

**COUNTY EXECUTIVE'S 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.

<b>BUDGET SUMMARY</b>			
	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2009 Budget</b>
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