

# 2009 TAX LEVY SUMMARY

## Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$93,086,754, which is levied at a rate of \$1.79 (up from \$1.78) per \$1,000 of equalized value on all eligible property in the County. The Federated Library System Levy of \$2,752,289, which is levied at a rate of \$0.22 per \$1,000 of taxable properties in communities without a library.

Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and inflationary property value changes, the tax bill impact on a specific property will vary. Waukesha County's average home value, as indicated in the 2000 census and inflated to 2008 levels is \$281,100. This is down \$500 from the 2007 value to reflect the County-wide average residential inflation rate drop of -0.17%. This results in a \$3 or less than 1/2 of one percent increase in the County Tax Levy on the average home value as indicated below.



## General County Tax Levy

2007 Value of Home	2007 County Tax	Residential Inflation	2008 Value of Home	2008 County Tax	Change Amount	Change Percent
<b>\$281,600</b>	<b>\$500</b>	<b>-0.17%</b>	\$281,100	<b>\$503</b>	<b>\$3</b>	<b>0.5%</b>

## Homeowner County Taxes over 10 years Increase of Less Than 1 1/3% per Year

<u>Budget Year</u>	<u>Average Home</u>	<u>Rate / \$1,000</u>	<u>Tax</u>
1999	\$166,100	\$2.68	\$445
2009	\$281,100	\$1.79	\$503
<b>Net 10-Year Increase \$: \$58</b>		<b>10-Year Average: 1.3%</b>	
<b>Net 10-Year Increase %: 13%</b>			

## 2009 BUDGET SUMMARY

	2008 Adopted Budget	2009 Adopted Budget	Incr/(Decr) From 2008 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures	\$235,070,289	\$237,054,722	\$1,984,433	0.8%
MEMO: Less Interdept. Charges (a)	<u>\$16,046,818</u>	<u>\$16,761,099</u>	<u>\$714,281</u>	
MEMO: Net Expenditures (a)	\$219,023,471	\$220,293,623	\$1,270,152	0.6%
Less: Revenues (Excl. Retained Earnings)	\$136,878,935	\$134,335,896	(\$2,543,039)	-1.9%
Less Net Appropriated Fund Balance	<u>\$8,153,023</u>	<u>\$9,927,183</u>	<u>\$1,774,160</u>	
<b>TAX LEVY -- OPERATING BUDGETS</b>	\$90,038,331	\$92,791,643	\$2,753,312	3.1%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$20,463,000	\$19,399,400	(\$1,063,600)	-5.2%
Less: Revenues	\$13,691,000	\$11,675,000	(\$2,016,000)	-14.7%
Less: Appropriated Fund Balance	<u>\$3,622,000</u>	<u>\$4,677,000</u>	<u>\$1,055,000</u>	
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$3,150,000	\$3,047,400	(\$102,600)	-3.3%
<b>COUNTY TOTALS</b>				
Expenditures	\$255,533,289	\$256,454,122	\$920,833	0.4%
MEMO: Less Interdept. Charges (a)	<u>\$16,046,818</u>	<u>\$16,761,099</u>	<u>\$714,281</u>	
MEMO: Net Expenditures (a)	\$239,486,471	\$239,693,023	\$206,552	0.1%
Less: Revenues	\$150,569,935	\$146,010,896	(\$4,559,039)	-3.0%
Less: Appropriated Fund Balance	<u>\$11,775,023</u>	<u>\$14,604,183</u>	<u>\$2,829,160</u>	
<b>County General Tax Levy (Excl Library)</b>	<b>\$90,524,503</b>	<b>\$93,086,754</b>	<b>\$2,562,251</b>	<b>2.8%</b>
<b>Federated Library Tax Levy (b)</b>	\$2,663,828	\$2,752,289	\$88,461	3.3%
<b>Total County Tax Levy (c)</b>	<b>\$93,188,331</b>	<b>\$95,839,043</b>	<b>\$2,650,712</b>	<b>2.8%</b>

- (a) **2009 total net expenditure budget is \$239,693,023 or a 0.1% increase after eliminating interdepartmental chargeback transactions** (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (b) Special County Federated Library tax applied to those communities without a library.
- (c) The 2009 Tax Levy increase is within Wisconsin's Act 20 Tax Levy limit provisions (see next page).

## County Tax Levy Breakdown and Tax Levy Limit

	2008 Adopted Budget	2009 Adopted Budget	Incr/(Decr) From 2008 Adopted Budget	
			\$	%
General County Tax Levy	\$90,524,503	\$93,086,754	\$2,562,251	2.83%
General County Tax Rate	\$1.7766	\$1.7882	\$0.0117	0.66%
General County Equalized Value	\$50,954,981,250	\$52,055,313,050	\$1,100,331,800	2.16%
Federated Library Tax Levy	\$2,663,828	\$2,752,289	\$88,461	3.32%
Federated Library Tax Rate	\$0.2159	\$0.2210	\$0.0051	2.34%
Federated Library Equalized Value	\$12,337,085,300	\$12,454,954,400	\$117,869,100	0.96%

### Property Tax Levy Increase Limits

Enrolled Wisconsin Act 20 (2007-2009 State Biennium Budget Bill) imposed local property tax levy increase limits for 2008 and 2009 budget years. The law prohibits a County from increasing its total property tax levy for the 2009 Budget by the greater of the percentage change in the county growth in equalized value due to new construction between the previous year and the current year or 2.0%. The Federated Library system tax levy, debt service tax levy and local bridge aid tax levy increases are exempt from the levy limit. There is also a formula levy exemption (% of increment) for tax incremental finance (TID) districts dissolved in 2008.

### The 2009 Waukesha County Budget meets the tax levy limit as adopted in Wisconsin Act 20.

#### 2009 Waukesha County Budget Tax Levy Limit Calculation

<b>Waukesha County 2007 Tax Levy for 2008 Budget Purposes (Excludes Federated Library)</b>	<b>\$90,524,503</b>
Adjustment for Charitable & penal/DOR Tax Intercept Fees	(\$13,992)
Net County 2007 Tax Levy for 2008 Budget Purposes	\$90,510,511
Levy Limit Increase for new construction growth @ 2% minimum plus terminated TID % (0.133) applied to 2007 tax levy	\$1,930,589
Estimated Levy Limit Exemptions:	
Local Bridge Aid Levy Increase	\$180,000
*Debt Service Levy ('08 to '09 Increase)	\$504,032 *
Total Estimated Levy Limit Exemptions	\$2,614,621
Total Estimated Tax Levy Limit for 2009 Budget	\$93,125,132
<b>Total 2008 Tax Levy for 2009 Budget Purposes (Excludes Federated Library)</b>	<b>\$93,086,754</b>
<b>2009 Budget Levy Amount Below Estimated Tax Levy Limit Increase</b>	<b>\$38,378</b>

\*The law allows for a debt service exemption for debt service authorized after July 1, 2005, which is estimated to be about \$1.7 million.

## 2009 BUDGET SUMMARY BY AGENCY BY FUNCTIONAL AREA

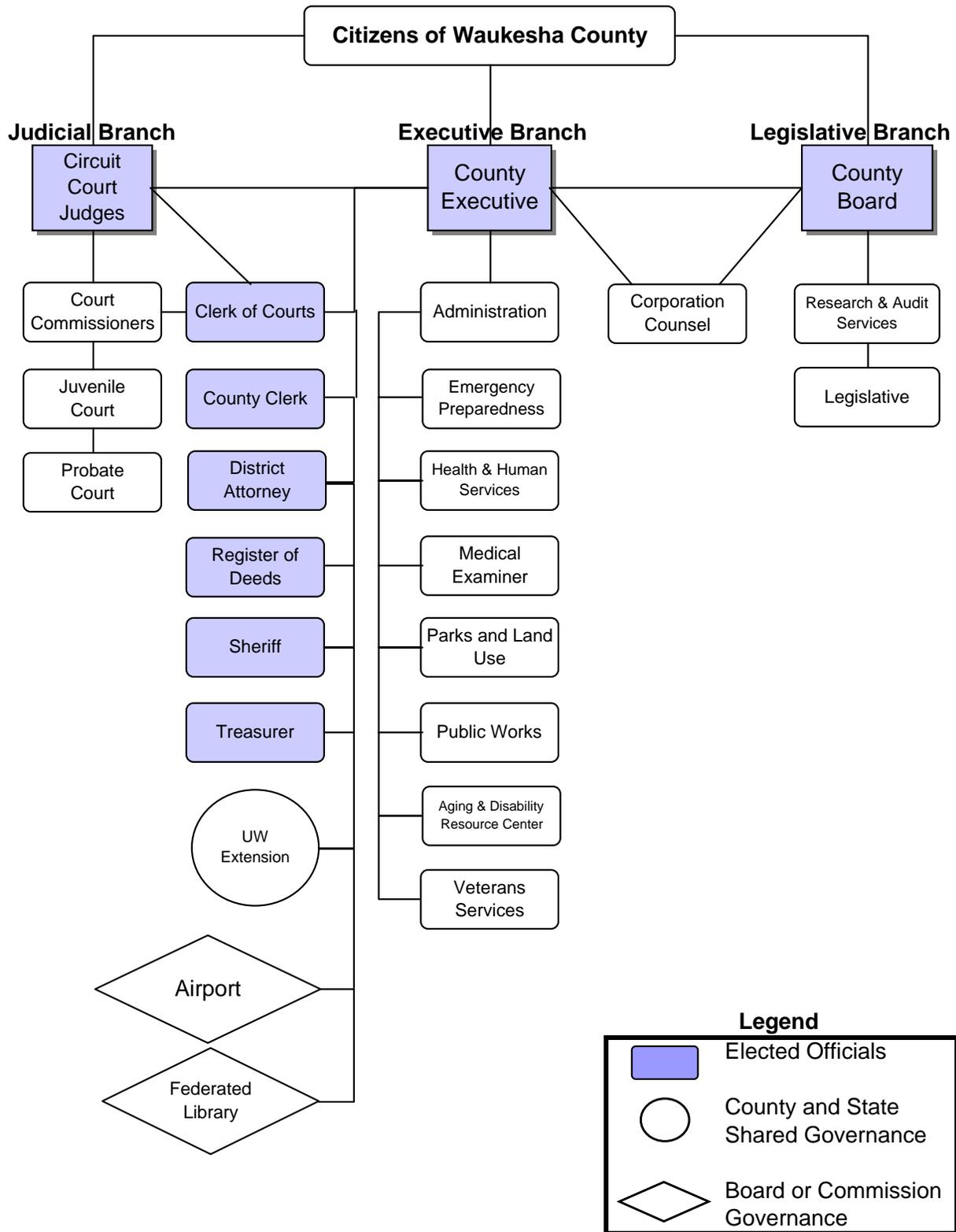
AGENCY NAME	2009 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE APPROP.	TAX LEVY	\$ Change '08 - '09
<b>JUSTICE AND PUBLIC SAFETY</b>					
EMERGENCY PREPAREDNESS					
General	\$4,975,329	\$309,362	\$269,750	\$4,396,217	\$299,980
Radio Services	\$1,215,434 (a)	\$1,429,421	(\$213,987)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$213,987)	\$213,987	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$333,909)	\$333,909	\$0	\$0
DISTRICT ATTORNEY	\$2,311,206	\$586,983	\$40,000	\$1,684,223	\$55,560
CIRCUIT COURT SERVICES	\$9,353,541	\$4,436,000	\$30,000	\$4,887,541	\$153,301
MEDICAL EXAMINER	\$1,386,228	\$425,693	\$0	\$960,535	\$20,738
SHERIFF	<u>\$33,566,425</u>	<u>\$8,212,493</u>	<u>\$208,419</u>	<u>\$25,145,513</u>	<u>\$1,107,298</u>
<b>Subtotal: Justice &amp; Public Safety</b>	\$52,808,163	\$14,852,056	\$882,078	\$37,074,029	\$1,636,877
<b>HEALTH AND HUMAN SERVICES</b>					
COUNTY EXECUTIVE					
Community Development	\$3,768,985	\$3,768,985	\$0	\$0	\$0
CORPORATION COUNSEL					
Child Support	\$2,398,418	\$2,009,926	\$80,500	\$307,992	\$7,951
AGING & DISABILITY RESOURCE CENTER (ADRC)					
General	\$1,954,526	\$1,078,121	\$0	\$876,405	(\$35,099)
Senior Dining	\$1,304,820	\$1,032,652	\$24,800	\$247,368	\$34,978
ADRC	\$3,730,694	\$3,474,620	\$0	\$256,074	\$6,121
HEALTH & HUMAN SERVICES					
Public Health	\$3,547,497	\$1,354,595	\$0	\$2,192,902	\$20,951
Human Services	\$41,418,776	\$27,493,943	\$343,000	\$13,581,833	\$313,898
Long Term Care	\$5,725,196	\$3,801,669	\$519,215	\$1,404,312	\$275,550
Mental Health Center	\$5,568,557	\$2,333,639	\$0	\$3,234,918	\$40,209
Criminal Justice Collaboration Council	\$915,477	\$18,778	\$0	\$896,699	\$145,266
VETERANS' SERVICES	<u>\$281,167</u>	<u>\$13,000</u>	<u>\$0</u>	<u>\$268,167</u>	<u>\$7,785</u>
<b>Subtotal: Health &amp; Human Services</b>	\$70,614,113	\$46,379,928	\$967,515	\$23,266,670	\$817,610
<b>PARKS, ENVIR, EDUC. &amp; LAND USE</b>					
REGISTER OF DEEDS	\$1,902,147	\$3,638,540	\$0	(\$1,736,393)	(\$76,560)
UW-EXTENSION	\$536,949	\$224,303	\$0	\$312,646	\$5,220
FEDERATED LIBRARY					
County	\$2,752,289	\$0	\$0	\$2,752,289	\$88,461
State Aids	\$1,411,736	\$1,364,424	\$47,312	\$0	\$0
PARKS & LAND USE					
General	\$11,832,309	\$4,526,957	\$395,000	\$6,910,352	\$105,421
Land Information Systems	\$742,165	\$525,000	\$217,165	\$0	\$0
Tarmann Parkland Acquisitions	\$1,000,000	\$1,000,000	\$0	\$0	\$0
Golf Courses	\$3,458,511 (a)	\$3,486,090	(\$27,579)	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	(\$27,579)	\$27,579	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	(\$21,190)	\$21,190	\$0	\$0
Ice Arenas	\$1,116,411 (a)	\$1,004,000	\$112,411	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$112,411	(\$112,411)	\$0	\$0
Material Recycling Facility (MRF)	\$1,903,093 (a)	\$3,223,900	(\$1,320,807)	\$0	\$0
MRF Retained Earnings	\$0	(\$1,320,807)	\$1,320,807	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$761,400)</u>	<u>\$761,400</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Parks, Env., Ed. &amp; Land Use</b>	\$26,655,610	\$16,974,649	\$1,442,067	\$8,238,894	\$122,542

