

City of Waukesha

Budget Projection Summary

Account/Category	Grand Total				% Increase Non-Debt		
	2008 Executive Budget	2007 Adopted Budget	2006 Adopted Budget	2005 Adopted Budget	2008 Executive Budget	2007 Adopted Budget	2006 Adopted Budget
Personal Services							
Salaries & Incentive	\$ 23,291,657	\$ 22,569,905	\$ 21,817,730	\$ 21,240,362	3.2%	3.4%	2.7%
Wages Permanent	\$ 4,356,109	\$ 4,057,910	\$ 3,949,038	\$ 3,832,279	7.3%	2.8%	3.0%
Overtime	\$ 854,773	\$ 774,762	\$ 895,558	\$ 899,574	10.3%	-13.5%	-0.4%
Wages Temporary	\$ 960,057	\$ 909,233	\$ 1,072,473	\$ 1,103,871	5.6%	-15.2%	-2.8%
Clothing Allowance	\$ 125,550	\$ 104,830	\$ 103,430	\$ 114,100	19.8%	1.4%	-9.4%
Board Per Diem	\$ 2,382	\$ 2,220	\$ 2,150	\$ 3,000	7.3%	3.3%	-28.3%
Social Security	\$ 1,744,989	\$ 1,699,327	\$ 1,649,443	\$ 1,666,640	2.7%	3.0%	-1.0%
Retirement	\$ 4,274,275	\$ 4,106,304	\$ 3,954,821	\$ 3,511,707	4.1%	3.8%	12.6%
Health Insurance	\$ 7,303,421	\$ 7,075,833	\$ 6,441,904	\$ 4,985,284	3.2%	9.8%	29.2%
Life Insurance	\$ 76,435	\$ 73,970	\$ 65,967	\$ 37,796	3.3%	12.1%	74.5%
Dental Insurance	\$ 392,475	\$ 450,086	\$ 377,374	\$ 366,939	-12.8%	19.3%	2.8%
Deferred Comp	\$ -	\$ 4,278	\$ 4,143	\$ 4,103	-100.0%	3.3%	1.0%
Professional Dues	\$ 2,200	\$ 2,100	\$ 2,200	\$ 2,357	4.8%	-4.5%	-6.7%
Subtotal	\$ 43,384,323	\$ 41,830,758	\$ 40,336,231	\$ 37,768,012	3.7%	3.7%	6.8%
Contractual Services	\$ 15,278,048	\$ 14,065,084	\$ 12,604,774	\$ 11,672,038	3.5%	9.3%	6.9%
Supplies and Expenses	\$ 2,578,840	\$ 2,461,996	\$ 2,379,674	\$ 2,206,311	4.7%	3.5%	7.9%
Building Materials	\$ 159,500	\$ 153,500	\$ 144,500	\$ 149,500	3.9%	6.2%	-3.3%
Fixed Charges	\$ 46,777	\$ 47,764	\$ 44,836	\$ 48,093	-2.1%	6.5%	-6.8%
Bad Debt	\$ 187,500	\$ 180,000	\$ 180,000	\$ 117,500	4.2%	0.0%	53.2%
Capital Outlays	\$ 2,443,691	\$ 2,961,856	\$ 2,666,713	\$ 3,577,669	-17.5%	11.1%	-25.5%
Non-Allocated Departmental	\$ 1,335,007	\$ 1,402,244	\$ 1,330,259	\$ 1,323,061	-4.8%	5.4%	0.5%
Transfers	\$ 1,461,029	\$ 1,254,509	\$ 1,116,921	\$ 1,162,343	16.5%	12.3%	-3.9%
Contingency	\$ 125,000	\$ 125,000	\$ 75,000	\$ 25,000	0.0%	66.7%	200.0%
Subtotal	\$ 23,615,392	\$ 22,651,953	\$ 20,542,677	\$ 20,281,515	-0.2%	8.7%	-2.1%
Total Expenses	\$ 66,999,715	\$ 64,482,711	\$ 60,878,908	\$ 58,049,527	2.7%	5.0%	4.4%
Property Tax Levy	\$ 46,488,429	\$ 44,245,011	\$ 42,110,616	\$ 40,017,560	3.6%	4.0%	3.3%
Non-Property Tax	\$ 834,250	\$ 831,405	\$ 831,405	\$ 563,000	0.3%	0.0%	47.7%
State/Fed/County Aids*	\$ 9,604,149	\$ 8,853,621	\$ 8,468,750	\$ 8,461,298	8.6%	4.6%	0.1%
License and Permit Fees**	\$ 1,803,100	\$ 1,756,500	\$ 1,957,500	\$ 1,806,500	2.7%	-10.3%	8.4%
Penalties and Forfeitures***	\$ 699,000	\$ 670,000	\$ 650,000	\$ 657,000	4.3%	3.1%	-1.1%
Public Charges****	\$ 2,731,036	\$ 2,800,680	\$ 2,933,970	\$ 2,596,476	-2.5%	-4.5%	13.0%
Trees Special Assessments	\$ 41,250	\$ 46,500	\$ 40,250	\$ 28,000	-11.3%	15.5%	43.8%
Interdepartmental Charges*	\$ 1,161,913	\$ 1,211,685	\$ 1,198,922	\$ 1,137,006	-4.1%	1.1%	5.4%
Interest Income*****	\$ 1,595,000	\$ 1,425,000	\$ 700,000	\$ 380,000	9.6%	103.9%	100.0%
Miscellaneous Income	\$ 184,913	\$ 401,790	\$ 263,994	\$ 134,234	-54.0%	52.2%	96.7%
Bond Proceeds	\$ 649,500	\$ 1,060,676	\$ 800,000	\$ 906,000	-38.8%	32.6%	-11.7%
Transfers/Fund Balance	\$ 1,207,175	\$ 1,179,843	\$ 923,501	\$ 1,362,453	-1.1%	10.4%	-2.5%
Total Revenues	\$ 66,999,715	\$ 64,482,711	\$ 60,878,908	\$ 58,049,527	2.7%	5.0%	4.4%
	\$ 20,511,286	\$ 20,237,700	\$ 18,768,292	\$ 18,031,967	0.9%	6.7%	6.6%

