden project ($20,000).

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Number of Educational Presentations/Events	44	30	30	30	0
Number of Erosion Control/ Storm water Permits	61	70	54	55	(15)
Number of Inspections Conducted	753	425	750	700	275
Number of Technical Referrals	19	18	10	15	(3)
Tons of Sediment Reduced from Construction Sites	1,525	1,750	1,350	1,375	(375)

Planning

Program Description

Provide for the administration and preparation of a variety of land use related planning efforts. These efforts include the development of a lakes classification system, land use planning and zoning assistance to public and communities, and implementation of the County Development Plan. Prepare recommendations for rezoning, conditional use, and conduct site plan reviews and other land use guidance to the public and other municipalities.

County-Wide Key Strategic Outcome: A well planned county

Objective 1: Foster County economic development and growth by planning for proper distribution of land uses, while protecting viable natural resources, agricultural lands and open space**.** Prepare and update County Development Plan and Code amendments compliant with Smart Growth principles and objectives.

Objective 2: Review zoning amendments for consistency with the Waukesha County Comprehensive Development Plan, review new projects (subdivisions, site plans and conditional uses) to ensure conformance with zoning regulations and adopted Comprehensive Development Plan. Assist in the completion of the Smart Growth compliant comprehensive zoning plan update by 2008.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**7.95**	**7.95**	**7.95**	**7.43**	**(0.52)**
General Government	$74,435	$235,000	$235,000	$0	($235,000)
Fines/Licenses	$0	$0	$0	$0	$0
Charges for Services	$47,259	$35,000	$40,000	$35,000	$0
Interdepartmental	$683	$500	$1,100	$500	$0
Other Revenue	$25,990	$19,000	$17,500	$19,000	$0
Appr. Fund Balance	$12,282	$0	$0	$8,200	$8,200
County Tax Levy	**$587,790**	**$582,948**	**$582,948**	**$538,830**	**($44,118)**
Total Revenues	**$748,439**	**$872,448**	**$876,548**	**$601,530**	**($270,918)**
Personnel Costs	$677,466	$577,907	$675,619	$534,178	($43,729)
Operating Expenses	$119,875	$257,125	$257,660	$30,250	($226,875)
Interdept. Charges	$50,263	$37,416	$35,982	$37,102	($314)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$847,604**	**$872,448**	**$969,261**	**$601,530**	**($270,918)**

Rev. Over (Under) Exp.	($99,165)	-	($92,713)	-	-

Program Highlights

Updating the comprehensive development plan to be consistent with the "Smart Growth Law" is expected to be completed by the end of 2007. The updated plan is a cooperative effort involving 28 municipalities in the County as well as the UW-Extension and the Southeast Wisconsin Regional Planning Commission (SEWRPC). Under Wisconsin Statute, once the plan is adopted by the County Board, land use decisions will need to be made consistent with the plan. The Smart Growth Plan was funded with State grants. Since the project is expected to be completed in 2007, the 2008 expense and revenue budget decreases by $235,000. General Fund Balance of $8,200 is budgeted for the printing of an updated Plat book.

Personnel costs decline by $43,729 to $534,178, mainly due to the transfer of one full-time Land Information System Analyst position to the Land Information Systems Fund Budget. Currently this position is assisting the Planning division and its customers with GIS mapping request. An additional 1,000 hours (0.48 FTE) of extra help at a cost of approximately $11,034 has been budgeted to assist with General Fund mapping needs. The net saving to the General Fund from transferring the position is approximately $74,300.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
# of mtgs w/town plan commissions under contract	36	30	25	25	(5)

Code Enforcement/Zoning

Program Description

Administration and enforcement of the Waukesha County Zoning Code and the Waukesha County Shoreland and Floodland Protection Ordinance. Review of subdivision and certified survey maps for compliance with applicable statutes, codes, the County Development Plan and ordinances.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**4.35**	**4.35**	**4.35**	**4.35**	**0.00**
Fines/Licenses	$146,900	$160,000	$155,000	$160,000	$0
Charges for Services	$47,395	$62,000	$60,000	$65,000	$3,000
Interdepartmental	$0	$1,000	$0	$0	($1,000)
Other Revenue	$0	$0	$0	$0	$0
County Tax Levy	**$102,492**	**$119,325**	**$119,325**	**$129,445**	**$10,120**
Total Revenues	**$296,787**	**$342,325**	**$334,325**	**$354,445**	**$12,120**
Personnel Costs	$210,869	$320,510	$218,327	$332,503	$11,993
Operating Expenses	$26	$7,025	$4,925	$6,725	($300)
Interdept. Charges	$7,813	$14,790	$12,657	$15,217	$427
Total Expenditures	**$218,708**	**$342,325**	**$235,909**	**$354,445**	**$12,120**
Rev. Over (Under) Exp.	$78,079	-	$98,416	-	-

Program Highlights

This program will continue to provide sound technical assistance and services to the public development community, commission members and local and State officials in a timely manner. This includes working with the Towns of Ottawa and Lisbon in community assistance planning and zoning and completing new zoning maps to be placed on the County's website.

Charges for Service increase by $3,000, which is due to a 5.05% increase in subdivision fees. Zoning permit fees increase by 3.65%, but the increase is offset by an anticipated reduction in permit activity, generating the same level of revenue as budgeted in 2007.

Personnel cost increase $11,993 and reflect the cost to continue for existing positions.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Number of Zoning Permits	718	800	825	855	55
No. of Board of Adj.	92	120	110	120	0
No. of Certified Survey Maps (CSMs) reviewed	62	40	55	50	10
No. of Subdiv. Plat Recorded	37	45	40	40	(5)

Environmental Health

Program Description

Provide management and clerical support to Environmental Health, Humane Animal Program, Hazardous Material, Laboratory, Licensing and Septic/Well sections. Administer the Safe Drinking Water Act (SDWA) grant, Wisconsin Fund grant, Radon grant, laboratory and the Private Sewage System maintenance program.

County-Wide Key Strategic Outcome: A safe county

Objective 1: Conduct an analysis to estimate the potential workload and cost impacts of a County Human Health Hazard Ordinance as recommended under the State health program review.

County-Wide Key Strategic Outcome: An environmentally responsible county

Objective 2: Annually sample public water supply systems for the presence of coliform bacteria and nitrates.

Key Outcome Indicator: Transient Non-Community public water systems in Waukesha County are sampled annually for the presence of coliform bacteria and nitrates. These public water systems include restaurants, parks, churches, and other facilities of public use. Annual sampling assures the public that water served at these facilities is safe to drink. In addition, a complete inspection of each water system is conducted once every five years.

Performance Measure: Sample and report on 100% of Transient Non-Community public water supply systems.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
System samples	445	445	445	445
% sampled	100%	100%	100%	100
% with coliform bacteria	4%	10%	4%	4%
% with nitrates	3%	3%	<1%	<1%

Objective 3: Operate a mandatory maintenance program for private sewage systems notifying owners of systems of biannual maintenance requirements.

Key Outcome Indicator: Every two years, notices are sent to property owners reminding them of the requirement to pump and/or inspect their private sewage system. Proper maintenance of the private sewage system will help prevent premature failure of the private sewage system.

Performance Measure: Receive verification that maintenance has been conducted on 85% of the private sewage systems notified through biannual maintenance notification.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Maintenance cards sent	8,573	10,000	10,000	10,000
Number returned	6,458	8,500	8,500	8,700
% Returned	75%	85%	85%	87%

Environmental Health (cont.)

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**5.35**	**5.42**	**5.42**	**5.42**	**0.00**
General Government	$36,281	$40,000	$53,175	$50,000	$10,000
Fines/Licenses	$0	$0	$0	$0	$0
Charges for Services	$51,327	$48,900	$44,900	$48,900	$0
Interdepartmental	$0	$1,000	$0	$1,000	$0
Appr. Fund Balance	$51,000	$51,000	$51,000	$0	($51,000)
County Tax Levy	**$376,941**	**$373,489**	**$373,489**	**$392,967**	**$19,478**
Total Revenues	**$515,549**	**$514,389**	**$522,564**	**$492,867**	**($21,522)**
Personnel Costs	$366,496	$385,961	$384,796	$404,522	$18,561
Operating Expenses	$81,972	$96,750	$105,775	$54,450	($42,300)
Interdept. Charges	$36,116	$31,678	$31,739	$33,895	$2,217
Total Expenditures	**$484,584**	**$514,389**	**$522,310**	**$492,867**	**($21,522)**
Rev. Over (Under) Exp.	$30,965	-	$254	-	-

Program Highlights

State grant revenue from the Wisconsin Fund increases $10,000 to $35,000. The Wisconsin Fund program assists with replacement of failed septic systems. The increase is expected to fund one additional septic system installation.

It is anticipated that the Southeast Wisconsin Regional Planning Commission (SEWRPC) will complete the Regional Water Supply Plan in early 2008. The plan forecasts demand for water use, recommends water conservation efforts, identifies groundwater recharge areas and identifies any constraints necessary to development levels. The project was funded with General Fund Balance appropriation. Since the project will be completed, contracted services and General Fund Balance will decline by $51,000.

Personnel costs increase $18,561 to $404,522, reflecting cost to continue existing positions.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
WI Fund Grant (Septic Replacements)	9	5	5	6	1
# of on-site septic systems in under Mandatory Maint.	22,700	23,800	23,300	25,000	1,200

Humane Animal

Program Description

Provide education, advice and enforcement on animal neglect/welfare issues and follow up on animal bite reports with appropriate animal quarantines and rabies investigations.

County-Wide Key Strategic Outcome: A safe county

Objective 1: Control rabies by the appropriate follow-up of all reported animal bites.

Key Outcome Indicator**:** After receiving notice of an animal bite, contact the animal owner to initiate quarantine of the animal and observe the animal during the quarantine period for signs of rabies. When necessary, the animal will be sacrificed and examined for rabies. Enforce rabies vaccination of animals as required and advise bite victims to seek medical advice regarding treatment after a bite.

Performance Measure: Follow-up on 100% of reported animal bites within 48 hours of receiving the report.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of reported animal bites	579	505	580	580
% bites followed up within 48 hours	100%	100%	100%	100%

Objective 2: Provide education, advice and enforcement on animal neglect/welfare issues.

Key Outcome Indicator: After receiving a report of animal neglect or abuse, the Humane Officer will begin an investigation to determine if the complaint has merit and requires an onsite investigation. When appropriate, the issue can be brought to a satisfactory resolution by education of the animal owner. Criminal animal neglect and abuse is referred to the local law enforcement authority, and the Humane Officer works with law enforcement to resolve the issue.

Performance Measure: Investigate all reports of animal abuse and neglect within 48 hours of receiving the report

	2006 Actual	2007 Target	2007 Estimate	2008 Target
# Reports animal abuse/neglect	459	500	500	500
% followed up within 48 hours	100%	100%	100%	100%

Humane Animal (cont.)

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**2.22**	**1.51**	**1.51**	**1.61**	**0.10**
General Government	$0	$0	$0	$0	$0
Fines/Licenses	$50,175	$60,000	$55,000	$55,000	($5,000)
Other Revenue	$0	$0	$0	$0	$0
County Tax Levy	**$92,904**	**$57,781**	**$57,781**	**$73,793**	**$16,012**
Total Revenues	**$143,079**	**$117,781**	**$112,781**	**$128,793**	**$11,012**
Personnel Costs	$109,426	$86,068	$86,034	$98,203	$12,135
Operating Expenses	$10,864	$21,700	$21,455	$21,450	($250)
Interdept. Charges	$8,635	$10,013	$8,501	$9,140	($873)
Total Expenditures	**$128,925**	**$117,781**	**$115,990**	**$128,793**	**$11,012**
Rev. Over (Under) Exp.	$14,154	-	($3,209)	-	-

Program Highlights

There continues to be an emphasis on providing rabies control and humane animal welfare education to interested groups, such as schools, 4-H, Girl Scouts, Boy Scouts, etc. The staff continues to actively seek opportunities to educate community groups regarding staying safe around animals, the law and the individual's responsibility for humane treatment of animals. In 2006, there were 28 educational presentations. Databases have been developed to track animal bites and humane complaint reports. Quarterly reports will be performed to effectively measure strategic outcomes.

The Humane Officer web page is a repository for comprehensive information concerning animal abuse and neglect, emergency assistance to law enforcement agencies, the County-wide rabies control program, humane animal education, and West Nile virus. The staff makes periodic updates to the webpage to assure that current information is provided.

