

# **General Administration**

---

# TABLE OF CONTENTS

## GENERAL ADMINISTRATION

---

<b>General Administration Functional Area Summary .....</b>	<b>369</b>
<b>County Executive</b>	
Fund: General .....	375
<b>County Board</b>	
Fund: General .....	381
<b>County Clerk</b>	
Fund: General .....	389
<b>County Treasurer</b>	
Fund: General .....	395
<b>Department of Administration ALL FUNDS .....</b>	<b>403</b>
Fund: General .....	407
Fund: End User Technology .....	419
Fund: Risk Management .....	427
Fund: Collections .....	431
<b>Corporation Counsel ALL FUNDS .....</b>	<b>435</b>
Fund: General .....	437

---

---

# GENERAL ADMINISTRATION

## Functional Area Budget Highlights

---

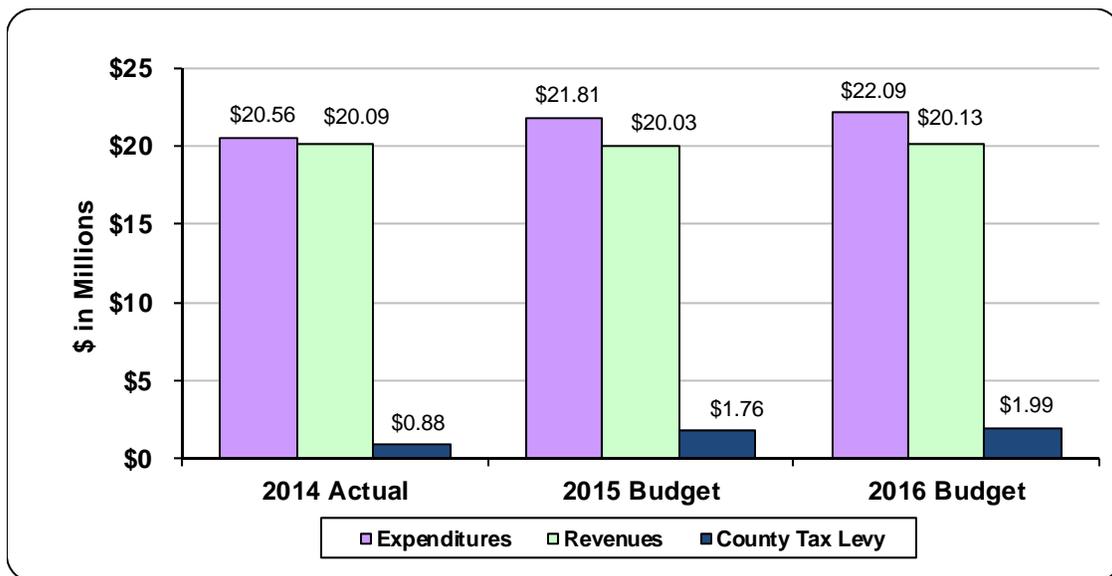
---

The agencies within the General Administration Functional Area can be divided into two areas: 1) those with responsibilities vested in an elected official; and 2) those that provide the central administrative support operation for the County.

The agencies headed by an elected official include the **County Executive, County Board, County Clerk, and County Treasurer.**

The agencies that provide central administrative support include: **the Department of Administration (DOA)**, which provides internal operations of financial services, human resource services, purchasing and information systems, and includes the following Internal Service Funds: **Risk Management, Collections, and End User Technology.** The Technology fund includes the County's information technology, communications, and records management functions. The **Office of Corporation Counsel** serves as legal advisor and counsel to all County elected officials, County departments, boards, commissions, and committees.

General Administration related operations and projects that are included in other functional areas are County-wide technology related capital projects (see Capital Projects Section) and purchases of major equipment replacements.



The 2016 Expenditure Budget for this functional area totals \$22,086,200, after excluding Internal Service fund capitalized fixed asset expenditures. This represents an increase of about \$273,900 or 1.3% from the 2015 Adopted expenditure budget. Budgeted revenues in 2016 include \$1,139,600 of fund balance appropriations and total \$20,125,500, an increase of \$91,100 or 0.5% from the 2015 Adopted Budget. The Tax Levy necessary to fund this functional area totals \$1,989,100, an increase of nearly \$231,200 from the 2015 Adopted Budget, which is mainly due to lower expected investment income impacting the Treasurer's Office budget for 2016.

**\*\* GENERAL ADMINISTRATION \*\***  
Functional Area Summary by Agency

	2014	2015		2016	Change from 2015	
	Actual	Adopted Budget	2015 Estimate	Budget	Adopted Budget	%
<b>* TOTAL GENERAL ADMINISTRATION *</b>						
Revenues (a)	\$20,094,390	\$20,034,393	\$18,459,705	\$20,125,514	\$91,121	0.5%
County Tax Levy (c)	\$877,929	\$1,757,879	\$1,757,879	\$1,989,069	\$231,190	13.2%
Expenditure (b)	\$20,560,343	\$21,812,379	\$21,426,512	\$22,086,229	\$273,850	1.3%
Rev. Over (Under) Exp.	(\$509,912)	\$0	(\$1,387,843)	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$921,888	(\$20,107)	\$178,915	\$28,354	\$48,461	N/A
<b>BREAKDOWN BY AGENCY</b>						
<b>COUNTY EXECUTIVE</b>						
Revenues	\$11,620	\$12,000	\$12,000	\$12,000	\$0	0.0%
County Tax Levy	\$555,965	\$560,965	\$560,965	\$571,365	\$10,400	1.9%
Expenditure	\$533,383	\$572,965	\$559,344	\$583,365	\$10,400	1.8%
Rev. Over (Under) Exp.	\$34,202	\$0	\$13,621	\$0	\$0	N/A
<b>COUNTY BOARD</b>						
Revenues	\$124,876	\$0	\$101,338	\$0	\$0	N/A
County Tax Levy	\$1,166,269	\$1,176,765	\$1,176,765	\$1,114,052	(\$62,713)	-5.3%
Expenditure	\$1,091,037	\$1,176,765	\$1,254,784	\$1,114,052	(\$62,713)	-5.3%
Rev. Over (Under) Exp.	\$200,108	\$0	\$23,319	\$0	\$0	N/A
<b>COUNTY CLERK</b>						
Revenues (a)	\$360,142	\$234,697	\$230,970	\$320,757	\$86,060	36.7%
County Tax Levy	\$312,360	\$312,360	\$312,360	\$355,484	\$43,124	13.8%
Expenditure	\$586,954	\$547,057	\$527,778	\$676,241	\$129,184	23.6%
Rev. Over (Under) Exp.	\$85,548	\$0	\$15,552	\$0	\$0	N/A
<b>COUNTY TREASURER</b>						
Revenues	\$6,380,484	\$6,657,246	\$5,124,672	\$6,401,746	(\$255,500)	-3.8%
County Tax Levy (c)	(\$6,841,304)	(\$5,983,850)	(\$5,983,850)	(\$5,713,850)	\$270,000	N/A
Expenditure	\$618,963	\$673,396	\$668,344	\$687,896	\$14,500	2.2%
Rev. Over (Under) Exp.	(\$1,079,783)	\$0	(\$1,527,522)	\$0	\$0	N/A
<b>DEPARTMENT OF ADMINISTRATION</b>						
Revenues (a)	\$12,735,433	\$12,657,807	\$12,518,282	\$12,906,331	\$248,524	2.0%
County Tax Levy	\$4,692,854	\$4,690,854	\$4,690,854	\$4,665,954	(\$24,900)	-0.5%
Expenditure (b)	\$16,378,690	\$17,368,768	\$16,982,936	\$17,543,931	\$175,163	1.0%
Rev. Over (Under) Exp.	\$127,709	\$0	\$47,285	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$921,888	(\$20,107)	\$178,915	\$28,354	\$48,461	N/A
<b>CORPORATION COUNSEL</b>						
Revenues	\$481,835	\$472,643	\$472,443	\$484,680	\$12,037	2.5%
County Tax Levy	\$991,785	\$1,000,785	\$1,000,785	\$996,064	(\$4,721)	-0.5%
Expenditure	\$1,351,316	\$1,473,428	\$1,433,326	\$1,480,744	\$7,316	0.5%
Rev. Over (Under) Exp.	\$122,304	\$0	\$39,902	\$0	\$0	N/A

- (a) The 2016 Budget includes a total of \$1,109,619 Fund Balance appropriations, which includes \$85,287 for the County Clerk, \$785,522 for the DOA End User Technology Program, \$63,428 for DOA Risk Management, \$86,154 for DOA Collections, \$19,700 for DOA Records Management, \$41,528 for DOA Communications, and \$28,000 for DOA Human Resources. The 2015 Budget includes a total of \$931,017 Fund Balance appropriations, which includes \$557,119 for the DOA End User Technology Program, \$118,927 for DOA Risk Management, \$184,471 for DOA Collections, \$42,500 for DOA Records Management, and \$28,000 for DOA Human Resources.
- (b) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service-principal payments and proprietary fund retained earnings. Therefore, expenditures less revenues do not equal Tax Levy. Total 2016 Budget expenditures exclude capitalized Fixed Asset purchases as follows: End User Technology Fund of \$483,750. Total 2015 Budget expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund of \$501,152.
- (c) Revenues in excess of expenditures reduce Tax Levy funding for other general governmental operations.
- (d) Operating income generated from proprietary fund operations is retained in proprietary fund balance and does not result in a reduction of Tax Levy funding for other operations.

---

---

# GENERAL ADMINISTRATION

## Functional Area Budget Highlights

---

---

### Significant program and funding changes to the 2016 Budget include the following:

- The **County Treasurer's** office budget operates with a tax levy credit, which results from more revenues budgeted than expenditures. This tax levy credit is used to reduce tax levy funding for other general governmental operations. The 2016 budgeted tax levy credit declines by \$270,000 to \$5,713,900 mainly due to an estimated reduction in investment income of \$200,000 to \$3,407,600 and decreased revenues of \$55,000 to \$2,703,000 for penalties and interest on delinquent taxes.
- The **County Clerk's Office** expenditure budget increases by \$129,200, mainly due to an increase for election costs that occur in even-numbered years, when there are more elections held. In recognition of the addition of these one-time (even-year) increases, General Fund Balance is increased \$85,300 for election related work. Also, the County Clerk's office expenditures and tax levy increases \$28,100 for an administrative position that will be shared with the County Board Office in the 2016 budget.
- The **County Board** budgets expenses to decrease by \$62,700 mostly related to a reduction in the County Board chair position from full time (1.0 FTE) to part time (0.50 FTE) as of the third Tuesday in April of 2016. Also, the County Board office expenditures and tax levy decreases \$28,100 for an administrative position that will be shared with the County Clerk's Office in the 2016 budget.
- The **Department of Administration (DOA) General Fund** expenditures increase by \$14,600, or less than 1%, due to reduced personnel costs (mostly related to a net reduction of 1.59 FTE), offset with increased operating and interdepartmental expenditures, mostly for EUTF charges. Non-levy revenues increase by \$69,500 due to increased indirect cost recovery revenues. This results in a reduction of \$54,900 in tax levy funding. The tax levy funded portion of the End User Technology Service Fund (EUTF) was shifted to the DOA – General Fund in the 2016 Budget.
- **DOA-End User Technology Internal Service Fund (EUTF)** expenditure budget appropriations increase \$170,300, mostly due to the transfer of a portion of several positions from the General Fund Information Technology Solutions program (to more properly reflect staff directed and work performed) and the replacement of 53 high end laptops in the Sheriff's Department squad cars. The portion of the full cost of technology ownership borne by department charges and other ongoing revenue sources is estimated to be about 91% in the 2016 budget. The tax levy funded portion of EUTF was shifted to the DOA – General Fund and the Communications Fund was shifted into EUTF in the 2016 Budget.
- **DOA-Risk Management** expenditures for 2016 increase by 2.4% or \$65,700 to \$2.8 million. This primarily reflects a change in the company that provides property insurance, which was related to changes set off by a proposed (but later removed) change in the State Budget. The Risk Management Division expenditures are subsidized with General Fund Balance of \$63,400, which is a reduction of \$55,500 from the 2015 budget and is intended to be phased-out as department charges are modified to better reflect costs. Interdepartmental revenue charges back to departments increase \$91,200 (after reducing the fund balance subsidy) and reflect costs allocated to departments, which are based on a five year weighted average of claims experience and risk exposure factors.
- The **DOA-Collections** division will provide a Tax Levy credit of \$30,000, a reduction of \$30,000 from the 2015 budget. The Collections Division works with various other departments to improve the automation of collection services to collect on past due accounts receivable. Overall expenditures decrease by \$75,500, mostly due to a reduction of \$95,100 or 2.25 FTE in temporary extra help, partially offset by an increase in third party temporary assistance.

**BUDGETED POSITIONS 2014-2016  
SUMMARY BY AGENCY AND FUND**

**GENERAL ADMINISTRATION**

Agency	Fund	2014 Year End	2015 Adopted Budget	2015 Modified Budget	2016 Budget	15-16 Change
COUNTY EXECUTIVE	General	4.65	4.65	4.65	4.65	0.00
COUNTY BOARD	General	7.00	7.00	7.00	6.15	(0.85)
COUNTY CLERK	General	4.00	4.00	4.00	4.50	0.50
TREASURER	General	5.00	5.00	5.00	5.00	0.00
DEPT. OF ADMINISTRATION	General	55.45	55.15	55.15	54.25	(0.90)
	End User Technology	29.10	29.50	29.50	29.90	0.40
	Risk Management	3.20	3.20	3.20	3.20	0.00
	Communications	-	-	-	-	0.00
	Collections	5.75	5.65	5.65	5.65	0.00
	Subtotal Dept. of Admin.	93.50	93.50	93.50	93.00	-0.50
CORPORATION COUNSEL	General	11.40	11.40	11.40	11.35	(0.05)
TOTAL REGULAR POSITIONS		125.55	125.55	125.55	124.65	(0.90)
TOTAL EXTRA HELP		13.62	11.25	11.25	8.52	(2.73)
TOTAL OVERTIME		0.15	0.15	0.15	0.13	(0.02)
TOTAL BUDGETED POSITIONS		139.32	136.96	136.96	133.30	(3.66)

**2016 BUDGET ACTIONS**

**County Board**

Reduce: 0.35 FTE County Board Chairman in Legislative Support  
Reduce: 0.50 FTE Administrative Specialist in Legislative Support (Position shared with County Clerk)

**County Clerk**

Increase: 0.07 FTE Temporary Extra Help  
Increase: 0.50 FTE Administrative Specialist in Legislative Support (Position Shared with County Board)  
Increase: 0.14 FTE Temporary Extra Help

**Department of Administration - General**

Create: 1.00 FTE Financial Analyst in Business Office  
Abolish: 1.00 FTE Administrative Specialist in Payroll  
Reduce: 0.69 FTE Extra Temporary Help in Accounting  
Transfer: 0.15 FTE Information Technology Manager to End User Technology Fund  
Transfer: 0.25 FTE Principal IT Professional to End User Technology Fund  
Unfund: 0.50 FTE Administrative Specialist

**Department of Administration - End User Technology Fund**

Transfer: 0.15 FTE Information Technology Manager from Information Technology Solutions General Fund to End User Technology Fund  
Transfer: 0.25 FTE Principle Information Technology Professional from Information Technology Solutions to End User Technology program  
Reduce: 1.00 FTE Extra Help in Records Management  
Increase: 1.09 FTE Extra Help in End User Technology

**Department of Administration - Collections**

Reduce: 2.25 FTE Temporary Extra Help

**Corporation Counsel - General Legal Services**

Reduce: 0.10 FTE Temporary Extra Help  
Reduce: 0.02 FTE Overtime  
Transfer: 0.05 FTE Corporation Counsel General to Child Support

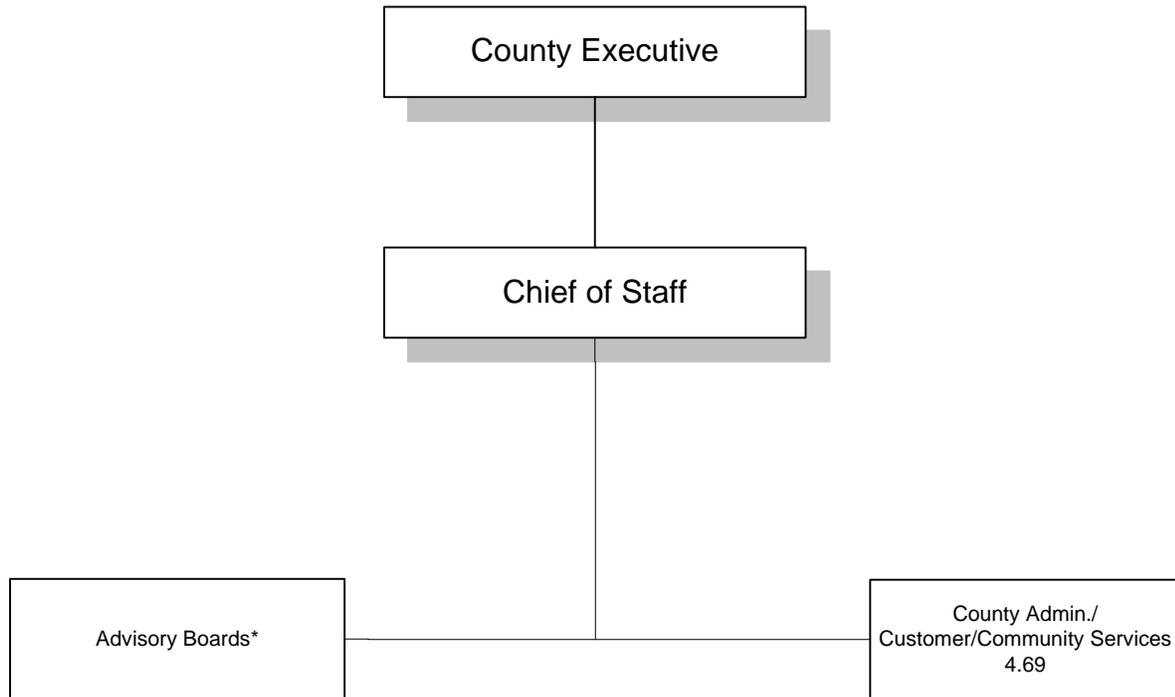
**2015 CURRENT YEAR ACTIONS**

None

# County Executive

# COUNTY EXECUTIVE'S OFFICE

## FUNCTION / PROGRAM CHART



4.69 Total FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
  2. See Stats/Trends Section for position detail.
- \* No Staff FTE's are allocated to Advisory Boards.



**Statement of Purpose**

As chief executive officer of county government, the County Executive serves the citizens of Waukesha County by protecting and promoting their welfare, safety, health, and quality of life. The County Executive is responsible for managing administrative functions of County government, which are not vested in other elected officials. County government policy is established in partnership with the County Board of Supervisors, boards and commissions and the County Executive.

Financial Summary	2014 Actual	2015 Adopted Budget	2015 Estimate	2016 Budget	Change From 2015 Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a)	\$11,620	\$12,000	\$12,000	\$12,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
<b>County Tax Levy (Credit)</b>	<b>\$555,965</b>	<b>\$560,965</b>	<b>\$560,965</b>	<b>\$571,365</b>	<b>\$10,400</b>	<b>1.9%</b>
<b>Total Revenue Sources</b>	<b>\$567,585</b>	<b>\$572,965</b>	<b>\$572,965</b>	<b>\$583,365</b>	<b>\$10,400</b>	<b>1.8%</b>
<b>Expenditures</b>						
Personnel Costs	\$481,001	\$503,734	\$500,198	\$514,890	\$11,156	2.2%
Operating Expenses	\$24,244	\$38,490	\$29,305	\$38,490	\$0	0.0%
Interdept. Charges	\$28,138	\$30,741	\$29,841	\$29,985	(\$756)	-2.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$533,383</b>	<b>\$572,965</b>	<b>\$559,344</b>	<b>\$583,365</b>	<b>\$10,400</b>	<b>1.8%</b>
Rev. Over (Under) Exp.	\$34,202	\$0	\$13,621	\$0	\$0	N/A
<b>Position Summary (FTE)</b>						
Regular Positions	4.65	4.65	4.65	4.65	0.00	
Extra Help	0.04	0.04	0.04	0.04	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
<b>Total FTEs</b>	<b>4.69</b>	<b>4.69</b>	<b>4.69</b>	<b>4.69</b>	<b>0.00</b>	

(a) Other Revenue primarily relates to the County Executive awards luncheon.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: An economically vibrant county**

**Objective 1:** Maintain exemplary financial management practices to help lower borrowing costs and the tax rate.

Key Outcome Indicator: The bond rating status is reflective of the County’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure:	2014 Actual	2015 Actual	2016 Target
County’s Bond Ratings	AAA/Aaa	AAA/Aaa	AAA/Aaa

**Objective 2:** Create an environment that promotes County-wide economic development.

Key Outcome Indicator: New construction growth in the County’s equalized value.