## 2009 BUDGET SUMMARY BY AGENCY BY FUNCTIONAL AREA

AGENCY NAME	2009 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE APPROP.	TAX LEVY	\$ Change '08 - '09
<b>PUBLIC WORKS</b>					
PUBLIC WORKS					
General	\$10,731,785	\$1,794,406	\$260,000	\$8,677,379	\$257,482
Transportation	\$10,770,547	\$9,494,501	\$135,000	\$1,141,046	\$68,147
Central Fleet Maintenance	\$3,526,732 (a)	\$3,530,350	(\$3,618)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$3,618)	\$3,618	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$113,083)	\$113,083	\$0	\$0
VEHICLE/EQUIPMENT REPLACEMENT	\$2,440,099 (a)	\$2,440,099	\$0	\$0	\$0
AIRPORT	<u>\$1,124,471 (a)</u>	<u>\$751,079</u>	<u>\$180,829</u>	<u>\$192,563</u>	<u>(\$10,000)</u>
<b>Subtotal: Public Works</b>	<b>\$28,593,634</b>	<b>\$17,893,734</b>	<b>\$688,912</b>	<b>\$10,010,988</b>	<b>\$315,629</b>
<b>GENERAL ADMINISTRATION</b>					
COUNTY EXECUTIVE					
General	\$559,069	\$10,500	\$0	\$548,569	\$14,425
COUNTY BOARD	\$1,314,173	\$0	\$0	\$1,314,173	(\$26,264)
COUNTY CLERK	\$517,070	\$233,100	\$0	\$283,970	(\$31,408)
TREASURER	\$654,113	\$8,210,553	\$0	(\$7,556,440)	(\$62,977)
ADMINISTRATION					
General	\$5,631,848	\$1,331,748	\$0	\$4,300,100	\$34,660
Risk Management	\$2,328,164 (a)	\$1,733,300	\$594,864	\$0	\$0
Collections	\$794,841 (a)	\$794,841	\$95,000	(\$95,000)	\$0
Collections Fund Bal. Appr.	\$0	(\$110,616)	\$110,616	\$0	\$0
Communications	\$798,353 (a)	\$768,366	\$29,987	\$0	\$0
End User Technology	\$6,451,582 (a)	\$5,286,337	\$0	\$1,165,245	(\$385,000)
End User Tech. Fund Bal. Appr.	\$0	(\$1,011,144)	\$1,011,144	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,437,651</u>	<u>\$429,444</u>	<u>\$15,000</u>	<u>\$993,207</u>	<u>\$26,842</u>
<b>Subtotal: General Administration</b>	<b>\$20,486,864</b>	<b>\$17,676,429</b>	<b>\$1,856,611</b>	<b>\$953,824</b>	<b>(\$429,722)</b>
<b>NON-DEPARTMENTAL</b>					
GENERAL	\$1,840,400	\$1,210,100	\$505,400	\$124,900	(\$213,656)
HEALTH & DENTAL INSURANCE	\$21,363,600 (a)	\$19,349,000	\$2,014,600	\$0	\$0
CONTINGENCY	<u>\$1,250,000</u>	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$250,000</u>	<u>\$0</u>
<b>Subtotal: Non-Departmental</b>	<b>\$24,454,000</b>	<b>\$20,559,100</b>	<b>\$3,520,000</b>	<b>\$374,900</b>	<b>(\$213,656)</b>
<b>DEBT SERVICE--GENERAL</b>					
	<u>\$13,442,338</u>	<u>\$0</u>	<u>\$570,000</u>	<u>\$12,872,338</u>	<u>\$504,032</u>
<b>Subtotal: Operating Budget</b>	<b>\$237,054,722</b>	<b>\$134,335,896</b>	<b>\$9,927,183</b>	<b>\$92,791,643</b>	<b>\$2,753,312</b>
<b>CAPITAL PROJECTS</b>					
	<u>\$19,399,400</u>	<u>\$11,675,000</u>	<u>\$4,677,000</u>	<u>\$3,047,400</u>	<u>(\$102,600)</u>
<b>GRAND TOTAL</b>	<b><u>\$256,454,122</u></b>	<b><u>\$146,010,896</u></b>	<b><u>\$14,604,183</u></b>	<b><u>\$95,839,043</u></b>	<b><u>\$2,650,712</u></b>

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

# Waukesha County Organizational Chart



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## 2009 BUDGET ASSUMPTIONS

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**Certain broad assumptions are determined to establish a basic foundation for building a budget. These general assumptions provide a framework to County staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources.**

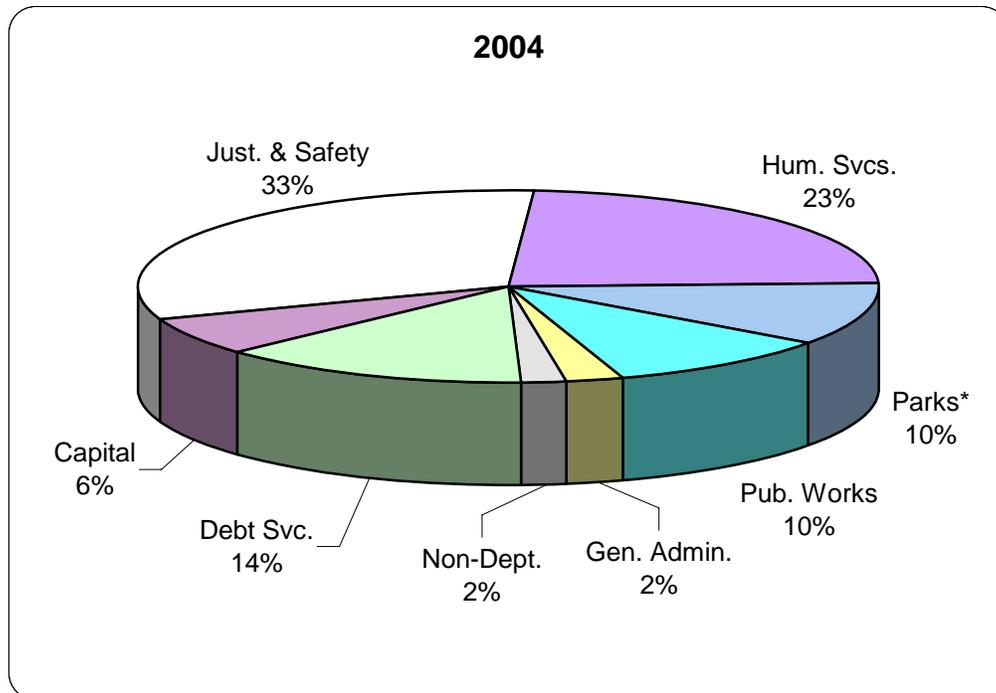
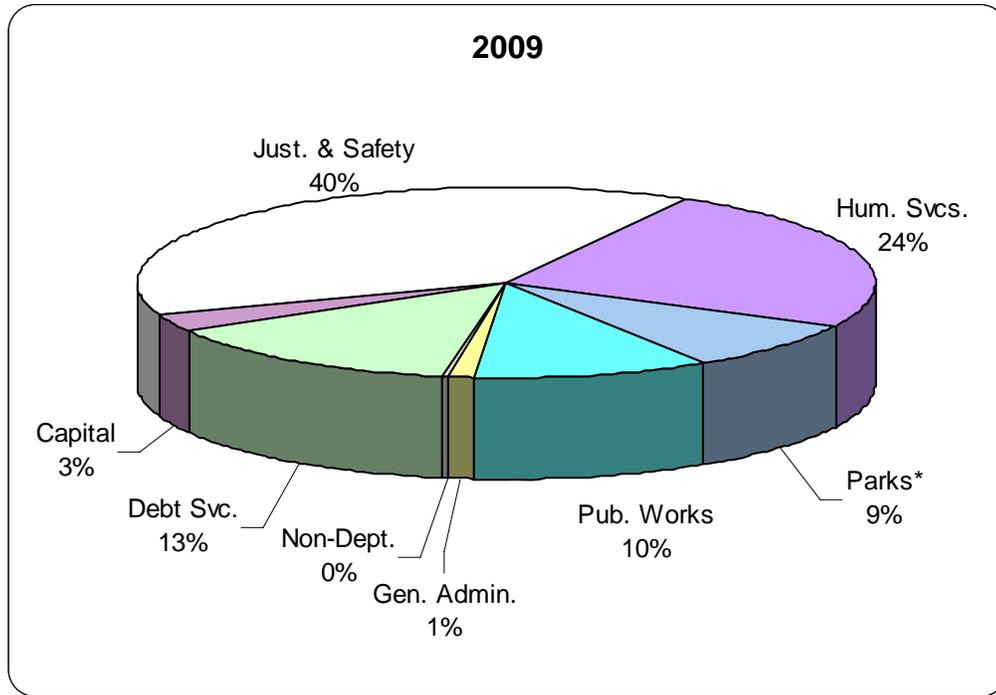
The following general assumptions were used in guiding the development of the County's 2009 Budget:

- Overall inflation factor estimates for the cost to continue existing services are projected at a range from 2.5% to 3.5% for 2009, depending upon the particular service or commodity. The major exceptions include cost increases for energy costs (utilities and fuel), prescription drugs, medical services, food costs and some commodity prices such as paper.
- Energy costs are estimated to rise faster than the rate of inflation. The price of electricity to power County facilities is assumed to increase 7.5%. Water is projected to rise 11.0%, while natural gas price increases are expected to increase by 9.0%, which will result in higher budgeted energy costs of nearly \$60,000. Average fuel costs for vehicles is assumed to increase to \$3.00 per gallon (equivalent to approximately \$3.33 retail), up from the 2008 Budget at \$2.65 per gallon (equivalent to \$2.98 retail) resulting in an estimated increase in fuel costs County-wide by \$90,000.
- Personnel cost increases continue to put pressure on the overall budget since revenues supporting mandated programs are not increasing with costs. Assumptions include a 4.0% average health insurance premium increase, still well below the national average.
- The County Executive provides \$200,000 in new Tax Levy in the Sheriff's budget to ship jail inmates to other county jails as the County's recently opened (in December 2005) justice addition is already near its capacity.
- The County Executive provides \$145,000 of new Tax Levy to the new Criminal Justice Collaborating Council to help continue programs including the Alcohol Treatment Court in 2009 which has been funded for the past three years by the Department of Justice, Bureau of Justice Assistance for the Drug Court Implementation Grant. This program provides 3<sup>rd</sup> offense operating while intoxicated (OWI) offenders with an opportunity for a court supervised treatment program for alcohol and drug abuse in an effort to reduce recidivism.
- The County will provide Tax Levy funding of \$50,000 to reduce E-911 grant funds for operations (most E-911 funds are budgeted for one-time fixed assets). The state E-911 grants are planned to sunset at the end of 2008 for the Emergency Preparedness Communications Center.
- The County Executive established as a goal for his proposed budget to manage a general Tax Levy increase to be within the State Statute required property tax levy limit increase for 2008 (for 2009 Budget purposes).
- Due to continuing State and Federal budget deficits, the County assumes revenues for several areas will remain unchanged or be reduced.
  - The largest state discretionary funding source, the Basic County Allocation (BCA), consisting of \$11.4 million (since 1996) for Health and Human Service programs, is expected to provide no increase to offset higher costs to continue for existing service levels, which will result in a Tax Levy need of over \$660,000.
  - State Transportation Aids are expected to be frozen at \$5.4 million and State Circuit Court Support grant is also expected to continue be frozen at \$1.1 million (since 2000).
- State directed long-term care reform and related funding is transitioning to the State Department of Health and Family Services which is contracting directly with managed care organizations (MCO's) to manage service delivery and provide case management services to long term care clients with a goal of smoothly transitioning current clients and reducing client waiting lists by providing services being phased in over the next two years (by July 2010).
- Treasurer's investment income is projected to increase by \$50,000 (to \$5.75 million) from the 2008 Budget, based on slightly improving rates of return on invested funds from estimated returns determined in budget preparation in the summer of 2008.
- Debt borrowing Tax Levy is estimated to increase by \$504,000 (based on the Capital Plan project funding need) including the planned 2009 debt issue. The Tax Levy effort to fund the Capital Budget will be \$3.05 million, which is \$100,000 less than the 2008 Budget.

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## TAX LEVY BY FUNCTIONAL AREA

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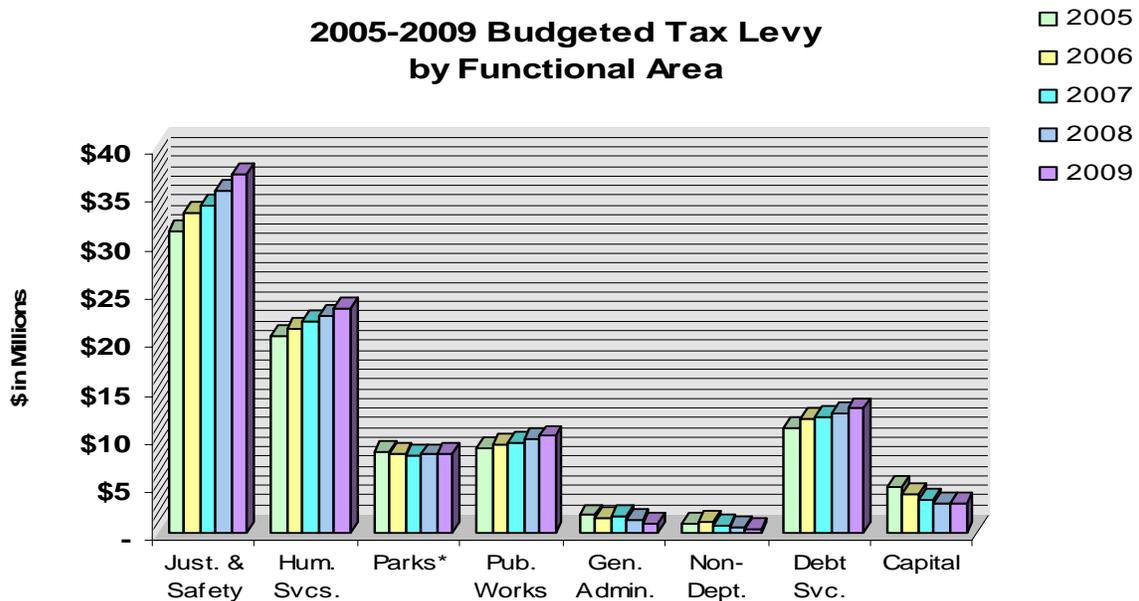


\* Includes Parks, Environment, Education, and Land Use

## 2008-2009 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2008 Adopted Budget	2009 Adopted Budget	Incr/(Decr) From 2008 Adopted Budget	
			\$	%
Justice & Public Safety	\$35,437,152	\$37,074,029	\$1,636,877	4.6%
Health & Human Services	\$22,449,060	\$23,266,670	\$817,610	3.6%
Parks, Env., Educ. & Land Use	\$8,116,352	\$8,238,894	\$122,542	1.5%
Public Works	\$9,695,359	\$10,010,988	\$315,629	3.3%
General Administration	\$1,383,546	\$953,824	\$(429,722)	-31.1%
Non-Departmental	\$588,556	\$374,900	\$(213,656)	-36.3%
Debt Service	\$12,368,306	\$12,872,338	\$504,032	4.1%
Capital Projects	\$3,150,000	\$3,047,400	\$(102,600)	-3.3%
<b>Total Tax Levy</b>	<b>\$93,188,331</b>	<b>\$95,839,043</b>	<b>\$2,650,712</b>	<b>2.8%</b>

**2005-2009 Budgeted Tax Levy  
by Functional Area**



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

\* Includes Parks, Environment, Education and Land Use

## 2007 - 2009 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2007 Actual	2008 Adopted Budget (a)	2008 Estimate (b)	2009 Adopted Budget	Incr/(Decr) From 2008 Adpt. Budget
Personnel Costs	\$102,953,847	\$108,450,462	\$107,833,369	\$110,698,177	\$2,247,715
Operating Expenses	\$97,793,546	\$95,559,133	\$92,945,948	\$94,505,108	\$(1,054,025)
Interdepartmental Charges (b)	\$15,343,117	\$16,046,818	\$16,646,049	\$16,761,099	\$714,281
Fixed Assets & Imprvmnts (c)	\$498,459	\$1,665,570	\$1,609,426	\$1,648,000	\$(17,570)
Debt Service-Excl Proprietary (c)	\$12,939,806	\$13,348,306	\$12,987,327	\$13,442,338	\$94,032
Capital Projects	\$18,333,900	\$20,463,000	\$20,463,000	\$19,399,400	\$(1,063,600)
<b>Total Gross Expenditures</b>	<b>\$247,862,675</b>	<b>\$255,533,289</b>	<b>\$252,485,119</b>	<b>\$256,454,122</b>	<b>\$920,833</b>

FUNCTIONAL AREA	2007 Actual	2008 Adopted Budget (a)	2008 Estimate (b)	2009 Adopted Budget	Incr/(Decr) From 2008 Adpt. Budget
Justice & Public Safety (b)	\$48,840,814	\$51,366,249	\$52,611,362	\$52,808,163	\$1,441,914
Health & Human Services	\$94,661,237	\$91,979,742	\$88,508,965	\$70,614,113	\$(21,365,629)
Parks, Env., Educ. & Land Use	\$24,357,975	\$26,590,864	\$25,964,978	\$26,655,610	\$64,746
Public Works (b)	\$26,988,925	\$27,379,368	\$28,979,796	\$28,593,634	\$1,214,266
General Administration	\$19,245,528	\$20,622,204	\$20,294,135	\$20,486,864	\$(135,340)
Non-Departmental	\$2,494,490	\$3,783,556	\$2,675,556	\$24,454,000	\$20,670,444
Debt Service-Excl Proprietary	\$12,939,806	\$13,348,306	\$12,987,327	\$13,442,338	\$94,032
Capital Projects	\$18,333,900	\$20,463,000	\$20,463,000	\$19,399,400	\$(1,063,600)
<b>Total Gross Expenditures</b>	<b>\$247,862,675</b>	<b>\$255,533,289</b>	<b>\$252,485,119</b>	<b>\$256,454,122</b>	<b>\$920,833</b>

(a) 2008 Adopted Budget has been restated for comparative purposes, due to program shifts in the 2009 Adopted Budget.

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

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

## 2009 EXPENDITURE HIGHLIGHTS

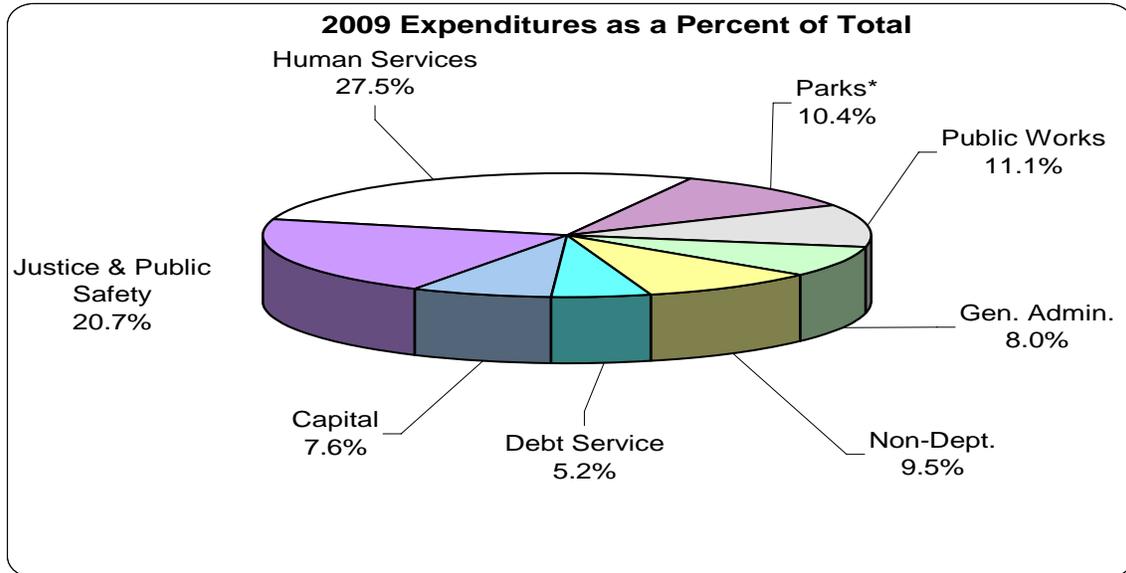
**Expenditure Budget:**

The 2009 total gross expenditure budget is \$256,454,122, an increase of \$920,833 or 0.4% from the 2008 Adopted Budget. Budget appropriations consist of departmental operating budget expenditures of \$237,054,722 and capital spending of \$19,399,400. The total overall operating budget increases by \$1,984,433 or 0.8% from last year's operating budget while capital project expenditures decrease by \$1,063,600 or a 5.2% reduction from the 2008 Adopted Budget.

The net total expenditure budget after adjusting for \$16,761,099 of interdepartmental charge backs, mainly from Internal Service Funds (which are double budgeted), is \$239,693,023 an increase of \$206,552 or 0.1%.

The adopted budget includes personnel costs totaling \$110.7 million or 46% of the net total expenditure budget mentioned above. Overall employee costs increased about \$2.2 million, or 2% from the 2008 Adopted Budget, after \$815,000 is reduced from personnel costs from 12.71 FTE positions not funded in this budget.

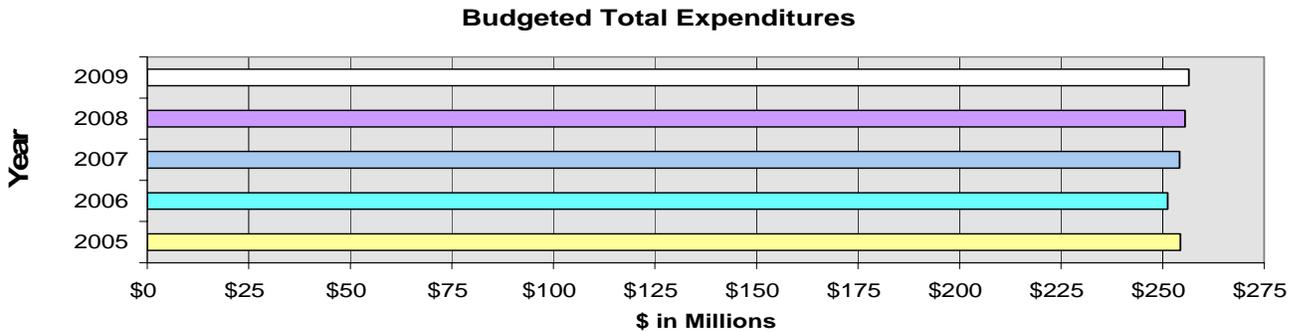
Operating expenditures (including operating expenses, purchased services, and interdepartmental charges appropriations) decrease from \$111.6 million in 2008 to \$111.3 million in 2009, a decrease of \$339,744 or 0.3%. Operating expenses represent about 43% of the total gross expenditure budget. Fixed Assets and improvements (excluding capital projects) expenditures are budgeted at \$1.65 million. Debt service payments are budgeted at \$13.4 million.