The decreases in humane investigations and rabies control activities are due to an increase in referrals of complaints to "Wildlife in Need," local law enforcement and humane societies.

Dog license fees are estimated to decline by $5,000 to reflect 2006 actual revenues.

Personnel cost increase by $12,135 reflecting the cost to continue existing position and an additional 200 hours (0.10 FTE) of temporary extra help.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change (a)
Educational Presentations on rabies control and animal neglect/abuse	28	45	40	40	(5)
Humane Investigations (a)	459	675	225	225	(450)
Rabies Control Activities (bite investigation and quarantine follow-up) (a)	790	1,250	750	750	(500)

(a) Humane investigations and rabies control activities decline due to an increase in referrals of complaints to "Wildlife in Need," local law enforcement and humane societies.

Hazardous Material

Program Description

Reviews and assesses the purchase, storage, use and disposal of hazardous materials controlled by the County to assure compliance with all applicable Federal, State and local environmental laws. Performs or contracts for environmental assessment services used in the property transactions involving the County. Coordinates environmental remediation services for County projects and County facilities.

County-Wide Key Strategic Outcome: An environmentally responsible county

Objective 1: Maintain County petroleum storage tank and chemical storage facilities in compliance with all applicable Federal, State and local environmental regulations to ensure protection of the environment and the health and safety of affected employees and residents.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
% Tank sites with no violations	100%	95%	100%	95%

Objective 2: Assess environmental condition of all real property proposed for acquisition within twenty working days of notification. (Hazardous Material)

Performance Measures: Complete 100% of environmental assessments within 20 working days.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
% of Environmental assessments done within 20 working days of initial request	100%	95%	100%	95%

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$32,558	$30,000	$30,000	$25,000	($5,000)
County Tax Levy	**$134,045**	**$135,921**	**$135,921**	**$139,921**	**$4,000**
Total Revenues	**$166,603**	**$165,921**	**$165,921**	**$164,921**	**($1,000)**
Personnel Costs	$100,714	$104,949	$105,481	$109,028	$4,079
Operating Expenses	$22,109	$57,400	$47,300	$52,300	($5,100)
Interdept. Charges	$3,350	$3,572	$3,464	$3,593	$21
Total Expenditures	**$126,173**	**$165,921**	**$156,245**	**$164,921**	**($1,000)**
Rev. Over (Under) Exp.	$40,430	-	$9,676	-	-

Program Highlights

Revenues and expenditures for the Land Recycling program, which is designed to identify, clean up and market those tax delinquent properties having redevelopment potential, decline by $5,000 based on program activity experience. The program is funded with a General Fund Balance appropriation. Personnel cost increase $4,079 reflecting the cost to continue the existing full-time position.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Env. Assessment Performed					
In REM (foreclosure) Property Reviewed	31	25	20	25	0
Number of Petroleum Storage Tanks					
Monitor for Compliance--Above Ground	49	50	50	50	0
Monitor for Compliance--Under Ground	6	6	6	6	0

Program Description

Provide licensing, inspection, education and plan reviews of restaurants, retail food establishments, and other businesses.

County-Wide Key Strategic Outcome: A safe county

Objective 1: To ensure the health and safety of food service and hospitality establishments, perform at least one inspection of each licensed establishment during the license year and maintain 1.00 FTE for every 280 to 320 inspections performed annually.

Key Outcome Indicator: Using the Federal Food and Drug Administration (FDA), Retail Food Regulatory Program Standard No. 8, monitor staffing for the ratio of the number of full-time equivalents (FTEs) to the number of inspections and consultations performed in licensed food establishments. **Note:** Inspections for purposes of this ratio calculation include routine inspections, re-inspections, complaint investigations, outbreak investigations, compliance follow-up inspections, risk assessment reviews, process reviews, variance process reviews and other direct establishment contact time such as on-site training.

Performance Measure: Perform at least one inspection of each licensed establishment during the license year and maintain 1.00 FTE for every 280 to 320 inspections performed annually. Factoring in "plus 10%" for program surges.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of licensed establishments	1,704	1,750	1,750	1,780
Number of inspections & consultations	2,610	2,650	2,650	2,675
Number of inspections / FTE	435	441	441	445

County-wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Objective 2: Provide protection to the public health through licensing, inspection, and education of restaurants, retail food establishments, hotels/motels/tourist rooming houses, bed and breakfast establishments, public pools, recreational-educational camps and campgrounds.

Key Outcome Indicator: Through a combination of inspection; education; and, when needed, enforcement actions, protect the public health by reducing those risk factors that contribute to foodborne and waterborne illnesses and other safety risk factors in food service establishments, lodging, and recreational facilities.

Performance Measure: Perform at least one inspection of each licensed establishment during the license year.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
% of Establishments Inspected	98.8%	100%	100%	100%

Licensing (cont.)

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**7.00**	**7.30**	**7.30**	**7.30**	**0.00**
Fines/Licenses	$575,554	$529,500	$527,000	$549,500	$20,000
Charges for Service	$0	$0	$0	$0	$0
Interdepartmental	$3,478	$4,000	$4,000	$4,000	$0
Other Revenue	$0	$500	$0	$500	$0
County Tax Levy	**$33,190**	**$45,934**	**$45,934**	**$61,827**	**$15,893**
Total Revenues	**$612,222**	**$579,934**	**$576,934**	**$615,827**	**$35,893**
Personnel Costs	$487,737	$532,181	$513,976	$564,625	$32,444
Operating Expenses	$26,873	$25,950	$28,800	$28,500	$2,550
Interdept. Charges	$22,892	$21,803	$26,616	$22,702	$899
Total Expenditures	**$537,502**	**$579,934**	**$569,392**	**$615,827**	**$35,893**
Rev. Over (Under) Exp.	$74,720	-	$7,542	-	-

Program Highlights

Waukesha County continues its development toward urbanization, with growth in the number of licensed establishments, such as restaurants and retail food stores. New and change-of-operator establishments require additional staff time, including plan review, consultations with owners and contractors and a pre-licensing inspection. During May 2007, there was one investigation regarding an outbreak of gastro-enteritis illness caused by norovirus.

Fines and licenses revenues increase by $20,000, largely due to expected increases in restaurant and retail food licenses and inspection activity as well as a proposed increase in inspection fees of just over 2%. Personnel costs increase $32,444 reflecting cost to continue existing positions and an additional employee electing to take family health insurance.

Activity

# of Establishment Licenses issued	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Restaurants					
Temporary	88	100	80	75	(25)
Prepackaged	70	75	80	85	10
Full Service	927	905	930	935	30
Retail Food					
No Processing	108	100	100	100	0
Processing	305	305	295	295	(10)
Lodging					
Hotel/Motel	43	42	43	43	1
Bed and Breakfast	6	4	6	6	2
Tourist Rooming House	2	2	2	2	2
Recreation					
Public Pools	210	200	210	210	10
Campgrounds/Rec. Ed.	19	19	19	19	0
# of Inspections/Consultations Performed					
# of Restaurant Inspections	2,034	1,860	2,050	2,050	190
# of Retail Food Inspections	579	470	580	580	110
# of Lodge Inspections	59	50	60	60	10
# of Public Pools, Cap, Rec. Ed. Inspections	288	275	290	295	20

Septic/Well/Lab Programs

Program Description

Inspect the visible portions of the private well and/or private sewage system on existing properties to document compliance with (Wisconsin Department of Natural Resources Administrative Code) NR 812 and/or (Wisconsin Department of Commerce Administrative Code) Comm. 83 requirements. Collect water samples for bacteriological and/or chemical analysis. Issue sanitary permits and inspect private sewage system installations.

County-wide Key Strategic Outcome: A safe county

Objective 1: Same day reporting of bacteriologically unsafe sample results to property owners.

Key Outcome Indicator: Owner collected water samples brought in for bacteriological analysis will result in notification during the same day results are completed if the results indicate a bacteriologically unsafe result.

Performance Measure: Inform property owners of drinking water quality concerns

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of unsafe samples	85	90	55	70
% Reported same day	100%	100%	100%	100%
Number of owner-collected samples	426	600	460	500

County-wide Key Strategic Outcome: An environmentally responsible County

Objective 2: Inspect private sewage system at the time of installation.

Key Outcome Indicator: After a sanitary permit is issued, a licensed plumber will install the sewage system. For all requests for inspection made prior to 9:30 am, Waukesha County staff will conduct an inspection of the sewage system during the same day. On occasion, a request for inspection will be called in to the office after 9:30 am. Every attempt is made to contact the sanitarian to conduct the inspection the same day.

Performance Measure: Inspect 100% of permitted private sewage system installations.

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of systems inspected	501	675	550	600
% systems inspected on same-day	100%	100%	100%	100%

Septic/Well/Lab Programs (cont.)

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**9.00**	**8.70**	**8.70**	**8.70**	**0.00**
Fines/Licenses	$228,494	$368,000	$300,000	$350,000	($18,000)
Charges for Service	$86,719	$117,000	$103,100	$110,100	($6,900)
Interdepartmental	$0	$0	$3,550	$2,000	$2,000
Other Revenue	$19	$0	$0	$0	$0
County Tax Levy	**$197,836**	**$193,246**	**$193,246**	**$240,374**	**$47,128**
Total Revenues	**$513,068**	**$678,246**	**$599,896**	**$702,474**	**$24,228**
Personnel Costs	$593,410	$597,402	$612,359	$619,878	$22,476
Operating Expenses	$37,859	$58,700	$61,800	$60,550	$1,850
Interdept. Charges	$21,560	$22,144	$21,777	$22,046	($98)
Total Expenditures	**$652,829**	**$678,246**	**$695,936**	**$702,474**	**$24,228**

Rev. Over (Under) Exp.	($139,761)	-	($96,040)	-	-

Program Highlights

A Waukesha County Private Sewage System Permit is proposed to document minor repairs and modifications to existing private sewage systems. This permit may include repair or replacement of the following components: Septic Tank cover replacement; manhole riser replacement; pump replacement; repair of building sewer; the physical, chemical, or biological restoration of dispersal; reconnects and non-domestic wastewater holding tanks. The purpose of the permit is to ensure approved components are used and properly installed by appropriately licensed individuals. It is anticipated that in the first year 15 permits would be issued at $50 and inspected by division staff. No additional permit revenue is budgeted at this time. It is unknown what extent of additional revenue will be generated.

Septic permit fees are proposed to increase by a weighted average of 3.5%. Fee increases are more than offset by an anticipated reduction in program activity, which is expected to cause septic permit revenues to decline by $18,000 to $350,000. Water sample fees have been increased by a weighted average of 5.8%. Water sample revenue declines by $7,000 to $70,000 due to anticipated declines in activity levels.

Personnel costs increase by $22,476 reflecting the cost to continue for existing staff.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Number of Poses	1,076	1,290	1,200	1,190	(100)
Number of Septic Permits Issued					
Conventional	258	375	300	290	(85)
Mound	196	280	210	210	(70)
Holding Tank	35	35	35	35	0
At Grade	1	5	3	5	0
Pressure Distribution	1	5	3	5	0

Parks Programs

Program Description

The Parks program is responsible for the acquisition, development, operation, and maintenance of a natural resource based park system, which meets the open space, recreational, educational, and quality of life needs of the residents of Waukesha County. Program activities include the acquisition of park and open space land throughout the County, planning for new parks and existing park enhancements, daily operation of facilities and park specific recreation programs.

County-wide Key Strategic Outcome: An environmentally responsible County

Objective 1: Introduce Sustainable energy saving concepts and LEED "Green" design concepts in programming, design and construction of County building projects.

Key Outcome Indicator:

1. Building costs held the same as or reduced from previous projects. Use return on investment analysis process to evaluate project components.
2. Ability to teach others about the "Sustainability" of building techniques used.
3. Provide a measurable rate of return of 15-20% in operational energy savings in the new H&HS Office Building as well as in future County building projects.