Performance Measure	2013 Actual	2014 Actual	2015 Actual
\$ Amount of New Construction **	\$336.7 million	\$491.5 million	\$522.3 million
% of Change	0.72%	1.04%	1.07%

*\*\*Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.*

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Objective 3:** The County tax impact on the homeowner is measured by looking at long term budget trends (five years) versus the rate of inflation as measured by the Core Consumer Price Index –Urban (CPI-U) five year annual average percentage for fiscal years July 1 to June 30<sup>th</sup>. \*

Key Outcome Indicator: Measures taxation stability by looking at the long term tax bill impact on the median home value versus the annual five year average CPI-U Core inflation rate.

Performance Measure:	2008-2013 Actual	2009-2014 Actual	2010-2015 Actual
Average annual CPI-U core (less food and energy) % increase over the five-year period.	1.68%	1.72%	1.91%
Average annual tax increase (decrease) % on the medium value home over the 5 year period	0.36%	0.16%	(0.06)%

\* Year ending June 30<sup>th</sup> is consistently used since it represents the period preceding the budget development process.

County Administration/Customer/Community Services

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

The County Executive Office is responsible for the coordination of countywide strategic planning process, an executive budget and for coordination of efficient executive office administrative and clerical support. The County Executive is responsible for managing administrative functions of County government, which are not vested in other elected officials. County Executive reviews non-represented performance pay recommendations for fairness, consistency, and meeting County evaluation requirements. The County Executive also provides for public relations between County Government and other entities including other governments, commercial, industrial, non-profit concerns and County citizens.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>4.69</b>	<b>4.69</b>	<b>4.69</b>	<b>4.69</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$11,620	\$12,000	\$12,000	\$12,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$529,900</b>	<b>\$536,650</b>	<b>\$536,650</b>	<b>\$547,530</b>	<b>\$10,880</b>
<b>Total Revenues</b>	<b>\$541,520</b>	<b>\$548,650</b>	<b>\$548,650</b>	<b>\$559,530</b>	<b>\$10,880</b>
Personnel Costs	\$467,759	\$486,934	\$484,048	\$498,570	\$11,636
Operating Expenses	\$18,462	\$30,975	\$22,440	\$30,975	\$0
Interdept. Charges	\$28,138	\$30,741	\$29,841	\$29,985	(\$756)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$514,359</b>	<b>\$548,650</b>	<b>\$536,329</b>	<b>\$559,530</b>	<b>\$10,880</b>
Rev. Over (Under) Exp.	\$27,161	\$0	\$12,321	\$0	\$0

(a) Other revenue is primarily from the County Executive awards luncheon to reimburse the cost of the luncheon.



Program Highlights

Personnel costs increase by about \$11,650 or 2.4% to reflect the cost to continue of 4.69 FTE staff. Interdepartmental charges decrease \$756 mainly due to reductions in postage costs to better reflect prior year spending levels.

Activity Data



	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Dept. Heads Report directly to County Exec (a)	8	8	8	8
Funding quality services and keeping taxes low by limiting administrative support costs.				
% of County Property Taxes Spent on Admin. Functional Area	<1%	<1%	<1%	<1%
The County Executive's Office utilizes a variety of tools to communicate with its constituency. Among the most effective means of conveying information to a broad audience is by issuing news releases and newsletters.				
No. of news releases, electronic newsletters and newspaper columns drafted and distributed by the County Executive's Office. This number Includes reviews of other department news releases and electronic media.	372	400	400	400

(a) Includes Corporation Counsel and UW Extension

Advisory Boards

**Program Description**

The County Executive has the authority to appoint Department heads and all members of boards and commissions with County Board approval. The Boards and Commissions advise the County Executive and Departments on policy issues.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$26,065</b>	<b>\$24,315</b>	<b>\$24,315</b>	<b>\$23,835</b>	<b>(\$480)</b>
<b>Total Revenues</b>	<b>\$26,065</b>	<b>\$24,315</b>	<b>\$24,315</b>	<b>\$23,835</b>	<b>(\$480)</b>
Personnel Costs	\$13,242	\$16,800	\$16,150	\$16,320	(\$480)
Operating Expenses	\$5,782	\$7,515	\$6,865	\$7,515	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$19,024</b>	<b>\$24,315</b>	<b>\$23,015</b>	<b>\$23,835</b>	<b>(\$480)</b>
Rev. Over (Under) Exp.	\$7,041	\$0	\$1,300	\$0	\$0



**Program Highlights**

Overall expenditures for the Boards and Commissions is budgeted to decrease slightly by \$480, related to a decrease in the budgeted amount for per diems, to more closely align with actual spending levels.



**Activity**

Provided below is a summary of the boards and commissions staffing level and meeting frequency for Board and Commissions with per diems and or other reimbursable expenditures are included within the County Executive's budget.

	Boards & Commissions Members		Avg. Meetings Per Month
	Co. Board	Citizens	
Health & Human Services Board	4	6	1.5
Park & Planning Commission	3	4	2.0
Aging and Disability Resource Center Advisory Board	1	12	1.0
Housing Authority	2	3	0.33
Wisconsin River Rail Transit Commission	1	2	0.33
Airport Operations Commission	1	4	1.0
Board of Adjustment	0	5	1.0
Ethics Board	0	3	As needed

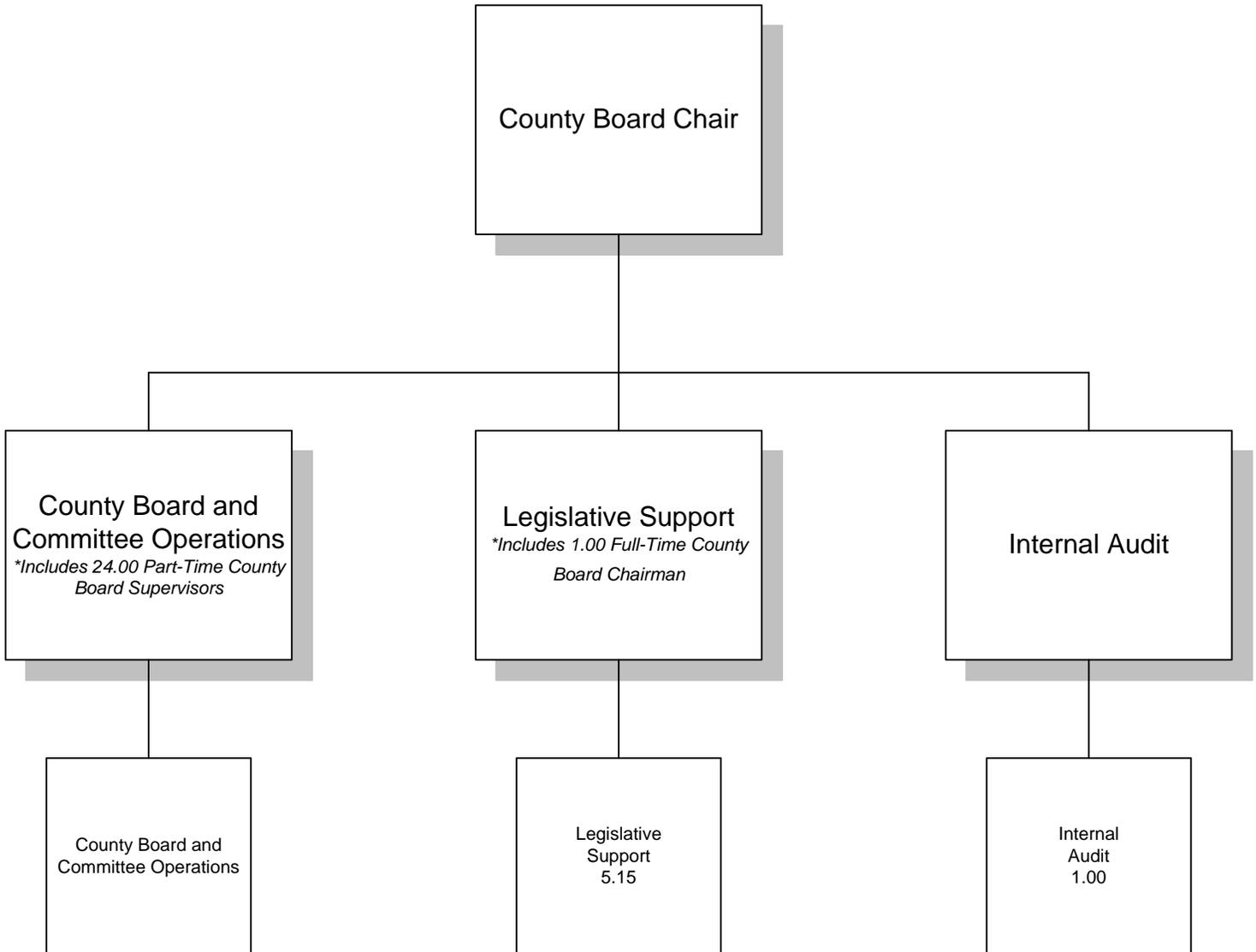
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department Budget include: The Southeastern Wi. Regional Planning Commission appointees, Lake Management Districts, Trustees to Library Boards, Traffic Safety Commission, The Marsh Country Health Alliance Commission, The Sheriff Civil Service Commission which is included in the DOA - Human Resource Budget, CDBG Board which is included in the Parks and Land Use - CDBG budget, the Veteran Service Commission which is included in the HHS - Veteran Services office budget, and Waukesha County representatives on the Federated Library Board which is budgeted in the Federated Library Budget.

Also, employees are appointed to the Future Parkland Standing Committee; Emerald Park Standing Committee, Waste Management's Metro Landfill Monitoring Committee, Metro Recycling & Disposal Facility Siting Committee and Orchard Ridge Recycling & Disposal Facility Siting Committee.

# County Board

# COUNTY BOARD CHAIR'S OFFICE

## FUNCTION / PROGRAM CHART



6.15 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.



**Statement of Purpose**

The mission of the Waukesha County Board of Supervisors is to enact legislation to establish policy to promote the health, safety, and quality of the life for the people of Waukesha County in a fiscally responsible manner.

The legislative body of the county is the board of supervisors, which consists of 25 members who are elected by districts to two-year terms in even numbered years. From its members, the board elects a chairperson, first vice-chairperson, and second vice-chairperson as officers of the County Board. There are seven standing committees organized on functional lines. The Executive, Finance and Human Resources Committees deal with administrative policy matters, whereas the remaining four standing committees, Judiciary and Law Enforcement; Health and Human Services (HHS); Land Use, Parks and Environment; and Public Works, are concerned with policy matters affecting public services.

Through the internal audit function, the County Board provides financial and program evaluations to assure cost-effective and efficient use of available resources.

Financial Summary	2014 Actual	2015 Adopted Budget	2015 Estimate	2016 Budget	Change From 2015 Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a) (b)	\$124,876	\$0	\$101,338	\$0	\$0	N/A
<b>County Tax Levy (Credit)</b>	<b>\$1,166,269</b>	<b>\$1,176,765</b>	<b>\$1,176,765</b>	<b>\$1,114,052</b>	<b>(\$62,713)</b>	<b>-5.3%</b>
<b>Total Revenue Sources</b>	<b>\$1,291,145</b>	<b>\$1,176,765</b>	<b>\$1,278,103</b>	<b>\$1,114,052</b>	<b>(\$62,713)</b>	<b>-5.3%</b>
<b>Expenditures</b>						
Personnel Costs	\$904,344	\$951,767	\$929,156	\$890,025	(\$61,742)	-6.5%
Operating Expenses (a) (b)	\$158,007	\$194,886	\$295,916	\$193,529	(\$1,357)	-0.7%
Interdept. Charges	\$28,686	\$30,112	\$29,712	\$30,498	\$386	1.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,091,037</b>	<b>\$1,176,765</b>	<b>\$1,254,784</b>	<b>\$1,114,052</b>	<b>(\$62,713)</b>	<b>-5.3%</b>
Rev. Over (Under) Exp.	\$200,108	\$0	\$23,319	\$0	\$0	N/A

**Position Summary (FTE)**

Regular Positions	7.00	7.00	7.00	6.15	(0.85)
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.15</b>	<b>(0.85)</b>

- (a) The 2014 actual includes \$124,876 from open purchase orders carried over from 2013 to 2014 of which \$123,198 is in the internal audit program for audits of HHS building change order review assistance (\$15,098), consulting service for internal audit (\$14,000), Clerk of Courts (\$37,800) and Sheriff's Department Jail/CJCC (\$51,500) and requisitioned funds for five-year software maintenance (\$4,800) and \$1,678 for Legislature Support.
- (b) The 2015 estimate reflects \$101,338 from open purchase orders carried over from 2014 to 2015 for audit of HHS mental health third party billing of \$56,250, consulting service for Internal Audit of \$14,000, Register of Deeds Audit of \$27,419 and requisitioned funds for five-year software maintenance of \$3,669.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: An economically vibrant county**

Objective 1: Maintain exemplary financial management policies and practices to help lower borrowing costs and tax rate.

Key Outcome Indicator: The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure:	2013 Actual	2014 Actual	2015 Actual	2016 Target
County’s Bond Rating	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 2: Create an environment that promotes county-wide economic development. The County Board Chairman is making concerted efforts to enhance regional economic and workforce development in 2015 and 2016 including enabling communication across the region and building and training a strong and diverse workforce capable of serving growing industries. The County Board Chairman is working cooperatively with outside organizations to further develop Waukesha County’s business base.

Key Outcome Indicator: New construction growth in the county’s equalized value.

Performance Measure	2013 Actual	2014 Actual	2015 Actual
\$ Amount of Net New Construction**	\$336.7 million	\$491.5 million	\$522.3 million
% of Change	0.72%	1.04%	1.07%

*\*\*Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.*

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

Objective 3: Complete operational, performance and financial audits to promote efficiency, economy, adequate internal controls and implementation of best practices, and identify potential loss of county assets. Audit findings are based on measurable objectives and practices to ensure stable future budgets and compliance with county policies and procedures and federal, state and county laws and regulations. (Internal Audit)

The audit process actively engages departments to facilitate understanding, cooperation and follow-up which is critical to the successful completion of a performance audit. Benchmarking analysis is used to compare and identify lead practices in peer counties’ programs that could be considered and adopted to improve effectiveness and efficiency of operations.

Anticipated 2016 audits include: payroll system controls, Department of Public Works, Clerk of Courts, University of Wisconsin-Extension, Department of Health and Human Services-Aging, Disability Resource Center (ADRC).

Key Outcome Indicator: Bond rating measures efficacy, efficiency, best practices and cost effectiveness of services (see county bond rating above).

**CURRENT AND PLANNED CAPITAL PROJECTS**

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '15	Estimated Operating Impact	A=Annual T=One-Time
201619	County Boardroom Technology Upgrade Project	2016	\$115,000	0%	\$4,000 - \$6,000*	A

\*Operating impact consists of estimated annual server and software licensing maintenance costs. Capital projects typically fund the first year of licensing and maintenance costs. The operating impact will be reflected in the operating budget for the first time in 2017.

**County-Wide Key Strategic Outcome: An economically vibrant county**

**Program Description**

The County Board Chair and staff evaluate and promote initiatives to better serve supervisors and the public and enhance and increase the development, efficiency and cost effectiveness of County and County Board operations. The County Board Chairman, elected by the Board to fill a leadership position in the legislative support program, addresses all responsibilities designated in state statutes, County Code and as an elected department head directing overall operations of department staff including audit functions, intergovernmental relations, task force assignments, research projects, etc.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.15</b>	<b>(0.85)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,678	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$584,089</b>	<b>\$592,850</b>	<b>\$592,850</b>	<b>\$529,007</b>	<b>(\$63,843)</b>
<b>Total Revenues</b>	<b>\$585,767</b>	<b>\$592,850</b>	<b>\$592,850</b>	<b>\$529,007</b>	<b>(\$63,843)</b>
Personnel Costs	\$511,052	\$542,763	\$521,249	\$478,534	(\$64,229)
Operating Expenses	\$8,215	\$21,975	\$20,550	\$21,975	\$0
Interdept. Charges	\$27,712	\$28,112	\$28,012	\$28,498	\$386
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$546,979</b>	<b>\$592,850</b>	<b>\$569,811</b>	<b>\$529,007</b>	<b>(\$63,843)</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$38,788</b>	<b>\$0</b>	<b>\$23,039</b>	<b>\$0</b>	<b>\$0</b>



**Program Highlights**

Personnel costs are reduced \$64,229 mostly as the result of enrolled ordinance 169-67, which reduces the county board chairperson position from 1.00 FTE to 0.50 FTE on the third Tuesday in April 2016 (Note: The budget is reduced 0.35 FTE as a result of this mid-year change). The 2016 budget also reflects a decrease in personnel costs totaling \$28,124 for a reduction of 0.50 FTE for an Administrative Specialist position which will be shared with the County Clerk's office beginning in the fall of 2015.

Operating expenses remain the same while interdepartmental charges increase slightly due to increases in End User Technology Fund (EUTF) and phone charges.

In 2014, County Board staff provided approximately 225 hours of administrative support to the Criminal Justice Collaboration Council (CJCC), which was not charged back to the Department of Health and Human Services including preparing minutes, designing and editing newsletters and brochures, updating the website, etc.



<b>Activity-Workload Data</b>	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Committee agenda/minutes prepared	225	250	240	250	0
Advisement to committees by staff	271	275	275	275	0
Reviewing/advising on state legislative issues	200	200	200	200	0
Staff participating in community events/meetings/conferences	150	150	150	150	0

County Board and Committees Operations

County-Wide Key Strategic Outcome: An economically vibrant county

Program Description

The County Board makes a concerted effort to promote economic development and the well-being of county residents while building relationships with local and state officials to enhance cooperation and delivering services to taxpayers in the most cost effective manner. The Waukesha County Board of Supervisors consists of 25 elected members who elect a chairperson. There are no FTEs budgeted in the County Board and committees operations program due to the part-time nature of the 24 supervisor positions.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$334,380</b>	<b>\$333,885</b>	<b>\$333,885</b>	<b>\$333,765</b>	<b>(\$120)</b>
<b>Total Revenues</b>	<b>\$334,380</b>	<b>\$333,885</b>	<b>\$333,885</b>	<b>\$333,765</b>	<b>(\$120)</b>
Personnel Costs	\$253,670	\$265,152	\$264,743	\$265,032	(\$120)
Operating Expenses	\$45,095	\$66,733	\$66,733	\$66,733	\$0
Interdept. Charges	\$974	\$2,000	\$1,700	\$2,000	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$299,739</b>	<b>\$333,885</b>	<b>\$333,176</b>	<b>\$333,765</b>	<b>(\$120)</b>
Rev. Over (Under) Exp.	\$34,641	\$0	\$709	\$0	\$0

 Program Highlights

Personnel costs decrease \$120 while operating expenses and interdepartmental charges remain the same in 2015.