\*Includes Parks, Environment, Education and Land Use

Functional Area	2009 Adopted Budget	% of Total Adopted Budget
Justice & Public Safety	\$52,808,163	20.7%
Human Services	\$70,614,113	27.5%
Parks	\$26,655,610	10.4%
Public Works	\$28,593,634	11.1%
Gen. Admin.	\$20,486,864	8.0%
Non-Dept.	\$24,454,000	9.5%
Debt Service	\$13,442,338	5.2%
Capital	\$19,399,400	7.6%
<b>Total Expenditures</b>	<b>\$256,454,122</b>	<b>100.0%</b>

## 2009 EXPENDITURE HIGHLIGHTS



The graph above depicts budgeted total expenditure trend data which is stable over the past five years. The 2006 Budget expenditure level decreases 1.24% or \$3.2 million to \$251.2 million. The decrease reflects a modest 2.5% increase in gross operating and debt expenditures offset by a \$9.0 million decrease in capital expenditures.

The 2007 Budget expenditure level increases 1.2% or \$3.0 million to \$254.2 million. The increase reflects a 2.0% increase in gross operating and debt expenditures offset by a \$2.3 million decrease in capital expenditures.

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

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

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

### **Justice and Public Safety**

- Significant expenditure impacts in the 2009 **Sheriff's Budget** include cost to continue salaries and benefit increases of \$731,457 to \$27,050,745 which is 80.6% of the entire Sheriff's Budget. This increase includes the net reduction of 2.00 FTE staff including the programs and projects analyst position and computer services coordinator position resulting in an estimate of \$191,270 in salary and benefit cost savings. Operating expenses are projected to increase \$197,882 largely due to a \$200,000 increase in out-of-county inmate placement costs; a \$69,096 increase to \$1.4 million for inmate medical care; and a \$68,620 increase to \$357,220 for jail commissary purchases. These expenses are somewhat offset by a \$74,000 decrease in inmate meal costs from a favorable vendor contract proposal. Interdepartmental expenditures are budgeted to increase \$148,725 to \$2.85 million, mainly due to \$89,621 increase in vehicle fuel, maintenance and repair and replacement costs; \$57,970 increase for End User Technology Fund charges phasing in total cost of computer ownership based on the new cost allocation method which is more reflective of technology resources being used by the Department as recommended by Internal Audit Division; \$23,797 increase in interdepartmental insurance charges based on higher claims experience.
- **Circuit Court Services** is continuing their Circuit Court Automation program imaging initiatives in 2009. The Department is going to be using existing staff, \$39,222 in temporary extra help assistance, and scanning equipment provided by the state to expand its work in creating electronic case files. These efforts are estimated to result in \$83,000 reduction in microfilming charges.
- **Emergency Preparedness** General Fund expenditures are increasing by \$273,300 largely due to \$155,915 increase in personnel costs and a \$96,351 increase in interdepartmental charges largely due to \$59,707 increase for computer hardware and software maintenance charges based on the new cost allocation to reflect the phasing in of the of the actual cost of Information Technology and \$22,167 increase in insurance costs mainly based on higher claims experience.

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## 2009 EXPENDITURE HIGHLIGHTS

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### Health and Human Services

- The **Aging and Disability Resource Center of Waukesha County** (ADRC) which began April 1, 2008 continues for the first full year in 2009. The ADRC was created as part of the State of Wisconsin's Family Care-Long Term Care reform initiative. It provides grant funding for information, referrals, long-term care financial and functional eligibility determination, long-term care options counseling, short-term case management, disability benefits counseling, referral to the State contracted Managed Care Organizations (MCOs) and other services and assistance to older adults and individuals with disabilities age 18 and above.
- The new **ADRC Special Revenue Fund** includes the **Benefits Specialist, Information and Assistance and Case Management Programs**, which were included in the **Senior Services General Fund** in prior years. The ADRC fund expenditures increase \$1,768,900 to \$3,730,694 for the first full year of the Aging and Disability Resource Center. In addition, staffing from the **Developmental Disabilities Services and the Community Integration and Community Options Services programs** which are being discontinued in the **Human Services Long Term Care Fund** for 2009 are transitioned to the ADRC throughout 2008 as clients are assessed and determined to be eligible for enrollment into the Managed Care Organizations (MCOs). The MCOs are contracting directly with the State Department of Health and Family Services.
- The **Department of Health and Human Services Long-Term Care Fund** expenditures decrease \$24 million overall in 2009 mostly related to the phasing out of the Community Integration Program (CIP) and the Community Option Program (COP) Federal/State waiver funded services as the eligible Long Term Care Developmental Disabilities and CIP & COP clients are transitioned in 2008 to the Managed Care Organizations under the State's Family Care Long Term Care Reform initiative. Also, 11.52 FTE staff from the Long Term Care Division are transitioned to the Aging Disability Resource Center of Waukesha County throughout 2008.
- The **Department of Health and Human Services Long-Term Care Fund Adult Protective Services/Community Care program** which remains the responsibility of Health and Human Services in 2009 includes an increase of \$560,275 for the Department's share of Intermediate Care Facility – Mental Retardation placement costs for County residents at Dodge County's Clearview Intermediate Care Facility for the Mentally Retarded (ICFMR).
- **HHS Human Services Fund - Mental Health Outpatient services** program operating expenditures increase \$310,985 mostly due to the former Long Term Care COP clients who are determined not eligible for the MCO services are planned to be shifted into this program area which increases \$223,100 (related revenues are also shifted).

### Parks, Environment, Education and Land Use

- **Parks and Land Use General Fund**, in an effort to limit the growth in personnel costs, is unfunding 3.00 FTE vacant positions, including an environmental health supervisor in the Licensing program area, a land conservation supervisor in the Agricultural and Urban Land and Water Conservation program areas, and a clerk typist in the Environmental Health program area. To assist with tasks performed in the Licensing program area, the Department increases temporary extra help by \$15,623 or 0.48 FTE (about 1,000 hours). Similarly, in Urban Land and Water Conservation program area, the Department budgets for outside engineering consulting help. The estimated net costs avoidance associated with unfunding these positions is estimated to be over \$230,000.
- **Parks and Land Use General Fund** is partnering with the Waukesha Kennel Club and area municipalities to construct a new dog exercise area at the County's Nashotah Park site. The estimated \$65,000 in land improvement costs are expected to be funded with two-thirds County funding and one-third contributions from other partners.
- **Parks and Land Use Material Recycling Facility (MRF) Fund**, under a new vendor contract beginning in the Spring of 2008, eliminates needing to pay the private MRF operator to run the facility, resulting in an estimated cost savings for 2009 of approximately \$611,000. Instead, the operator will begin paying the County \$6.50 per ton of recyclables received at the facility, which is estimated to generate \$162,500 in revenue in 2009. Further, the County will continue to receive half of the operator's recyclable materials sales revenue, as well, which is budgeted at \$1 million in 2009.

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## 2009 EXPENDITURE HIGHLIGHTS

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### **Public Works**

- **Public Works General Fund** operations include unfunding 1.00 FTE Building Service Worker with savings of \$41,575 to be used to help partially offset the costs of future, more cost effective contracted housekeeping services. One part time Civil Engineer position is also being decreased by 0.30 FTE from 0.90 FTE to 0.60 FTE as planned after completing right of way acquisitions during the Janesville Road project.
- Salt expenditures, in the **Transportation Budget**, increase \$75,000 mainly as a result of an 11% increase in the cost per ton. Vehicle fuel costs are budgeted to increase \$105,000, assuming an annual average rate of \$3.15 per gallon (higher for diesel fuel) for use in highway maintenance operations.
- On-going energy costs are budgeted to increase \$60,000 in **Public Works** for building operations overall, including an increase of \$74,100 for electricity (at 5.6%) partially offset with a decreases for natural gas of \$10,750 (1.3%) and decrease for sewer and water of \$3,350 (1.4%). This also includes an estimated 5% reduction in consumption in buildings targeted for recent investments in energy conservation.
- The Building Improvement Maintenance Plan totals \$950,000. This is a decrease for maintenance needs of \$50,000 from the previous year's plan. The maintenance plan is funded by \$700,000 of County Tax Levy and \$250,000 General Fund Balance for one time projects. General Fund Balance use is planned to be phased down in future years.
- The **Central Fleet Maintenance budget** includes an average service rate increase of 2.4% for all customers. Fuel costs are assumed at an average cost of \$3.00 per gallon (excluding federal excise tax equivalent to \$3.33 per gallon retail price) as compared to \$2.65 in 2008, a 13% increase.

### **General Administration and Non-Departmental**

- The **County Board** was reduced by 10 members beginning in April 2008 resulting in approximately \$66,860 in personnel cost savings for the eight month period of 2008. An additional four months of cost savings is being realized in 2009, which results in \$37,340 of additional personnel cost savings for a total annual cost savings over the 12 month period of \$104,200.
- The **County Clerk** expenditures decrease by \$152,514 to \$517,070, mainly due to the removal of \$120,000 of General Fund Balance appropriation budgeted in 2008 to cover higher one-time election costs resulting from the 2008 Presidential Elections and more election activity. This decrease is also due to a reduction of about \$31,400 in tax levy supported expenditures, based on lower prior year spending levels.
- **DOA-General Fund**, unfunds 0.50 FTE Senior Information System Professional, reducing personnel costs by an estimated \$52,100 as this position will no longer be needed for records managements as departments continue to absorb decentralized imaging and records management functions.
- 2009 represents the first year budgeting for the new **Health and Dental Insurance Fund**. This Internal Service Fund increases the overall expenditure budget by \$21,363,600, and includes the following major expenditure items, mostly based on actuarial recommendations: \$18,071,000 in estimated claims paid; \$1,640,100 in estimated claims incurred but not reported; \$942,000 in outside third party plan administration costs; and \$484,000 for stop loss insurance. Further, the Employee Wellness Initiative program includes \$104,000 to contract with a firm to administer the program and \$50,000 in program incentives to encourage employees to participate.

### **Debt Service**

The Debt Service expenditure budget for general governmental purposes (excluding proprietary funds debt service payments which are funded from individual fund operating budgets) is \$13,442,338, an increase of \$94,032 or less than 1% from the 2008 Adopted Budget. To fund the 2009 Capital Project's Budget, \$10 million is planned to be borrowed increasing the County's total debt outstanding to approximately \$88 million, well below the allowable levels set by State statutes.

### **Capital Projects**

The 2009 Capital Project Expenditure Budget of \$19.4 million decreases \$1.1 million from the 2008 Adopted Budget. The 2009 capital budget identifies funding for existing and new projects at a net county cost of \$13.5 million (after direct project revenues and fund balance appropriation totaling approximately \$5.9 million are applied). For 2009, borrowed funds total \$10 million (mentioned above) and investment income is at \$450,000. Project funding also includes \$3.0 million in County Tax Levy, a decrease of \$102,600 from the 2008 Adopted Budget.