Objective 2: With the Departments of Public Works and Administration, evaluate equipment replacement scheduling based on hours of operation in conjunction with years of ownership, along with analysis of the cost of equipment maintenance versus the cost of equipment replacement.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**61.83**	**62.52**	**62.52**	**62.57**	**0.05**
General Government	$51,007	$27,500	$27,500	$27,500	$0
Fine/Licenses	$7,266	$12,000	$10,000	$10,000	($2,000)
Charges for Services	$823,107	$863,000	$852,900	$883,600	$20,600
Interdepartmental	$128,829	$158,600	$139,000	$134,500	($24,100)
Other Revenue	$29,713	$9,000	$11,000	$20,000	$11,000
Appr. Fund Balance	$166,793	$0	$5,184	$70,000	$70,000
County Tax Levy	**$2,985,709**	**$3,084,849**	**$3,084,849**	**$3,001,212**	**($83,637)**
Total Revenues	**$4,192,424**	**$4,154,949**	**$4,130,433**	**$4,146,812**	**($8,137)**
Personnel Costs	$2,622,101	$2,790,346	$2,779,910	$2,826,699	$36,353
Operating Expenses	$447,113	$567,095	$534,479	$529,547	($37,548)
Interdept. Charges	$577,023	$577,008	$582,563	$587,866	$10,858
Fixed Assets	$266,093	$220,500	$213,000	$202,700	($17,800)
Total Expenditures	**$3,912,330**	**$4,154,949**	**$4,109,952**	**$4,146,812**	**($8,137)**

Rev. Over (Under) Exp.	$280,094	-	$20,481	-	-

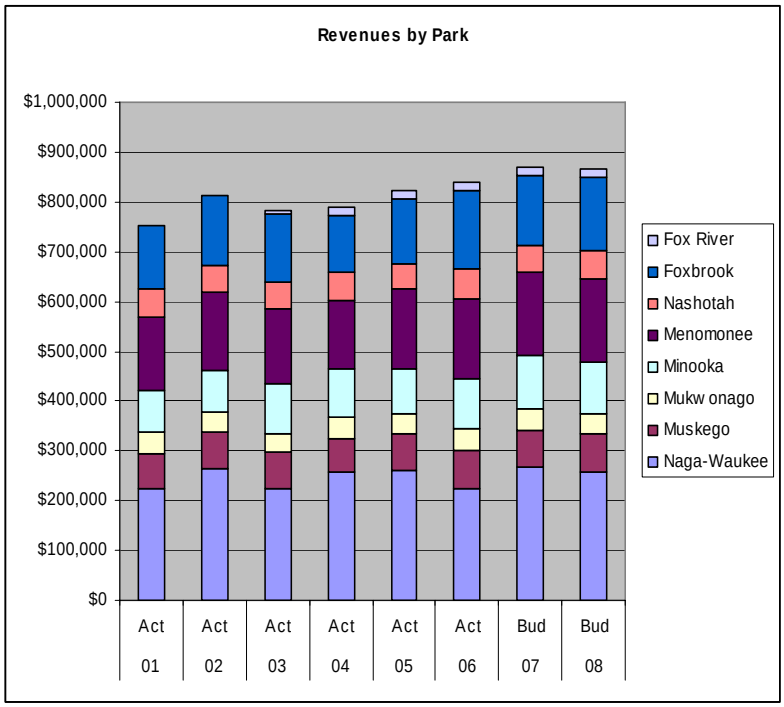
Parks Programs (cont.)

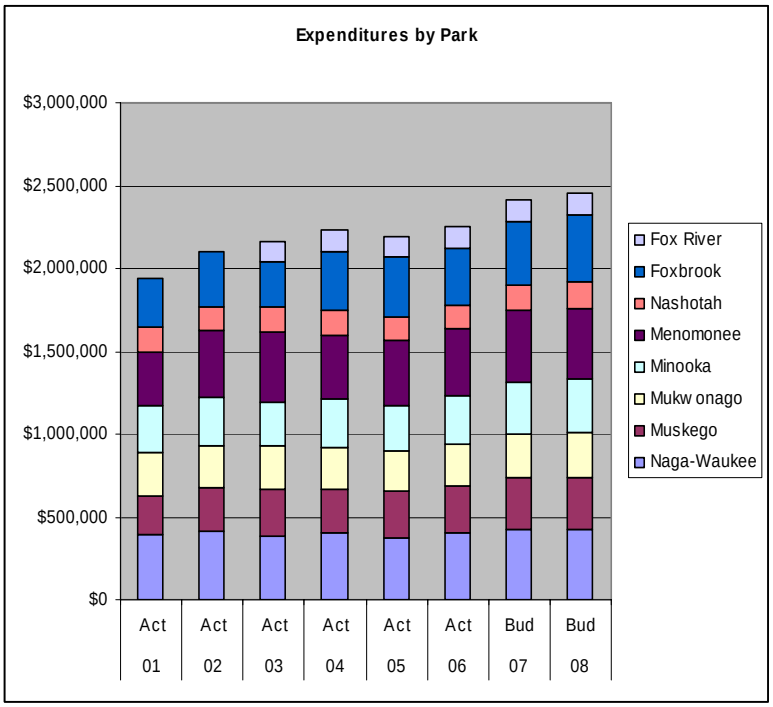
Program Highlights

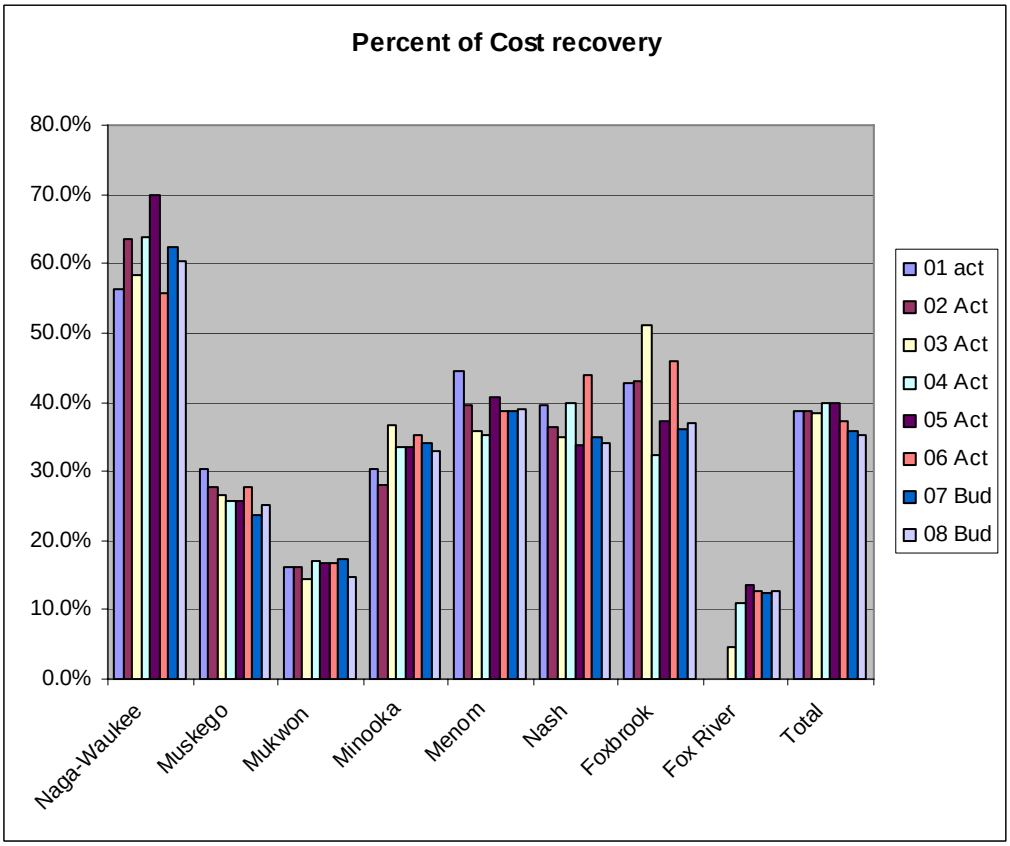
Charges for Service increase by $20,600 due to anticipated increases in Parks program activity. Interdepartmental revenues decline by $24,100, which is related to the elimination of $21,100 in Parks program administrative and management charges to the Eble and Naga-Waukee Ice Arenas and related to staff turnover, which lowers the cost of Parks management expenses, on which the charge is based. The program budget contains $70,000 in appropriated General Fund Balance for building maintenance and repair expenditures over the next three years. Other revenue, which consist of $5,000 in anticipated Minooka Dog Park donations and other miscellaneous revenue, increases by $11,000 to be more in line with 2006 actuals.

Personnel costs increase by $36,353 and reflect the cost to continue for existing staff levels and a slight increase of 104 hours (0.05 FTE) in overtime. Operating costs decrease by $37,548, largely due to an $11,175 decrease in repair and maintenance work outlined in the Three-Year Maintenance Plan and an additional $14,500 decrease in other planned building maintenance. Interdepartmental charges increase by $10,858 largely due to a $10,500 increase vehicle repair and maintenance charges from Central Fleet. Fixed Asset expenditures decrease by $17,800, largely due to a $22,800 reduction in building improvements, also outlined in the Three-Year Maintenance Plan. Overall, Three-Year Maintenance Plan expenditures for the Parks program decline by $33,975, which is partially offset by increases in Three-Year Maintenance Plan expenditures of $33,850 for the Retzer Nature Center and Grounds Maintenance program.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Daily Entrance Stickers	70,743	73,500	73,500	73,850	350
Annual Stickers	7,401	6,050	7,300	7,400	1,350
Family Camping	4,262	5,400	4,800	4,830	(570)
Group Camping	1,268	1,400	1,500	1,565	165
Reserved Picnics/Pavilion/Lodge	1,003	1,100	900	1,080	(20)
Annual Boat Launch Stickers	451	500	500	525	25
Daily Boat Launch	11,175	15,500	16,000	16,400	900







The preceding analysis excludes all capital and three year Maintenance Plan items from expenditures. The Park and Planning Commission has established a goal of 30% cost recovery for the park system. The charts indicate that while expenditures have increased, the park system has been able to maintain revenue recovery at just under 40% of expenditures.

PARK AND LAND USE
THREE YEAR MAINTENANCE PLAN

Maintenance projects consist of repairs or improvements that are necessary for the maintenance of the County's grounds and park facilities. The Park and Land Use department is responsible for identifying, scheduling, and performing the work necessary to complete the maintenance projects. These projects are different from capital projects in the frequency of the repair/improvement, the cost related to the project, and the inclusion of these projects in the department's annual operating budget. In order to plan for these expenditures on an annual basis and insure the continued maintenance of County grounds and park facilities, a three-year plan is developed to identify future projects and provide for a consistent annual budget base. Accounts 5712 (Building Repair/Maintenance--Planned) and 5730 (Road/Runway/Parking Lot Maintenance) are Operating expenditure items, and account 7255 (Building Improvements) is for projects classified as Fixed Asset expenditure items. Starting in budget year 2002, the department has begun including park facility maintenance recommendations contained in the County facility management plan.

		2008	2009	2010
Expo Center				
	Building Repair/Maintenance	$46,000	$20,000	$46,000
	Road/Parking Lot Maintenance	$0	$0	$0
	Building Improvements	$0	$46,000	$0
	Total Expo Center	$46,000	$66,000	$46,000
Ground Maintenance				
	Building Repair/Maintenance	$1,500	$0	$9,200
	Road/Parking Lot Maintenance	$0	$0	$0
	Building Improvements	$30,000	$50,000	$0
	Total Ground Maintenance	$31,500	$50,000	$9,200
Retzer				
	Building Repair/Maintenance	$8,400	$0	$4,500
	Road/Parking Lot Maintenance	$350	$600	$600
	Building Improvements	$9,200	$15,100	$0
	Total Retzer	$17,950	$15,700	$5,100
Naga-Waukee Park				
	Building Repair/Maintenance	$11,000	$4,700	$11,700
	Road/Parking Lot Maintenance	$1,500	$1,500	$1,500
	Building Improvements	$53,000	$24,000	$37,900
	Total Naga-Waukee Park	$65,500	$30,200	$51,100
Muskego				
	Building Repair/Maintenance	$6,500	$0	$17,100
	Road/Parking Lot Maintenance	$1,500	$1,500	$1,500
	Building Improvements	$16,200	$10,000	$0
	Total Musekgo Park	$24,200	$11,500	$18,600
Mukwonago				
	Building Repair/Maintenance	$9,000	$13,700	$0
	Road/Parking Lot Maintenance	$11,500	$1,500	$1,500
	Building Improvements	$0	$0	$0
	Total Mukwonago Park	$20,500	$15,200	$1,500

PARK AND LAND USE
THREE YEAR MAINTENANCE PLAN (cont.)