 Activity-Workload Data	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Ordinances/Resolutions considered	186	150	150	150	0
County board meetings attended	331	275	275	275	0
Standing committee meetings attended	545	675	600	600	(75)

Internal Audit

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Program Description**

Internal Audit, an independent function of the legislative branch of the county, is responsible for conducting operational, performance and financial audits of County operations to help ensure safeguarding of County assets, efficiency, management integrity and reliability by identifying cost effective controls throughout County operations. Internal audits and special projects result in recommendations to improve operations that assist administration, supervisors and taxpayers of Waukesha County for the purpose of promoting efficiency, economy and adequate internal controls.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a) (b)	\$123,198	\$0	\$101,338	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$247,800</b>	<b>\$250,030</b>	<b>\$250,030</b>	<b>\$251,280</b>	<b>\$1,250</b>
<b>Total Revenues</b>	<b>\$370,998</b>	<b>\$250,030</b>	<b>\$351,368</b>	<b>\$251,280</b>	<b>\$1,250</b>
Personnel Costs	\$139,622	\$143,852	\$143,164	\$146,459	\$2,607
Operating Expenses	\$104,697	\$106,178	\$208,633	\$104,821	(\$1,357)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$244,319</b>	<b>\$250,030</b>	<b>\$351,797</b>	<b>\$251,280</b>	<b>\$1,250</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$126,679</b>	<b>\$0</b>	<b>(\$429)</b>	<b>\$0</b>	<b>\$0</b>

- (a) The 2014 actual includes \$124,876 from open purchase orders carried over from 2013 to 2014 of which \$123,198 is in the internal audit program for audits of HHS building change order review assistance (\$15,098), consulting service for internal audit (\$14,000), Clerk of Courts (\$37,800) and Sheriff's Department Jail/CJCC (\$51,500) and requisitioned funds for five-year software maintenance (\$4,800).
- (b) The 2015 estimate reflects \$101,338 from open purchase orders carried over from 2014 to 2015 for audit of HHS mental health third party billing of \$56,250, consulting service for Internal Audit of \$14,000, Register of Deeds Audit of \$27,419 and requisitioned funds for five-year software maintenance of \$3,669.



**Program Highlights**

Operating expenses decrease \$1,357 to partially offset personnel cost increases of \$2,607 or 1.8%.

Anticipated 2016 audits include: payroll system controls, Department of Public Works, Clerk of Courts, University of Wisconsin-Extension, Department of Health and Human Services-Aging, Disability Resource Center (ADRC).



**Activity-Workload Data**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Audits of department activities	5	5	7	5	0
Consult with departments to assist in various projects	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Follow-up of internal audit and external auditor's recommendations	1	1	1	1	0
Percentage of internal audit recommendations accepted by management for implementation*	NA	NA	NA	80%	NA

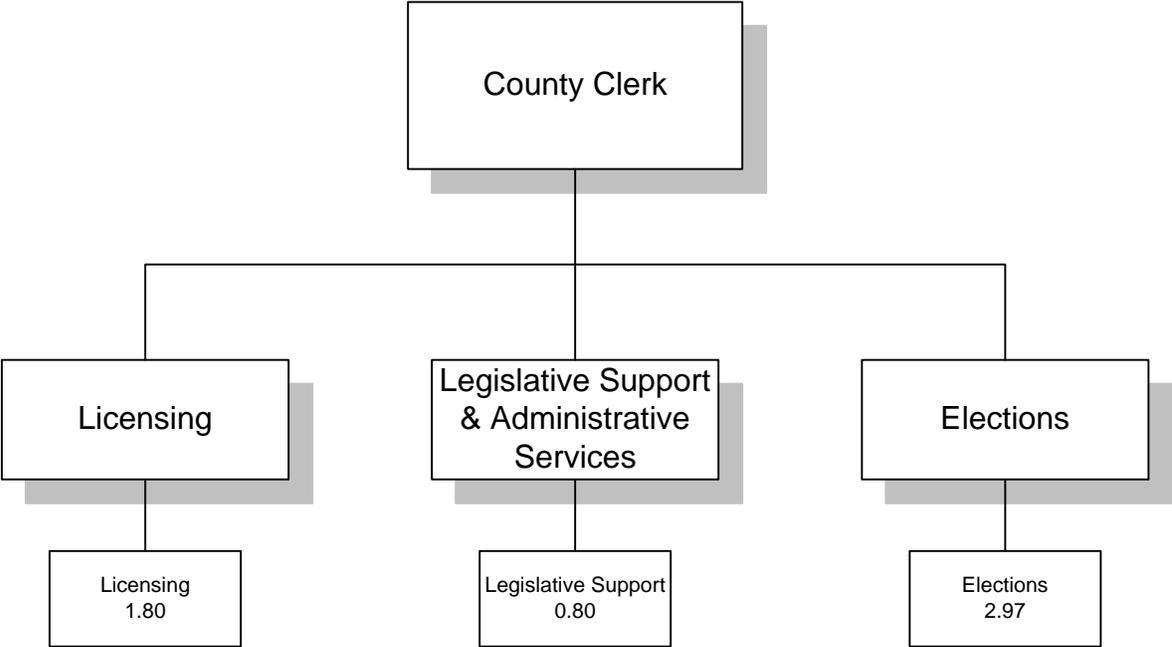
\*New activity-workload data measure in 2016.

**THIS PAGE LEFT BLANK**

# County Clerk

# COUNTY CLERK'S OFFICE

## FUNCTION / PROGRAM CHART



5.57 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.  
2. See Stats/Trends Section for position detail.



**Statement of Purpose**

The Waukesha County electorate chooses the County Clerk, which is a State Constitutional Officer defined by Wisconsin Statutes, every two years. The County Clerk's two main statutory duties are to act as the Waukesha County Election Commissioner and Clerk of the Waukesha County Board.

Financial Summary	2014	2015	2015	2016	Change From 2015	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$175,939	\$162,000	\$161,710	\$163,210	\$1,210	0.7%
Charges for Services	\$71,445	\$71,397	\$68,260	\$71,260	(\$137)	-0.2%
Interdepartmental	\$23	\$400	\$100	\$100	(\$300)	-75.0%
Other Revenue	\$695	\$900	\$900	\$900	\$0	0.0%
Appr. Fund Balance (a)	\$112,040	\$0	\$0	\$85,287	\$85,287	N/A
<b>County Tax Levy (Credit)</b>	<b>\$312,360</b>	<b>\$312,360</b>	<b>\$312,360</b>	<b>\$355,484</b>	<b>\$43,124</b>	<b>13.8%</b>
<b>Total Revenue Sources</b>	<b>\$672,502</b>	<b>\$547,057</b>	<b>\$543,330</b>	<b>\$676,241</b>	<b>\$129,184</b>	<b>23.6%</b>
<b>Expenditures</b>						
Personnel Costs	\$332,975	\$358,840	\$344,148	\$403,142	\$44,302	12.3%
Operating Expenses	\$214,024	\$147,000	\$142,443	\$231,143	\$84,143	57.2%
Interdept. Charges	\$39,955	\$41,217	\$41,187	\$41,956	\$739	1.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$586,954</b>	<b>\$547,057</b>	<b>\$527,778</b>	<b>\$676,241</b>	<b>\$129,184</b>	<b>23.6%</b>
Rev. Over (Under) Exp.	\$85,548	\$0	\$15,552	\$0	\$0	N/A

**Position Summary (FTE)**

Regular Positions	4.00	4.00	4.00	4.50	0.50
Extra Help	1.07	0.79	0.79	1.00	0.21
Overtime	0.01	0.07	0.07	0.07	0.00
<b>Total FTEs</b>	<b>5.08</b>	<b>4.86</b>	<b>4.86</b>	<b>5.57</b>	<b>0.71</b>

(a) The 2016 budget includes one-time General Fund Balance appropriation of which \$85,287 for higher costs associated with the higher number of elections in the General election year.

The Mission of the County Clerk's Office is to:

- Issue licenses, and administer programs for the County mandated by State Law & County Ordinances.
- Maintain a positive working relationship with elected officials at the Federal, State and local levels and with all County departments and municipalities.
- Utilize existing technologies to improve efficiency.
- Employ fiscally responsible practices.
- Provide expedient and courteous service to our customer.

**Current and Planned Capital Projects**

Project #	Project Name	Expected Completion Year	Total Project Costs	Estimated % Complete End of '15	Estimated Operating Impact	A = Annual T = One-Time
201310	Election System Upgrade	2015	\$2,318,000	100%	\$40,000	A
201619	County Boardroom Technology Upgrade Project	2016	\$115,000	0%	\$4,000-\$6,000*	A

\*Operating impact consists of estimated annual server and software licensing maintenance costs. Capital projects typically fund the first year of licensing and maintenance costs. The operating impact will be reflected in the operating budget for the first time in 2017.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Objective:** Explore the opportunity to assess fees related to marriages performed at the courthouse.

**Program Description**

The County Clerk’s Office issues marriage licenses and domestic partnership licenses to County residents or out of state customers who are eligible to marry under Wisconsin law; administers state dog licensing program, tags and supplies to municipalities as mandated by State law; and accepts and forwards passport applications and all required materials to the U.S. State Department.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.21</b>	<b>1.16</b>	<b>1.16</b>	<b>1.80</b>	<b>0.64</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$175,939	\$162,000	\$161,710	\$163,210	\$1,210
Charges for Services	\$17,177	\$14,700	\$16,000	\$16,000	\$1,300
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit) (a)</b>	<b>(\$66,160)</b>	<b>(\$68,335)</b>	<b>(\$68,335)</b>	<b>(\$35,043)</b>	<b>\$33,292</b>
<b>Total Revenues</b>	<b>\$126,956</b>	<b>\$108,365</b>	<b>\$109,375</b>	<b>\$144,167</b>	<b>\$35,802</b>
Personnel Costs	\$79,487	\$71,493	\$71,098	\$106,488	\$34,995
Operating Expenses	\$12,105	\$19,685	\$19,785	\$20,485	\$800
Interdept. Charges	\$17,125	\$17,187	\$17,157	\$17,194	\$7
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$108,717</b>	<b>\$108,365</b>	<b>\$108,040</b>	<b>\$144,167</b>	<b>\$35,802</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$18,239</b>	<b>\$0</b>	<b>\$1,335</b>	<b>\$0</b>	<b>\$0</b>

(a)The tax levy credit in this program area is used to reduce the County Clerk’s overall tax levy need in the Elections and Legislative Support programs.

 **Program Highlights:**

Fines and License revenues includes marriage license revenue which increases \$1,500 in the 2016 budget to \$105,000. This is offset by a \$290 slight increase in termination fees. Passport revenue remains unchanged in the 2016 budget at \$58,000. Charges for Service revenue which includes passport photo and marriage waiver fee is budgeted to increase \$1,300 in 2016.

Personnel costs increase \$35,000 mainly reflecting a \$28,124 increase for 0.50 FTE of an Administrative Specialist position in the County Board’s office which will be shared with the County Clerk’s office. The budget also includes a \$5,100 increase in temporary extra help for a 0.14 FTE increase to 0.50 FTE.



**Activity-**The chart shows the number of County Clerk issued licenses and applications by year.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Budget Change
Marriage Licenses	1,871	1,763	1,939	1,715	1,750	35
Domestic Partnerships	11	14	5	4	4	0
Passport Photos	967	1,223	1,318	1,318	1,325	7
Passports Applications	2,424	2,161	2,200	2,100	2,100	0

Elections

**Program Description**

Prepare and publish State statutory required legal election notices. Train inspectors and poll workers. Help with voter registration. Certify to local clerks, pertinent election data. Prepare and distribute ballots and other election supplies to local clerks. Prepare voting machine layouts for municipalities. Receive and tabulate election returns on election night. Canvass the results of all elections held for County, State, and Federal offices within the County. Respond to, and take appropriate action, when necessary, on all questions and complaints regarding the election process within the County and maintain the necessary records for Waukesha County municipalities collaborating on the Statewide Voter Registration System (SVRS) to maintain compliance with Federal election statutes.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>3.07</b>	<b>2.90</b>	<b>2.90</b>	<b>2.97</b>	<b>0.07</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$54,099	\$56,172	\$52,000	\$55,000	(\$1,172)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$110,000	\$0	\$0	\$85,287	\$85,287
<b>County Tax Levy (Credit)</b>	<b>\$318,054</b>	<b>\$319,086</b>	<b>\$319,086</b>	<b>\$327,876</b>	<b>\$8,790</b>
<b>Total Revenues</b>	<b>\$482,153</b>	<b>\$375,258</b>	<b>\$371,086</b>	<b>\$468,163</b>	<b>\$92,905</b>
Personnel Costs	\$201,597	\$230,613	\$217,016	\$238,865	\$8,252
Operating Expenses	\$195,013	\$124,248	\$120,508	\$208,208	\$83,960
Interdept. Charges	\$19,054	\$20,397	\$20,397	\$21,090	\$693
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$415,664</b>	<b>\$375,258</b>	<b>\$357,921</b>	<b>\$468,163</b>	<b>\$92,905</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$66,489</b>	<b>\$0</b>	<b>\$13,165</b>	<b>\$0</b>	<b>\$0</b>

(a) The 2016 budget includes one-time General Fund Balance appropriation of \$85,287 for higher estimated costs associated with the higher number of elections in the General election year.



**Program Highlights & Activities:**

2016 will be the first year the County will implement the new Election Equipment Project modern-driven election equipment system. This new system will provide for the electronic transmission of election contest results. It will also significantly decrease the time between the closing of the polls at 8:00 p.m. and the unofficial election night results being posted on the County's website.

Charges for Services primarily includes charges to municipalities for election services. They are cyclical in nature and therefore slightly higher in 4-election years (even-numbered years) and slightly lower in odd-numbered years. A number of unrelated factors impact this figure from year to year. Three former relier municipalities converted over to becoming self-providers in late 2014 and 2015. This resulted in the difference between the odd and even year figures becoming less visible going into 2016.

Personnel costs increase mainly due to an increase in temporary extra help by nearly \$2,500 or 0.07 FTE to 0.50 FTE (1,040 hours) since more temporary staffing assistance is estimated to be needed for the elections planned for in 2016.

Operating expenses increases by nearly \$84,000 mainly due to increased elections planned for in 2016, including increases in budgeted ballot costs which fluctuate between even and odd numbered years. Also, legal notices costs are projected to be \$8,400 higher in 2016, budgeted at \$18,200.

	2012	2013	2014	2015	2016 Est.
 <b>Number of Waukesha County Registered Voters as certified in January</b>	284,034	262,329	267,472	269,000	270,000
<b>Number of Regular Elections</b>	7	2	4	2	4 (a)
<b>Number of Special Elections</b>	0	2	1	4	0
<b>Number of Mock Elections (test new system)</b>	0	0	0	2	0

(a) Includes a Presidential Election (typically higher voter turnout)

## Legislative Support and Administrative Services

**Program Description**

Clerk of the County Board of Supervisors, custodian of all records of the Board and all other records as required to be filed by statutes. The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support, including actively working on business continuity, the County accounting system, and annual budget for the Department. The County Clerk is also responsible for posting agendas and minutes and publishing summaries of proposed County Ordinances. Many times, the Office is the first place residents call to get transferred to the appropriate department.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$169	\$525	\$260	\$260	(\$265)
Interdepartmental	\$23	\$400	\$100	\$100	(\$300)
Other Revenue	\$695	\$900	\$900	\$900	\$0
Appr. Fund Balance	\$2,040	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$60,466</b>	<b>\$61,609</b>	<b>\$61,609</b>	<b>\$62,651</b>	<b>\$1,042</b>
<b>Total Revenues</b>	<b>\$63,393</b>	<b>\$63,434</b>	<b>\$62,869</b>	<b>\$63,911</b>	<b>\$477</b>
Personnel Costs	\$51,891	\$56,734	\$56,034	\$57,789	\$1,055
Operating Expenses	\$6,906	\$3,067	\$2,150	\$2,450	(\$617)
Interdept. Charges	\$3,776	\$3,633	\$3,633	\$3,672	\$39
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$62,573</b>	<b>\$63,434</b>	<b>\$61,817</b>	<b>\$63,911</b>	<b>\$477</b>
Rev. Over (Under) Exp.	\$820	\$0	\$1,052	\$0	\$0


**Program Highlights**

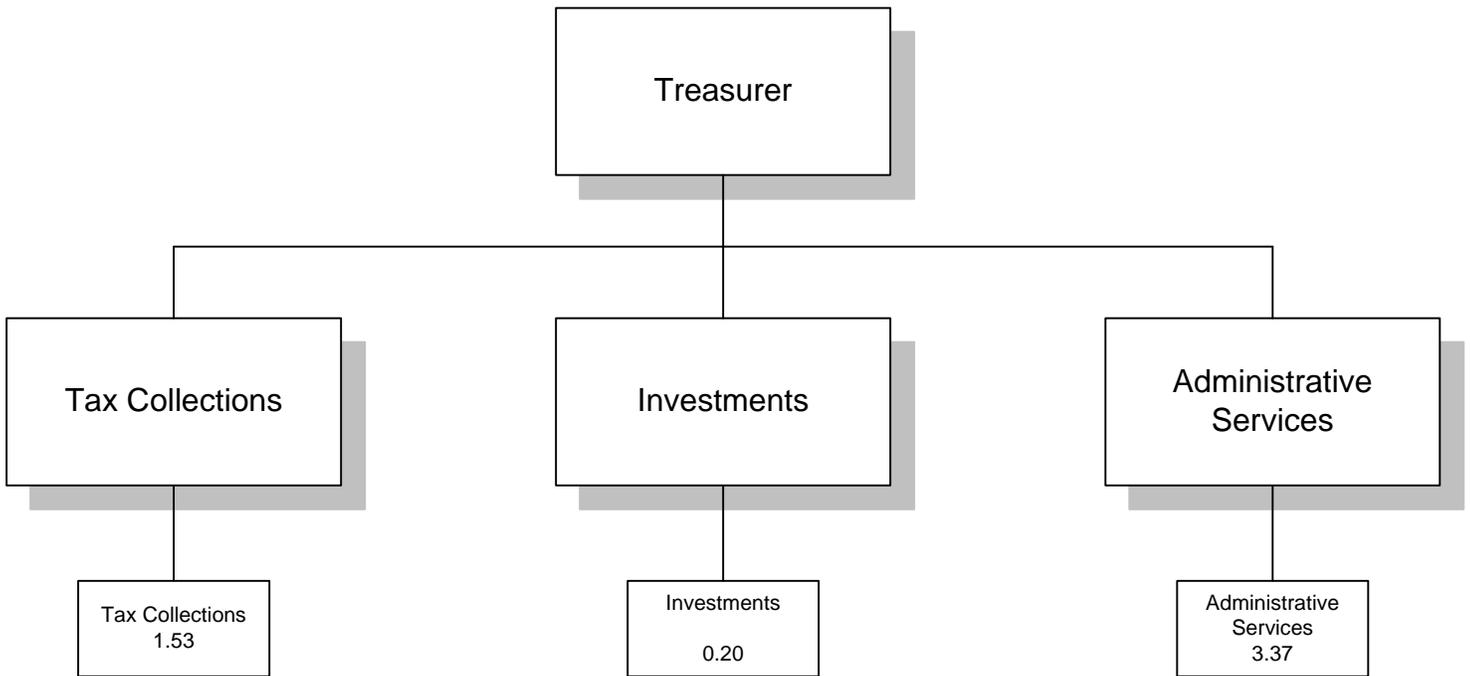
Charges for Service revenues include \$260 in the base budget, mostly for copy and duplicating fee revenues. Interdepartmental charge revenues include \$100 budgeted for revenue generated from providing other County departments with the "Directory of Public Officials", which is produced by the County Clerk's Office staff in this program area. Other revenues include \$900 which includes reimbursements from municipal officials for meeting supplies.

Personnel costs increase by about \$1,100, mainly for costs to continue the 0.80 FTE's in this program area. Operating expenditures are budgeted to decrease by \$617 mostly related to a reduction in office equipment and printing costs to closer match prior year actuals.

# **County Treasurer**

# TREASURER'S OFFICE

## FUNCTION / PROGRAM CHART



5.10 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.



**Statement of Purpose**

The mission of the County Treasurer's office is to provide efficient, courteous service and maintain accurate records, while upholding the fiduciary and statutory responsibilities required of the office.

