
READER'S GUIDE

Introduction

The budget document contains information about many aspects of Waukesha County Government. To make this budget book easier to use and read, this **Reader's Guide** and the **Quick Reference Guide** have been developed. In addition, the following resources are available to the reader for locating information: **Table of Contents**, **Listing of Graphs and Tables**, **Glossary**, and **Index**. Finally, the **Transmittal Letter** and the **Budget Message** should assist the reader with understanding many of the key issues within the Waukesha County Budget.

Document Organization

The County's annual budget book is divided into the following sections: Introduction, Summary, Strategic Planning and Budget Policies, Operational (divided into functional areas), Debt Service, Capital Projects, and a Statistics and Trends section.

The **Introduction** includes county demographics, the County Executive's Budget message, the Transmittal letter (in the Adopted Budget Book), county organizational charts, and the Community Profile.

The **Summary** provides a synopsis of the operating and capital budgets; tax levy; budget assumptions; budget summaries, highlighting major expenditures and revenues; criteria for new positions; a summary of budgeted positions; fund balance projections (in the Adopted Budget Book); fund descriptions; and functional area and appropriation unit revenue and expenditure summaries.

The **Strategic Planning and Budget Policies** section includes the County's Strategic Planning Mission Statement Vision Statement, Standards of Excellence and County-wide Pillars; County Planning Process; Financial Management Policies; Capital and Operating Budget Process; Budget Amendment Process and Financial Structure of the county.

The **Operating, Debt Service, and Capital budgets** are presented within functional areas with a summary section included at the beginning of each area. Functional areas include:

- Justice and Public Safety - Court system, correctional operations, and public safety.
- Health & Human Services - Services to improve quality of life and self-sufficiency.
- Parks, Envir, Educ & Land Use - Recreational, educational, environmental, and land use activities.
- Public Works - Road planning, design and maintenance, county-wide fleet maintenance, airport, transit, and facilities maintenance.
- General Administration - County governmental functions and administrative support.
- Non-Departmental - County-wide items not within direct control of a specific department, an internal service fund for health and dental insurance, and the Contingency Fund.
- Debt Service - Principal and interest payments on long-term general obligation debt.
- Capital Projects - Major acquisition and construction of infrastructure or technology improvements with long-term financing requirements.

The **Statistics/Trends** section includes general county trend data such as population and equalized value; five- to ten-year data trends of expenditures, revenues, and debt service, and comparative property tax rates.

Each department is introduced by a page that details the functional/program structure of that department. The summary page includes the fund type. Fund types are defined in the Glossary of Significant Terms and explained in the Fund Description pages of the Summary section and Fund Structure section of the Strategic Planning and Budget Policies section.