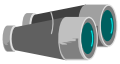
		2008	2009	2010
Minooka				
	Building Repair/Maintenance	$4,000	$5,000	$11,400
	Road/Parking Lot Maintenance	$1,500	$1,500	$1,500
	Building Improvements	$0	$26,000	$0
	Total Minooka Park	$5,500	$32,500	$12,900
Menomonee				
	Building Repair/Maintenance	$6,000	$3,000	$0
	Road/Parking Lot Maintenance	$1,500	$1,500	$1,500
	Building Improvements	$0	$0	$95,000
	Total Menomonee Park	$7,500	$4,500	$96,500
Nashotah				
	Building Repair/Maintenance	$0	$19,900	$2,100
	Road/Parking Lot Maintenance	$1,500	$1,500	$1,500
	Building Improvements	$0	$0	$0
	Total Nashotah Park	$1,500	$21,400	$3,600
Foxbrook				
	Building Repair/Maintenance	$750	$0	$0
	Road/Parking Lot Maintenance	$1,500	$1,500	$1,500
	Building Improvements	$20,000	$0	$0
	Total Foxbrook Park	$22,250	$1,500	$1,500
Fox River				
	Building Repair/Maintenance	$1,000	$0	$0
	Road/Parking Lot Maintenance	$0	$0	$0
	Building Improvements	$0	$0	$0
	Total Fox River Park	$1,000	$0	$0
	Building Repair/Maintenance	$94,150	$66,300	$102,000
	Road/Parking Lot Maintenance	$20,850	$11,100	$11,100
	Building Improvements	$128,400	$171,100	$132,900
	Grand Total	$243,400	$248,500	$246,000

General County Grounds Maintenance

Program Description

The Grounds Maintenance is responsible for the maintenance of a safe, clean and aesthetically pleasing manner for the Government Center, Northview Grounds, Radio Tower Site, Mental Health Center, Eble Ice Arena and Moor Downs Golf Course.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**11.41**	**11.41**	**11.41**	**11.41**	**0.00**
General Government	$30	$0	$0	$0	$0
Interdepartmental	$154,725	$163,000	$165,000	$165,000	$2,000
Appr. Fund Balance	$0	$0	$3,100	$0	$0
County Tax Levy	**$535,146**	**$537,257**	**$537,257**	**$596,484**	**$59,227**
Total Revenues	**$689,901**	**$700,257**	**$705,357**	**$761,484**	**$61,227**
Personnel Costs	$445,924	$460,151	$469,314	$489,941	$29,790
Operating Expenses	$93,582	$93,400	$97,300	$83,125	($10,275)
Interdept. Charges	$144,991	$136,706	$132,156	$142,918	$6,212
Fixed Assets	$14,036	$10,000	$13,100	$45,500	$35,500
Total Expenditures	**$698,533**	**$700,257**	**$711,870**	**$761,484**	**$61,227**
Rev. Over (Under) Exp.	($8,632)	-	($6,513)	-	-



Program Highlights

Interdepartmental revenues for maintenance of Moor Downs Golf Course increase by $2,000 based upon experience. Personnel costs increase by $29,790, which reflects the cost to continue existing staff and reflects an employee decision to choose a more expensive benefit plan. Operating expenses decrease $10,275 mostly due to a decrease of $11,300 in small equipment expenditures. Interdepartmental charges increase $6,212, due to increased vehicle repair and fuel costs. Fixed Assets increase $35,500 mostly due to a $30,000 Three-Year Maintenance Plan project to dredge the Moor Downs pond.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Acres of Land Maintained	214	214	214	214	0
Acres of Parking Lot maintained	42	43	43	43	0
Linear Feet of Sidewalk and Entrances	24,625	31,000	31,000	31,000	0

Retzer Nature Center

Program Description

Retzer Nature Center is responsible for development, operation and maintenance of a land based nature center focused upon environmental education, natural land management, and plant community restoration and wildlife habitat improvement. The primary goal is to provide maximum customer enjoyment and understanding of the County's significant natural resources while maintaining and enhancing the quality of those features

County-wide Key Strategic Outcome: An environmentally responsible County

Objective: Increase attendance at and satisfaction with environmental education programs presented at the Retzer Nature Center and parks.

Key Outcome Indicator:
1. Exit survey results from educational programming that indicate high satisfaction with attended programs and a desire to attend future programming.
2. Increase number of attendees in environmental classes by 5% annually.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**9.01**	**9.14**	**9.14**	**9.14**	**0.00**
General Government	$0	$0	$0	$0	$0
Charges for Services (a)	$78,280	$75,000	$70,000	$73,000	($2,000)
Other Revenue	$60,962	$65,000	$76,027	$62,000	($3,000)
Appr. Fund Balance	$3,211	$0	$0	$0	$0
County Tax Levy	**$496,612**	**$488,137**	**$488,137**	**$515,522**	**$27,385**
Total Revenues	**$639,065**	**$628,137**	**$634,164**	**$650,522**	**$22,385**
Personnel Costs	$391,787	$398,715	$380,377	$400,019	$1,304
Operating Expenses	$122,819	$147,890	$138,250	$155,210	$7,320
Interdept. Charges	$62,312	$74,532	$71,923	$73,323	($1,209)
Fixed Assets	$0	$7,000	$5,000	$21,970	$14,970
Total Expenditures	**$576,918**	**$628,137**	**$595,550**	**$650,522**	**$22,385**

Rev. Over (Under) Exp.	$62,147	-	$38,614	-	-

(a) Total revenues for the Planetarium Lease Agreement are $24,064 per year. In 2008, $16,000 is budgeted as revenue from the Waukesha School District. The remaining revenue will be placed in an account to be appropriated in future years for planetarium repair and maintenance.

Retzer Nature Center (cont.)

Program Highlights

Operating costs increase by $7,320, which is largely due to a request for small equipment for prairie seed harvesting. The prairie seeds will be planted throughout the park system and sold to the public. Fixed Assets increase by $14,970 mostly for machinery also related to seed harvesting.

Activity	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Attendance at hikes, work shops, seminars	7,059	9,600	8,500	9,000	(600)
Apple harvest festival attendance	2,896	5,000	5,000	5,000	0
Site Evaluations	3	12	12	15	3
Bird Seed Bags Sold	2,719	3,000	2,375	2,500	(500)

Museum

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
County Tax Levy	**$215,000**	**$215,000**	**$215,000**	**$215,000**	**$0**
Total Revenues	**$215,000**	**$215,000**	**$215,000**	**$215,000**	**$0**
Operating Expenses	$215,000	$215,000	$215,000	$215,000	$0
Total Expenditures	**$215,000**	**$215,000**	**$215,000**	**$215,000**	**$0**
Rev. Over (Under) Exp.	-	-	-	-	-

Program Highlights

According to a ten-year agreement, which began in 2003 and ends in 2012, with the Waukesha County Historical Society, the County will continue to provide a $215,000 grant to cover museum Operating expenses in 2008, which is contingent upon the Museum meeting attendance standards.

Activity	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Annual Contractual Visitor Performance Standard	13,000	13,000	13,130	13,330	13,530
Actual/Estimate (a)	17,002	17,000	16,683	17,642	18,742

(a) The 2004 actual attendance data was verified through a research study conducted by the Carroll College Department of Mathematics. A methodology for future attendance monitoring has been developed by Carroll College professor, Dr. Elizabeth Towell, for use by the museum. Dr. Towell recommended outside verification on a bi-annual basis; Actual 2005, Actual 2006, Estimated 2007 and 2008 Budget numbers were provided by the Historical Society Executive Director.

Exposition Center

Program Description

Provides facilities for recreational, educational, and entertainment events to citizens, businesses, and government groups.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**8.71**	**8.78**	**8.78**	**8.84**	**0.06**
Charges for Services	$678,527	$660,000	$650,000	$670,000	$10,000
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$15,179	$0	$30,000	$0	$0
County Tax Levy	**$25,008**	**$24,696**	**$24,696**	**$25,000**	**$304**
Total Revenues	**$718,714**	**$684,696**	**$704,696**	**$695,000**	**$10,304**
Personnel Costs	$415,414	$386,671	$378,257	$402,485	$15,814
Operating Expenses	$214,131	$244,240	$271,452	$237,824	($6,416)
Interdept. Charges	$46,082	$53,785	$52,853	$54,691	$906
Total Expenditures	**$675,627**	**$684,696**	**$702,562**	**$695,000**	**$10,304**
Rev. Over (Under) Exp.	$43,087	-	$2,134	-	-

Program Highlights

Charges for Service revenue increase by $10,000, reflecting an increase of between 3% and 4% for various facility and service equipment rentals. Tax Levy of $25,000 is budgeted to partially offset the cost of the free public use of the facility for County functions.

Personnel costs increase by $15,814, reflecting the cost to continue for existing positions and the addition of 125 hours (0.06 FTE) of an enterprise operations management position, costing $6,589. Operating expenses decrease by $6,416 mostly due to the use of a more efficient furnace in the Forum building, resulting in an $8,500 decrease in natural gas costs.

Interdepartmental charges are budgeted at $54,691 and include $18,604 for vehicle replacement, repair and fuel charges; $18,649 for various insurance charges; $9,166 for telephone charges; and $6,477 for End User Technology (EUTF) charges.

Administrative Services

Program Description

Monitor overall performance of the various divisions to insure continuous improvement in customer service. Provide business/financial management services, including development and implementation of the department budget, process payroll, and provide accounting services and fiscal analysis. In addition, provide direction and leadership in office efficiencies, automated file developments, strategic planning, and performance measurement.

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective 1: Provide customers with high quality program information via the department website and respond to web-based inquiries within 2 business days.

Key Outcome Indicator: Respond to web-based customer inquiries within 2 business days. All customer inquiries receive acknowledgement of inquiry within 24 hours.

Performance Measure:

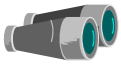
	2006 Actual (a)	2007 Target	2007 Estimate	2008 Target
Customer Service inquiries through web pages viewed (a)	568,610	500,000	510,223	550,000
# of web-based inquiries/ % responded to within 2 business days (a)	162/ N/A	200/100%	238/100%	200/100%

(a) 2006 actual total is a yearly estimate based on actual data from January through May. Due to the update of the web statistic program and the deployment of the Ektone website update, the data from June 1 through September 30, could not be retrieved.

Objective 2: Draft a Waukesha County Sustainability Plan, including performance measures for planned initiatives. A Sustainability Plan will promote "green," energy efficient County buildings; examine alternative fuels for vehicles; reduce costs through environmentally friendly purchasing decisions and reduce environmental impact from roads and site development and maintenance.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**9.50**	**9.00**	**9.00**	**9.00**	**0.00**
Charges for Services	$230	$1,100	$900	$1,200	$100
Interdepartmental	$87,873	$118,500	$118,000	$144,500	$26,000
Other Revenue	$4,658	$3,500	$6,000	$5,688	$2,188
Appr. Fund Balance	$16,986	$0	$0	$0	$0
County Tax Levy	**$659,929**	**$650,890**	**$650,890**	**$642,830**	**($8,060)**
Total Revenues	**$769,676**	**$773,990**	**$775,790**	**$794,218**	**$20,228**
Personnel Costs	$611,980	$629,602	$627,606	$647,738	$18,136
Operating Expenses	$54,586	$80,231	$82,825	$70,184	($10,047)
Interdept. Charges	$62,112	$64,157	$61,185	$76,296	$12,139
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$728,678**	**$773,990**	**$771,616**	**$794,218**	**$20,228**

Rev. Over (Under) Exp.	$40,998	-	$4,174	-	-



Program Highlights

Interdepartmental revenues increase by $26,000 largely because of the addition of $19,000 in first-time Parks administrative and management service charges to the Land Information Systems Fund and increases in administrative and management staff costs, on which these charges are based. Personnel costs increase by $18,136, which is associated with the cost to continue for existing staff. Operating expenditures decline by $10,047 due to reductions in various accounts to allow the shifting of revenue to fund increasing interdepartmental insurance costs, which increase by $10,100.

Fund Purpose/Program Description

The Waukesha County Land Information System (LIS) is a special revenue fund created to establish a County–wide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information through a computerized environment.

The Land Information System program is responsible for implementation and oversight of an integrated, comprehensive Land Information System for Waukesha County, whereby land information files containing land parcel data are linked to digital maps via geospatial software, relational database technology and/or a parcel identifier. Program staff also study, identify, and address issues attendant to data custody, control, and maintenance.