Financial Summary	2014	2015	2015	2016	Change From 2015	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$53,556	\$44,400	\$44,400	\$44,400	\$0	0.0%
Charges for Services	\$173,453	\$125,900	\$126,248	\$125,900	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a) (c)	\$6,153,475	\$6,486,946	\$4,954,024	\$6,231,446	(\$255,500)	-3.9%
Apr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
<b>County Tax Levy (Credit) (b)</b>	<b>(\$6,841,304)</b>	<b>(\$5,983,850)</b>	<b>(\$5,983,850)</b>	<b>(\$5,713,850)</b>	<b>\$270,000</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>(\$460,820)</b>	<b>\$673,396</b>	<b>(\$859,178)</b>	<b>\$687,896</b>	<b>\$14,500</b>	<b>2.2%</b>
<b>Expenditures</b>						
Personnel Costs	\$359,122	\$371,469	\$371,157	\$382,835	\$11,366	3.1%
Operating Expenses	\$130,664	\$170,865	\$166,140	\$171,324	\$459	0.3%
Interdept. Charges	\$129,177	\$131,062	\$131,047	\$133,737	\$2,675	2.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$618,963</b>	<b>\$673,396</b>	<b>\$668,344</b>	<b>\$687,896</b>	<b>\$14,500</b>	<b>2.2%</b>
Rev. Over (Under) Exp.	(\$1,079,783)	\$0	(\$1,527,522)	\$0	\$0	N/A

**Position Summary (FTE)**

Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help	0.29	0.07	0.07	0.07	0.00
Overtime	0.03	0.03	0.03	0.03	0.00
<b>Total FTEs</b>	<b>5.32</b>	<b>5.10</b>	<b>5.10</b>	<b>5.10</b>	<b>0.00</b>

- a) For budget comparison purposes, the 2014 actual Investment Income revenues reported here do not agree to the Comprehensive Annual Financial Report which includes year-end market to market values of investments as required by GAAP.
- b) The tax levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.
- c) The 2015 Revenues are projected to underperform the 2015 adopted budget primarily as a result of expected lower investment rates of return.

**Current and Planned Capital Projects**

Proj.#	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '15	Est. Operating Impact	A=Annual T=One-Time
200414	County-wide Cashiering (a) (b)	2017	\$970,000	95%	\$31,875	A

Refer to Capital Project section of the budget book for additional details.

- a) Coordinated project with departments' county-wide. At the close of 2013, integration with all available lines of business applications has been achieved. The project is identified as 95% complete; as the capital project remains open to begin planning for system(s) replacement. Project scope was modified in the 2015 budget to reflect planning and development for future countywide cashiering projects.
- b) Project is coordinated by the Department of Administration - Business Office. The total operating impact to the County is \$31,875 annually. Operating costs are budgeted within the End User Technology Fund (EUTF) and are allocated to department budgets through the EUTF cost allocation.

Tax Collection

**Program Description**

The County Treasurer computes and distributes tax settlements for thirty-seven municipalities, the Department of Revenue, and all school districts in the County. Contractual agreements exist with twelve municipalities to collect first installment property taxes. Second installment taxes are collected for thirty-one of the thirty-seven municipalities. The office also collects delinquent taxes and, as necessary, forecloses and sells foreclosed properties according to Wisconsin Statutes.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Objective:** Work cooperatively with financial institutions and escrow companies to electronically receive tax payments in order to alleviate manual entry and reduce costs.

**Key Outcome Indicator:** Increased number of property tax payments electronically imported (interfaced) into the tax system. An increasing rate of electronic submissions will indicate improved efficiency, improved cash flow and reduced costs. Based on analysis of electronic submission of 2013 and 2014 tax bills, a 2016 target (estimate) is shown below:

Performance Measure:	2014 Actual	2015 Target	2015 Estimate	2016 Target
# Tax payments received electronically	6,146	6,200	6,200	6,500
Projected estimated cost savings	\$1,106	\$1,116	\$1,116	\$1,170

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.75</b>	<b>1.53</b>	<b>1.53</b>	<b>1.53</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$53,556	\$44,400	\$44,400	\$44,400	\$0
Charges for Services	\$171,733	\$124,700	\$125,048	\$124,700	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,867,389	\$2,878,000	\$2,952,724	\$2,822,500	(\$55,500)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit) (a)</b>	<b>(\$2,852,365)</b>	<b>(\$2,796,715)</b>	<b>(\$2,796,715)</b>	<b>(\$2,739,111)</b>	<b>\$57,604</b>
<b>Total Revenues</b>	<b>\$240,313</b>	<b>\$250,385</b>	<b>\$325,457</b>	<b>\$252,489</b>	<b>\$2,104</b>
Personnel Costs	\$93,244	\$96,520	\$96,303	\$99,983	\$3,463
Operating Expenses	\$81,815	\$100,340	\$94,758	\$98,349	(\$1,991)
Interdept. Charges	\$53,313	\$53,525	\$53,525	\$54,157	\$632
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$228,372</b>	<b>\$250,385</b>	<b>\$244,586</b>	<b>\$252,489</b>	<b>\$2,104</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$11,941</b>	<b>\$0</b>	<b>\$80,871</b>	<b>\$0</b>	<b>\$0</b>

a) Revenues in excess of expenditures are used to reduce tax levy funding for other General Governmental operations.



### Program Highlights

Other revenue is budgeted to decrease \$55,500 or 1.8% which includes a budgeted decrease in Interest and Penalty on delinquent taxes of \$55,000 or 1.9% to \$2,703,000, reflecting a reduction in tax delinquencies.

Personnel costs are budgeted to increase nearly \$3,500 or 3.6% primarily related to costs to continue salaries and benefits.

Operating expenses are budgeted to decrease \$1,990 or 2.0% due to a decrease in outside printing of \$1,100 or 7.3% and a decrease in outside postage of \$890 or 5.3% to closer reflect the prior year actuals.

Interdepartmental charges are budgeted to increase \$630 or 1.2% mostly due to an increase of \$1,010 or 11.5% in end user technology (EUTF) total costs of ownership charges and a \$170 or 0.8% increase for the DOA-Principal Financial Analyst position allocated to this program for tax collection services, offset by a decrease in postage of \$550 or 5.8%.



### Activity

Interest and penalty revenue is collected from delinquent property taxpayers. Revenues have fluctuated over the past several years, partly due to the cyclical nature of delinquent taxes and when they are paid.

#### Interest and Penalty Earned on Delinquent Taxes

	2009	2010	2011	2012	2013	2014	2015 Est.
<b>Interest</b>	\$1,953,118	\$2,284,491	\$2,458,214	\$2,365,206	\$1,830,493	\$1,820,236	\$1,838,667
<b>Penalty</b>	\$1,007,175	\$1,165,653	\$1,227,443	\$1,175,615	\$914,764	\$906,000	\$919,333
<b>TOTAL</b>	\$2,960,293	\$3,450,144	\$3,685,657	\$3,540,821	\$2,745,257	\$2,726,236	\$2,758,000

**Activity**

The Treasurer's office collected first installment taxes for twelve municipalities in the 2014-2015 tax years. The dollars collected decreased by \$7.1 million to \$137.1 million. A contractual agreement is established and fees are charged to the municipality for this service. The fees assessed to municipalities offset direct costs associated with the process of collection such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County's tax collection service.

**Property Taxes Dollars Collected under Municipal Contracts**

<b>Municipality</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
City of Delafield	\$15,557,891	\$15,918,438	\$15,814,785	\$15,929,219	\$16,710,772	\$16,155,590
Town of Brookfield	\$12,489,714	\$12,333,060	\$12,476,796	\$12,325,160	\$12,475,801	\$11,853,603
Town of Waukesha	\$11,320,785	\$11,351,046	\$11,481,880	\$11,216,061	\$10,675,388	\$10,073,036
Village of Dousman	\$2,167,348	\$2,250,107	\$2,362,645	\$2,464,520	\$2,592,556	\$2,525,463
Village of Lac La Belle	\$1,345,392	\$1,482,481	\$1,431,506	\$1,502,700	\$1,525,072	\$1,420,931
Village of Lannon	\$1,496,486	\$1,571,496	\$1,573,686	\$1,610,014	\$1,571,266	\$1,581,353
Village of Menomonee Falls	\$64,339,552	\$65,932,259	\$66,324,210	\$66,606,056	\$67,989,356	\$65,170,535
Village of Merton	\$4,572,666	\$4,797,428	\$5,015,291	\$5,125,366	\$5,093,331	\$4,848,298
Village of Nashotah	\$2,255,421	\$2,370,252	\$2,391,372	\$2,290,541	\$2,324,469	\$2,222,171
Village of Oconomowoc Lake	\$4,532,374	\$4,453,360	\$4,471,340	\$4,584,523	\$4,126,147	\$3,918,328
Village of Pewaukee	\$12,920,211	\$13,237,318	\$13,356,551	\$13,795,245	\$14,207,234	\$12,672,961
Village of Wales	\$4,373,080	\$4,431,651	\$4,600,464	\$4,933,828	\$5,002,671	\$4,708,914
<b>TOTAL</b>	<b>\$137,370,920</b>	<b>\$140,128,896</b>	<b>\$141,300,526</b>	<b>\$142,383,233</b>	<b>\$144,294,063</b>	<b>\$137,151,183</b>

**Program Description**

The County cash balances are invested using the State’s Local Government Investment Pool, Aaa/AAA money market funds and securities by investment firms with contracts that are authorized by State Statutes and in accordance with the County’s adopted investment policies. The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity and to maximize the return on investment.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$3,284,716	\$3,607,646	\$2,000,000	\$3,407,646	(\$200,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit) (b)</b>	<b>(\$4,319,601)</b>	<b>(\$3,513,127)</b>	<b>(\$3,513,127)</b>	<b>(\$3,314,496)</b>	<b>\$198,631</b>
<b>Total Revenues</b>	<b>(\$1,034,885)</b>	<b>\$94,519</b>	<b>(\$1,513,127)</b>	<b>\$93,150</b>	<b>(\$1,369)</b>
Personnel Costs	\$18,066	\$18,766	\$18,754	\$19,044	\$278
Operating Expenses	\$21,740	\$36,000	\$25,727	\$34,000	(\$2,000)
Interdept. Charges	\$38,885	\$39,753	\$39,753	\$40,106	\$353
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$78,691</b>	<b>\$94,519</b>	<b>\$84,234</b>	<b>\$93,150</b>	<b>(\$1,369)</b>
<b>Rev. Over (Under) Exp.</b>	<b>(\$1,113,576)</b>	<b>\$0</b>	<b>(\$1,597,361)</b>	<b>\$0</b>	<b>\$0</b>

- (a) 2015 Estimate of investment income is projected to be \$1,607,646 lower than 2015 budget figures as a result of expected lower investment rates of return.
- (b) Budgeted revenues in excess of expenditures are used to reduce tax levy funding for other General Governmental operations.



**Program Highlights**

Other revenue consists of Investment Income which is being decreased by \$200,000 or 5.5% to \$3,407,650.

Personnel costs overall are increasing by nearly \$280 or 1.5% for costs to continue.

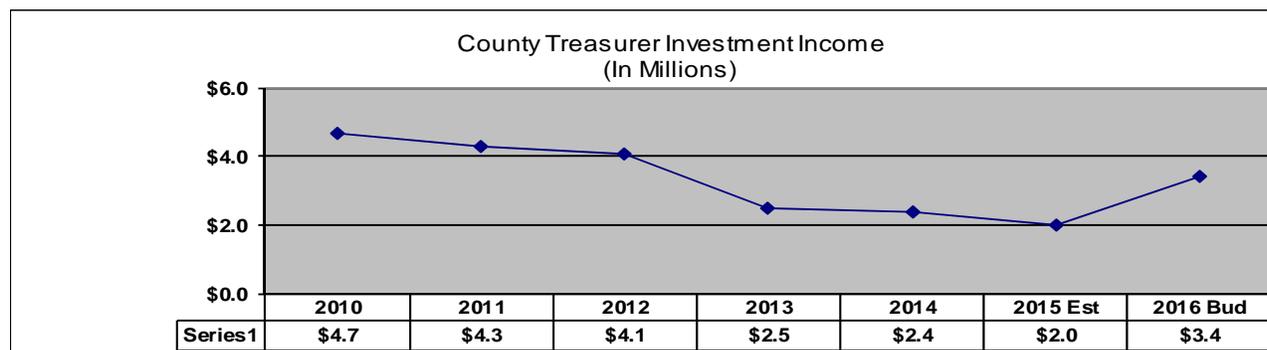
Operating expenses are budgeted to decrease \$2,000 or 5.6% due to a decrease in finance charges of \$2,700 or 8.7% as a result of new electronic check processing equipment, however this is offset by a slight increase in finance charges for Parks and Land Use of \$700 or 14.0%.

Interdepartmental charges are budgeted to increase by \$350 or 0.9% primarily due to an increase for the DOA-Principal Financial Analyst position allocated to this program.



**Activity**

Interest rates between 2010 and 2014 have been declining with investment income at historical levels ending 2014 slightly over \$2.4 million. Interest rates are expected to remain historically low in 2015 but improve slightly in 2016.



**Program Description**

The Administrative Services division is responsible for coordinating and providing efficient administrative/clerical support. The office collects and receipts departmental monies for the County and disburses all checks and payments.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>3.37</b>	<b>3.37</b>	<b>3.37</b>	<b>3.37</b>	<b>(0.00)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,720	\$1,200	\$1,200	\$1,200	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,370	\$1,300	\$1,300	\$1,300	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$330,662</b>	<b>\$325,992</b>	<b>\$325,992</b>	<b>\$339,757</b>	<b>\$13,765</b>
<b>Total Revenues</b>	<b>\$333,752</b>	<b>\$328,492</b>	<b>\$328,492</b>	<b>\$342,257</b>	<b>\$13,765</b>
Personnel Costs	\$247,812	\$256,183	\$256,100	\$263,808	\$7,625
Operating Expenses	\$27,109	\$34,525	\$45,655	\$38,975	\$4,450
Interdept. Charges	\$36,979	\$37,784	\$37,769	\$39,474	\$1,690
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$311,900</b>	<b>\$328,492</b>	<b>\$339,524</b>	<b>\$342,257</b>	<b>\$13,765</b>
Rev. Over (Under) Exp.	\$21,852	\$0	(\$11,032)	\$0	\$0

**Program Highlights**

Personnel costs are budgeted to increase \$7,625 or 3.0% primarily related to cost to continue.

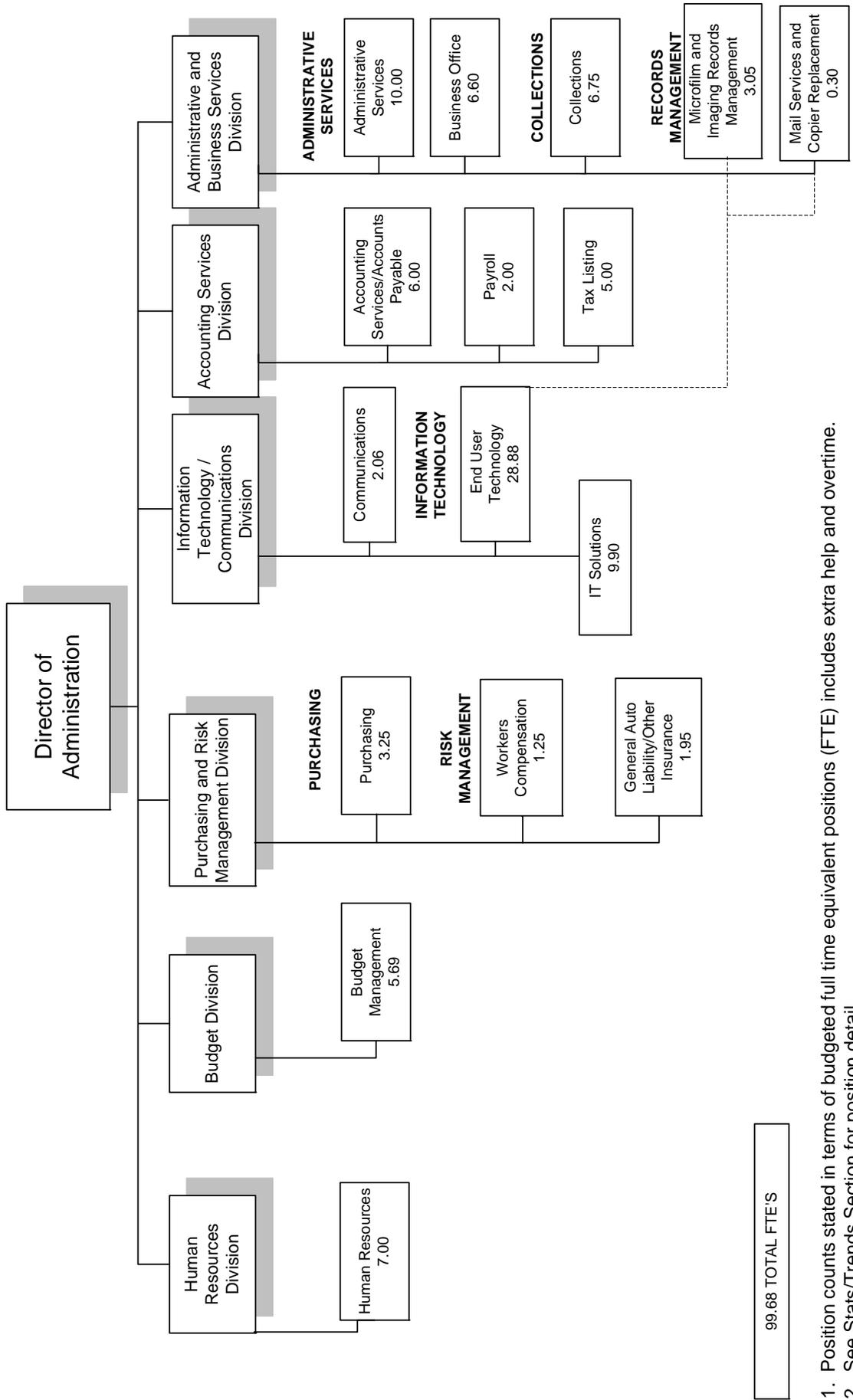
Operating expenses are budgeted to increase \$4,450 or 12.9% due to an increase in advertising & legal notices of \$3,400 or 77.3% and an increase in office equipment repair/maintenance of \$1,350 or 67.5%, offset by a decrease in data processing/computer of \$300 or 75.0%.

Interdepartmental charges are budgeted to increase by \$1,690 or 4.5% primarily due to an increase in Computer Maintenance of \$1,878 or 11.5%, offset by a decrease in records storage and retrieval of \$104 or 5.5% and a decrease in end user technology (EUTF) total costs of ownership charges of \$169 or 8.6%.

# **Department of Administration**

# ADMINISTRATION

## FUNCTION / PROGRAM CHART



99.68 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.  
 2. See Stats/Trends Section for position detail.

## All Funds

## Administration

## Statement of Purpose

**Statement of Purpose**

The mission of the Department of Administration is to assist other County departments and provide County-wide standards and support systems for human resources, financial management, information technology, procurement and other internal support services. The Department promotes and initiates enhancements and efficiencies of internal service operations, which enables better services to other County departments and ultimately the citizens of Waukesha County.

