

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
OF THE
COUNTY OF WAUKESHA, WISCONSIN
FOR THE YEAR ENDED
DECEMBER 31, 2009**

PREPARED BY:

**DEPARTMENT OF ADMINISTRATION
ACCOUNTING DIVISION/BUSINESS DIVISION**

WAUKESHA COUNTY WISCONSIN

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Daniel P. Vrakas
County Executive



June 14, 2010

The Honorable Chairperson of the County Board and
Members of the County Board of Supervisors
County of Waukesha
Waukesha, Wisconsin

Ladies and Gentlemen:

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the County of Waukesha, Wisconsin for the fiscal year ended December 31, 2009. Waukesha County management is responsible for all information presented in the Comprehensive Annual Financial Report and to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds of the County, its component unit and its financial transactions. It is organized into three sections: Introductory, financial, and statistical.

- The *introductory section* includes this transmittal letter, the County's organizational chart and a list of principal officials.
- The *financial section* includes the independent auditors' report, management's discussion and analysis (MD&A), the audited basic financial statements, disclosure notes, required supplementary information, and supporting statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles. The MD&A is prepared by management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.
- The *statistical section* includes selected financial and demographic information, typically presented on a multi-year basis.

County policy, in accordance with state and federal requirements, is to provide for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit was also designed to meet the requirements of the federal Single Audit Act of 1984 and related U.S. Office of Management and Budget Circular A-133. The independent auditors' report on the basic financial statements is included in the financial section of this report. The auditors' reports related specifically to the single audit are included in a separately issued single audit report.

515 W. Moreland Blvd • AC 320
Waukesha, Wisconsin 53188
Phone: (262) 548-7902 • Fax: (262) 896-8510
TDD: (262) 548-7903
www.waukeshacounty.gov

PROFILE OF THE GOVERNMENT

Waukesha County was incorporated in 1846 under the General Laws of the State of Wisconsin. Since 1991, the County has operated under a County Executive form of government. The County Executive is responsible for the administrative functions of county government. A Board of Supervisors is the governing body of the County and is responsible for the legislative control of the County. The County provides a full range of services which include justice and public safety; health and human services; environment, parks and education; public works; and general government services.

The County is also financially accountable for legally separate organizations (known as component units) if its officials appoint a voting majority of an organization's governing body and either is able to impose its will on the organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burden on, the primary government. Based on these criteria, the County has included the Waukesha County Housing Authority, a legally separate organization, as a discretely presented component unit within its reporting entity. The nature of the Housing Authority's activities is discussed in the notes to the financial statements.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Information related to the single audit, including the schedule of expenditures of federal and state awards, findings and recommendations, the independent auditors' reports on internal controls and compliance with applicable laws and regulations, is available as a separate document.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. The County has the highest median household income, the second highest per capita income, and the third highest equalized property tax base in the State. Waukesha County is the third most populous county in the State. The County covers an area of 576 square miles and consists of 8 cities, 18 villages and 12 towns. The County's 2009 estimated population is 383,190.

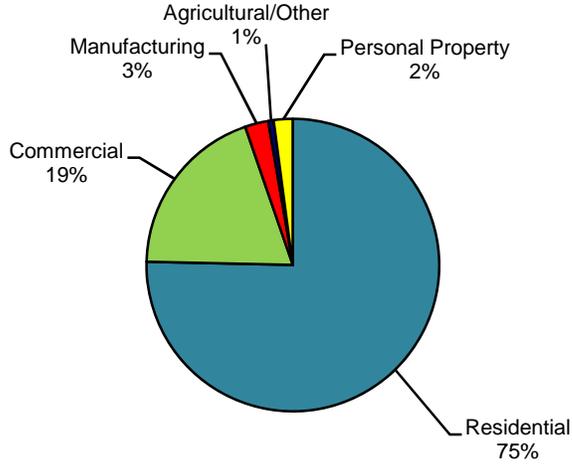
The County's history of sound financial management, a diverse and growing tax base, low unemployment, and a low debt burden suggest why Moody's Investors Service and Fitch, Inc. have enough confidence in the County to issue the highest rating of Aaa/AAA respectively on the County's long-term debt.

Over the past five years, the County equalized property value grew 27%. Due to national and statewide economic conditions and a slowing housing market, the rate of growth has slowed in recent years. In 2009 the value decreased 1.8%, mainly reflecting declining housing values. Due to the delayed economic impact to assessed values, the decline is expected to continue into 2010 before leveling off in 2011. Annual changes are shown in the table below.

<u>Year</u>	Equalized Value (including TID's)	%
		<u>Change</u>
2009	\$ 52,111,509,500	-1.8%
2008	53,055,876,600	2.1%
2007	51,988,144,000	5.1%
2006	49,477,109,900	8.9%
2005	45,451,031,200	11.0%
2004	40,939,573,700	

The graph on the following page shows the growth in property value over the past five years. Residential and commercial posted the biggest gains, with increases of \$8.4 billion and \$2.5 billion respectively. The second graph shows annual average employment within the County.