The Division activities are fully funded by document recording fees. For each document recorded in the Register of Deeds Office, a special $7 fee is collected and retained for Land Records Modernization efforts. Of this $7, $2 is sent to the Wisconsin Department of Revenue; $5 is retained locally, of which $4 is used for general local land records activities; and $1 is used specifically for providing land information via the Internet.

Financial Summary	2006 Actual	2007 Adopted Budget	2007 Estimate	2008 Budget (a)	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	NA
Charges for Services	$481,340	$519,040	$539,000	$542,350	$23,310	4.5%
Other Revenues	$2,998	$0	$0	$0	$0	NA
Interdept. Charges	$0	$18,000	$18,000	$0	($18,000)	-100.0%
Appr. Fund Balance (a)	$78,375	$61,600	$61,600	$160,018	$98,418	159.8%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
Total Revenue Sources	**$562,713**	**$598,640**	**$618,600**	**$702,368**	**$103,728**	**17.3%**
Expenditures						
Personnel Costs	$250,272	$276,495	$281,526	$386,141	$109,646	39.7%
Operating Expenses	$294,539	$262,285	$260,635	$226,592	($35,693)	-13.6%
Interdept. Charges	$49,448	$59,860	$59,533	$89,635	$29,775	49.7%
Fixed Assets	$0	$0	$0	$0	$0	NA
Total Expenditures	**$594,259**	**$598,640**	**$601,694**	**$702,368**	**$103,728**	**17.3%**
Rev. Over (Under) Exp.	($31,546)	-	$16,906	-	-	NA

Position Summary (FTE)					
Regular Positions	3.00	3.00	3.00	4.00	1.00
Extra Help	0.48	0.48	0.48	0.48	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total	3.48	3.48	3.48	4.48	1.00

(a) Fund balance includes a one-time $18,000 transfer from County General Fund Balance, based on E-911 grant revenue already received, to reimburse the Division for prior-year expenditures made to establish the Waukesha County Communication Center.

CURRENT AND PROPOSED CAPITAL PROJECTS

Proj. #	**Project Name**	Expected Completion Year	Total Project Cost	Est. % Complete End of 07	Estimated Operating Impact	A=Annual T= One-Time
200614	Orthophotography	2010	$800,000	0%	$0	NA

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcome: A safe county

Objective 1: Maintain street and address files for use by the Waukesha County Communications Center (WCCC), emergency management, environmental health and public health applications.

Key Outcome Indicator: Percentage of calls dispatched to an address.

Note: Callers requesting assistance from the WCCC are asked to provide the address where assistance is to be sent. If the address is not included in the street centerline file, it cannot be verified and a delay may occur while the dispatcher determines where the assistance should be sent. These unverified addresses are sent to the LIS Division to be corrected. Monitoring the number of unverified addresses is a measure of performance of the street centerline data.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of unverified addresses reported to the LIS Division	300	200	160	150
Corrections as percent of Dispatch Calls	0.13%	0.10%	0.08%	0.07%

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

Objective 2: Ensure the County tax parcel map is updated within one month of record change.

Key Outcome Indicator: Provide monthly updates to parcel information presented on the Land Information System.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Number of tax parcels added	2,040	2,100	2,100	2,100

County-wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective 3: Develop a 5 year operations and fiscal plan that will address issues related to system upgrades and enhancements, data maintenance and integration, potential cooperative opportunities, and project prioritization and development as well as review total costs and revenues.

Key Outcome Indicator: The performance of the County Mapping web site will be monitored by tracking the number of map images created for viewing by the user. This measure will indicate the processing load placed on the system.

Performance Measure:

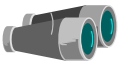
	2006 Actual	2007 Target	2007 Estimate	2008 Target
Average # of maps created for viewing per day	N/A	N/A	5,500	5,500

Objective 4: Lead in the development of spatial datasets that are of importance to multiple County Departments and/or Municipalities.

Key Outcome Indicator: Land Information Staff will assist other County Departments and Municipalities in integrating GIS technology into applications, particularly those applications that can be web-based. The outcome of this objective will be monitored by observing the number of applications that are ultimately integrated with GIS technology.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
To Be Determined in 2008	N/A	N/A	N/A	N/A



Program Highlights

Charges for Service revenue increases by $23,310, which is mostly due to a $24,910 increase in overall document recording fee revenue. The number of documents expected to be recorded decline from 115,000 budgeted in 2007 to 108,470 in 2008, reducing the $4 per document revenue designated for general local land record activities by $26,120. This reduction is more than offset by fully budgeting the $1 per document fee designated for providing land information on the Internet, an increase of $51,030.

Use of prior year revenues from LIS program Fund Balance increases by $80,418 to $142,018. LIS also will receive $18,000 of one-time General Fund Balance, based on E-911 grant reimbursements already received, to reimburse the Division for prior-year expenditures made to update the Centerline Address System for the E-911 system at the Waukesha County Communication Center.

Personnel costs increase by $109,646, which includes an additional $81,406 to fund a new LIS Analyst position to assist other County department and municipalities in integrating GIS Technology into existing and new applications. LIS currently maintains and supports a large amount of spatial information and a technology infrastructure that could be leveraged by these various users with assistance from the LIS Division. The remaining $28,240 represents the cost to continue for current staff.

Operating expenditures decline by $35,693, which is mostly due to a $45,600 decline in contracted services. Contracted service expenditures decline because an aerial photography project costing $13,000 ends in 2007, and the remaining decrease of $32,600 reflects the Department of Emergency Preparedness assuming a portion of centerline address maintenance costs, previously paid for by LIS. Database maintenance costs increase by $5,000 as the Division purchases tools necessary to coordinate growing volumes of land information data.

Interdepartmental expenses increase by $29,775, and include $19,000 for a first-time funding of Parks Department Administrative assistance. End User Technology Fund (EUTF) charges increase by $12,501, partly due to revisions in the formula for computing support costs, as recommended by Internal Audit, to be more reflective of Information Technology resources being utilized.

Fund Purpose

The Waukesha County Legacy Parkland Acquisition Program provides for the acquisition of Parkland and unique natural areas either directly by the County or in partnership with local municipalities, government units or non-profit conservation organizations as identified in the Waukesha County Park and Open Space Plan and Greenway Plans. Specific acquisitions under this program shall be presented as ordinances for consideration by the County Board.

Financial Summary	2006 Actual	2007 Adopted Budget	2007 Estimate	2008 Budget	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$994,114	$450,000	$450,000	$450,000	$0	0.0%
Charges for Services	$0	$0	$0	$0	$0	NA
Other Revenue	$698,391	$425,000	$570,000	$500,000	$75,000	17.6%
Appr. Fund Balance (a)	$0	$125,000	$125,000	$50,000	($75,000)	-60.0%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
Total Revenue Sources	**$1,692,505**	**$1,000,000**	**$1,145,000**	**$1,000,000**	**$0**	**0.0%**
Expenditures						
Operating Expenses	$0	$25,000	$20,000	$25,000	$0	0.0%
Fixed Assets	$0	$975,000	$750,000	$975,000	$0	0.0%
Total Expenditures	**$0**	**$1,000,000**	**$770,000**	**$1,000,000**	**$0**	**0.0%**
Rev. Over (Under) Exp.	$1,692,505	-	$375,000	-	-	NA

Position Summary (FTE)
No Positions are Budgeted in this Fund.

(a) The 2007 Budget includes $125,000 and the 2008 Budget includes $50,000 of Tarmann Fund Balance associated with the prior year transfer of Parks' revenue.

Summary of Tarmann Fund Funding Sources 2006 – 2008

Revenue Source	2006 Actual	2007 Budget	2008 Budget	Budget Change
Grant Reimbursements	$994,114	$450,000	$450,000	$0
Landfill Siting	$548,029	$300,000	$375,000	$75,000
Parks revenue exceeding 30% cost	$187,572	$125,000	$50,000	($75,000)
Interest Income	$137,352	$100,000	$100,000	$0
Land Sales - Other (Permits/Sales, Etc.)	$13,010	$25,000	$25,000	$0
Total	**$1,880,077**	**$1,000,000**	**$1,000,000**	**$0**

County-Wide Key Strategic Outcome: An environmentally responsible county
A well-planned county

Objective 1: Provide a natural resource based park system for self-actualized recreation and create a system of linear corridors along nine of the County's major rivers, which will protect the high quality natural resource based elements; connect major state, county, and local parkland, and cultural amenities; and provide recreational and educational opportunities.

Key Outcome Indicator: Acquire at least 200 acres of greenway lands annually through donations, dedications, right of first refusal, easements, fee simple acquisition, or bequeaths.

Performance Measure:

	2006 Actual (a)	2007 Target	2007 Estimate (a)	2008 Target
# of Acres of greenway lands acquired (a)	0	200	100	200

(a) 2006 Actual and 2007 Estimate only include acres purchased. These figures exclude acres obtained through donations and land dedications.

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective 2: Acquire land identified in the Waukesha County Park and Open Space Plan with adequate non-tax levy funding sources.

Key Outcome Indicator: Maintain adequate non-levy funding sources to reach the acquisition goals contained in the Waukesha County Park and Open Space Plan.

Performance Measure:

	2006 Actual (b)	2007 Target	2007 Estimate	2008 Target
Grant reimbursement funding	$994,114	$450,000	$450,000	$450,000
Landfill siting revenue	$548,029	$300,000	$450,000	$375,000
Revenue Exceeding 30%	$187,572	$125,000	$125,000	$50,000
Interest Income	$137,352	$100,000	$100,000	$100,000
% of expenditures consisting of Stewardship Grant reimbursements(a) (b)	N/A	45%	58%	45%

(a) This measure indicates the ratio of state Stewardship Grant revenue collected in the given year to the amount of expenditures made during that same year. Grant revenue represents reimbursements for land purchases in previous years.
(b) There were no expenditures on land acquisitions in 2006, although the Program acquired dedicated land.

Program Highlights

State Stewardship Grant revenues remain at the 2007 Budget level of $450,000, and interest income remains at 2007 Budget level of $100,000. The Tarmann Fund Balance generated from Parks Department revenues that exceed 30% of Park's direct costs decreases by $75,000 to $50,000 in 2008, but this is offset by a $75,000 increase in landfill siting revenues. Expenditures remain at 2007 Budget level of $1,000,000.

Fund Purpose

This Budget is comprised of three separate golf courses (Naga-Waukee, Wanaki, and Moor Downs) that are financed in a manner similar to private business enterprises. The Fund's purpose is to provide complete golfing facilities for the general public at an affordable rate, while not requiring a tax subsidy; to generate adequate income to continue to provide improvements to existing facilities; to develop, maintain, and operate the facilities consistent with industry's standards; and to continue to provide new improvements to the facilities, which will serve to enhance the recreational experience for the golfing public while maintaining a high level of usage at the facility.

Financial Summary	2006 Actual (b)	2007 Adopted Budget	2007 Estimate (c)	2008 Budget	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$3,084,965	$3,348,000	$3,310,000	$3,420,000	$72,000	2.2%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue (b)	($51,585)	$0	$0	$0	$0	N/A
Appr. Fund Balance (c)	$0	$50,000	$31,716	$23,607	($26,393)	-52.8%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Total Revenue Sources	**$3,033,380**	**$3,398,000**	**$3,341,716**	**$3,443,607**	**$45,607**	**1.3%**
Expenditures						
Personnel Costs	$1,095,142	$1,187,122	$1,190,919	$1,228,982	$41,860	3.5%
Operating Expenses	$1,029,234	$1,174,773	$1,132,871	$1,130,725	($44,048)	-3.7%
Interdept. Charges	$896,672	$949,051	$926,916	$1,017,816	$68,765	7.2%
Fixed Assets (Memo) (a)	$6,660	$15,000	$15,000	$92,500	$77,500	516.7%
Total Expenditures (a)	**$3,021,048**	**$3,310,946**	**$3,250,706**	**$3,377,523**	**$66,577**	**2.0%**
Operating Inc./(Loss) (a)	**$12,332**	**$87,054**	**$91,010**	**$66,084**	**($20,970)**	**-24.1%**
Position Summary (FTE)						
Regular Positions	8.58	8.58	8.58	8.60	0.02	
Extra Help	22.21	22.21	22.21	21.90	(0.31)	
Overtime	0.77	0.77	0.77	0.77	0.00	
Total	31.56	31.56	31.56	31.27	(0.29)	

(a) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the Department's Fixed Asset request. Cash flow from operations in 2006 totaled $276,275. In 2007 and 2008, operations are anticipated to generate positive cash flows of $302,807 and $271,530 respectively.