## 2007-2009 REVENUE SUMMARY

SOURCE	2007 Actual	2008 Adopted Budget (a)	2008 Estimate	2009 Adopted Budget	Incr/(Decr) From 2008 Adpt. Budget
Intgov't Contracts & Grants	\$73,745,047	\$68,442,014	\$68,712,262	\$48,823,376	\$(19,618,638)
State Transportation Aids	\$5,480,386	\$5,589,974	\$5,370,780	\$5,589,974	-
State Shared Revenues	\$1,242,295	\$1,215,000	\$1,215,000	\$1,155,000	\$(60,000)
Fines & Licenses	\$4,025,976	\$3,295,404	\$3,054,195	\$3,343,699	\$48,295
Charges for Services (b)	\$24,767,726	\$26,534,501	\$25,597,702	\$29,151,918	\$2,617,417
Interdepartmental Revenue	\$15,596,283	\$16,261,027	\$16,347,579	\$32,736,276	\$16,475,249
Other Revenues	\$11,798,109	\$9,738,079	\$9,987,217	\$8,436,233	\$(1,301,846)
Interest/Penalty on Delinq Taxes	\$1,836,089	\$2,028,000	\$2,028,000	\$2,028,000	-
Investment Inc-Unrestricted Funds	\$6,728,778	\$6,250,000	\$6,300,000	\$6,200,000	\$(50,000)
Debt Borrowing	\$10,200,000	\$12,000,000	\$10,000,000	\$10,000,000	\$(2,000,000)
Appropriated Fund Balance	\$2,757,666	\$11,775,023	\$12,132,071	\$14,604,183	\$2,829,160
Retained Earnings (b)(c)	\$(1,609,741)	\$(784,064)	\$(1,448,018)	\$(1,453,580)	\$(669,516)
Tax Levy	\$91,294,061	\$93,188,331	\$93,188,331	\$95,839,043	\$2,650,712
<b>Total Gross Revenues</b>	<b>\$247,862,675</b>	<b>\$255,533,289</b>	<b>\$252,485,119</b>	<b>\$256,454,122</b>	<b>\$920,833</b>

FUNCTION	2007 Actual	2008 Adopted Budget (c)	2008 Estimate	2009 Adopted Budget	Incr/(Decr) From 2008 Adpt. Budget
Justice & Public Safety (b)	\$16,066,569	\$15,340,876	\$16,433,685	\$15,066,043	\$(274,833)
Health & Human Services	\$72,272,432	\$69,030,326	\$66,815,811	\$46,379,928	\$(22,650,398)
Parks, Env, Educ & Land Use (b)	\$17,140,043	\$17,622,785	\$17,285,440	\$18,210,624	\$587,839
Public Works (b)	\$18,328,608	\$16,951,288	\$17,789,307	\$17,897,352	\$946,064
General Administration (b)	\$16,481,864	\$17,492,724	\$17,355,492	\$17,676,429	\$183,705
Non-Departmental	\$2,291,761	\$1,225,000	\$1,242,000	\$20,559,100	\$19,334,100
Debt Borrowing	\$10,200,000	\$12,000,000	\$10,000,000	\$10,000,000	\$(2,000,000)
Capital Projects	\$2,639,412	\$1,691,000	\$1,691,000	\$1,675,000	\$(16,000)
Appropriated Fund Balance	\$2,757,666	\$11,775,023	\$12,132,071	\$14,604,183	\$2,829,160
Retained Earnings (c)	\$(1,609,741)	\$(784,064)	\$(1,448,018)	\$(1,453,580)	\$(669,516)
Tax Levy	\$91,294,061	\$93,188,331	\$93,188,331	\$95,839,043	\$2,650,712
<b>Total Gross Revenues</b>	<b>\$247,862,675</b>	<b>\$255,533,289</b>	<b>\$252,485,119</b>	<b>\$256,454,122</b>	<b>\$920,833</b>

(a) 2008 Adopted Budget has been restated for comparative purposes, due to program shifts in the 2009 Budget.

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

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

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## 2009 REVENUE HIGHLIGHTS

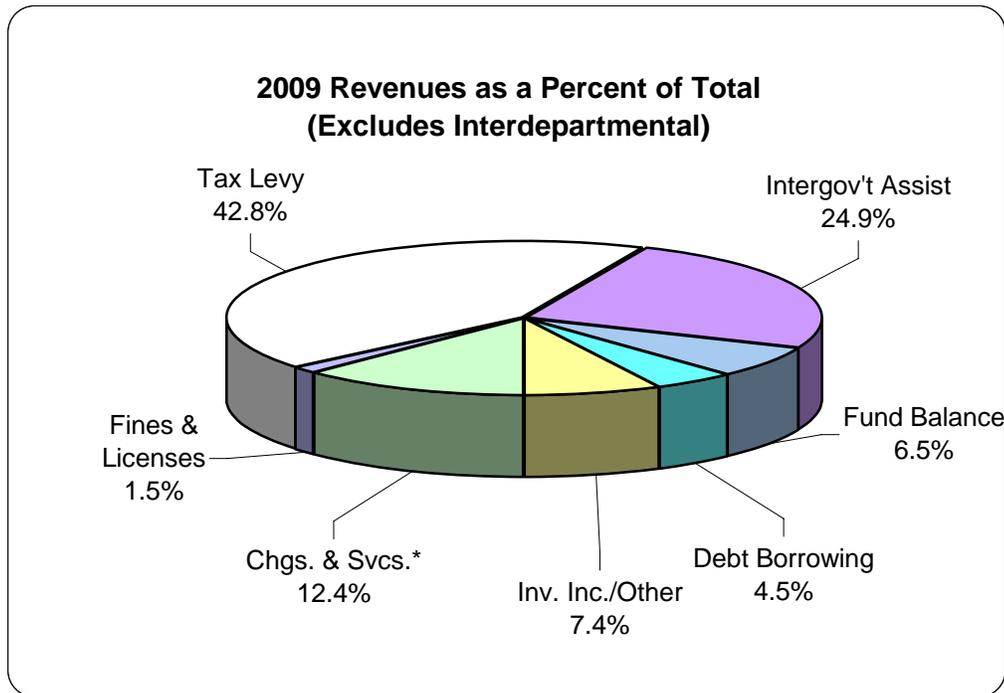
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### **Revenue Budget:**

The 2009 revenue budget (excluding property Tax Levy, Fund Balance appropriations and revenue generating proprietary fund retained earnings) totals \$146,010,896, a decrease of \$4,559,039 or -3.0% from the 2008 Adopted Budget. The net revenue budget is \$113,274,620 after elimination of \$32,736,276 of interdepartmental revenues (mostly from internal service funds i.e. new Health and Dental Insurance Fund and cross charges, e.g. Sheriff Bailiff and Conveyance services etc.), which are in essence double-budgeted.

The 2009 revenues consist of departmental operating revenues budgeted at \$134,335,896 and capital project funding at \$11,675,000, including \$10,000,000 from planned borrowing. Overall, the operating revenues decrease nearly \$2.5 million or 1.9% from the prior year budget, while capital project revenues decrease by \$2.0 million.

The graph below reflects the ratio of revenue sources budgeted for 2009 to all revenue sources, with tax levy of 42.8% and Intergovernmental Assistance of 24.9% (after excluding Interdepartmental revenues) as the major revenue components.



\* Excludes Retained Earnings

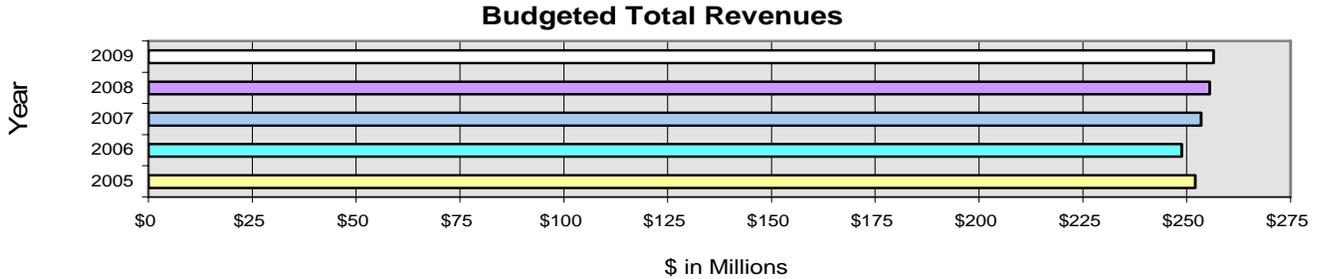
### **Revenue Projection Methodology**

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

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

## 2009 REVENUE HIGHLIGHTS

The graph below shows the total budgeted revenue trends from all sources for 2005-2009. Revenues have shown annual increases during the five-year period, with the exception of intergovernmental assistance in 2006, 2008, and 2009 as outlined below.

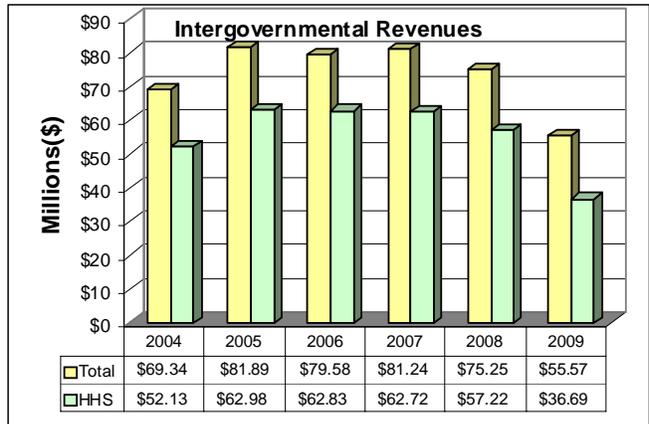


Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2008 to the 2009 Adopted Revenue Budget, by source, follows. In 2006, revenue decreases correspond with lower budgeted spending mainly related to completion of justice and public safety capital projects. In the 2007 Budget, total revenue increases by \$3.0 million largely due to a nearly \$1.7 million increase in intergovernmental contracts, grants, state aids and shared revenues; a \$960,000 increase in charges for services; and a net increase of \$400,000 in other revenue categories. The 2008 adopted total revenue budget increases by \$1,519,046. This increase is largely due to almost a \$1.5 million increase in charges for services, a \$1.8 million increase in debt borrowing, a \$1.9 million increase in Tax Levy and a \$2.3 million net increase in other revenue categories mostly offset by a \$5.99 million decrease in intergovernmental contracts, grants and other State aids. The 2009 Adopted Budget increases \$920,833. This increase includes a \$16.475 million increase in interdepartmental revenue mainly due to the addition of the Health and Dental Insurance Fund; a \$2.8 million increase in Fund Balance use; and a \$2.65 million increase in Tax Levy mostly offset by \$19.7 million decrease in Intergovernmental contracts due to continued implementation of the State's Family Care Initiative reforming Long-Term Care; a \$2.0 million reduction in debt borrowing; and \$1.3 million reduction in Other Revenues.

**Intergovernmental Contracts & Grants:**

Combined, total 2009 intergovernmental contracts, grants, state aids and state shared revenues are budgeted at \$55,568,350 representing a decrease of \$19,678,638 or 26.2% from the 2008 Adopted Budget (see explanations below).

**The Health and Human Services Functional Area (HHS F.A.) receives the majority of its State intergovernmental assistance funding from Federal and State sources. The Health and Human Services Functional Area includes the Departments of Health and Human Services (HHS), Aging Disability Resource Center (ADRC), Veterans, Child Support Agency, and Community Development.**



- H&HS Intergovernmental Revenue decreases by \$20,525,950 to \$36.7 million as follows:

- The **Department of Health and Human Services Long-Term Care Fund** revenues decrease \$24 million overall in 2009 mostly related to the phasing out of the Community Integration Program (CIP) and the Community Option Program (COP) Federal/State waiver funded services as the eligible Long Term Care Developmental Disabilities and CIP & COP clients are transitioned in 2008 to the Managed Care organizations under the State's Family Care Long Term Care Reform initiative.
- **Department of Health and Human Services** primary source of Intergovernmental revenue, Community Aids - **Basic County Allocation (BCA)** from the State DH&FS shows a budget increase of \$1.6 million in the 2009 Budget. The 2008 Long Term Care Fund budget reflected \$1.5 million less BCA in anticipation of the County's Family Care contribution amount which was expected to be paid to the State in 2008. This payment is not being required until 2009. For 2009, the amount required to be paid to the State Department of Health and Family Services is \$3,445,415. The budgeted amount also reflects a slight increase of \$78,304 in the BCA related directly to a statewide Foster Care rate increase which is passed through directly to Foster Care Parents.
- The Public Health Division's General Government revenues decline by \$109,822 or nearly 11% to \$908,915, mostly due to the elimination of the state/federal Pandemic Influenza grant, budgeted at \$100,236 in 2008; a reduction in the state/federal Public Health Preparedness grant by \$22,923 to \$178,337; and a reduction in the state/federal City Readiness Initiative grant by \$9,969 to \$37,259. These decreases in General Government revenue are partially offset by an increase in the state/federal Women, Infant and Children (WIC) grant by \$23,989 to \$400,000.