City of Waukesha

Budget Projection Summary

2009 Budget 2% Levy Limit

	2009 Est. Gen Budget	2009 Debt Ser Budget	Total
Personal Services (4.7%)	\$45,423,386		\$45,423,386
Contractual Services (5.5%)	\$6,964,112	\$9,807,987	\$16,772,099
Supplies and Expenses (5%)	\$2,707,782		\$2,707,782
Building Materials (1%)	\$161,095		\$161,095
Fixed Charges (1%)	\$47,245		\$47,245
Bad Debt (/Contributions (1%))	\$189,375		\$189,375
Capital Outlays (0.5%)	\$2,455,909		\$2,455,909
Non-Allocated Departmental (1%)	\$1,348,357		\$1,348,357
Transfers (6%)	\$1,548,691		\$1,548,691
Contingency	\$ 125,000		\$125,000
 Total Expenses	 \$60,970,952	 \$9,807,987	 \$70,778,939
	4.54%		
Property Tax Levy	\$40,660,776	\$9,521,301	\$50,182,077
Non-Property Tax (1%)	\$842,593		\$842,593
State/Fed/County Aids (2%)	\$9,678,981	\$121,686	\$9,800,667
License and Permit Fees (0.5%)	\$1,812,116		\$1,812,116
Penalties and Forfeitures (1.5%)	\$709,485		\$709,485
Public Charges (1%)	\$2,758,346		\$2,758,346
Trees Special Assessments (1%)	\$41,663		\$41,663
Interdepartmental Charges (0.5%)	\$1,167,723		\$1,167,723
Interest Income (1%)	\$1,444,300	\$165,000	\$1,609,300
Miscellaneous Income (1%)	\$186,762		\$186,762
Bond Proceeds (1%)	\$655,995		\$655,995
Transfers/Fund Balance (1%)	\$1,012,214		\$1,012,214
Total Revenues	\$60,970,952	\$9,807,987	\$70,778,939
	(\$0)	\$0	

Projected Allowable Levy	\$48,549,191
Projected Levy Before Reduction	\$50,182,077
Difference	<u>(\$1,632,886)</u>

City of Waukesha

Budget Projection Summary

	2009	2010	2011	2012	2013
Levy Limit Calculation					
Prior Yr Levy	\$ 46,488,429	\$ 48,549,191	\$ 50,240,830	\$ 51,345,350	\$ 52,523,276
2% Increase	\$ 929,769	\$ 970,984	\$ 1,004,817	\$ 1,026,907	\$ 1,050,466
Debt Service Adjustment	\$ 1,130,993	\$ 720,656	\$ 99,703	\$ 151,019	
Total Levy Allowed	<u>\$ 48,549,191</u>	<u>\$ 50,240,830</u>	<u>\$ 51,345,350</u>	<u>\$ 52,523,276</u>	<u>\$ 53,573,742</u>
Projected Levy	\$ 50,182,077	\$ 53,112,304	\$ 55,844,716	\$ 58,760,726	\$ 61,544,208
Levy Shortfall	(\$ 1,632,886)	(\$ 2,871,474)	(\$ 4,499,366)	(\$ 6,237,450)	(\$ 7,970,467)