Financial Summary	2014	2015	2015	2016	Change From 2015 Adopted Budget	
	Actual (b)(c)	Adopted Budget (b)(c)	Estimate	Budget	\$	%
<b>General Fund (b)</b>						
Revenues	\$1,692,133	\$1,681,566	\$1,700,465	\$1,751,048	\$69,482	4.1%
County Tax Levy	\$4,782,854	\$4,750,854	\$4,750,854	\$4,695,954	(\$54,900)	-1.2%
Expenditures	\$6,347,278	\$6,432,420	\$6,404,034	\$6,447,002	\$14,582	0.2%
Rev. Over (Under) Exp.	\$127,709	\$0	\$47,285	\$0	\$0	N/A
<b>End User Technology Fund (b)(c)</b>						
Revenues	\$7,280,952	\$7,304,443	\$7,219,293	\$7,493,243	\$188,800	2.6%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$6,594,320	\$7,264,550	\$7,027,678	\$7,434,889	\$170,339	2.3%
Operating Inc./Loss	\$686,632	\$39,893	\$191,615	\$58,354	\$18,461	46.3%
<b>Risk Management</b>						
Revenues	\$2,704,251	\$2,696,027	\$2,743,327	\$2,761,728	\$65,701	2.4%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,613,311	\$2,696,027	\$2,696,027	\$2,761,728	\$65,701	2.4%
Operating Inc./Loss	\$90,940	\$0	\$47,300	\$0	\$0	N/A
<b>Collections</b>						
Revenues	\$1,058,097	\$975,771	\$855,197	\$900,312	(\$75,459)	-7.7%
County Tax Levy (a)	(\$90,000)	(\$60,000)	(\$60,000)	(\$30,000)	\$30,000	N/A
Expenditures	\$823,781	\$975,771	\$855,197	\$900,312	(\$75,459)	-7.7%
Operating Inc./Loss	\$144,316	(\$60,000)	(\$60,000)	(\$30,000)	\$30,000	N/A
<b>Total All Funds</b>						
Revenues	\$12,735,433	\$12,657,807	\$12,518,282	\$12,906,331	\$248,524	2.0%
County Tax Levy (a)	\$4,692,854	\$4,690,854	\$4,690,854	\$4,665,954	(\$24,900)	-0.5%
Expenditures	\$16,378,690	\$17,368,768	\$16,982,936	\$17,543,931	\$175,163	1.0%
Rev. Over (Under) Exp.	\$127,709	\$0	\$47,285	\$0	\$0	N/A
Operating Inc./Loss	\$921,888	(\$20,107)	\$178,915	\$28,354	\$48,461	N/A
<b>Position Summary (FTE)</b>						
Regular Positions	93.50	93.50	93.50	93.00	(0.50)	
Extra Help	11.29	9.52	9.52	6.67	(2.85)	
Overtime	0.07	0.01	0.01	0.01	0.00	
<b>Total</b>	<b>104.86</b>	<b>103.03</b>	<b>103.03</b>	<b>99.68</b>	<b>(3.35)</b>	

(a) The Collections Fund Balance appropriation is used to repay the General Fund for start-up funds and deferred indirect costs provided in prior years, which reduces the overall general County Tax Levy. This will be phased down over four years as to date and with 2016 budget total payback \$1,390,000.

(b) For the 2016 Budget, the Information Technology Solutions program is shifted from the Department of Administration (DOA) – End User Technology Fund to the DOA – General Fund. History has been restated for comparability purposes.

(c) For the 2016 Budget, the Department of Administration (DOA) - Communications Fund is shifted into the DOA - End User Technology Fund and is now reflected as a program within the fund. History has been restated for comparability purposes.

**Current Capital Projects**

Proj. #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '15	Estimated Operating Impact	A = Annual T = One-Time
200414	County wide Cashiering (a) (b)	Y	2017	\$970,000	95%	\$31,875	A
200910	Enterprise Content Management (b)	Y	2017	\$1,390,000	55%	\$58,000	A
200912	Workforce Management System (b)	Y	2015	\$1,293,000	100%	\$45,000	A
201411	End User Report Development	Y	2015	\$125,000	100%	(\$50,000)	A
201617	Payroll/Human Resource Info. Sys. Study (c)	Y	2016	\$75,000	0%	TBD	T
201619	County Boardroom Technology Upgrade Project	N	2016	\$115,000	0%	\$4,000 to \$6,000	A

- (a) Coordinated project with Departments County-wide. At the close of 2013, integration with all available lines of business applications has been achieved. The projects scope is modified in the 2015 budget, 95% completion reflects the ongoing business process review that will be used to document and establish requirements for future cashiering projects and system replacement.
- (b) Annual estimated operating impact is based on licensing cost of software and does not account for workflow or system consolidation efficiencies.
- (c) Project to study payroll and human resources system business and regulatory requirements establishing road map for future upgrades and potential system replacements.



## Fund Purpose

The General Fund is the primary operating fund of the County. It accounts for resources traditionally associated with governments and includes all revenues not required to be processed through another fund. Most General Fund revenue comes from Taxes, but the Fund also receives charges for service user fees, intergovernmental revenues, and other revenues.

Financial Summary	2014 Actual (b)	2015 Adopted Budget (b)	2015 Estimate	2016 Budget	Change From 2015 Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$555,967	\$593,733	\$593,733	\$571,180	(\$22,553)	-3.8%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$162,940	\$159,202	\$158,351	\$160,215	\$1,013	0.6%
Interdepartmental	\$722,498	\$703,558	\$703,558	\$781,895	\$78,337	11.1%
Other Revenue	\$202,669	\$197,073	\$216,823	\$209,758	\$12,685	6.4%
Appr. Fund Balance (a)	\$48,059	\$28,000	\$28,000	\$28,000	\$0	0.0%
<b>County Tax Levy (Credit)</b>	<b>\$4,782,854</b>	<b>\$4,750,854</b>	<b>\$4,750,854</b>	<b>\$4,695,954</b>	<b>(\$54,900)</b>	<b>-1.2%</b>
<b>Total Revenue Sources</b>	<b>\$6,474,987</b>	<b>\$6,432,420</b>	<b>\$6,451,319</b>	<b>\$6,447,002</b>	<b>\$14,582</b>	<b>0.2%</b>
<b>Expenditures</b>						
Personnel Costs	\$5,341,870	\$5,325,834	\$5,303,424	\$5,320,986	(\$4,848)	-0.1%
Operating Expenses (a)	\$586,196	\$681,465	\$677,608	\$681,486	\$21	0.0%
Interdept. Charges	\$419,212	\$425,121	\$423,002	\$444,530	\$19,409	4.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$6,347,278</b>	<b>\$6,432,420</b>	<b>\$6,404,034</b>	<b>\$6,447,002</b>	<b>\$14,582</b>	<b>0.2%</b>
Rev. Over (Under) Exp.	\$127,709	\$0	\$47,285	\$0	\$0	N/A

### Position Summary (FTE) (b)

Regular Positions	55.45	55.15	55.15	54.25	(0.90)
Extra Help	2.48	1.88	1.88	1.19	(0.69)
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>57.93</b>	<b>57.03</b>	<b>57.03</b>	<b>55.44</b>	<b>(1.59)</b>

(a) 2014 includes \$20,059 Fund Balance appropriation in revenues and in open purchase orders from 2013 carried forward into 2014. 2014, 2015 and 2016 includes \$28,000 Fund Balance appropriation in revenues and consulting services for the Diversity program.

(b) For the 2016 Budget, the Information Technology Solutions program is shifted from the Department of Administration (DOA) - End User Technology Fund to the DOA - General Fund. History has been restated for comparability purposes.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcomes: A county that provides customers with quality programs and services**

**Objective 1:** As part of the Enterprise Content Management (ECM) Governance Committee, establish a Countywide Information Governance Plan that implements effective life-cycle management for hard copy and electronic record content by focusing efforts on business need and retention requirements.

Continue to audit existing records retention schedules and assist departments in the identification of long term storage and frequently recalled records for conversion to ECM solutions. Assist end users through the use of Lean process concepts to redesign business processes and implement ECM tools when a positive return on investment is identified.

Key Outcome Indicators:

Complete initial ECM Governance Plan 4<sup>th</sup> and continue ongoing development of records policy and training materials to assist end users in their ECM implementation.

Implement ECM solutions when savings to departments is greater than records consulting and management costs (ongoing).

**County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill**

**Objective 2:** Improve cost containment associated with Information Technology. (Information Technology including End User Technology Fund)

Key Outcome Indicator:

Actual cost reduction in operational expenses related to server room operations Savings ending 2014 (8-years cumulative) \$786,166

	2014 Actual	2015 Target	2015 Estimate	2016 Target
Performance Measures:				
Operating cost reductions*	\$38,500	\$40,000	\$93,000	\$40,000

\*Operating cost reductions include in 2014 include the continued virtualization of servers, conversion from tape backup to disk and elimination of UNIX environment as part of the financial system implementation. The 2015 estimate of \$93,000 includes the elimination of ProStor/Stellent and Oracle Database licenses/hardware costs. The 2016 target reflects the transition to a new Internet Service Provider as well as continued migration of appropriate systems to Cloud provisioning.

**County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill**

**Objective 3:** Evaluate current Payroll and Human Resource Information Systems (HRIS) to determine functionality requirements and potential return on investment of systems replacement. The establishment of an integrated (HRIS) enables managers, and employees' access to information and provides greater human resource and payroll system efficiencies.

Key Outcome Indicator:

Improved data collection, access and management capability

---

**County-Wide Key Strategic Outcomes: A County that provides customers with quality programs and services.**

**Objective 4:** Continue implementation of on-site shared clinic with the City of Waukesha and the School District of Waukesha in order to reduce healthcare costs. Revise and enhance the health advancement / wellness program in conjunction with the services available with the on-site medical clinic in order to provide employees with an integrated and comprehensive wellness program and service.

Key Outcome Indicator:

Evaluate clinic, health plan and wellness data to determine trends, and services to assist in the control and management of health care costs.

Maintain health insurance plan cost increases below the medical rate of inflation.

Increase Health and Wellness Center utilization by employees, spouses and dependents.

**County-Wide Key Strategic Outcomes: A County that provides cost effective services delivered with competence and skill**

**Objective 5:** Continue centralized Process Improvement Resources (PIRs) committee to track project success, support current projects and identify new Lean projects, as well as encourage the use of Lean techniques in the development of continuous improvement efforts that may not elevate to full projects.

Leverage the internal SharePoint Lean Management tool to develop a public facing website to share projects with the public.

Key Outcome Indicator:

Continue to support projects and monitor program success through dashboard reporting and implement reporting to the public (1<sup>st</sup> Quarter 2016)

**County-Wide Key Strategic Outcomes: A County that provides cost effective services delivered with competence and skill**

**Objective 6:** Working with Departments, DOA-Purchasing and Budget divisions, vendors, and other local government entities, explore opportunities for moving functions off of County servers onto Cloud Service environments where the transference of the function shows a definite Return on Investment and limits the risk for the County. Develop ROI methodology that identifies the best targets and specifications for implementation.

Key Outcome Indicator:

Achieve return on investment for applications selected for Cloud Service environments.

Performance Measure:

- Working with HHS to implement NetSmart's SaaS Solution for CWS. Plan is to have this in place prior to yearend 2015
- Working with Land Information Systems from PLU to move their ESRI environment off of internal servers to ESRI's Cloud environment.

**County-Wide Key Strategic Outcomes: A County that provides cost effective services delivered with competence and skill**

**Objective 7:** As part of ongoing strategic efforts to improve employee skills; evaluate staffing needs within administrative and financial support classification in the Business Services, Records Management and Accounting areas to better serve internal and external customer needs and provide continued paths for employee development (1<sup>st</sup> Quarter 2016)

Key Outcome Indicator:

Improved coverage and performance of essential support tasks.

Improved job satisfaction.

## Administrative Services

## Program Description

The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support to divisions and proprietary operations of the Department of Administration and the Director of Administration. This program includes most of the administrative personnel costs associated with the DOA General Fund.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.00</b>	<b>(0.50)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$650,704</b>	<b>\$664,273</b>	<b>\$664,273</b>	<b>\$601,294</b>	<b>(\$62,979)</b>
<b>Total Revenues</b>	<b>\$650,704</b>	<b>\$664,273</b>	<b>\$664,273</b>	<b>\$601,294</b>	<b>(\$62,979)</b>
Personnel Costs	\$625,636	\$601,966	\$568,505	\$538,673	(\$63,293)
Operating Expenses	\$21,630	\$31,720	\$29,610	\$31,720	\$0
Interdept. Charges	\$31,712	\$30,587	\$29,495	\$30,901	\$314
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$678,978</b>	<b>\$664,273</b>	<b>\$627,610</b>	<b>\$601,294</b>	<b>(\$62,979)</b>
Rev. Over (Under) Exp.	(\$28,274)	\$0	\$36,663	\$0	\$0



## Program Highlights

County tax levy funding decreases nearly \$63,000 due to decreased expenditures budgeted as described below.

Personnel costs decrease \$63,300 mostly due to a decrease of \$18,600 in health and dental insurance resulting from turnover and the unfunding of 0.5 FTE Administrative Assistant. The remainder of the position will be held vacant as part of a review of staffing need within the administrative and financial support in conjunction with the on-boarding of the requested financial analyst position within the business services program area (See Business Services Program). These reductions are partially offset by cost to continue existing staff.

## Business Office

**Program Description**

The Business Office program coordinates the development and monitoring of the Department of Administration Budget, assists divisions and other County departments in their business operations, financial functions and financial analyses.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>5.50</b>	<b>5.60</b>	<b>5.60</b>	<b>6.60</b>	<b>1.00</b>
General Government	\$555,967	\$593,733	\$593,733	\$571,180	(\$22,553)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$663,503	\$643,320	\$643,320	\$721,169	\$77,849
Other Revenue	\$117,418	\$121,323	\$121,323	\$124,008	\$2,685
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>(\$729,200)</b>	<b>(\$718,778)</b>	<b>(\$718,778)</b>	<b>(\$687,028)</b>	<b>\$31,750</b>
<b>Total Revenues</b>	<b>\$607,688</b>	<b>\$639,598</b>	<b>\$639,598</b>	<b>\$729,329</b>	<b>\$89,731</b>
Personnel Costs	\$605,372	\$622,205	\$624,593	\$711,337	\$89,132
Operating Expenses	\$6,891	\$5,875	\$5,837	\$5,864	(\$11)
Interdept. Charges	\$11,025	\$11,518	\$11,518	\$12,128	\$610
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$623,288</b>	<b>\$639,598</b>	<b>\$641,948</b>	<b>\$729,329</b>	<b>\$89,731</b>
Rev. Over (Under) Exp.	(\$15,600)	\$0	(\$2,350)	\$0	\$0

**Program Highlights**

General Government revenues decrease \$22,600 mostly due to a reduction in indirect charges from Child Support. Interdepartmental revenues increase \$77,800 mostly due to increased interdepartmental indirect cost recovery revenue. Additional indirect cost recovery revenues received above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget. Other revenues increase \$2,700 due to an increase from the Workforce Development Center to fund the Center coordinator position commensurate with expected salary and benefit changes.

County tax levy funding increases \$31,800 due to increased expenditures budgeted as described below, partially offset by increased revenues budgeted as described above.

Personnel costs increase \$89,100 mostly due to the creation of 1.00 FTE Financial Analyst position and cost to continue existing staff. The cost of the new position is partially offset by abolishing 1.00 FTE Administrative Specialist in the Payroll program (see Payroll), the unfunding of 0.5 FTE Administrative Assistant position in Administrative Services, and budgeted vacancy and turnover for the remainder of the position which is held vacant as support tasks are analyzed.

Payroll

**Program Description**

The Payroll program provides support to all County agencies in preparation and monitoring of payroll data. In addition, program personnel work in conjunction with the Employment Services Division in maintaining an effective human resources/payroll reporting system, audit County-wide payroll in accordance with established County policies and procedures and in compliance with State and Federal regulations, and file required payroll reports to various reporting agencies.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>3.60</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$393,975</b>	<b>\$367,613</b>	<b>\$367,613</b>	<b>\$317,694</b>	<b>(\$49,919)</b>
<b>Total Revenues</b>	<b>\$393,975</b>	<b>\$367,613</b>	<b>\$367,613</b>	<b>\$317,694</b>	<b>(\$49,919)</b>
Personnel Costs	\$235,028	\$238,405	\$239,337	\$189,649	(\$48,756)
Operating Expenses	\$115,164	\$119,273	\$117,547	\$117,555	(\$1,718)
Interdept. Charges	\$9,536	\$9,935	\$9,935	\$10,490	\$555
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$359,728</b>	<b>\$367,613</b>	<b>\$366,819</b>	<b>\$317,694</b>	<b>(\$49,919)</b>
Rev. Over (Under) Exp.	\$34,247	\$0	\$794	\$0	\$0



**Program Highlights**

County tax levy funding decreases \$49,900 due to decreased expenditures budgeted as described below.

Personnel costs decrease \$48,800 mostly due to abolishing 1.00 FTE Administrative Specialist of \$54,200, partially offset by cost to continue remaining staff and an increase of \$1,100 due to higher health and dental insurance for changes in plan selection. Operating expenses decrease \$1,700 mostly due to a slight decrease in contracted services for the payroll system.



Activity	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Paychecks Processed	35,839	44,000	36,000	36,000	(8,000)
Payroll Exception Checks	35	50	50	50	0
W2s Processed	1,991	2,000	2,000	2,000	0

Accounting Services/Accounts Payable

**Program Description**

The Accounting Services/Accounts Payable program provides support to all County agencies in establishing and maintaining an effective accounting and financial reporting system and County-wide system of internal control in accordance with generally accepted accounting principles and in the processing of vendor invoices to ensure payments are made in a timely manner. In addition, program personnel prepare annual financial statements, work in conjunction with the Budget Division in maintaining financial assets and monitoring expenditures against annual and capital budgets, prepare financial analyses, manage County investments, assist the Treasurer's Office in managing County cash flows and audit transactions so that requisitions and payments are accurate and purchased in accordance with the Adopted Budget.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>6.69</b>	<b>6.69</b>	<b>6.69</b>	<b>6.00</b>	<b>(0.69)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$58,995	\$60,238	\$60,238	\$60,726	\$488
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$657,429</b>	<b>\$671,782</b>	<b>\$671,782</b>	<b>\$673,752</b>	<b>\$1,970</b>
<b>Total Revenues</b>	<b>\$716,424</b>	<b>\$732,020</b>	<b>\$732,020</b>	<b>\$734,478</b>	<b>\$2,458</b>
Personnel Costs	\$557,087	\$587,484	\$571,201	\$584,239	(\$3,245)
Operating Expenses	\$131,476	\$126,543	\$127,110	\$131,438	\$4,895
Interdept. Charges	\$17,675	\$17,993	\$17,993	\$18,801	\$808
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$706,238</b>	<b>\$732,020</b>	<b>\$716,304</b>	<b>\$734,478</b>	<b>\$2,458</b>
Rev. Over (Under) Exp.	\$10,186	\$0	\$15,716	\$0	\$0



**Program Highlights**

County tax levy funding increases nearly \$2,000 due to increased expenditures budgeted as described below.

Personnel costs decrease \$3,200 mostly due to the elimination of 0.69 FTE or \$18,200 temporary extra help, partially offset by cost to continue existing staff. Operating expenses increase \$4,900 mostly due to increased maintenance for the financial system by \$3,500 and increased cost for financial services by \$2,300, partially offset by decrease in mileage, travel and tuition.



Activity	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Budget Entries Audited	636	675	650	650	(25)
Journal Entries Audited	2,759	3,000	3,000	3,000	0
Invoices (Direct Buys) Audited	46,736	46,000	47,000	47,000	1,000
P-card Lines Entered/Audited	12,663	13,000	13,000	13,000	0

## Tax Listing

**Program Description**

Tax Listing creates and maintains the accuracy of lists and descriptions of all parcels of real estate in the County that are subject to tax and also those exempt from tax. Tax Listing provides lists, maps, and descriptions of such parcels to the public. In addition, Tax Listing is responsible for all coordination and transmission of tax listing file information in response to municipal requests.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$160,915	\$158,202	\$157,348	\$159,265	\$1,063
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$235,856</b>	<b>\$229,271</b>	<b>\$229,271</b>	<b>\$239,932</b>	<b>\$10,661</b>
<b>Total Revenues</b>	<b>\$396,771</b>	<b>\$387,473</b>	<b>\$386,619</b>	<b>\$399,197</b>	<b>\$11,724</b>
Personnel Costs	\$350,374	\$358,824	\$358,807	\$370,105	\$11,281
Operating Expenses	\$30,429	\$17,425	\$16,825	\$17,587	\$162
Interdept. Charges	\$14,265	\$11,224	\$10,974	\$11,505	\$281
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$395,068</b>	<b>\$387,473</b>	<b>\$386,606</b>	<b>\$399,197</b>	<b>\$11,724</b>
Rev. Over (Under) Exp.	\$1,703	\$0	\$13	\$0	\$0

**Program Highlights**

County tax levy funding increases \$10,700 due to increased expenditures budgeted as described below.