(b) The 2006 negative amount for other revenues is due to a write-down of $51,585 in equipment.

(c) The 2007 Estimate use of Fund Balance is below the 2007 Adopted Budget due to a decrease in the cost for the purchase of golf carts. In 2008, Golf Course Fund Balance is used to partially offset the phase in impact of increasing End User Technology Fund (EUTF) charges for Wanaki and Moor Downs golf courses.

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Objective: Provide affordable golfing opportunities to the general public, and establish and implement a business plan for the courses that provides for cost-effective investments within golf course facilities.

Key Outcome Indicator: Earnings before interest, taxes, depreciation, and amortization (EBITDA). The National Golf Foundation provides comparisons of other public golf courses within the upper Midwest. A comparison of other public courses provides an indicator for the general financial health of the golf courses, as well as an indicator of systems financial direction and effectiveness of planning.

Performance Measure:

	Frost Belt Median 2005	2006 Actual	2007 Target	2007 Estimate	2008 Target
All three courses net operating income - EBITDA	$158,820	$276,275	$300,000	$300,000	$300,000

Naga-Waukee Golf Course

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill.

Program Description

Provides a well-maintained 18-hole golf course and support facilities without Tax Levy funds.

	2006 Actual	2007 Budget (b)(c)	2007 Estimate (b)(c)	2008 Budget	Budget Change
Staffing (FTE)	**15.31**	**15.31**	**15.31**	**15.02**	**(0.29)**
Charges for Services	$1,588,524	$1,693,000	$1,685,000	$1,735,000	$42,000
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance (b)	$0	$31,000	$18,400	$0	($31,000)
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$1,588,524**	**$1,724,000**	**$1,703,400**	**$1,735,000**	**$11,000**
Personnel Costs	$516,402	$582,007	$583,894	$600,016	$18,009
Operating Expenses	$472,834	$578,841	$549,198	$539,224	($39,617)
Interdept. Charges (c)	$348,298	$373,931	$368,516	$401,852	$27,921
Fixed Assets (Memo) (a)	$0	$0	$0	$65,000	$65,000
Total Expenditures (a)(b)	**$1,337,534**	**$1,534,779**	**$1,501,608**	**$1,541,092**	**$6,313**

Operating Inc./(Loss) (a)	**$250,990**	**$189,221**	**$201,792**	**$193,908**	**$4,687**

(a) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the Department's Fixed Asset request. Cash flow from operations in 2006 totaled $344,795. In 2007 and 2008, operations are anticipated to generate positive cash flows of $294,069 and $280,929 respectively.

(b) The 2007 Estimate use of Fund Balance is below the 2007 Adopted Budget due to a decrease in the cost for the purchase of golf carts.

(c) County-wide indirect costs are restated in the 2007 Budget and Estimate for comparison purposes to the 2008 Budget. These costs reflect the Golf Courses' new distribution method of allocating County-wide indirect costs based on each courses proportional share of total expenses.

Naga-Waukee Golf Course (cont.)

Program Highlights

Budgeted Charges for Services revenue increases $42,000, recognizing a leveling off of play at 80,500 9-hole rounds per year. Greens fees will be adjusted as necessary to maintain market position, however, fee increases between two and three percent are anticipated.

Total expenditures increase $6,313 or less than half of one percent. Personnel costs increase $18,000, which includes merit increases and continuation of benefits for staff; the transfer in of 0.02 FTE or $2,300 worth of the Enterprise Operations Manager costs from the Ice Arena Fund to better reflect the actual allocation of time; and a reduction of 0.31 FTE or $5,700 worth of temporary extra help to reflect historical usage.

Operating expenses decrease $39,617. Decreases include $36,000 in small equipment related to the 2007 budgeted replacement of golf carts. Golf Course Fund Balance of $31,000 was also budgeted on a one-time basis in 2007 to fund these replacement expenses.

Additional Operating expense decreases include $3,600 for building repair and maintenance, and $4,700 in depreciation expenses, which decrease from $91,727 to $87,021 in 2008. Operating decreases are partially offset by increases of $1,800 for landscaping and supply costs, $1,600 associated with credit card processing, and $1,400 in cashiering software maintenance costs reflecting the redistribution of software costs between the three golf courses based on each courses' proportional share of gross revenues.

Interdepartmental charges increase $27,921, and include an increase of $20,930 in End User Technology Fund (EUTF) charges to reflect a new cost allocation method recommended by Internal Audit, based on utilization of information technology resources. The Department plans to work with IT business analysts to determine if a more cost-effective outsource solution is a viable option. Additional cost increases include $4,820 in Parks' management services costs, $3,200 for insurance, and $2,900 in fuel charges.

Fixed Asset expenditures include $45,000 for cart storage garage and patio repairs, and $20,000 for cart path and tee improvements.

Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
9 Hole Rounds	76,317	82,500	80,500	80,500	(2,000)
Golf Car Rentals	23,945	21,000	22,400	22,400	1,400
ID Cards Paying	2,161	2,000	2,000	2,000	0
9 Hole Play	20,505	21,970	21,800	21,800	(170)
18 Hole Play	27,906	30,265	29,350	29,350	(915)

Public Mid-Range Frost Belt Courses		
	National Golf Foundation Median 2005	2006 Data
Gross Revenue	$1.1 Million	$1.8 Million
Gross Revenue/Round	$35	$37
Rounds Played	31,000	48,400
# of Full Time Employees	6.2	4.0

Naga-Waukee Golf Course Revenue				
	2006 Actual	2007 Budget	2007 Estimate	2008 Budget
Green Fees	$906,120	$1,060,000	$1,000,000	$1,048,400
Carts	$306,800	$295,000	$320,000	$320,000
ID Cards	$38,625	$38,000	$40,000	$40,000
Food	$166,100	$155,000	$170,000	$170,800
Merchandise	$111,800	$115,000	$115,000	$115,000
Misc.	$59,000	$30,000	$40,000	$40,800
Total	**$1,588,445**	**$1,693,000**	**$1,685,000**	**$1,735,000**

Wanaki Golf Course

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Program Description

Provides a well-maintained 18-hole golf course and support facilities without Tax Levy funds.

	2006 Actual	2007 Budget (b)(c)	2007 Estimate (b)(c)	2008 Budget	Budget Change
Staffing (FTE)	**13.78**	**13.78**	**13.78**	**13.78**	**0.00**
Charges for Services	$1,178,512	$1,250,000	$1,240,000	$1,280,000	$30,000
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance (b)	$0	$15,600	$9,916	$15,351	($249)
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$1,178,512**	**$1,265,600**	**$1,249,916**	**$1,295,351**	**$29,751**
Personnel Costs	$474,446	$498,920	$495,150	$518,203	$19,283
Operating Expenses	$472,278	$484,850	$483,560	$496,135	$11,285
Interdept. Charges (c)	$290,669	$311,560	$295,275	$328,133	$16,573
Fixed Assets (Memo) (a)	$6,660	$0	$0	$22,500	$22,500
Total Expenditures (a)(b)	**$1,237,393**	**$1,295,330**	**$1,273,985**	**$1,342,471**	**$47,141**
Operating Inc./(Loss) (a)	**($58,881)**	**($29,730)**	**($24,069)**	**($47,120)**	**($17,390)**

(a) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the Department's Fixed Asset request. Cash flow from operations in 2006 totaled $39,574. In 2007 and 2008, operations are anticipated to generate positive cash flows of $73,773 and $50,536 respectively.

(b) The 2007 Estimate use of Fund Balance is below the 2007 Adopted Budget due to a decrease in the cost for the purchase of golf carts. In 2008, Golf Course Fund Balance is used to partially offset the phase in impact of increasing EUTF charges.

(c) County-wide indirect costs are restated in the 2007 Budget and Estimate for comparison purposes to the 2008 Budget. These costs reflect the Golf Courses' new distribution method of allocating County-wide indirect costs based on each courses proportional share of total expenses.

Program Highlights

Budgeted Charges for Services revenue increases $30,000, recognizing play at 63,600 9-hole rounds per year. Greens fees will be adjusted as necessary to maintain market position, however, fee increases between two and three percent are anticipated. Golf Course Fund Balance of $15,600 was budgeted on a one-time basis in 2007 to fund the replacement cost for the golf carts. In 2008, Golf Course Fund Balance is budgeted at $15,351 to partially offset the increase in End User Technology Fund charges.

Total expenditures increase $47,141. Personnel costs increase $19,283, and include merit increases and continuation of benefits for existing staff.

Operating expenses increase $11,285, including $8,000 in pro shop and concession inventory costs, reflecting historical sales volume, $6,400 for landscaping supplies, $2,200 for building repair and associated replacement and maintenance of building windows, and $2,000 for concession equipment repair and maintenance. Increases also include $1,650 for utilities and $1,000 associated with credit card processing. These increases are partially offset by a $13,000 decrease in small equipment expenses related to the 2007 budgeted replacement of golf carts. Depreciation expenses are budgeted at $97,560 in 2008.

Wanaki Golf Course (cont.)

Interdepartmental charges increase $16,573, and include an increase of $20,426 in EUTF charges to reflect a new cost allocation method recommended by Internal Audit, based on utilization of information technology resources. The Department plans to work with IT business analysts to determine if a more cost-effective outsource solution is a viable option. Additional cost increases include $5,126 in Parks' management services costs and $1,300 in Public Works facility maintenance charges. These Interdepartmental charge increases are also partially offset by $10,418 decrease in Central Fleet charges.

Fixed Asset expenditures include $6,500 to repair clubhouse bathroom flooring and $16,000 for cart path and tee improvements.

Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
9 Hole Rounds	60,554	63,500	62,000	63,600	100
Golf Car/Cart Rental	14,594	13,600	15,100	15,100	1,500
ID Cards Paying	1,520	1,700	1,400	1,400	(300)
9 Hole Play	28,394	31,850	28,000	28,600	(3,250)
18 Hole Play	16,080	15,825	17,000	17,500	1,675

Public Mid-Range Frost Belt Courses		
	National Golf Foundation Median	2006 Data
Gross Revenue	$1.1 Million	$1.3 Million
Gross Revenue/Round	$35	$29
Rounds Played	31,000	44,500
# of Full Time Employees	6.2	3.0

Wanaki Golf Course Revenue				
	2006 Actual	2007 Budget	2007 Estimate	2008 Budget
Green Fees	$703,500	$794,000	$745,200	$785,200
Carts	$136,700	$140,000	$154,900	$154,900
ID Cards	$25,700	$32,350	$27,000	$27,000
Food	$160,100	$138,600	$161,300	$161,300
Merchandise	$137,700	$125,000	$137,600	$137,600
Misc.	$14,812	$20,050	$14,000	$14,000
Total	**$1,178,512**	**$1,250,000**	**$1,240,000**	**$1,280,000**

Moor Downs Golf Course

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Program Description

Provides a well-maintained 9-hole golf course and support facilities without Tax Levy funds.

	2006 Actual (b)	2007 Budget (b)(d)	2007 Estimate (b)(d)	2008 Budget	Budget Change
Staffing (FTE)	**2.47**	**2.47**	**2.47**	**2.47**	**0.00**
Charges for Services	$317,929	$405,000	$385,000	$405,000	$0
Other Revenue (b)	($51,585)	$0	$0	$0	$0
Appr. Fund Balance (c)	$0	$3,400	$3,400	$8,256	$4,856
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$266,344**	**$408,400**	**$388,400**	**$413,256**	**$4,856**
Personnel Costs	$104,294	$106,195	$111,875	$110,763	$4,568
Operating Expenses	$84,122	$111,082	$100,113	$95,366	($15,716)
Interdept. Charges (d)	$257,705	$263,560	$263,125	$287,831	$24,271
Fixed Assets (Memo) (a)	$0	$15,000	$15,000	$5,000	($10,000)
Total Expenditures (a)(c)	**$446,121**	**$480,837**	**$475,113**	**$493,960**	**$13,123**
Operating Inc./(Loss) (a)	**($179,777)**	**($72,437)**	**($86,713)**	**($80,704)**	**($8,267)**

(a) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the Department's Fixed Asset request. Cash flow from operations in 2006 was a negative $108,094. In 2007 and 2008, operations are anticipated to generate negative cash flows of $65,335 and $59,935 respectively.

(b) The 2006 negative amount of other revenues is due to a write-down of $51,585 in equipment.

