

ADOPTED 2009 BUDGET

DEPT: SURPLUS (OR DEFICIT) FROM PRIOR YEAR

UNIT NO. 1998
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60(3m) of the Wisconsin Statutes, every accounting and budgeting procedure applied under this section shall comply with generally accepted accounting principles for

government, as promulgated by the Governmental Accounting Standards Board.

BUDGET SUMMARY			
	2007 Actual	2008 Budget	2009 Budget
Surplus from Prior Years	\$ 4,664,280	\$ 4,901,148	\$ 7,946,529

SURPLUS CALCULATION

2007 Expenditures and Encumbrances

Expenditure Appropriation	\$ 1,458,119,868
Less: Actual Expenditures and Encumbrances	(1,378,441,135)
Appropriation Carryover to 2008	<u>(56,131,984)</u>
Available Appropriation, December 31, 2007	\$ 23,546,749

2007 Revenues

Revenue Appropriation	\$ (1,421,231,138)
Less: Actual Revenues	1,351,084,369
Appropriation Carryover to 2008	<u>57,589,915</u>
Appropriation Shortfall, December 31, 2007	\$ (12,556,854)

Adjustments to Surplus

Eliminate Expendable Trusts	\$ 711,722
Transfer to Debt Service Reserve	(2,000,000)
Other Reserve Adjustments	<u>(1,755,088)</u>
NET ADJUSTMENTS	\$ (3,043,366)

2007 SURPLUS FOR 2009 BUDGET

\$ 7,946,529