## 2009 REVENUE HIGHLIGHTS

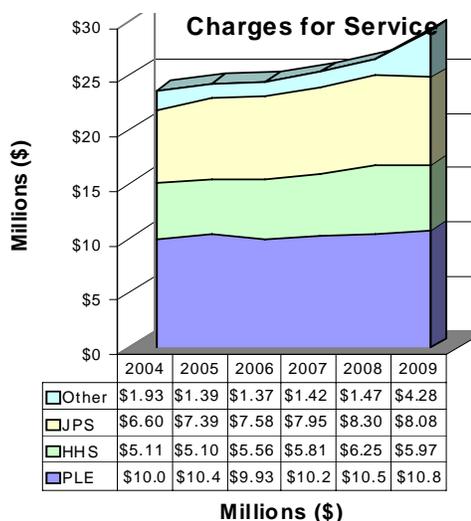
- **Parks and Land Use Material Recycling Facility** Budget includes a \$150,000 increase in Intergovernmental revenues due to an increase expected for the State Recycling Grant.
- **Public Works Functional Area** is budgeting an additional \$392,530 in intergovernmental revenue largely due to increasing State reimbursement for maintenance for State highways. State transportation aids is budgeted at nearly \$5.6 million; no change from the 2008 Budget.
- Intergovernmental revenue in the **Justice and Law Enforcement** functional area is decreasing by \$59,718 largely due to a \$50,000 reduction in the E-911 grant revenue for the **Emergency Preparedness Department** as this grant is scheduled to sunset in 2008; a \$45,300 reduction in the **Sheriff's Department** due to \$15,000 loss of welfare fraud reimbursement revenue and \$20,000 loss of Highway safety grant funds. These decreases are partially offset by \$62,200 increase in General Government revenue for Emergency Management associated with the Federal Emergency Government Grants.
- Administration Department Intergovernmental revenue is increasing by \$147,300 largely due to increases from recovery of County indirect costs.
- **Federal Community Development Block Grant** funding is estimated to decrease by \$219,867 to \$2.8 million which represents a \$78,324 decrease in Community Development (CDBG) funding and a \$141,543 decrease in the HOME funding.

### Charges for Services:

Charges for County Services (user fees) are budgeted at \$29,151,918, which represents an increase of approximately \$2,617,400 from the 2008 Adopted Budget.

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

- **Justice and Public Safety** Charges for Service revenues are budgeted to decrease by \$216,205 to \$8.08 million mainly due to \$151,502 decrease in the Sheriff's Department Budget for 14 fewer paying Huber inmates resulting in \$103,293 reduction and also due to the reduction in the number of budgeted federal inmates by 7 inmates resulting in a \$185,000 loss of revenue. These revenue decreases are partially offset by \$119,350 increase in process service fees due to a \$10 rate charge increase. Emergency Preparedness revenue decreases by \$112,856 largely due to the reduction of \$73,966 in Radio Services charges for service largely due to the Nextel re-banding project ending during 2009.
- **Parks and Land Use** functional area includes \$303,307 in higher Charges for Service revenue largely due to \$162,500 increase in the Materials Recycling Facility based on a new vendor contract.
- **Health and Human Service** functional area user fee revenues are decreasing \$283,718 to \$5.97 million largely due to a \$329,450 decrease in client fee revenue due to the transition of the clients to the managed care organization as part of the State's Family Care initiative.



### Fines and Licenses:

Overall fine and license revenues are estimated to total \$3,343,699 for 2009, an increase of \$48,295, or 1.5% from the 2008 Adopted Budget.

- **Health and Human Services Department** is budgeting a \$50,000 increase in the Driver Improvement Surcharge to \$615,000 based on estimated increased court supervision fees that must be paid for intoxicated drivers to re-obtain their drivers license.
- **Treasurer's Office** is budgeting a decrease in the Agricultural Use Conversion Penalties revenue by \$35,000 to \$215,000 based on lower agricultural land conversions expected in 2009.

### Interdepartmental Revenues:

Interdepartmental revenues total \$32,736,276, an increase of nearly \$16.48 million from the 2008 Adopted Budget. Interdepartmental revenues are primarily related to internal service fund charges and cross charges for services provide by one County department to another, which are in essence double budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- Of the total increase \$16,121,100 is in the **Non-Departmental** functional area associated with the new Health and Dental Insurance Internal Service Fund. Overall Health and Dental Insurance Fund revenues include \$16,111,000 in charges to departments for the County's share of health and dental insurance premium costs.
- Interdepartmental revenues in the **Public Works Functional Area** are increasing by \$270,232 largely due to increasing costs for vehicle fuel and vehicle repair and maintenance costs which result in \$240,895 revenue increase.

## 2009 REVENUE HIGHLIGHTS

### Other Revenues:

Revenues from various other sources in the 2009 Budget total \$16.7 million. This represents a net decrease of \$1,351,846 from the 2008 Adopted Budget.

- **Health and Human Services** functional area Other Revenues decrease by \$1.8 million to \$3.03 million mainly due to the transition of Long Term Care Division clients to a Managed Care Organization beginning July 2008 under the State's Family Care-Long Term Care Reform initiative. It is anticipated that the County will be protective payee for fewer Long Term care clients who receive Social Security/Supplemental Security Income.
- **Community Development Block Grant** other revenues decrease by \$149,700 mainly due to the reduced program income in the revolving loan program.
- **Parks and Land Use** functional area includes almost a \$205,691 increase in Other Revenue largely due to budgeting higher interest income by \$100,000 in the Tarmann Parkland Acquisition Fund.
- Other Revenues in the **Non-Departmental** functional area increase by \$489,000 largely due to \$479,000 Other Revenue budget for the new Health and Dental Insurance Fund. This revenue includes \$294,000 in prescription drug rebates, \$132,000 in interest income allocation and \$53,000 in coordination of benefit reimbursements.

### Debt Financing:

The 2008 Budget includes borrowing of \$10.0 million to finance a portion of 2009 capital projects. This represents a decrease of \$2.0 million in the level of borrowing from the 2008 Adopted Budget. In addition, this amount is approximately \$1.85 million less than the amount planned for in Adopted 2008-2012 Capital projects funding plan for 2009.

### Appropriated Fund Balance

To reduce the 2008 Tax Levy (for 2009 Budget purposes), the Budget includes Fund Balance appropriations of \$14,604,183 for one-time projects or temporary expenditures or to phase in the impact of significant revenue losses. This includes \$9,927,183 for the operating budgets and \$4,677,000 for the Capital Projects Budget as summarized in this table below:

Fund Balance Use in Fund / Department Budgets	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Total
Administration Internal Services			\$235,603				\$235,603
Admin Dept-Risk Management			\$594,864				\$594,864
End User Tech. Fund			\$1,011,144				\$1,011,144
Airport Fund				\$180,829			\$180,829
Capital Projects Budget					\$4,677,000		\$4,677,000
Circuit Court Services	\$30,000						\$30,000
Contingency Fund	\$1,000,000						\$1,000,000
Corporation Counsel Dept.	\$15,000	\$80,500					\$95,500
County Clerk Dept.							\$0
Debt Service Fund						\$570,000	\$570,000
District Attorney	\$40,000						\$40,000
Emergency Preparedness	\$269,750			\$333,909			\$603,659
Human Services Dept.		\$862,215					\$862,215
Non-Departmental	\$505,400		\$2,014,600				\$2,520,000
Federated Library Fund		\$47,312					\$47,312
Parks and Land Use Dept.	\$395,000	\$217,165		\$782,590			\$1,394,755
Public Works Dept	\$260,000	\$135,000	\$113,083				\$508,083
ADRC-Nutrition		\$24,800					\$24,800
Sheriff Dept.	\$208,419						\$208,419
<b>Total by Fund Type</b>	<b>\$2,723,569</b>	<b>\$1,366,992</b>	<b>\$3,969,294</b>	<b>\$1,297,328</b>	<b>\$4,677,000</b>	<b>\$570,000</b>	<b>\$14,604,183</b>

### Tax Levy:

The overall 2008 Tax Levy (for 2009 Budget purposes) is \$95,839,043, which represents an increase of \$2,650,712 or 2.8% from the 2008 Adopted Budget. This is within the State imposed tax levy increase limit of 2.0% once exemptions for Federated Library, debt service, bridge aid and Tax Incremental Financing Districts are taken into account. The total Tax Levy consists of General County Purpose Levy of \$93,086,754, a \$2,562,251 or 2.8% increase from the 2008 Adopted Budget, and the Federated Library Tax Levy of \$2,752,289, an increase of \$88,461 or 3.3% from the 2008 Adopted Budget.

The Tax Levy rate for the general County portion of the budget is \$1.7882 per \$1,000 of equalized property value, an increase of \$0.0117 or 0.66%. The Tax Levy rate for the Federated Library System is \$0.2210 per \$1,000 of equalized property value, an increase of \$0.0051 or 2.3%.

# DECISION MAKING CRITERIA FOR NEW POSITIONS

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

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

## Budgeted Positions 2007-2009 (Summary by Functional Area)

### BUDGETED POSITIONS 2007-2009

#### SUMMARY BY FUNCTIONAL AREA \*\*\*\*\*BUDGETED POSITIONS ONLY\*\*\*\*\*

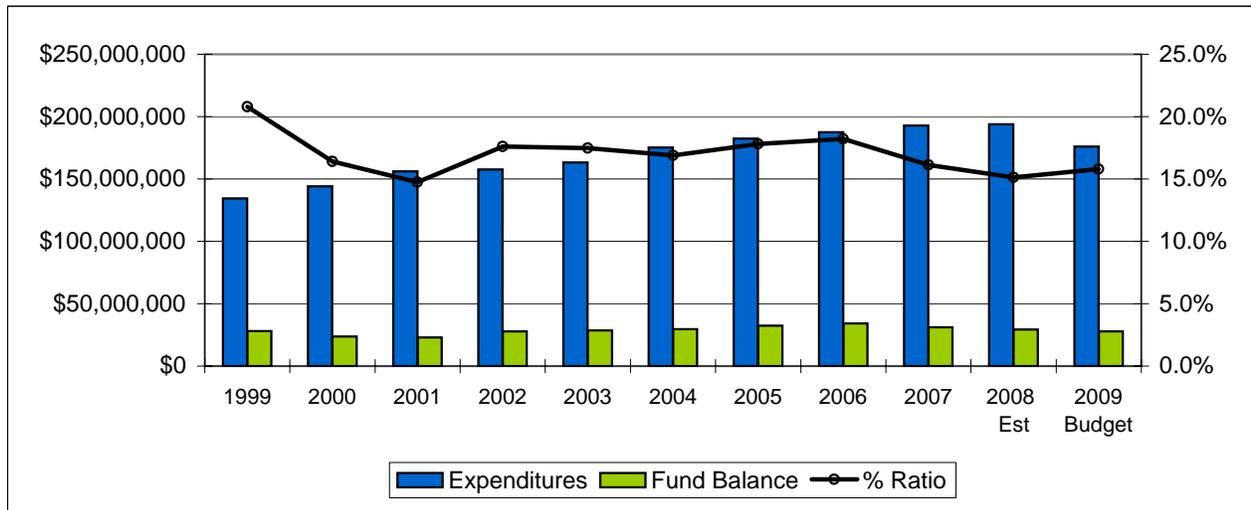
FUNCTIONAL AREAS:	2007 Year End	2008 Adopted Budget	2008 Modified Budget	2009 Adopted Budget	08-09 Change
Justice and Public Safety	537.75	538.75	538.75	535.25	(3.50)
Health and Human Services	428.69	426.29	426.29	424.88	(1.41)
Parks, Env., Educ., and Land Use	148.00	148.00	148.00	144.00	(4.00)
Public Works	158.50	157.90	157.90	156.60	(1.30)
General Administration	126.82	124.90	124.90	123.40	(1.50)
Non-Departmental	-	-	-	-	-
<b>Total Regular Positions Countywide</b>	<b>1,399.76</b>	<b>1,395.84</b>	<b>1,395.84</b>	<b>1,384.13</b>	<b>(11.71)</b>
Temporary Extra Help	116.22	122.76	123.03	120.68	(2.08)
Overtime	31.36	23.85	23.85	24.15	0.30
<b>Total Position Equivalents Countywide</b>	<b>1,547.34</b>	<b>1,542.45</b>	<b>1,542.72</b>	<b>1,528.96</b>	<b>(13.49)</b>

\* This chart includes the number of positions that are authorized and funded with the exception of overfill positions. This does not include positions that are authorized but unfunded.