Personnel costs increase \$11,300 due to cost to continue existing staff.



Activity	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing (a)	98,283	98,400	108,860	97,000	(1,400)
Number of property listings updated (b)	297,472	560,000	340,000	317,000	(243,000)
Number of property transfers processed (c)	7,561	7,000	7,600	5,600	(1,400)
# Tax Billing Customers (c)	34	34	34	32	(2)
# Property Tax Bills	102,997	104,100	104,200	91,000	(13,100)
# Notice of Assessment Customers	0	0	1	0	0
# Notice of Assessments	0	0	3,400	0	0
# Online County Tax Payments (d)	3,930	4,400	4,200	4,200	(200)
\$ Online County Tax Payments (d)	\$12,793,567	\$14,700,000	\$13,800,000	\$13,950,000	(\$750,000)
# Municipalities participating with County's online payment program	11	8	11	11	3

(a) In 2015 we added tax listing work for City of Muskego.

(b) Processing a project to bring City of Muskego in line with County protocols and standards for tax listing.

(c) Anticipating in 2016 we will not be handling the tax listings, nor tax billing for 1 – 3 municipalities that we currently process.

(d) Reflects payments to County for property tax. Total 2014 online portal transactions, including County, municipal partners and the Register of Deeds combined in 6,649 transactions totaling \$16,149,511.

## Budget Management

## Program Description

The Budget Management program is responsible for providing technical assistance to County agencies in preparing annual operating, capital planning and capital project budget requests. The program also provides technical assistance to the County Executive, Finance and other County Board Standing Committees in performing budget reviews, monitoring fiscal analyses on budget requests, contract and grant reviews, and other issues having a fiscal impact.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>5.69</b>	<b>5.69</b>	<b>5.69</b>	<b>5.69</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Apr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$582,922</b>	<b>\$583,591</b>	<b>\$583,591</b>	<b>\$601,931</b>	<b>\$18,340</b>
<b>Total Revenues</b>	<b>\$582,922</b>	<b>\$583,591</b>	<b>\$583,591</b>	<b>\$601,931</b>	<b>\$18,340</b>
Personnel Costs	\$516,401	\$539,241	\$539,225	\$556,914	\$17,673
Operating Expenses	\$6,540	\$27,630	\$19,750	\$27,375	(\$255)
Interdept. Charges	\$16,144	\$16,720	\$16,720	\$17,642	\$922
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$539,085</b>	<b>\$583,591</b>	<b>\$575,695</b>	<b>\$601,931</b>	<b>\$18,340</b>
Rev. Over (Under) Exp.	\$43,837	\$0	\$7,896	\$0	\$0



## Program Highlights

County tax levy funding increases by \$18,300 due to increased expenditures budgeted as described below.

Personnel costs increase \$17,700 mostly due to cost to continue existing staff and \$6,800 for higher health insurance for changes in plan selection. Interdepartmental charges increase \$900 mostly due to increased End User Technology Fund (EUTF) charges.

## Human Resources

**Program Description**

The Employment Services program is responsible for the implementation of federal and state employment and labor laws, personnel recruitment and selection, processing new applications and applicant tracking, and wage and salary administration. The Training program provides training and education assistance to County employees in order to improve the quality of County services, assist employees in the performance of their jobs and prepare employees for promotional opportunities. The Employee Benefits program provides the administration of the County's benefit plans. The Labor Relations program manages the County's collective bargaining, grievance arbitration, and employee relations and performance functions.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,610	\$800	\$750	\$750	(\$50)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$18,900	\$15,750	\$15,500	\$15,750	\$0
Appr. Fund Balance	\$28,000	\$28,000	\$28,000	\$28,000	\$0
<b>County Tax Levy (Credit)</b>	<b>\$1,058,108</b>	<b>\$1,071,727</b>	<b>\$1,071,727</b>	<b>\$1,048,692</b>	<b>(\$23,035)</b>
<b>Total Revenues</b>	<b>\$1,106,618</b>	<b>\$1,116,277</b>	<b>\$1,115,977</b>	<b>\$1,093,192</b>	<b>(\$23,085)</b>
Personnel Costs	\$860,009	\$841,953	\$800,697	\$819,286	(\$22,667)
Operating Expenses	\$158,666	\$220,669	\$218,099	\$217,859	(\$2,810)
Interdept. Charges	\$49,598	\$53,655	\$53,655	\$56,047	\$2,392
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,068,273</b>	<b>\$1,116,277</b>	<b>\$1,072,451</b>	<b>\$1,093,192</b>	<b>(\$23,085)</b>
Rev. Over (Under) Exp.	\$38,345	\$0	\$43,526	\$0	\$0

(a) Represents funding for the Diversity program.

**Program Highlights**

County tax levy funding decreases \$23,000 due to decreased expenditures budgeted as described below.

Personnel costs decrease \$22,700 mostly due to turnover of the Employee Benefits Administrator and the Human Resources Analyst positions, partially offset by cost to continue existing staff. Operating expenses decrease \$2,800 mostly due to decreased medical services by \$2,000 and decreased printing by \$1,000. Interdepartmental charges increase \$2,400 mostly due to increased End User Technology Fund (EUTF) charges.



<b>Activity</b>	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<i># of Seasonal, Temporary Employees Hired</i>	175	170	180	180	10
<i># of Regular Full-Time Employees Hired</i>	109	100	110	110	10
<i>Promotions/Demotions/Transfers</i>	68	80	80	80	0
<i>Peak # of Employees on Payroll</i>	1,721	1,750	1,750	1,750	0
<i># of Employee/Family Medical Leaves</i>	212	250	260	260	10

Purchasing

**Program Description**

The Purchasing program is responsible for directing and coordinating the procurement of equipment, supplies and services required by the County. Program activities include: developing County purchasing policies and initiatives; drafting, negotiating and administering County contracts; and providing support and information (and/or making recommendations) to users on type, availability and costs of equipment, supplies and services (with consideration to benefits, effectiveness and efficiency). The division also manages the disposal or reallocation of the County Fixed Assets (excluding land and buildings).

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$415	\$200	\$253	\$200	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$66,351	\$60,000	\$80,000	\$70,000	\$10,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$342,636</b>	<b>\$305,674</b>	<b>\$305,674</b>	<b>\$317,565</b>	<b>\$11,891</b>
<b>Total Revenues</b>	<b>\$409,402</b>	<b>\$365,874</b>	<b>\$385,927</b>	<b>\$387,765</b>	<b>\$21,891</b>
Personnel Costs	\$325,950	\$323,262	\$342,405	\$347,297	\$24,035
Operating Expenses	\$9,323	\$19,050	\$25,050	\$15,950	(\$3,100)
Interdept. Charges	\$22,732	\$23,562	\$23,425	\$24,518	\$956
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$358,005</b>	<b>\$365,874</b>	<b>\$390,880</b>	<b>\$387,765</b>	<b>\$21,891</b>
Rev. Over (Under) Exp.	\$51,397	\$0	(\$4,953)	\$0	\$0



**Program Highlights**

Other revenues increase \$10,000 due to a higher percentage of procurement card rebates budgeted in 2016 and increased salvage revenues.

County tax levy funding increases by \$11,900 mostly due to increased expenditures budgeted as described below, partially offset by increased revenues as described above.

Personnel costs increase \$24,000 mostly due to increased health and dental insurance by \$19,000 for change in plan selection and cost to continue existing staff. Operating expenses decrease \$3,100 due to reductions in various office supplies, training and advertising. Interdepartmental charges increase nearly \$1,000 mostly due to increased End User Technology Fund (EUTF) charges.



Activity	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
Requisitions Processed (a)	232	275	260	260	(15)
Purchase Orders / Blanket Contracts Issued (b)	507	520	592	535	15
Bids/Proposals Issued	114	125	135	135	10
Procard Transactions (c)	\$7,193,710	\$10,000,000	\$9,198,071	\$8,000,000	(\$2,000,000)

- (a) Requisitions have decreased over time due to streamlined processes put into place with FMIS implementation..
- (b) 2015 Purchase Orders higher than anticipated due to multi-PO issuance for multi-department contracts (i.e. trunked radio) and timing of some updates such as vehicle replacement fund acquisitions. Counts should stabilize closer to prior years actual in 2016.
- (c) Procard transactions peaked in 2015 due to credit card acceptance by trunked radio vendor. Project payments for trunked radio began in 2014, peaked in 2015 and will phase out in 2016 as the project is completed. Thereafter, transactions volume should drop back down to pre-trunked radio level of \$5,500,000 since the penetration of the program has been maximized based on current business opportunities and payment practices by departments.

**Information Technology Solutions**  
(Non-Proprietary Operations)

**Program Description**

The Information Technology (IT) Solutions program supports large computer data applications used by county staff. This support can include either developing "custom" software or implementing Commercial Off The Shelf "COTS" or "package" software systems. The support also includes enhancing the systems, resolving problems with software use and supporting, developing and maintaining the County web environment. This program is in the Department of Administration General Fund since, unlike End User Technology Fund budget, it is not charged out to other departments.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>10.70</b>	<b>10.30</b>	<b>10.30</b>	<b>9.90</b>	<b>(0.40)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Apr. Fund Balance	\$20,059	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$1,590,424</b>	<b>\$1,575,701</b>	<b>\$1,575,701</b>	<b>\$1,582,122</b>	<b>\$6,421</b>
<b>Total Revenues</b>	<b>\$1,610,483</b>	<b>\$1,575,701</b>	<b>\$1,575,701</b>	<b>\$1,582,122</b>	<b>\$6,421</b>
Personnel Costs	\$1,266,013	\$1,212,494	\$1,258,654	\$1,203,486	(\$9,008)
Operating Expenses	\$106,077	\$113,280	\$117,780	\$116,138	\$2,858
Interdept. Charges	\$246,525	\$249,927	\$249,287	\$262,498	\$12,571
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,618,615</b>	<b>\$1,575,701</b>	<b>\$1,625,721</b>	<b>\$1,582,122</b>	<b>\$6,421</b>
Rev. Over (Under) Exp.	(\$8,132)	\$0	(\$50,020)	\$0	\$0

**Program Highlights**

County tax levy funding increases by \$6,400 due to increased expenditures budgeted as described below.

Personnel costs decrease \$9,000 mostly due to a transfer of 0.15 FTE Information Technology Manager to the End User Technology Fund (EUTF) (to more properly reflect staff directed) and a transfer of 0.25 FTE Principal Information Technology Professional to the End User Technology Fund (EUTF), partially offset by cost to continue existing staff.

Operating expenses increase \$2,900 mostly due to increased third party temp help by \$6,300, partially offset by decreased contract services by \$2,500 and decreased computer hardware & software by \$1,000.

Interdepartmental charges increase \$12,600 mostly due to increased End User Technology Fund (EUTF) charges.



**Fund Purpose**

The End User Technology Fund is an Internal Service Fund established to (1) finance the commonly used business, web-related and technical infrastructure used to support County technology users; (2) finance the replacement of office copiers; & (3) support the records management and mail services needs of County departments.

The technology infrastructure is managed on a total cost of ownership and support basis, and is designed to identify the services provided and resources required by the Information Technology Division to support automation in the user departments. This support includes replacement and maintenance of personal computers and printers, software licensing and support, help desk and training, maintenance of County network hardware and software, backup and recovery functions, business analysis, project management and other costs related to making technology available to users. The costs incurred are charged back to the users based primarily on an assessment of the level of staff support and hardware and software required in performing department functions and secondarily by the number of work stations in the department.

<b>Financial Summary</b>	2014	2015	2015	2016	Change From 2015	
	Actual (c)(d)	Adopted Budget (c)(d)	Estimate	Budget	Adopted Budget \$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$122,746	\$176,500	\$176,500	\$176,500	\$0	0.0%
Interdepartmental	\$6,395,419	\$6,509,244	\$6,456,594	\$6,450,913	(\$58,331)	-0.9%
Other Revenue	\$33,408	\$19,080	\$29,080	\$19,080	\$0	0.0%
Appr. Fund Balance (a)	\$729,379	\$599,619	\$557,119	\$846,750	\$247,131	41.2%
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$7,280,952</b>	<b>\$7,304,443</b>	<b>\$7,219,293</b>	<b>\$7,493,243</b>	<b>\$188,800</b>	<b>2.6%</b>
<b>Expenditures</b>						
Personnel Costs	\$3,027,323	\$3,283,045	\$3,155,621	\$3,352,107	\$69,062	2.1%
Operating Expenses	\$3,441,578	\$3,856,381	\$3,747,795	\$3,950,628	\$94,247	2.4%
Interdept. Charges	\$125,419	\$125,124	\$124,262	\$132,154	\$7,030	5.6%
Fixed Assets (memo) (b)	\$382,190	\$501,152	\$466,845	\$483,750	(\$17,402)	-3.5%
<b>Total Expenditures (b)</b>	<b>\$6,594,320</b>	<b>\$7,264,550</b>	<b>\$7,027,678</b>	<b>\$7,434,889</b>	<b>\$170,339</b>	<b>2.3%</b>
Rev. Over (Under) Exp. (b)	\$686,632	\$39,893	\$191,615	\$58,354	\$18,461	46.3%

**Position Summary (FTE) (c)(d)**

Regular Positions	29.10	29.50	29.50	29.90	0.40
Extra Help	5.46	4.29	4.29	4.38	0.09
Overtime	0.07	0.01	0.01	0.01	0.00
<b>Total FTEs</b>	<b>34.63</b>	<b>33.80</b>	<b>33.80</b>	<b>34.29</b>	<b>0.49</b>

- (a) 2014 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of \$567,025. 2015 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of \$599,619. 2016 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of \$846,748.
- (b) Total expenditures and net operating income exclude Fixed Assets to conform to financial accounting standards. Fixed Asset purchases in the department operating request will be funded by operating revenues and General Fund Balance.
- (c) For the 2016 Budget, the Information Technology Solutions program is shifted from the Department of Administration (DOA) - End User Technology Fund to the DOA - General Fund. History has been restated for comparability purposes.
- (d) For the 2016 Budget, the Department of Administration (DOA) - Communications Fund is shifted into the DOA - End User Technology Fund and is now reflected as a program within the fund. History has been restated for comparability purposes.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Objective:** Review and adjust the rate-setting process to better align with technology cost drivers in an effort to improve decision-making. (Information Technology)

**Key Outcome Indicator:** Alignment of the expenses associated with workstation support and technology infrastructure with the charges for those two categories. Compare the proportions of both the expenses and charges.

Performance Measure:	2014 Actual	2015 Target	2015 Estimate	2016 Target
Percent ID Login Costs	57%	57%	57%	58%
Percent Server & Software Costs	38%	37%	37%	37%
Percent Connected Device Cost	5%	6%	6%	5%

**End User Technology  
(Proprietary Operation)**

**Program Description**

This program provides for the financing of computer equipment repairs, maintenance, County-wide software upgrades and replacements, Internet and personal computer help desk support, information technology infrastructure. These costs are charged to user departments under a Total Cost of Ownership and Support concept.

Included in this program are sections of Information Technology:

**IT Business Services:** The IT Business Services program is responsible for providing IT expertise to assist departmental customers in integrating and blending business objectives with technology opportunities to maximize their overall efficiency. This section works cooperatively with departments to identify new IT initiatives/opportunities that are supported by developed business case and return on investment analysis. This program also serves as the central point for providing IT communication, ownership and accountability and expertise to all customer departments.

This program also includes Records Management staff that conducts business analysis and collaboratively works with departments to improve information access and reduce operating costs through the implementation of Enterprise Content Management (ECM) solutions. Records Management staff also create, analyze and update retention schedules, obtain approval of schedules, audit schedules and maintain records within the County's ECM system and physical records center; managing retrieval, records destruction, and maintaining retention in accordance with the County's records retention ordinance.

**IT Infrastructure:** The IT Infrastructure program provides support for the County's centralized computer file and application servers, computer network, and the web server and related software. IT Infrastructure includes installation and maintenance of the enterprise network, which connects devices on the Courthouse campus, and also communication links to remote County sites, the Internet, the State network, municipalities and "dial-in" users.

**End User  
Technology Fund**

**Administration**

**Program**

**End User Technology (cont.)**

	2014 Actual	2015 Budget (d)	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>27.78</b>	<b>26.84</b>	<b>26.84</b>	<b>28.88</b>	<b>2.04</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services (d)	\$60,304	\$96,500	\$96,500	\$96,500	\$0
Interdepartmental (a)	\$4,948,039	\$5,056,607	\$5,013,146	\$5,063,324	\$6,717
Other Revenue (d)	\$29,117	\$15,000	\$25,000	\$15,000	\$0
Appr. Fund Balance (b)	\$709,691	\$557,119	\$557,119	\$785,522	\$228,403
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$5,747,151</b>	<b>\$5,725,226</b>	<b>\$5,691,765</b>	<b>\$5,960,346</b>	<b>\$235,120</b>
Personnel Costs	\$2,620,995	\$2,830,266	\$2,763,573	\$2,977,349	\$147,083
Operating Expenses	\$2,583,037	\$2,889,809	\$2,781,586	\$2,977,847	\$88,038
Interdept. Charges	\$3,926	\$5,151	\$4,674	\$5,150	(\$1)
Fixed Assets (memo) (c)	\$363,115	\$375,000	\$375,000	\$387,000	\$12,000
<b>Total Expenditures (c)</b>	<b>\$5,207,958</b>	<b>\$5,725,226</b>	<b>\$5,549,833</b>	<b>\$5,960,346</b>	<b>\$235,120</b>
<b>Rev. Over (Under) Exp. (c)</b>	<b>\$539,193</b>	<b>\$0</b>	<b>\$141,932</b>	<b>\$0</b>	<b>\$0</b>

- (a) Interdepartmental revenues related to the total cost of ownership charges are being phased in over time to departmental users, which may be funded by a combination of revenue sources including Tax Levy.
- (b) All Appropriated Fund Balance is from End User Technology Fund.
- (c) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed Asset purchases in the Department's operating request will be funded by operating revenues and Fund Balance.
- (d) The 2015 Budget has been restated for comparability purposes to reflect a change to the budgeted location of a revenue source.



**Program Highlights**

In the 2015 budget, Charges for Services increased due to public safety equipment revenue of \$25,000 and software maintenance recovery of \$11,500. This continues in the 2016 budget.

Personnel Costs increase \$147,100 mostly due to the transfer of 0.15 FTE Information Technology Manager position from the General Fund Information Technology Solutions program (to more properly reflect staff directed), the transfer of 0.30 FTE Information Technology Technician from the Communications program (to more properly reflect work performed), the transfer of 0.50 FTE Principal Information Technology Professional from Records Management (0.25 FTE) and from the General Fund Information Technology Solutions program (0.25 FTE) (to more properly reflect work performed) and cost to continue existing staff.

Operating expenses increase \$88,000 mostly due to the replacement of 53 high end laptops in the Sheriff's Department squad cars at a cost of \$265,000, partially offset by a decrease in depreciation by \$123,200 reflecting the overall decline in equipment costs over time leading to a lower asset base being depreciated and lower consulting and contracted services.



**Activity**

The plan is scheduled to replace 379 PC's (including laptops), 80 flat panels and 50 peripherals (printers, scanners, etc.) in 2016. The plan currently supports 1,575 personal workstations and laptop computers.

<u>Year</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	Units Purchased Incr./(Decr.)
PC	205	316	310	279	252	268	325	379	54
Flat panels	300	300	50	50	50	75	75	80	5
Peripherals	30	50	50	45	45	45	50	50	0

**Microfilm and Imaging/Records Management**

**Program Description**

Microfilm/Imaging is responsible for the microfilming and imaging of County records. Activities include: receipt, file preparation, microfilming/scanning, processing microfilm/optical disk duplication, inspection quality control, hardcopy records destruction, microfilm distribution, invoicing, retention and preservation of the processed microfilm/optical disks. Timely and effective customer service is provided to the general public and County agencies.