(c) The 2007 Estimate use of Fund Balance is below the 2007 Adopted Budget due to a decrease in the cost for the purchase of golf carts. In 2008, Golf Course Fund Balance is used to partially offset the phase in impact of increasing EUTF charges.

(d) County-wide indirect costs are restated in the 2007 Budget and Estimate for comparison purposes to the 2008 Budget. These costs reflect the Golf Courses' new distribution method of allocating County-wide indirect costs based on each courses proportional share of total expenses.

Program Highlights

Budgeted Charges for Services revenue remains at 2007 levels, recognizing play at 24,700 9-hole rounds per year. Greens fees will be adjusted as necessary to maintain market position, however, fee increases between one and two percent are anticipated.

Total expenditures increase $13,123. Personnel costs increase $4,568 and include merit increases and continuation of benefits for existing staff.

Operating expenses decrease $15,716, and include a decrease of $6,400 in small equipment related to the 2007 budgeted replacement of golf carts. Golf Course Fund Balance of $3,400 was also budgeted on a one-time basis in 2007 to fund these replacement expenses. The decrease in Operating expenses also includes a decrease of $8,977 in depreciation expenses, which decreases from $29,746 to $20,769 in 2008. In addition, a decrease of $1,200 in cashiering software maintenance costs, reflecting the redistribution of software costs between the three golf courses based on each courses' proportional share of gross revenues.

Moor Downs Golf Course (cont.)

Interdepartmental charges increase $24,271, and include an increase of $12,695 in EUTF charges to reflect a new cost allocation method recommended by Internal Audit, based on utilization of information technology resources. The Department plans to work with IT business analysts to determine if a more cost-effective outsource solution is a viable option. Additional cost increases include $4,000 in grounds maintenance charges, $3,500 in Public Works Central Fleet charges, $3,040 in Parks' management services costs, and $1,575 in Public Works Facility Maintenance charges.

Fixed Asset expenditures include $5,000 to improve drainage on the number two and number four fairways.

Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
9 Hole Rounds	20,567	24,700	23,630	24,700	0
Golf Car Rental	5,832	5,100	5,025	5,200	100
ID Cards paying	986	1,375	1,000	1,050	(325)
9 Hole Play	20,547	24,300	23,550	24,620	320
18 Hole Play	10	200	40	40	(160)

Public Mid-Range Frost Belt Courses		
	National Golf Foundation Median	2006 Data
Gross Revenue	$1.1 Million	$0.35 Million
Gross Revenue/Round	$35	$17
Rounds Played	31,000	20,567
# of Full Time Employees	6.2	1.0

Moor Downs Golf Course Revenue				
	2006 Actual	2007 Budget	2007 Estimate	2008 Budget
Green Fees	$235,250	$297,000	$280,000	$297,000
Carts	$33,325	$38,000	$36,700	$38,000
ID Cards	$17,100	$28,000	$26,600	$28,000
Food	$18,100	$24,000	$23,700	$24,000
Merchandise	$7,500	$9,000	$9,000	$9,000
Misc.	$6,654	$9,000	$9,000	$9,000
Total	**$317,929**	**$405,000**	**$385,000**	**$405,000**

Fund Purpose

To provide quality ice skating facilities at an affordable rate to the public, while continuing to improve efficiency and quality of services. In addition, to enhance the recreational experience for the user, while maintaining a high level of usage at the facility.

Financial Summary	2006 Actual	2007 Adopted Budget	2007 Estimate	2008 Budget (c)	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	NA
Fine/Licenses	$0	$0	$0	$0	$0	NA
Charges for Services	$891,865	$925,000	$913,000	$933,000	$8,000	0.9%
Interdepartmental	$0	$0	$0	$0	$0	NA
Other Revenue	$13,225	$11,000	$11,000	$11,000	$0	0.0%
Appr. Fund Balance	$0	$0	$0	$0	$0	NA
County Tax Levy	$0	$0	$0	$0	$0	NA
Total Revenue Sources	**$905,090**	**$936,000**	**$924,000**	**$944,000**	**$8,000**	**0.9%**
Expenditures						
Personnel Costs	$445,228	$469,722	$458,874	$484,037	$14,315	3.0%
Operating Expenses (a)	$465,243	$475,366	$477,405	$496,695	$21,329	4.5%
Interdept. Charges	$110,964	$123,998	$87,863	$95,762	($28,236)	-22.8%
Fixed Assets(Memo) (b)	$0	$0	$0	$69,000	$69,000	NA
Interdept. Debt-Prin (Memo) (c)	$107,824	$111,280	$0	$0	($111,280)	-100.0%
Total Expenditures (b)	**$1,021,435**	**$1,069,086**	**$1,024,142**	**$1,076,494**	**$7,408**	**0.7%**
Operating Inc./(Loss) (a) (b)	**($116,345)**	**($133,086)**	**($100,142)**	**($132,494)**	**$592**	**-0.4%**
Position Summary (FTE)						
Regular Positions	5.78	5.78	5.70	5.70	(0.08)	
Extra Help	4.02	4.02	4.02	4.02	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	9.80	9.80	9.72	9.72	(0.08)	

(a) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual financial statement, which includes donations as contributed capital. Cash flow from operations in 2006 totaled $22,786. In 2007 and 2008, operations are anticipated to generate positive cash flows of $37,800 and $7,650 respectively.

(b) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases and debt principal payments to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the Department's Fixed Assets request.

(c) Debt service principal is not included in total expenditures or net operating income, in order to conform to financial accounting standards. A General Fund principal repayment for Eble Park and Naga-Waukee ice arena's loan amounts is suspended in 2008, until no later than 2013, or the year in which projections indicate that at least five years of principal payments can be made without exhausting the Ice Arena cash reserves. Interest expense payments for the ice arenas is delayed until the end of the current loan term, at which time annual interest expense payments will be paid in the amount per year originally scheduled.

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective: Provide affordable ice skating opportunities through cost-effective management.

Key Outcome Indicator 1: Percentage of booked prime time based on upon a 34-week season schedule (Sept – April). Hours are based on a 24-hour per day schedule of 56 hours of prime per week, and 112 hours of non-prime per week. Prime hours are weekdays 3 pm to 9 pm and weekends 8 am to 9 pm.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Naga-Waukee: Prime hours utilized	62%	60%	62%	63%
Eble: Prime hours utilized	55%	60%	60%	63%

Key Outcome Indicator 2: Percentage of non-prime time booked based on a calendar year, a 24-hour per day operation (less prime hours as identified above), and the time the facility is closed for maintenance**.**

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Naga-Waukee: Non-prime hours utilized	19%	21%	19%	21%
Eble: Non-prime hours utilized	21%	21%	21%	21%

Naga-Waukee Ice Arena

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Provides a quality ice skating facility.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**4.90**	**4.90**	**4.86**	**4.86**	**(0.04)**
Charges for Services	$447,015	$461,000	$455,000	$462,000	$1,000
Other Revenue (b)	$13,225	$11,000	$11,000	$11,000	$0
App. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$460,240**	**$472,000**	**$466,000**	**$473,000**	**$1,000**
Personnel Costs	$229,889	$238,711	$233,101	$245,239	$6,528
Operating Expenses	$266,220	$264,629	$264,230	$264,528	($101)
Interdept. Charges	$52,862	$60,000	$41,718	$45,102	($14,898)
Fixed Assets (Memo) (a)	$0	$0	$0	$0	$0
Interdept. Debt-Principal (Memo) (a)	$66,460	$69,916	$0	$0	($69,916)
Total Expenditures (a)	**$548,971**	**$563,340**	**$539,049**	**$554,869**	**($8,471)**
Operating Inc./(Loss) (a)	**($88,731)**	**($91,340)**	**($73,049)**	**($81,869)**	**$9,471**

(a) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual financial statement, which includes donations as contributed capital. Cash flow from operations in 2006 totaled a negative $24,864. In 2007 and 2008, operations are anticipated to generate negative cash flows of $10,348 and $6,668 respectively.

(b) Other revenue is solely investment income.

Naga-Waukee Ice Arena (cont.)

Program Highlights

Charges for Services revenue reflect a weighted 2.2% increase in contract ice rates, and additional hours of increased play due to the increase in the number of teams in the Waukesha County Hockey League. In addition, public skate admissions increase $1.50 and $1.00 to $5.50 and $4.00 respectively for adult and junior/senior admissions.

Total expenditures decrease $8,471. The Personnel cost increase reflects the cost to continue for existing staff, and a reallocation of 0.04 FTE of the Enterprise Manager to the Parks and Golf Course funds. Operating expenses decrease mainly due to a redistribution of $7,000 in Waukesha County Hockey League referee and scorekeeper expenses to the Eble Ice Arena to reflect the distribution of games. This reduction in Operating costs is offset by a $2,400 increase in utility costs and a $4,500 increase in a number of supply and maintenance charges for facility repairs and replacement of rental skates. Interdepartmental charges decrease $14,898, reflecting the elimination of $18,400 of Park's and Land Use management and grounds maintenance charges. The reduction in Parks' management cross charges are partially offset by an increase in Central Fleet charges of $2,500, End User Technology Fund charges of $2,026, and Public Works Facility Maintenance charges of $1,180.

Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Contract Ice Hours	1,493	1,585	1,565	1,565	(20)
Public Skating Attendance	12,076	8,300	8,100	8,100	(200)
No. of Skate Rentals	5,540	3,500	4,700	4,700	1,200

Eble Ice Arena Revenue

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Public Skating	$37,595	$32,000	$34,500	$36,200	$4,200
Contracted	$335,296	$335,000	$338,900	$344,000	$9,000
Concession	$51,372	$53,000	$53,000	$53,000	$0
Merch/Bds/Misc*	$22,752	$41,000	$28,600	$28,800	($12,200)
Total	**$447,015**	**$461,000**	**$455,000**	**$462,000**	**$1,000**

* Payout to referees associated with the Waukesha County Hockey League.

Eble Ice Arena

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill.

Program Description

Provides a quality ice skating facility.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	**4.90**	**4.90**	**4.86**	**4.86**	**(0.04)**
Charges for Services	$444,850	$464,000	$458,000	$471,000	$7,000
Other Revenue	$0	$0	$0	$0	$0
App. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$444,850**	**$464,000**	**$458,000**	**$471,000**	**$7,000**
Personnel Costs	$215,339	$231,011	$225,773	$238,798	$7,787
Operating Expenses	$199,023	$210,737	$213,175	$232,167	$21,430
Interdept. Charges	$58,102	$63,998	$46,145	$50,660	($13,338)
Fixed Assets (Memo) (a)	$0	$0	$0	$69,000	$69,000
Interdept. Debt -Principal (Memo) (a)	$41,364	$41,364	$0	$0	($41,364)
Total Expenditures (a)	**$472,464**	**$505,746**	**$485,093**	**$521,625**	**$15,879**
Operating Inc./(Loss) (a)	**($27,614)**	**($41,746)**	**($27,093)**	**($50,625)**	**($8,879)**

(a) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual financial statement, which includes donations as contributed capital. Cash flow from operations in 2006 totaled $47,650. In 2007 and 2008, operations are anticipated to generate positive cash flows of $48,172 and $35,594 respectively.

Eble Ice Arena (cont.)

Program Highlights

Charges for Services revenue reflects a weighted 1.1% increase in contract ice rates, and additional hours of increased play due to the increase in the number of teams in the Waukesha County Hockey League. Public skate admissions also increase $1.50 and $1.00 to $5.50 and $4.00 respectively for adult and junior/senior admissions.

Total expenditures increase $15,879. The Personnel cost increase reflects the cost to continue for the existing staff, and a reallocation of 0.04 FTE of the Enterprise Manager to Park and Golf Course funds. Operating expense increase $21,430. Eble's Waukesha County Hockey League referee and scorekeeper expenses increase $14,250 based on expected increases in team participation, and a redistribution of costs between the arenas, reflecting the distribution of games. Operating expense increases also include a $2,000 increase in depreciation to account for planned Fixed Asset improvements, including the replacement of rubberized flooring, painting, and replacement of high-bay lighting. Utilities are budgeted to increase $1,600 and increases in number of supply and maintenance line items to provide for facility repairs and replacement of rental skates. Interdepartmental charges decrease $13,338 reflecting the elimination of $17,868 of Parks' and Land Use management and grounds maintenance charges. These reductions in Parks' management cross charges are partially offset through increases in End User Technology Fund charges of $2,058, which are based on the cost allocation methodology recommended by Internal Audit to more appropriately reflect information technology resources being utilized.