#### **Significant Changes for 2009**

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 13.49 FTE, including temporary extra help and overtime. There is a decrease of 11.71 FTE regular positions; a decrease of 2.08 FTE temporary extra help; and increase of 0.30 FTE in overtime.
- The 2009 Budget funds the creation of 4.50 FTE new positions, abolishes 7.00 FTE existing authorized positions, and unfunds 12.71 FTE positions. The change in total regular full-time positions is 11.71 FTE due to the unfunding of 12.71 FTE offset by an increase in the number of FTE positions in Health and Human Services due to full year funding of two positions which were created for partial years in 2007 resulting in 0.50 FTE increase and the creation of 0.50 FTE public health position (dietetic technician).

**GENERAL & SPECIAL REVENUE FUNDS**  
**Expenditures, Undesignated Fund Balance**



Expenditures and Undesignated Fund Balance  
 General and Special Revenue Funds

<u>Year</u>	<u>Expenditures</u>	<u>Undesignated Fund Balance*</u>	<u>% Ratio</u>
1999	\$134,536,939	\$27,959,153	20.8%
2000	\$144,241,335	\$23,675,331	16.4%
2001	\$156,232,272	\$23,055,172	14.8%
2002	\$157,722,828	\$27,755,168	17.6%
2003	\$163,223,728	\$28,510,461	17.5%
2004	\$175,235,496	\$29,596,034	16.9%
2005	\$182,433,309	\$32,507,004	17.8%
2006	\$187,410,318	\$34,138,957	18.2%
2007	\$192,949,494	\$31,116,045	16.1%
2008 Est	\$193,833,122	\$29,339,806	15.1%
2009 Budget	\$176,091,093	\$27,816,110	15.8%

**Policy and Practice**

The County will maintain unrestricted fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations and to maintain the County's Aaa/AAA bond ratings.

The unrestricted governmental (general and special revenue) fund balance to governmental expenditures ratios will be maintained at a minimum of 11%. The current target is 15%, or about eight weeks of working capital for operations.

Fund balance reserves will not be used to offset continuous operation costs.

To the extent possible, reserves will be used to provide operating efficiencies over the long term.

\*Does not include unrealized gains or losses on investments. While the County typically holds these investments to maturity or life of the security, generally accepted accounting principles require that these investments be recorded at their fair value.

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## SUMMARY OF FUND BALANCE PROJECTIONS

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Projections of fund balance are an indicator of the estimated financial condition of the County at year-end. Fund balances are projected separately for General, Special Revenue, Enterprise, Internal Service, Debt, and Capital Project Fund types. For a description of the County's financial structure see the Strategic Planning and Budget Policies Section of the 2009 Adopted Budget. For descriptions of funds see the Summary section.

### December 31, 2008 (unaudited)

The current year projection (year-end 2008) is based on year-to-date information together with departmental estimates of revenues, expenditures and net transfers for various fund types. Total combined estimates of fund balances at December 31, 2008 are projected at \$117.7 million, a decrease of \$9.3 million from December 31, 2007 year-end combined fund balances. Of the combined fund balance amount, \$87.2 million is reserved (by State Law, County Board ordinance, etc.) or designated for specific future use exclusively within each particular fund. A summary of projected fund balance by fund type is described below.

**General Fund Balance** - The estimated fund balance for the General Fund at December 31, 2008 is projected at \$56.5 million, a decrease of \$3.9 million decrease from 2007. Revenues were \$1.0 million under expenditures, reflecting \$1.0 million use of fund balance; \$1.6 had been planned in the budget. Transfers out of the General Fund were \$2.9 million. This included \$2.7 million used to fund capital projects, which also reduced the 2008 debt issue from \$12 million to \$10.0 million. The unreserved, undesignated portion of the fund balance is estimated at \$27.3 million, a decrease of \$2.3 million from 2007.

**Special Revenue Fund Balance** - The December 31, 2008 estimated fund balance is \$12.9 million, an increase of \$0.5 million from 2007. This increase results from projected departmental revenues over expenditures of \$775,000 and net transfers out of \$311,000. The unreserved, undesignated portion of fund balance is estimated at \$3.2 million, an increase of \$0.5 million from 2007.

**Working Capital** - The unreserved General Fund balance combined with the unreserved Special Revenue Fund balance (governmental funds, excluding debt and capital projects) provides working capital for nine weeks of operations based on the 2009 expenditure budget. In addition, the ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2008 is estimated at 15.1%, a decrease from the 16.1% at year-end 2007. This estimated percentage exceeds the County's goal of at least 11%, which provides sufficient cash flow for the County's operations, and indicates continued progress toward the target goal of 15%.

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## SUMMARY OF FUND BALANCE PROJECTIONS, Cont.

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**Enterprise Fund Balance** - Fund balance is projected at \$15.4 million, a decrease of \$206,000 from 2007. This reflects excess revenues over expenses of \$69,000 offset by the planned transfer of \$275,000 from the materials recycling facility to the General fund. The enterprise funds include three golf courses, two indoor ice arenas, radio services, a materials recycling facility, and the airport operations and development fund.

**Internal Service Fund Balance** - Year-end 2008 fund balance is estimated at \$7.9 million, which is \$1.7 million less than 2007. This reflects mainly the \$1.8 million of fund balance use planned for in the 2008 budget, including \$1.0 million in the End User Technology fund (EUTF) and the \$0.5 million in the Risk Management fund. The EUTF fund balance use of \$1.0 million reflects the second year of a five year plan to transfer costs to departments based on their formulated use. The fund had unrestricted net assets of \$4.6 million at year-end 2007, reflecting past years' tax levy and general fund seeding of the operations.

**Debt Service and Capital Projects** - Projected combined fund balances at year-end 2008 total \$25.0 million, a decrease of \$3.9 million from the prior year. The entire fund balance in both of these fund types are reserved for existing capital projects and related debt retirement purposes.

### December 31, 2009

The year-end 2009 projection is based on 2009 budgeted revenues, expenditures, and estimates on completion of capital projects appropriated in prior years. At year-end 2009, total combined fund balances are estimated at \$106.1 million, a decrease of \$11.6 million from the estimated 2008 level. Of the estimated combined year end 2009 total fund balance, \$77.1 million is reserved (legally restricted) or designated for specific future use within the particular funds, and \$29.0 million is estimated to be the unreserved, undesignated fund balance. This is an estimated decrease in unreserved fund balance of about \$1.5 million from year-end 2008.

**General Fund Balance** - The estimated fund balance for the General Fund is projected at \$48.7 million, a decrease of \$7.8 million from the 2008 estimate. This decrease results from planned use of fund balance in the 2009 budget. The unreserved, undesignated portion of the fund balance is estimated at \$25.9 million, a decrease of \$1.5 million from the 2008 estimate.

**Working Capital** - The ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2009 is estimated at 15.8%, an increase from the 15.1% estimate for year-end 2008.

**SUMMARY OF PROJECTED FUND BALANCE  
AS OF DECEMBER 31, 2008**

SCHEDULE 1

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Totals
Fund Balance Dec 31, 2007	\$60,408,888	\$12,423,750	\$15,574,103	\$9,598,547	\$3,241,981	\$25,696,394	\$126,943,663
Reserved/designated fund balance	30,781,849	9,784,022	15,574,103 (D)	9,598,547 (D)	3,241,981	25,696,394	94,676,896
Unreserved/undesig fund balance Jan 1,2008	29,627,039	2,639,728	\$0	\$0	\$0	\$0	\$32,266,767
Excess of Revenues over (under) Expenditures (A)	(1,032,259)	775,050	68,558	(1,607,861)	(219,021)	(7,264,696)	(9,280,229)
Net Operating Transfers in (out)	(2,864,140)	(311,258)	(275,000)	(134,602)	580,000	3,005,000	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	(\$3,896,399)	\$463,792	(\$206,442)	(\$1,742,463)	\$360,979	(\$4,259,696)	(\$9,280,229)
Total Projected Fund Balance Dec 31, 2008	56,512,489	12,887,542	15,367,661	7,856,084	3,602,960	21,436,698	117,663,434
Reserved/Designated Fund Balance	29,191,405 (B)	9,718,098 (C)	15,367,661 (D)	7,856,084 (D)	3,602,960	21,436,698	87,172,906
Total Projected Unreserved Fund Balance	\$27,321,084	\$3,169,444	\$0	\$0	\$0	\$0	\$30,490,528

Footnotes:

(A) Negative amounts reflect planned use of reserved and designated fund balances for one time or temporary purposes.

(B) Includes \$6,358,569 designated in the 2009 budget.

(C) Includes \$1,366,992 designated in 2009 budget.

(D) The Enterprise and Internal Service Fund balances include fixed assets and funds budgeted for ongoing capital projects, and may include some unreserved funds.

**SUMMARY OF PROJECTED FUND BALANCE  
AS OF DECEMBER 31, 2008**

SCHEDULE 2

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Totals
<b>Revenues:</b>							
General Intergovernmental	\$9,192,318	\$66,053,886	\$1,310,285	\$ -	\$ -	\$1,546,000	\$78,102,489
Taxes	53,170,267	22,841,950	202,563	1,455,245	12,368,306	3,150,000	93,188,331
Fines/Licenses	2,487,814	565,000	-	-	-	-	3,052,814
Charges for Services	13,615,705	6,029,815	5,192,008	262,294	-	-	25,099,822
Interdepartmental Revenue	3,939,758	572,020	477,554	11,447,872	-	-	16,437,204
Interest Income	5,556,256	222,600	-	-	400,000	500,000	6,678,856
Other Revenue	4,125,323	5,203,201	1,351,474	1,160,866	-	10,000,000	21,840,864
<b>Total Revenues</b>	<b>\$92,087,441</b>	<b>\$101,488,472</b>	<b>\$8,533,884</b>	<b>\$14,326,277</b>	<b>\$12,768,306</b>	<b>\$15,196,000</b>	<b>\$244,400,380</b>
<b>Expenditures:</b>							
Personnel Costs	\$65,197,674	\$34,551,112	\$2,443,227	\$5,099,338	\$ -	\$ -	\$107,291,351
Operating Expenses	18,832,473	59,350,507	4,469,967	10,364,489	-	-	93,017,436
Interdepartmental Charges	7,891,157	6,471,303	1,552,132	470,311	-	-	16,384,903
Fixed Asset/Capital Projects	1,198,396	340,500	-	-	-	22,460,696	23,999,592
Debt Service	-	-	-	-	12,987,327	-	12,987,327
<b>Total Expenditures</b>	<b>\$93,119,700</b>	<b>\$100,713,422</b>	<b>\$8,465,326 (A)</b>	<b>\$15,934,138 (A)</b>	<b>\$12,987,327</b>	<b>\$22,460,696</b>	<b>\$253,680,609</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>(\$1,032,259)</b>	<b>\$775,050 (B)</b>	<b>\$68,558</b>	<b>(\$1,607,861) (B)</b>	<b>(\$219,021) (B)</b>	<b>(\$7,264,696) (B)</b>	<b>(\$9,280,229) (B)</b>

Footnotes:

(A) Net of capital projects expenditures and revenues.

(B) Negative amounts reflect planned use of reserved and designated fund balances for one time or temporary purposes.

**SUMMARY OF PROJECTED FUND BALANCE  
AS OF DECEMBER 31, 2009**

SCHEDULE 3

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Totals
Fund Balance December 31, 2008	\$56,512,489	\$12,887,542	\$15,367,661	\$7,856,084	\$3,602,960	\$21,436,698	\$117,663,434
Reserved/designated fund balance	29,191,405	9,718,098	15,367,661	7,856,084	3,602,960	21,436,698	87,172,906
Unreserved Fund Balance January 1, 2009	\$27,321,084	\$3,169,444	\$0	\$0	\$0	\$0	\$30,490,528
Excess of Revenues over (under) Expenditures (A)	(1,123,569)	(1,366,992)	152,634	(3,965,676)	(570,000)	(4,677,000)	(11,550,603)
Net Operating Transfers in (out)	(6,690,000) (B)	230,000	(275,000) (C)	3,405,000	570,000	2,760,000	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	(\$7,813,569)	(\$1,136,992)	(\$122,366)	(\$560,676)	\$0	(\$1,917,000)	(\$11,550,603)
Total Projected Fund Balance Dec. 31, 2009	48,698,920	11,750,550	15,245,295	7,295,408	3,602,960	19,519,698	106,112,831
Reserved/Designated Fund Balance	22,836,220	8,646,418	15,245,295 (D)	7,295,408 (D)	3,602,960	19,519,698	77,145,999
Total Projected Unreserved Fund Balance	\$25,862,700	\$3,104,132	\$0	\$0	\$0	\$0	\$28,966,832

Footnotes:

- (A) Budgeted fund balances are responsible for the deficit figures.  
 (B) Includes planned transfer out of \$2.7 million for capital projects and \$2.6 million for the new health/dental insurance fund.  
 (C) Planned \$275,000 transfer from MRF to fund Parks and Land Use operating expenditures.  
 (D) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

# FUND DESCRIPTIONS

The following are capsule descriptions of each County fund. To the right of each description are the total 2009 expenditures and property tax levy for that fund.