	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>4.19</b>	<b>4.30</b>	<b>4.30</b>	<b>3.05</b>	<b>(1.25)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$62,442	\$80,000	\$80,000	\$80,000	\$0
Interdepartmental	\$200,447	\$216,609	\$193,515	\$173,792	(\$42,817)
Other Revenue	\$281	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$15,000	\$42,500	\$0	\$19,700	(\$22,800)
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$278,170</b>	<b>\$339,109</b>	<b>\$273,515</b>	<b>\$273,492</b>	<b>(\$65,617)</b>
Personnel Costs	\$175,481	\$213,991	\$153,543	\$158,336	(\$55,655)
Operating Expenses	\$30,256	\$37,838	\$24,870	\$26,574	(\$11,264)
Interdept. Charges	\$79,786	\$87,280	\$86,930	\$88,582	\$1,302
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$285,523</b>	<b>\$339,109</b>	<b>\$265,343</b>	<b>\$273,492</b>	<b>(\$65,617)</b>
<b>Rev. Over (Under) Exp.</b>	<b>(\$7,353)</b>	<b>\$0</b>	<b>\$8,172</b>	<b>\$0</b>	<b>\$0</b>



**Program Highlights**

Interdepartmental revenues decrease \$42,800 reflecting lower volume of centralized imaging services being performed as departments implement decentralized scanning and ECM (Enterprise Content Management) solutions. Fund balance decreases \$22,800 as total expenditures are reduced.

Personnel costs decrease \$55,700 mostly due to the transfer of 0.25 FTE Principle Information Technology Professional to EUTF, reduction of 1.00 FTE temporary extra help, partially offset by cost to continue existing staff.

Operating expenses decrease \$11,300 mostly due to decreased office equipment maintenance reflecting less equipment, decreased depreciation reflecting all assets fully depreciated and decreased travel and tuition expenses.

Interdepartmental charges increase \$1,300 mostly due to increased End User Technology Fund charges.

**Mail Services / Copier Replacement**

**Program Description**

Mail Services provides prompt sorting and delivery of all in-coming and outgoing U.S. Postal Service mail, and outgoing UPS packages to County agencies through public-private partnering. This program also provides for the financing of copier equipment replacements in accordance with a replacement plan. Copiers with a unit cost greater than \$5,000 are capitalized when purchased and depreciated over a useful life; copiers with a unit cost less than \$5,000 are expensed in the year of purchase.

	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>
<b>Staffing (FTE)</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$494,323	\$533,215	\$511,215	\$507,174	(\$26,041)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$4,688	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$499,011</b>	<b>\$533,215</b>	<b>\$511,215</b>	<b>\$507,174</b>	<b>(\$26,041)</b>
Personnel Costs	\$10,454	\$20,273	\$20,042	\$20,574	\$301
Operating Expenses	\$434,317	\$461,821	\$438,434	\$413,190	(\$48,631)
Interdept. Charges	\$14,784	\$11,228	\$11,228	\$15,056	\$3,828
Fixed Assets (memo) (b)	\$19,075	\$126,152	\$91,845	\$96,750	(\$29,402)
<b>Total Expenditures (b)</b>	<b>\$459,555</b>	<b>\$493,322</b>	<b>\$469,704</b>	<b>\$448,820</b>	<b>(\$44,502)</b>
<b>Rev. Over (Under) Exp. (b) (c)</b>	<b>\$39,456</b>	<b>\$39,893</b>	<b>\$41,511</b>	<b>\$58,354</b>	<b>\$18,461</b>

- (a) Interdepartmental revenues are replacement and maintenance cost chargebacks to departmental users that may be funded by a combination of revenue sources including tax levy.
- (b) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed Asset purchases in the Department's operating request will be funded by operating revenues, Tax Levy and General Fund Balance.
- (c) The goal is to breakeven across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.



**Program Highlights**

Interdepartmental revenues decrease \$26,000 mostly due to decreased mail reflecting a reduction in quantity of mail sent out.

Operating expenses decrease \$48,600 mostly due to decreased postage costs by \$23,000 and decreased contracted postal services by \$7,000 reflecting lower usage; a decrease of \$6,900 for depreciation of copiers; and a decrease of \$11,800 for the purchase of a lower number of copiers in 2016 that are not classified as fixed assets (i.e. <\$5,000). Fixed assets reflect the purchase of copier machines.



**Activity – Copier Replacement**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<u>Copier Purchases</u>					
Total Number of Units in Plan	94	94	94	94	0
Units Purchased Annually	13	22	23	13	(9)



**Activity – Records Management**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<u>Output Indicators</u>					
Storage Boxes Received (a)	635	500	500	500	0
Storage Boxes Destroyed (a)	1,331	1,100	1,100	1,100	0
Boxes/Journals Offsite	12,062	11,158	11,462	10,862	(296)

(a) In the year referenced.



**Activity – Microfilm/Imaging**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<u>Output Indicators</u>					
Images Converted (Microfilmed & Digitized) (b)	513,472	560,000	450,750	450,750	(109,250)
CD's Produced (b)	1,138	1,150	1,150	1,150	0

(b) Directly related to the real estate market. Counts do not reflect imaging services for centralized accounts payable.



**Activity – Mail Services**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<u>Output Indicators</u>					
Incoming Mail (Bins)	1,226	1,300	1,100	1,000	(300)
Outgoing Mail (Pieces)	567,932	620,000	585,500	579,000	(41,000)
Outgoing UPS (Pieces)	192	200	200	200	0

**Program Description**

The Communications Division provides County-wide telecommunication systems and services. The program is responsible for installing, operating, and maintaining County telephones and other telecommunication equipment and services. For the 2016 Budget, the Department of Administration (DOA) - Communications Fund is shifted into the DOA - End User Technology Fund and is now reflected as a program within the fund.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>	<b>2.06</b>	<b>(0.30)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$752,610	\$702,813	\$738,718	\$706,623	\$3,810
Other Revenue	\$4,010	\$4,080	\$4,080	\$4,080	\$0
Appr. Fund Balance (a)	\$0	\$0	\$0	\$41,528	\$41,528
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$756,620</b>	<b>\$706,893</b>	<b>\$742,798</b>	<b>\$752,231</b>	<b>\$45,338</b>
Personnel Costs	\$220,393	\$218,515	\$218,463	\$195,848	(\$22,667)
Operating Expenses	\$393,968	\$466,913	\$502,905	\$533,017	\$66,104
Interdept. Charges	\$26,923	\$21,465	\$21,430	\$23,366	\$1,901
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$641,284</b>	<b>\$706,893</b>	<b>\$742,798</b>	<b>\$752,231</b>	<b>\$45,338</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$115,336</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(a) In 2016 there is an End User Technology Fund Balance appropriation of \$41,526 for partial depreciation of the Voice Over Internet Protocol (VOIP) system.



**Program Highlights**

Personnel costs decrease \$22,700 mostly due to the transfer of 0.30 FTE Information Technology Technician to the End User Technology program.

Operating expenses increase \$66,100 mostly due to increased depreciation by \$42,200 reflecting the first full year of depreciation on the VOIP system, increased contracted services by \$11,700 and increased equipment repair & maintenance by \$5,400.

Interdepartmental charges increase \$1,900 mostly due to increased administrative overhead.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Objective 1:** Provide 7x24x365 phone services with very high stability and availability to support the County mission and all departments and employees.

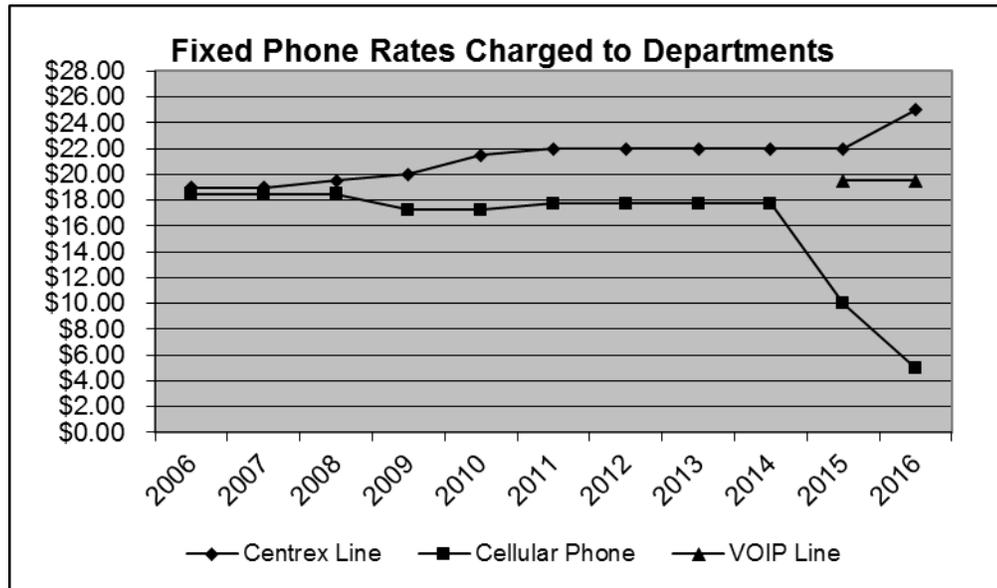
**Key Outcome Indicator:** A County telecommunications system that supports County needs and is stable, reliable and always available to assist departments in performing their missions and goals.

Performance Measure:	2014 Actual	2015 Budget	2015 Estimate	2016 Target
System Uptime	98%	95%	95%	95%

**Objective 2:** Engineer solutions, evaluate proposals and controls to ensure the most cost-effective services for voice and data communications.

**Key Outcome Indicator:** A County telecommunications system that remains supportable and meets County requirements and where costs increase only in proportion to Cost of Living, or in proportion to added infrastructure.

**Performance Measure:**



**Objective 3:** Provide responsive support and repair efforts to solve problems and address issues.

**Key Outcome Indicator:** A County voice communications system that is reliable and supportable, given current staffing and resources. Systems and staffing that provide for expeditious return to service for all problems and move/change requests.

Performance Measures:	2014 Actual	2015 Budget	2016 Estimate	2016 Target
Average time to clear issue: Standard Repair – 6 hours	99%	90%	90%	90%
Announced Move – 14 days	100%	95%	95%	95%



**Activity**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
# of VOIP Lines	1,512	1,519	1,512	1,512	(7)
# of Centrex Telephone Lines	311	339	305	305	(34)
# of Non-Centrex Telephone Lines	119	118	118	118	0
# of Cellular Phones	270	270	271	271	1

The VOIP capital project implementation occurred in 2013 – 2014. Currently there are 311 Centrex and 119 non-Centrex traditional analog lines remain. These phone lines are in locations that either not served by the internet or relate to devices that require traditional analog signals to operate such fax machines, modems, panic alarms or monitoring systems. These analog devices, and lines that are in difficult to serve locations will continue to be reviewed for conversion to VoIP where possible.



**Fund Purpose**

The Risk Management Fund is an Internal Service Fund established to safeguard the financial security of the County by protecting and responding to incidents involving its human, financial, and property assets from the adverse impact of a loss. Major activities include: identifying and analyzing risks, considering alternatives and selecting risk treatment devices (control, reduction, retention, and transfer), implementing appropriate treatment devices, preparing and guarding against catastrophic fiscal loss.

Financial Summary	2014 Actual	2015 Adopted Budget	2015 Estimate	2016 Budget	Change From 2015 Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (a)	\$1,940,611	\$2,062,100	\$2,109,400	\$2,153,300	\$91,200	4.4%
Other Revenue (b)	\$583,755	\$515,000	\$515,000	\$545,000	\$30,000	5.8%
Appr. Fund Balance (c)	\$179,885	\$118,927	\$118,927	\$63,428	(\$55,499)	-46.7%
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources (a) (b) (c)</b>	<b>\$2,704,251</b>	<b>\$2,696,027</b>	<b>\$2,743,327</b>	<b>\$2,761,728</b>	<b>\$65,701</b>	<b>2.4%</b>
<b>Expenditures</b>						
Personnel Costs	\$317,285	\$312,271	\$312,271	\$319,975	\$7,704	2.5%
Operating Expenses	\$2,259,899	\$2,320,844	\$2,320,844	\$2,378,619	\$57,775	2.5%
Interdept. Charges	\$36,127	\$62,912	\$62,912	\$63,134	\$222	0.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$2,613,311</b>	<b>\$2,696,027</b>	<b>\$2,696,027</b>	<b>\$2,761,728</b>	<b>\$65,701</b>	<b>2.4%</b>
Rev. Over (Under) Exp.	\$90,940	\$0	\$47,300	\$0	\$0	N/A

**Position Summary (FTE)**

Regular Positions	3.20	3.20	3.20	3.20	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>0.00</b>

- (a) Interdepartmental revenues from charges to insured departments include tax levy funding.
- (b) Other revenues include investment income, Wisconsin Municipal Mutual Insurance company dividends, and insurance/subrogation recoveries on claims which are increased to reflect anticipated increased returns on investments and historical revenues on claims.
- (c) Appropriated Fund Balance consists of the following sources and uses:

Source	2014 Budget	2015 Budget	2016 Budget
General Fund Balance	\$179,885	\$118,927	\$63,428
<b>Use</b>			
General/Auto/Other Liability	\$90,625	\$60,278	\$61,505
Worker's Compensation	\$89,260	\$58,649	\$1,923

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: A county that provides cost-effective services delivered with competence and skill**

**Objective 1:** Target workers' compensation loss control efforts to reduce worker's compensation claims.

**Key Outcome Indicator:**

Target benchmark is the County's Workers' Compensation Experience Modification Factor for the calendar year. Experience Modification Factors are commonly used to evaluate workers' compensation claims experience. The objective is to outperform other local governments in the State of Wisconsin with a comparable work force in terms of size and job classifications. An experience modification factor less than 1.00 is an indication of better than average performance. An experience modification greater than 1.00 is an indication of below average performance.

Performance Measure:	2014 Actual	2015 Target	2015 Actual	2016 Target
Workers' Compensation Experience Modification Factor	.98	1.00	.91	1.00

NOTE: Prior to 2013 the experience modification factor was above 1.00 (2010=1.14, 2011=1.08, 2012=1.05). Various initiatives were taken to achieve the target in 2013. Such efforts will continue to maintain target.

**General/Auto Liability & Other Insurance****Program Description**

Management of the County's property and liability risks, safety and security programs and transfer of risk to insurance carriers or others where appropriate. Risk Management develops and implements a program which includes risk exposure identification and analysis, loss prevention and control, education and training of employees, contract monitoring and review, claims administration, self-insured loss reserve funding and insurance purchasing to reduce loss occurrences and their financial impact. Risk Management also monitors the County's investment in Wisconsin Municipal Mutual Insurance Company (WMMIC). This mutual insurance company was created by a group of large Wisconsin municipalities in 1988 to provide general and police professional liability, errors and omissions and vehicle liability excess coverage and currently insures 15 member counties, 3 cities and a special district.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$844,893	\$878,700	\$878,700	\$922,600	\$43,900
Other Revenue (b)	\$511,694	\$465,000	\$465,000	\$485,000	\$20,000
Appr. Fund Balance	\$90,625	\$60,278	\$60,278	\$61,505	\$1,227
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues (a) (b)</b>	<b>\$1,447,212</b>	<b>\$1,403,978</b>	<b>\$1,403,978</b>	<b>\$1,469,105</b>	<b>\$65,127</b>
Personnel Costs	\$190,520	\$188,882	\$188,882	\$193,637	\$4,755
Operating Expenses	\$1,154,829	\$1,153,224	\$1,153,224	\$1,213,374	\$60,150
Interdept. Charges	\$35,177	\$61,872	\$61,872	\$62,094	\$222
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,380,526</b>	<b>\$1,403,978</b>	<b>\$1,403,978</b>	<b>\$1,469,105</b>	<b>\$65,127</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$66,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.

(b) Includes revenues from recoveries, investment income, Wisconsin Municipal Insurance Company (WMMIC), and insurance reimbursements.

## General/Auto Liability &amp; Other Insurance (cont.)

**Program Highlights**

Interdepartmental revenues are generated from department insurance charges which increase 5% or \$43,900 to better reflect historical claims payout patterns. The department charges are held at this increase with the assistance of \$61,500 of General Fund Balance. The goal is to continue to reduce reliance on General Fund Balance until it is eliminated as department charges are modified to better reflect program costs.

Personal costs increase \$4,800 based on cost to continue existing staff. Operating expenses increase 5 \$60,200 primarily due to projected increase in property insurance costs. The Governor's state budget included the elimination of the state run Local Government Property Insurance Fund (LGPIF) which the County purchased insurance from for years at prices below alternative markets. While the Senate reinstated LGPIF, many of its insureds have already sought coverage elsewhere as insurance continued to be purchased through LGPIF is expected to increase up to 85%. Our liability insurance carrier (WMMIC) is partnering with two other entities to provide property insurance to its members at much more reasonable rates and will be competitively priced with alternative markets. Rather than almost double property insurance costs if we continued to insured with LGPIF, a 17% increase is being budgeted for (\$37,000) which equates to a 30% increase (\$60,000) on a budget to budget basis.

## Worker's Compensation

**Program Description**

Worker's Compensation provides for self-insured worker's compensation claims administration, excess worker's compensation insurance coverage, self-insured loss reserve funding and employee safety and loss control programs to prevent workplace injuries.

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,095,718	\$1,183,400	\$1,230,700	\$1,230,700	\$47,300
Other Revenue	\$72,061	\$50,000	\$50,000	\$60,000	\$10,000
Appr. Fund Balance	\$89,260	\$58,649	\$58,649	\$1,923	(\$56,726)
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues (a)</b>	<b>\$1,257,039</b>	<b>\$1,292,049</b>	<b>\$1,339,349</b>	<b>\$1,292,623</b>	<b>\$574</b>
Personnel Costs	\$126,765	\$123,389	\$123,389	\$126,338	\$2,949
Operating Expenses	\$1,105,070	\$1,167,620	\$1,167,620	\$1,165,245	(\$2,375)
Interdept. Charges	\$950	\$1,040	\$1,040	\$1,040	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,232,785</b>	<b>\$1,292,049</b>	<b>\$1,292,049</b>	<b>\$1,292,623</b>	<b>\$574</b>
Rev. Over (Under) Exp.	\$24,254	\$0	\$47,300	\$0	\$0

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.

**Program Highlights**

Interdepartmental revenues are generated from department insurance charges which increase 4% or \$47,300 to better reflect historical claims payout patterns. The department charges were held at this increase with the assistance of \$1,900 in General Fund Balance. The goal has been to eliminate reliance on General Fund Balance as department charges are modified to better reflect program costs.

Personnel costs increase \$2,900 for cost to continue existing staff. Operating expenses decrease \$2,400 due to a reduction in consulting costs, based on historical use.



### Activity – Risk Management Fund Overall

<u>Output Indicators:</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Estimate</u>
Safety Inspections/Surveys	33	38	41	48	45
Safety Meetings	37	38	45	47	46
Training In-services	26	28	30	27	29
Beat Articles/Flyers	5	14	6	3	4
Contracts & Ins Certificates Reviewed	595	622	575	597	590
<u>Efficiency Indicators:</u>					
Total Purchased Insurance Premium	\$628,664	\$626,228	\$666,251	\$664,308	\$700,264
Cost of Insurance Per \$1,000 of County Expenditures*	\$2.80	\$2.72	\$2.88	\$2.61	\$2.84
Total Risk Management Budgeted Expenditures	\$2,543,177	\$2,637,471	\$3,085,454	\$2,613,310	\$2,696,027
Cost of Risk Per \$1,000 of County Expenditures*	\$11.33	\$11.47	\$13.35	\$10.28	\$10.93
County Expenditures excluding Capital Projects and Debt Service*	\$224,500,969	\$229,963,752	\$231,118,931	\$254,176,679	\$246,618,415



### Activity – General/Auto Liability & Other Insurance Program

<u>Output Indicators:</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Estimate</u>
# of Property/Auto Physical Claims	55	39	58	52	51
Paid & Reserve Net of Subrogation	\$123,737	\$283,736	\$244,540	\$302,141	N/A
Average Cost Per Claim	\$2,250	\$7,275	\$4,216	\$5,810	N/A
Subrogation Collections	\$57,254	\$44,001	\$20,015	\$5,864	N/A
# of General/Auto Liability Claims	57	41	35	41	43
Paid & Reserve	\$272,565	\$70,977	\$130,017	\$86,872	N/A
Average Cost Per Claim	\$4,789	\$1,731	\$3,715	\$2,119	N/A

Notes:

- Accident year claims data valued as of 04/01/15.
- NA=estimates not available due to need for actuarial analysis.