Fixed Asset expenses include $35,000 to begin the replacement of the rubberized flooring surrounding the rink, $25,000 to repaint the arena, and $9,000 to invest in heating and air conditioning units.

Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Contract Ice Hours	1,443	1,530	1,480	1,490	(40)
Public Skating Attendance	17,004	13,100	13,100	13,100	0
No. of Skate Rentals	9,800	4,500	7,300	7,500	3,000

Eble Ice Arena Revenue

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Public Skating	$53,457	$44,200	$47,800	$52,800	$8,600
Contracted	$304,724	$328,800	$320,100	$326,000	($2,800)
Concession	$53,802	$55,000	$53,800	$53,800	($1,200)
Merch/Bds/Misc*	$32,867	$36,000	$36,300	$38,400	$2,400
Total	**$444,850**	**$464,000**	**$458,000**	**$471,000**	**$7,000**

* Payout to referees associated with the Waukesha County Hockey League.

Fund Purpose/Program Description

The Materials Recycling Fund (MRF) accounts for processing and marketing of recyclables collected from municipalities within the Waukesha County program to comply with Chapter 287 of Wis. Stats., also known as the Solid Waste Reduction, Recovery, and Recycling Law. The Department provides technical and educational assistance to help ensure the proper use of drop-off and at-home recycling programs. Functions include the accumulation of data, production of reports, and long-range planning for managing solid waste in compliance with Wisconsin law and the County Solid Waste Management Plan.

Managed within the program, the MRF operations contract with a private vendor to process and market recyclables at the County-owned MRF. The program includes maintaining buildings and equipment, and collection service to drop-off sites. The administration and management of a Department of Natural Resource recycling grant is included within the program, along with preparing required applications and reports. The program promotes the proper separation of recyclables and participation in curbside recycling programs to the 25 participating communities. Tours of and presentations about the facility and operations are available upon request. The promotion of recycling and waste reduction takes place through brochures and programs.

Financial Summary	2006 Actual	2007 Adopted Budget	2007 Estimate	2008 Budget	Change From 2007 Adopted Budget $	%
Revenues						
General Government	$1,066,227	$1,000,000	$1,000,000	$1,150,000	$150,000	15.0%
Charges for Services	$0	$0	$0	$0	$0	N/A
Other Revenue	$1,195,397	$880,000	$1,009,350	$1,000,000	$120,000	13.6%
Appr. Fund Balance (a)	$679,456	$725,000	$725,000	$741,000	$16,000	2.2%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$2,941,080**	**$2,605,000**	**$2,734,350**	**$2,891,000**	**$286,000**	**11.0%**
Expenditures						
Operating Expenses	$1,633,433	$1,926,960	$1,889,282	$2,088,179	$161,219	8.4%
Interdept. Charges (b)	$164,737	$191,204	$191,204	$210,192	$18,988	9.9%
Fixed Assets Memo (c)	$245,602	$194,000	$194,000	$48,500	($145,500)	-75.0%
Total Expenditures	**$1,798,170**	**$2,118,164**	**$2,080,486**	**$2,298,371**	**$180,207**	**8.5%**
Operating Inc./(Loss)	$1,142,910	$486,836	$653,864	$592,629	$105,793	21.7%

Position Summary (FTE)

No Positions are budgeted in this Fund.

(a) Fund Balance appropriations include $725,000 in 2007 and $741,000 in 2008 for dividend payments to participating communities. Fund Balance appropriation consists of prior year State Recycling Grant revenue received above budgeted amounts.

(b) Positions that support the MRF, are directly billed on an hourly basis and charged to interdepartmental appropriations, (not assigned through the payroll system.

(c) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases and debt principal payments to conform to financial accounting standards. Fixed Asset purchases are made from cash generated by operating revenues, and are included in the Department's Fixed Asset request. Operating income is used to fund Fixed Asset capital outlay expenditures of $48,500 planned for 2008.

Major Departmental Strategic Outcomes and Objectives for 2008

County-Wide Key Strategic Outcome: An environmentally responsible county

Objective 1: Maintain a cost-effective system for processing recyclables at the County Materials Recycling Facility (MRF) that is competitive with local landfill costs.

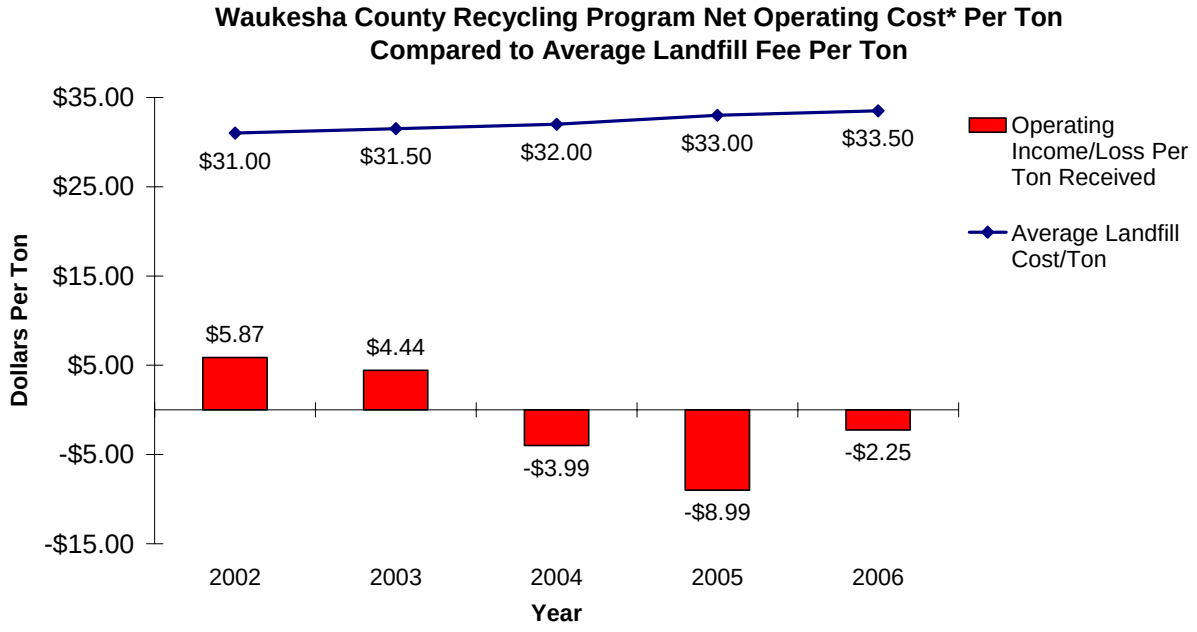
Key Outcome Indicator: Maintain recycling program cost per ton at a rate lower than landfill disposal. Net operating cost of recycling per ton received at the MRF, compared to the average landfill revenue tip fee. Collection costs paid by municipalities or residents are not included in either the recycling or landfill cost.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Revenue as a percentage of total expenses	164%	123%	131%	128%
Net operating cost per ton (a)	-$2.25	$18.97	$14.41	$15.06

(a) Includes education cost, but does not include State grant funding or dividend/rebate program.

The following chart shows the net operating cost per ton compared to the average landfill revenue tip fee for the past five years. There has been a trend toward a positive net operating cost since 2002, due to very strong markets in recent years. The prevailing landfill disposal charge for solid waste is estimated at $33.50 per ton. The five year net average operating loss of $0.98 per ton is approximately $34.50 per ton less than current estimated landfill costs. The cost to dispose of material in a landfill is greater than the recycling processing costs.



* Includes education cost, but does not include state grant funding or dividend/rebate program.

Objective 2: Increase recyclable material volume and quality, and decrease the amount of waste going to landfills.

Key Outcome Indicator: Annual percent of non-recyclables shipped from the MRF to the landfill is less than 5% of the total weight received. Under the current operations contract, residue from processing must not exceed 5% of total tons shipped.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Percentage of residue rejected	3%	4%	4%	4%

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective 3: Improve understanding and participation in recycling to receive more than 22,000 tons of recyclables at the MRF.

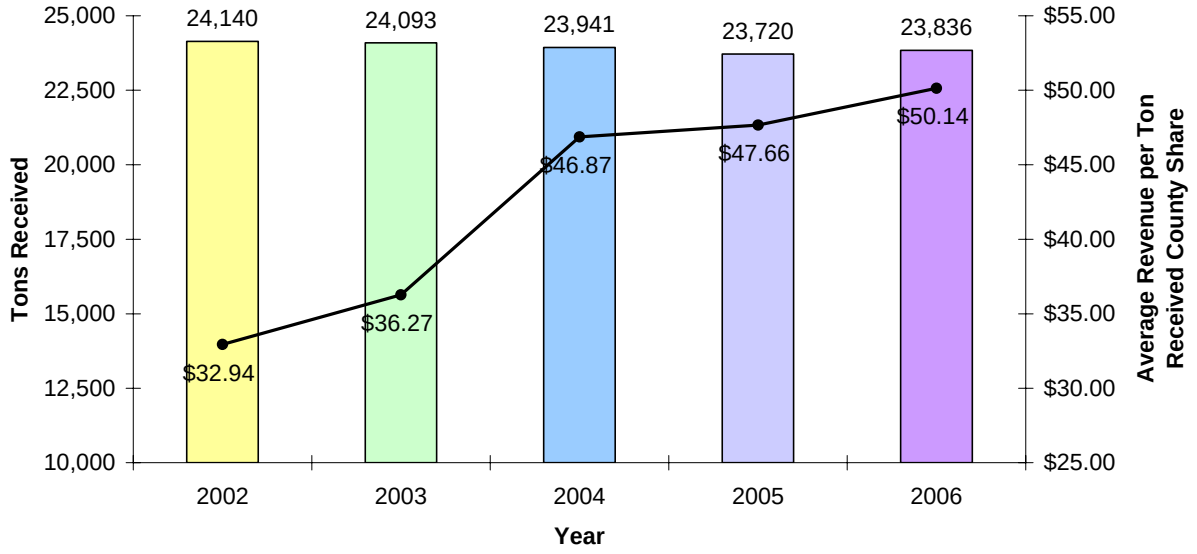
Key Outcome Indicator: Greater than 22,000 annual tons of recyclables received at the County MRF.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Tons of recyclables received	23,836	26,000	24,000	25,000

There was a slight gradual decline in annual tonnage recycled at the MRF from 2003 to 2005. However, because of the rebate incentive program, there is a projected increase for 2007 and 2008. In regards to material market revenues, they have shown an upward trend since 2002, with exceptionally strong market years in 2004 through 2006.

Waukesha County Materials Recycling Facility Residential Recycling Tonnage and Average Revenue per Ton from 25 Participating Communities



Objective 4: Increase participation in recycling, waste reduction, and composting to 95% of households and 35% waste diversion from landfills.

Key Outcome Indicators: Maintaining over 95% of household recycling participation rates and over 35% of residential material diverted from landfill from recycling, composting, and waste reduction, calculated annually.

Performance Measure:

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Recycling participation as measured by survey	98%	98%	98%	98%
Percentage of waste stream recycled	40%	37%	40%	40%

Program Highlights

The base recycling dividend distributed to participating municipalities will increase by $150,000, from $500,000 to $650,000, in order to help participating municipalities pay for higher tipping fees being charged in the State Budget. The 2007-2009 State Biennium Budget requires increasing tipping fee charges for disposing materials in landfills and will result in the State Recycling Grant increasing by at least $150,000, which will cover the costs for the additional dividend disbursement.

The basis for the recycling rebate to participating municipalities is on actual tons delivered to the MRF. With a 5% increase in recycling, the rebate will increase by $16,000 to $241,000. Total disbursement equals the dividend plus rebate, estimated at $891,000 (increasing from $725,000 in 2007).

The "*RECYCLE MORE* Challenge" will continue. The Challenge is a coordinated public education campaign to increase the tons recycled by 5%, and decrease the waste sent to the landfill by residents in the 25 participating municipalities, by using a variety of media and outreach methods. In order to use media more effectively, the County will work with the WI Be SMART Coalition to make the "*RECYCLE MORE* Challenge" a regional theme.

Consultant services increased $30,000 for Phase 2 of the MRF capacity/recycling system study, to follow up on the recommendations of the study conducted in 2007. The increased costs include an investigation of coordinating a joint contract for collection and/or processing.

Fixed Asset purchases are budgeted at $48,500 to rebuild the decking on the main paper sort conveyor and the walking floors in the paper storage bins. Major equipment replacements are reduced per the replacement plan.