**GENERAL FUND**

The General Fund is the largest single County fund. It is the primary operating fund of the County. It accounts for all revenues that are not required to be processed through another fund. Almost two-thirds of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental revenues, interest earnings, and other revenues.

**TOTAL GENERAL FUND**

**SPECIAL REVENUE FUNDS**

Special Revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

**Human Services Funds (excludes Public Health in General Fund above)**

To account for funds needed to provide economic assistance, income maintenance, counseling, state-mandated inpatient and outpatient mental health; alcohol, drug abuse and developmental disability services, children; and adolescent, and family services.

**Child Support**

To account for federal, state, and county funds that provide for administration and support of Child Support programs.

**Aging and Disability Resource Center Fund (Excludes ADRC General Fund)**

To account for funds needed to provide the public with accurate information on all aspects of life related to aging or living with a disability. Core services include: information, referral, assistance, long term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and emergency referrals for older adults, individuals with disabilities age 18 and above, and their families.

**Aging and Disability Resource Center- Nutrition Fund**

To account for federal and state funds that provide for home delivered meals and congregate nutrition programs.

**Community Development Fund**

To account for federal funds to provide to other governmental units or nonprofit organizations that aid low to moderate income and other disadvantaged persons.

**Transportation Fund**

To account for funds needed to provide all services on the County trunk highway system and selected non-County roads, including: planning, designing, maintenance and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. To account for state, federal, and local funds used to provide transit bus services to selected areas of the County.

**Federated Library Funds**

To account for funds provided to maintain a member library system.

**Walter J. Tarmann Parkland Acquisition Fund**

To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.

**Land Information Systems Fund**

To establish a County-wide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information.

**SPECIAL REVENUE FUND TOTALS**

	<b><u>2009 Expenditure Budget</u></b>	<b><u>2009 Tax Levy</u></b>
<b>TOTAL GENERAL FUND</b>	<b>\$95,583,433</b>	<b>\$54,833,966</b>
<b>Human Services Funds (excludes Public Health in General Fund above)</b>	\$53,628,006	\$19,117,762
<b>Child Support</b>	\$2,398,418	\$307,992
<b>Aging and Disability Resource Center Fund (Excludes ADRC General Fund)</b>	\$3,730,694	\$256,074
<b>Aging and Disability Resource Center- Nutrition Fund</b>	\$1,304,820	\$247,368
<b>Community Development Fund</b>	\$3,768,985	\$0
<b>Transportation Fund</b>	\$10,770,547	\$1,141,046
<b>Federated Library Funds</b>	\$4,164,025	\$2,752,289
<b>Walter J. Tarmann Parkland Acquisition Fund</b>	\$1,000,000	\$0
<b>Land Information Systems Fund</b>	\$742,165	\$0
<b>SPECIAL REVENUE FUND TOTALS</b>	<b>\$81,507,660</b>	<b>\$23,822,531</b>

# FUND DESCRIPTIONS

	<b>2009 Expenditure <u>Budget</u></b>	<b>2009 Tax <u>Levy</u></b>
<b>INTERNAL SERVICE FUNDS</b>		
Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
<b>End User Technology Fund</b>		
To finance the common technology infrastructure for County users. The fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments. To account for the costs associated with the operation and maintenance of the County's central imaging, microfilming, records management services, contracted central printing, and mail room services. Costs are billed to user departments based on a time and material cost basis.	\$6,451,582	\$1,165,245
<b>Vehicle/Equipment Replacement Fund</b>		
To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500, and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.	\$2,440,099	\$0
<b>Central Fleet Maintenance Fund</b>		
To account for the costs associated with the maintenance, repairs and centralized fueling of all County-owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.	\$3,526,732	\$0
<b>Communications Fund</b>		
To account for the costs associated with the operation and maintenance of the County's telecommunication system. Costs are billed to user departments based on actual usage and equipment inventories.	\$798,353	\$0
<b>Risk Management Fund</b>		
To account for the costs associated with loss control, the investigation and payment of employee claims, claims administration, and the transfer of risk to third parties through purchased insurance coverage. Costs are allocated to other County departments mostly on a claims experience/exposure basis, except for special insurance coverage, which are charged based on actual costs. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions, and vehicle liability coverage for counties or cities in Wisconsin.	\$2,328,164	\$0
<b>Collection Management Fund</b>		
To account for the costs associated with County-wide delinquent account collection activity. Costs are allocated to other County departments based on costs of services provided. Negative tax levy reflects payback of tax levy provided for startup costs in the early years of operation.	\$794,841	(\$95,000)
<b>Health and Dental Insurance Fund</b>		
The Health Insurance Fund is an interest-bearing Internal Service Fund established to provide for and effectively manage the health and dental benefits for County employees, elected officials, retirees, and dependents.	\$21,363,600	\$0
<b>INTERNAL SERVICE FUND TOTALS</b>	\$37,703,371	\$1,070,245

# FUND DESCRIPTIONS

## **ENTERPRISE FUNDS**

Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### **Radio Service Fund**

To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.

<b>2009 Expenditure Budget</b>	<b>2009 Tax Levy</b>
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	\$1,215,434	\$0
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### **Golf Courses Fund**

To account for operations and maintenance of the three County golf courses.

	\$3,458,511	\$0
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### **Ice Arenas Fund**

To account for operations and maintenance of the two County ice arenas.

	\$1,116,411	\$0
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### **Airport Operations Fund**

To account for operations and maintenance of the County airport.

	\$1,124,471	\$192,563
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### **Materials Recycling Facility Fund**

To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the County program.

	\$1,903,093	\$0
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### **ENTERPRISE FUND TOTALS**

	\$8,817,920	\$192,563
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## **DEBT SERVICE FUNDS**

Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and services costs (Excludes debt services budgeted in Internal Service and Enterprise Funds). For further detailed information, see Debt Service Section.

### **TOTAL DEBT SERVICE FUNDS**

	\$13,442,338	\$12,872,338
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## **CAPITAL PROJECTS FUNDS**

All capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

### **TOTAL CAPITAL PROJECTS FUNDS**

	\$19,399,400	\$3,047,400
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### **TOTAL ALL FUNDS**

	\$256,454,122	\$95,839,043
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**FUNCTIONAL AREA SUMMARY BY FUND TYPE**

**2009 BUDGET**

<b>REVENUES</b>	<b>GENERAL FUND (a)</b>	<b>SPECIAL REVENUE</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
JUSTICE & PUBLIC SAFETY	\$13,970,531	\$0	\$1,095,512	\$0	\$0	\$0	\$15,066,043
HEALTH & HUMAN SERVICES	\$2,445,716	\$43,934,212	\$0	\$0	\$0	\$0	\$46,379,928
PARKS, ENV., EDUC., LAND USE	\$8,389,800	\$2,889,424	\$6,931,400	\$0	\$0	\$0	\$18,210,624
PUBLIC WORKS	\$1,794,406	\$9,494,501	\$751,079	\$5,857,366	\$0	\$500,000	\$18,397,352
GENERAL ADMINISTRATION	\$10,215,345	\$0	\$0	\$7,461,084	\$0	\$11,175,000	\$28,851,429
NON DEPARTMENTAL	\$1,210,100	\$0	\$0	\$19,349,000	\$0	\$0	\$20,559,100
FUND BALANCE APPROPRIATION	\$2,723,569	\$1,366,992	\$1,297,328	\$3,969,294	\$570,000	\$4,677,000	\$14,604,183
RETAINED EARNINGS	\$0	\$0	(\$1,449,962)	(\$3,618)	\$0	\$0	(\$1,453,580)
<b>TAX LEVY</b>	<b>\$54,833,966</b>	<b>\$23,822,531</b>	<b>\$192,563</b>	<b>\$1,070,245</b>	<b>\$12,872,338</b>	<b>\$3,047,400</b>	<b>\$95,839,043</b>
<b>TOTAL REVENUES</b>	<b>\$95,583,433</b>	<b>\$81,507,660</b>	<b>\$8,817,920</b>	<b>\$37,703,371</b>	<b>\$13,442,338</b>	<b>\$19,399,400</b>	<b>\$256,454,122</b>
<b>EXPENDITURES</b>							
JUSTICE & PUBLIC SAFETY	\$51,592,729	\$0	\$1,215,434	\$0	\$0	\$3,809,000	\$56,617,163
HEALTH & HUMAN SERVICES	\$5,783,190	\$64,830,923	\$0	\$0	\$0	\$830,000	\$71,444,113
PARKS, ENV., EDUC., LAND USE	\$14,271,405	\$5,906,190	\$6,478,015	\$0	\$0	\$1,114,000	\$27,769,610
PUBLIC WORKS	\$10,731,785	\$10,770,547	\$1,124,471	\$5,966,831	\$0	\$12,513,400	\$41,107,034
GENERAL ADMINISTRATION	\$10,113,924	\$0	\$0	\$10,372,940	\$13,442,338	\$130,000	\$34,059,202
NON DEPARTMENTAL	\$3,090,400	\$0	\$0	\$21,363,600	\$0	\$1,003,000	\$25,457,000
<b>TOTAL EXPENDITURES</b>	<b>\$95,583,433</b>	<b>\$81,507,660</b>	<b>\$8,817,920</b>	<b>\$37,703,371</b>	<b>\$13,442,338</b>	<b>\$19,399,400</b>	<b>\$256,454,122</b>

(a) Includes Contingency Fund.

**APPROPRIATION UNIT SUMMARY BY FUND TYPE**

**2009 BUDGET**

<b>REVENUES</b>	<b>GENERAL FUND (a)</b>	<b>SPECIAL REVENUE</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
INTERGOVT. CONTRACTS/GRANTS	\$7,745,146	\$45,298,204	\$1,300,000	\$0	\$0	\$1,225,000	\$55,568,350
FINES & LICENSES	\$2,728,699	\$615,000	\$0	\$0	\$0	\$0	\$3,343,699
CHARGES FOR SERVICES	\$14,004,532	\$6,264,640	\$5,849,052	\$3,033,694	\$0	\$0	\$29,151,918
INTERDEPART. REVENUES	\$3,801,334	\$381,387	\$561,739	\$27,991,816	\$0	\$0	\$32,736,276
OTHER REVENUES	\$9,746,187	\$3,758,906	\$1,067,200	\$1,641,940	\$0	\$10,450,000	\$26,664,233
FUND BALANCE APPROPRIATION	\$2,723,569	\$1,366,992	\$1,297,328	\$3,969,294	\$570,000	\$4,677,000	\$14,604,183
RETAINED EARNINGS	\$0	\$0	(\$1,449,962)	(\$3,618)	\$0	\$0	(\$1,453,580)
<b>TAX LEVY</b>	<b>\$54,833,966</b>	<b>\$23,822,531</b>	<b>\$192,563</b>	<b>\$1,070,245</b>	<b>\$12,872,338</b>	<b>\$3,047,400</b>	<b>\$95,839,043</b>
<b>TOTAL REVENUES</b>	<b>\$95,583,433</b>	<b>\$81,507,660</b>	<b>\$8,817,920</b>	<b>\$37,703,371</b>	<b>\$13,442,338</b>	<b>\$19,399,400</b>	<b>\$256,454,122</b>
<b>EXPENDITURES</b>							
PERSONNEL COSTS	\$67,323,172	\$35,670,060	\$2,546,459	\$5,158,486	\$0	\$0	\$110,698,177
OPERATING EXPENSES	\$19,535,378	\$38,160,066	\$4,746,704	\$32,062,960	\$0	\$0	\$94,505,108
INTERDEPARTMENTAL CHARGES	\$8,051,883	\$6,702,534	\$1,524,757	\$481,925	\$0	\$0	\$16,761,099
FIXED ASSETS & IMPROVEMENTS	\$673,000	\$975,000	\$0	\$0	\$0	\$19,399,400	\$21,047,400
DEBT SERVICE	\$0	\$0	\$0	\$0	\$13,442,338	\$0	\$13,442,338
<b>TOTAL EXPENDITURES</b>	<b>\$95,583,433</b>	<b>\$81,507,660</b>	<b>\$8,817,920</b>	<b>\$37,703,371</b>	<b>\$13,442,338</b>	<b>\$19,399,400</b>	<b>\$256,454,122</b>

(a) Includes Contingency Fund.