### Activity – Workers' Compensation Program

<u>Output Indicators:</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Estimate</u>
# of Worker's Compensation Claims	110	89	99	93	100
Paid & Reserve Net of Subrogation	\$940,586	\$1,259,316	\$735,285	\$526,626	N/A
Average Cost Per Claim	\$8,551	\$14,150	\$7,427	\$5,663	N/A

Notes:

- Accident year claims data valued as of 04/01/15
- Dollars include legal expenses and statutory workers' compensation portion of disability pay.
- NA=estimates not available due to need for actuarial analysis.



## Collections

## Administration

### Fund Purpose

The Collections Division (1) operates as an Internal Service fund by providing financially responsible centralized collection services to all agencies of the County and participating external Waukesha County municipalities; (2) generates savings to taxpayers by maximizing the collection of dollars owed to the County in the most consistent, timely, efficient, and cost effective manner possible in compliance with all laws, rules, and regulations; (3) strives toward a fair and equitable balance between clients who receive goods and services from the County and taxpayers who bear the cost of unpaid goods and services.

Financial Summary	2014	2015	2015	2016	Change From 2015	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$198,252	\$192,000	\$200,700	\$200,700	\$8,700	4.5%
Interdepartmental	\$510,753	\$475,000	\$462,691	\$462,700	(\$12,300)	-2.6%
Other Revenue	\$149,092	\$124,300	\$151,975	\$150,758	\$26,458	21.3%
Appr. Fund Balance (a)	\$200,000	\$184,471	\$39,831	\$86,154	(\$98,317)	-53.3%
<b>County Tax Levy (Credit) (b)(c)</b>	<b>(\$90,000)</b>	<b>(\$60,000)</b>	<b>(\$60,000)</b>	<b>(\$30,000)</b>	<b>\$30,000</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$968,097</b>	<b>\$915,771</b>	<b>\$795,197</b>	<b>\$870,312</b>	<b>(\$45,459)</b>	<b>-5.0%</b>
<b>Expenditures</b>						
Personnel Costs	\$509,491	\$626,961	\$512,578	\$527,295	(\$99,666)	-15.9%
Operating Expenses (a)	\$121,783	\$129,789	\$134,298	\$150,685	\$20,896	16.1%
Interdept. Charges	\$192,507	\$219,021	\$208,321	\$222,332	\$3,311	1.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$823,781</b>	<b>\$975,771</b>	<b>\$855,197</b>	<b>\$900,312</b>	<b>(\$75,459)</b>	<b>-7.7%</b>
Rev. Over (Under) Exp. (b)(c)	\$144,316	(\$60,000)	(\$60,000)	(\$30,000)	\$30,000	N/A

### Position Summary (FTE)

Regular Positions	5.75	5.65	5.65	5.65	0.00
Extra Help	3.35	3.35	3.35	1.10	(2.25)
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>9.10</b>	<b>9.00</b>	<b>9.00</b>	<b>6.75</b>	<b>(2.25)</b>

- (a) The Collections Fund Balance appropriation in 2014 of \$13,000 is for depreciation expense and \$187,000 to maintain Collections internal cost to departments for total of \$200,000. A Collections Fund Balance appropriation in 2015 of \$19,684 is for depreciation expense, \$30,000 one-time appropriation for collection computer system conversion and \$134,787 to maintain Collections internal cost to departments for a total of \$184,471. A Collections Fund Balance appropriation in 2016 of \$11,095 is for depreciation expense and \$75,059 to maintain Collections internal cost to departments for a total of \$86,154.
- (b) The 2014 net operating income differs from the amount shown in the Comprehensive Annual Financial Report by the Fund Balance amount shown.
- (c) A Fund Balance appropriation is used to repay the General Fund for start-up funds and deferred indirect costs provided in prior years, which reduces the overall general County Tax Levy. From 2000 to 2016, the overall amount of this general tax levy reduction totals \$1,360,000. The (negative) levy provided will be reduced in future years beginning in 2014 reflecting full payment to the General Fund.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

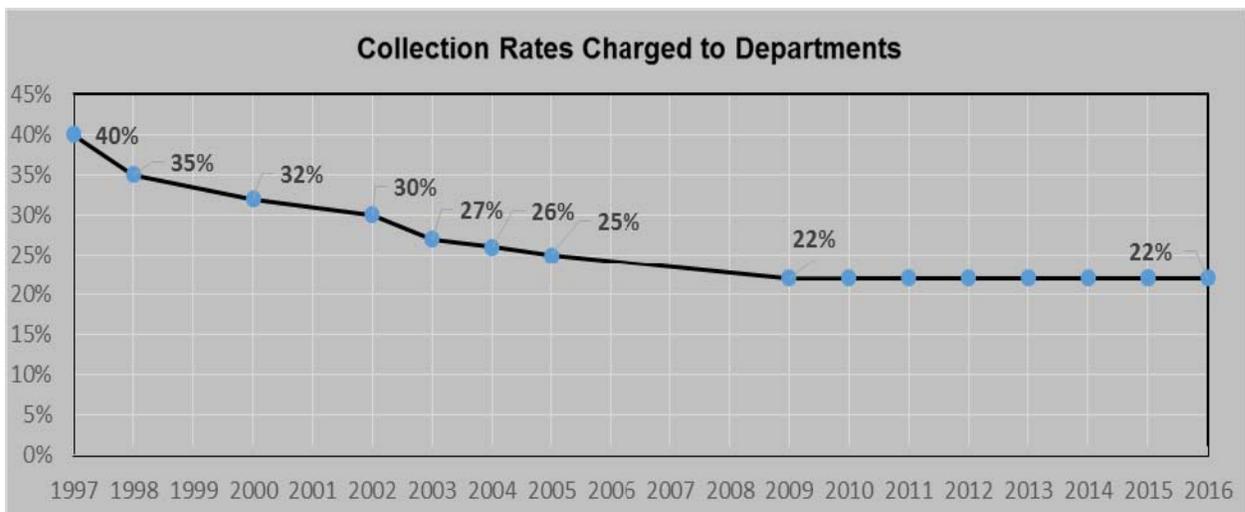
**Objective 1:** Work cooperatively with county and external clients, Department of Administration-Information Technology (DOA-IT) and applicable software vendors to explore software and business process changes to improve efficiencies. In 2015 the Collections Division is evaluating the collector system as to the most efficient provision of technical services either through contract, cloud hosted solution and/or platform change. The desired result is the maintenance of existing automation processes but at a lower cost and decreased administrative complexity.

Performance Measure:	2014 Actual	2015 Target	2015 Estimate	2016 Target
Ratio – All Collected Funds*	4.15	3.03	3.46	3.20
<i>Maintain a recovery % greater than collection agency industry average specific to governmental accounts. The 2015 target ratio of 3.03 reflects the onetime expense of \$30,000 to evaluate and implement collection computer system replacement.</i>				
Waukesha County Recovery %**	32.3%	31.0%	31.0%	31.0%
Collection Agencies Rec. %***	11.27%	11.27%	11.27%	11.27

\*Calculated as total dollars collected divided by expenditures; desired goal ratio greater than or equal to 2.5 to 1.

\*\*The overall recovery percent is being impacted by increasing referrals from Health & Human Services. These accounts are increasingly more difficult to collect given the nature of the debt, the financial status of the parties being collected from and the State’s ability to pay provisions.

\*\*\*Source: American Collectors’ Association (Top Annual Collection Markets Survey).





**Program Highlights**

Charges for service revenue increase \$8,700 reflecting increased municipal collections. Interdepartmental revenues decrease \$12,300 recognizing an anticipated reduction in Health and Human referrals, in part, due to the implementation of referral automation 2012 resulting in the elimination of a referral backlogs. Other revenues increase \$26,500 mainly reflecting increased interest on judgements. A Collections Fund Balance appropriation of \$86,200 is for general depreciation expenses and to maintain a low collection fee for internal customers.

The allocation of staffing to reflect current service provision account for the majority of budget changes. Personnel costs decrease \$99,700 reflecting a reduction 2.25 FTE in temporary extra help. Operating expenses increase \$20,900 mainly due to \$62,000 in additional 3<sup>rd</sup> party temporary assistance offset by the elimination of the one-time 2015 investment of \$30,000 to analyze collection system software.



**Activity**

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
\$ Coll. for Wauk. Cty. Customers	\$1,828,158	\$1,548,200	\$1,553,100	\$1,560,375	\$12,175
\$ Coll. & Shared with State	\$756,100	\$737,000	\$699,000	\$699,000	(\$38,000)
\$ Coll. for Municipal Customers	\$831,065	\$667,800	\$710,000	\$720,000	\$52,200
<b>Total \$ Collected</b>	<b>\$3,415,323</b>	<b>\$2,953,000</b>	<b>\$2,962,100</b>	<b>\$2,979,375</b>	<b>\$26,375</b>
Total \$ Retained by County	\$2,421,589	\$2,104,434	\$2,121,650	\$2,131,725	\$27,291
Accts Referred to Collection Div.	22,818	25,500	25,000	25,000	(500)
\$ Referred to Collection Division *	\$11,503,048	\$10,000,000	10,000,000	10,000,000	\$0
# of External Intergovernmental Customers	51	48	51	51	3

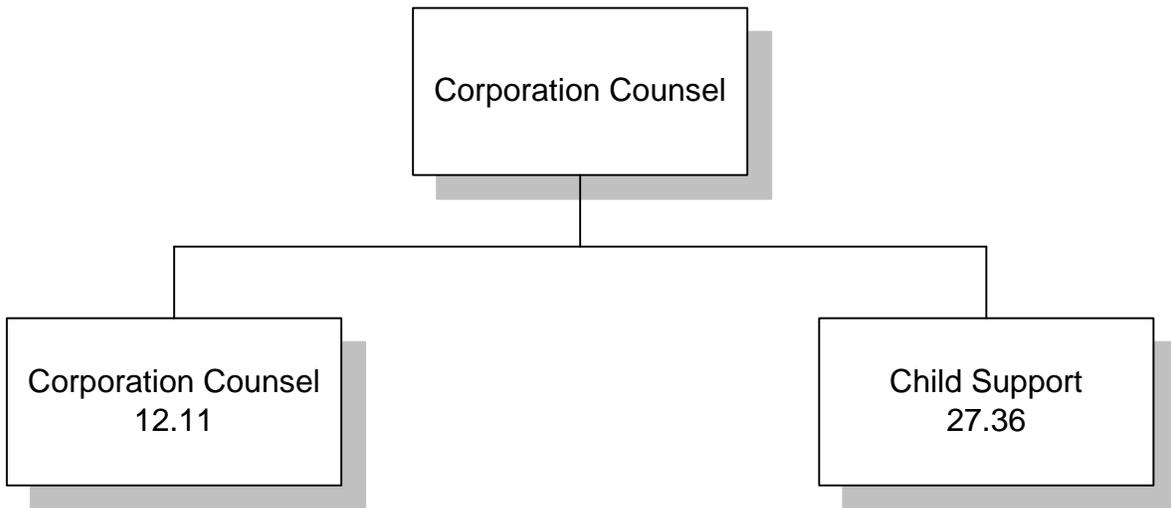
\*92.74% of the 2014 County revenue referrals are for bail forfeitures and Health and Human Services private pay billings. Given the nature of the parties the Division is attempting to collect from, and the State's provision for clients' ability to pay, recovery in these areas is anticipated at less than 15% of the amount referred.

**THIS PAGE LEFT BLANK**

# Corporation Counsel

# CORPORATION COUNSEL'S OFFICE

## FUNCTION / PROGRAM CHART



39.47 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.



## General Fund

# Corporation Counsel

### Statement of Purpose

It is the mission of the Corporation Counsel Office to improve the quality of life for all residents of Waukesha County by facilitating effective policy making and administrative decision making of the County Board and County Executive; to provide for the establishment and enforcement of financial support for needy children and establish care for the mentally ill and elderly infirm; to cooperate in providing stability for dysfunctional families through the Juvenile Court System; to assist in establishing and enforcing land use plans and zoning regulations; to enforce health ordinances; to give sound legal advice to all County Departments, Boards and Commissions to assist them in effectively carrying out their functions; and to respond to the legal needs of County employees whose function is to provide various governmental services to the public. In addition, the Corporation Counsel Office is responsible for overseeing the activities of the Child Support Program.

Financial Summary	2014 Actual	2015 Adopted Budget	2015 Estimate	2016 Budget	Change From 2015 Adopted Budget	
					\$	%
<b>Corporation Counsel</b>						
Revenues	\$481,835	\$472,643	\$472,443	\$484,680	\$12,037	2.5%
County Tax Levy	\$991,785	\$1,000,785	\$1,000,785	\$996,064	(\$4,721)	-0.5%
Expenditures	\$1,351,316	\$1,473,428	\$1,433,326	\$1,480,744	\$7,316	0.5%
Rev. Over (Under) Exp.	\$122,304	\$0	\$39,902	\$0	\$0	N/A
<b>Child Support</b>						
Revenues (a)	\$2,021,511	\$2,118,322	\$2,075,936	\$2,131,542	\$13,220	0.6%
County Tax Levy	\$355,462	\$335,462	\$335,462	\$342,183	\$6,721	2.0%
Expenditures	\$2,248,451	\$2,453,784	\$2,398,724	\$2,473,725	\$19,941	0.8%
Rev. Over (Under) Exp.	\$128,522	\$0	\$12,674	\$0	\$0	N/A
<b>Total All Funds</b>						
Revenues	\$2,503,346	\$2,590,965	\$2,548,379	\$2,616,222	\$25,257	1.0%
County Tax Levy	\$1,347,247	\$1,336,247	\$1,336,247	\$1,338,247	\$2,000	0.1%
Expenditures	\$3,599,767	\$3,927,212	\$3,832,050	\$3,954,469	\$27,257	0.7%
Rev. Over (Under) Exp.	\$250,826	\$0	\$52,576	\$0	\$0	N/A
<b>Position Summary (FTE)</b>						
Regular Positions	38.00	38.00	38.00	38.00	0.00	
Extra Help	2.49	1.81	1.81	1.39	(0.42)	
Overtime	0.11	0.10	0.10	0.08	(0.02)	
<b>Total</b>	<b>40.60</b>	<b>39.91</b>	<b>39.91</b>	<b>39.47</b>	<b>(0.44)</b>	

(a) Child Support revenues include State General Purposes Revenue (GPR) of \$239,374 in 2014 actual, \$236,000 in 2015 budget and \$236,000 in 2016 budget, which is match-able pursuant to the State and County Contract.



## General Fund

## Corporation Counsel

### Fund Purpose

The General Fund operation of the Corporation Counsel is to provide legal advice, counsel and support to all county departments and elected officials.

Financial Summary	2014	2015	2015	2016	Change From 2015	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$56	\$300	\$100	\$300	\$0	0.0%
Interdepartmental	\$481,779	\$472,343	\$472,343	\$481,380	\$9,037	1.9%
Other Revenue	\$0	\$0	\$0	\$3,000	\$3,000	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
<b>County Tax Levy (Credit)</b>	<b>\$991,785</b>	<b>\$1,000,785</b>	<b>\$1,000,785</b>	<b>\$996,064</b>	<b>(\$4,721)</b>	<b>-0.5%</b>
<b>Total Revenue Sources</b>	<b>\$1,473,620</b>	<b>\$1,473,428</b>	<b>\$1,473,228</b>	<b>\$1,480,744</b>	<b>\$7,316</b>	<b>0.5%</b>
<b>Expenditures</b>						
Personnel Costs	\$1,159,461	\$1,222,220	\$1,212,675	\$1,243,827	\$21,607	1.8%
Operating Expenses	\$119,521	\$175,547	\$144,990	\$155,408	(\$20,139)	-11.5%
Interdept. Charges	\$72,334	\$75,661	\$75,661	\$81,509	\$5,848	7.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,351,316</b>	<b>\$1,473,428</b>	<b>\$1,433,326</b>	<b>\$1,480,744</b>	<b>\$7,316</b>	<b>0.5%</b>
Rev. Over (Under) Exp.	\$122,304	\$0	\$39,902	\$0	\$0	N/A

### Position Summary (FTE)

Regular Positions	11.40	11.40	11.40	11.35	(0.05)
Extra Help	0.93	0.84	0.84	0.74	(0.10)
Overtime	0.04	0.04	0.04	0.02	(0.02)
<b>Total FTEs</b>	<b>12.37</b>	<b>12.28</b>	<b>12.28</b>	<b>12.11</b>	<b>(0.17)</b>



### Program Highlights

Total revenue sources in the Corporation Counsel Office increases \$7,300 or 0.5% to \$1,480,700 in the 2016 budget. The interdepartmental revenue for legal services that is being provided to the Health and Human Services department increases \$9,000, and the other revenue category increases \$3,000 for administrative reimbursement from the Children First program. County tax levy decreases \$4,700 or -0.5% to \$996,100 in 2016.

Personnel costs increases about \$21,600 or 1.8% to \$1,243,800 in 2016, mainly due to the cost of continuing 12.11 FTE's, a \$14,000 increase in health insurance cost which includes vision related to changes in employee selections. Also, 0.05 FTE of the Corporation Counsel position is transferred from the Corporation Counsel - General program to the Corporation Counsel Child Support program area. Allocations for temporary extra help and overtime decreases by 0.10 FTE or \$2,500 and 0.02 FTE or \$1,000, respectively.

Total operating expenditures appropriation decreases about \$20,100 or -11.5% to \$155,400 in 2016. Per historical spending and projected spending levels, the department reduces \$14,500 of outside legal costs and \$5,700 in other operating expenditures.

Total interdepartmental charges appropriation increases about \$5,800 or 7.7% to \$81,500 in 2016, mainly due to an increase in End User Technology Fund.

**Major Departmental Strategic Outcomes and Objectives for 2016**

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

**Objective 1:** To provide quality and timely review of contracts, ordinances and resolutions for Waukesha County departments. To represent the County successfully in civil litigation prosecution and defense. To issue validated opinions concerning interpretation of the rights, duties and powers of the municipal corporation, its departments and officials.

Key Outcome Indicator: Time that it takes to review contracts effectively and the number of cases filed.

Performance Measure:	2014 Actual	2015 Target	2015 Estimate	2016 Target
Percent of review and return contract within 72 hours (Dept. standard is 4 business days)	98%	>90%	>95%	>90%
Percent of contracts approved that do not result in dispute resolution including mediation, arbitration and litigation	99%	>98%	>98%	>98%



**Activity - Workload Data**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	Budget Change
<b>Total Number of Cases Filed</b>						
Claims Received	40	48	47	47	47	0
Lawsuits Monitored	10	10	13	13	13	0
Contracts Reviewed	256	294	260	280	280	20
Opinions Issued	290	278	300	300	300	0
Resolutions/Ordinances Reviewed	116	149	125	130	130	0

**County-Wide Key Strategic Outcome: A county that assists at-risk citizens**

**Objective 2:** To provide support for children, to establish care for the mentally ill and elderly infirm, and to provide stability for families in need through the Court system. To provide high-quality, effective legal representation of Waukesha County residents in matters such as adult and juvenile guardianships/protective placements, involuntary commitment proceedings for adults and minors, juvenile court actions for children in need of protective services, and termination of parental rights/adoptions (in conjunction with services offered by the Department of Health and Human Services).

Key Outcome Indicator: Number of cases filed for the case types outlined in the strategic objective.



**Activity - Workload Data**

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate (a)	2016 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	1,418	1,300	1,450	1,450	1,450	0
Guardianships/Protective Placements:						
- Adults	447	509	450	490	500	50
- Juveniles	41	35	40	40	40	0
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection/Services (CHIPS) cases	401	469	410	420	420	10
- Termination of Parental Rights (TPR)	8	18	15	15	15	0

(a) Estimate takes into consideration of the recent trends (increases/decreases) in the number of filed cases over the past three years.

**THIS PAGE LEFT BLANK**