WAUKESHA COUNTY, WISCONSIN
Equalized Value by Classification
 (Includes Tax Incremental District Value)
 2009

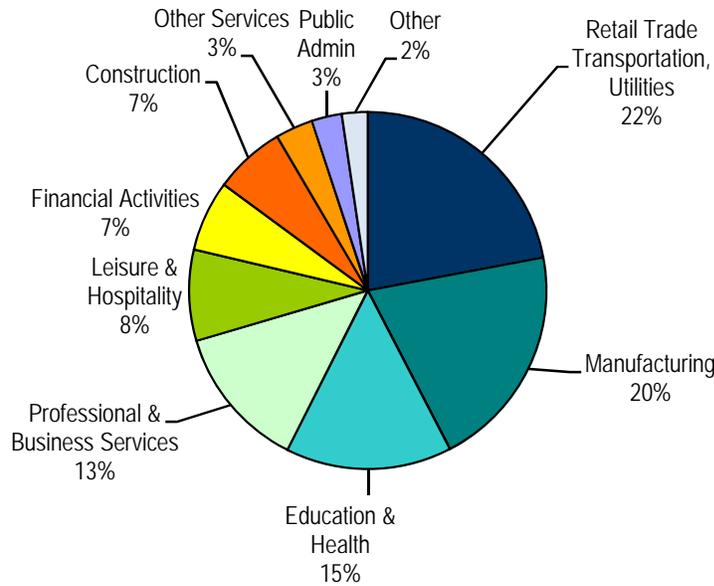


Mix of Equalized Value by Class of Property
(Millions of Dollars)

<u>Real Estate</u>	<u>2009</u>	<u>2004</u>	<u>% Change</u>
Residential	39,274	30,904	27.1%
Commercial	10,085	7,586	32.9%
Manufacturing	1,355	1,305	3.8%
Agricultural/Other	<u>298</u>	<u>233</u>	<u>27.9%</u>
Total Real Estate	51,012	40,028	27.4%
Personal Property	<u>1,100</u>	<u>912</u>	<u>20.6%</u>
Grand Total	52,112	40,940	27.3%

Source: Wisconsin Department of Revenue

**WAUKESHA COUNTY, WISCONSIN
Employment Diversification**



**2008
Number of Employees in Selected Categories**

	2008 (1) <u>(NAICS)</u>
Retail Trade, Transportation, Utilities	51,443
Manufacturing	47,462
Education & Health	35,096
Professional & Business Services	30,355
Leisure & Hospitality	19,227
Financial Activities	14,978
Construction	14,977
Other Services	7,951
Public Administration	6,377
Other	<u>5,450</u>
TOTAL	233,316

(1) 2009 is not yet available.

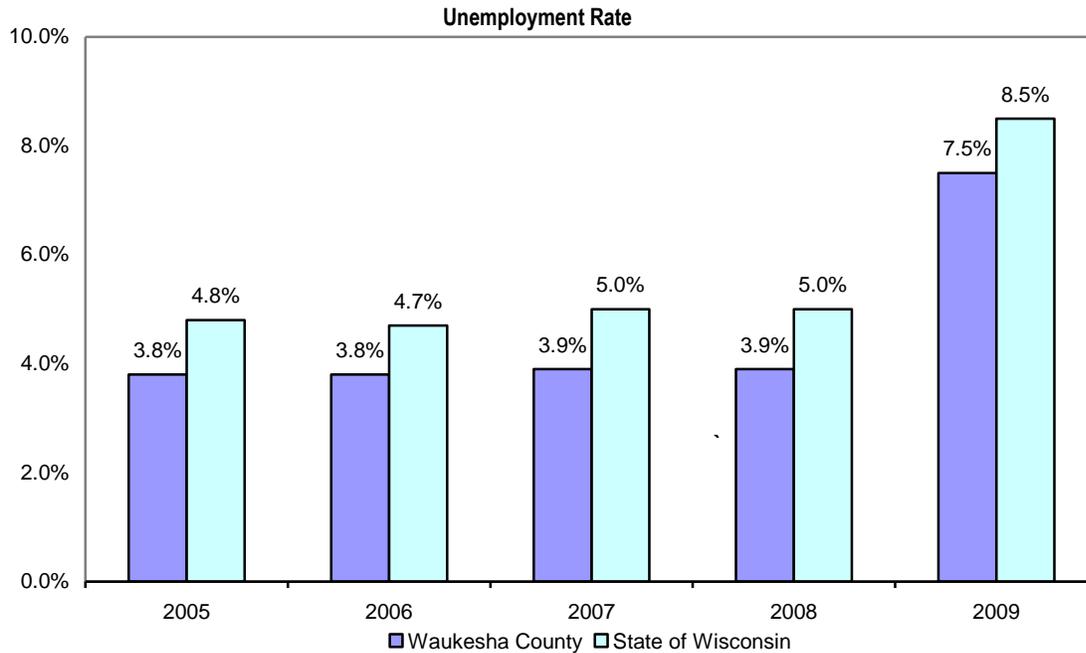
Source: Wisconsin Department of Industry, Labor and Human Relations, Bureau of Labor Market Information.

Residential property accounts for over 75% of the County's total tax base, so the value of residential building permits has been a good indicator of future year tax base increases. Residential permit values dropped for the fourth consecutive year in 2009.

Waukesha County Residential Permits		
<u>Year</u>	<u>Value in Thousands</u>	<u>Number</u>
2009*	\$ 124,217	364
2008	219,001	577
2007	330,382	969
2006	400,530	1,232
2005	502,471	1,503

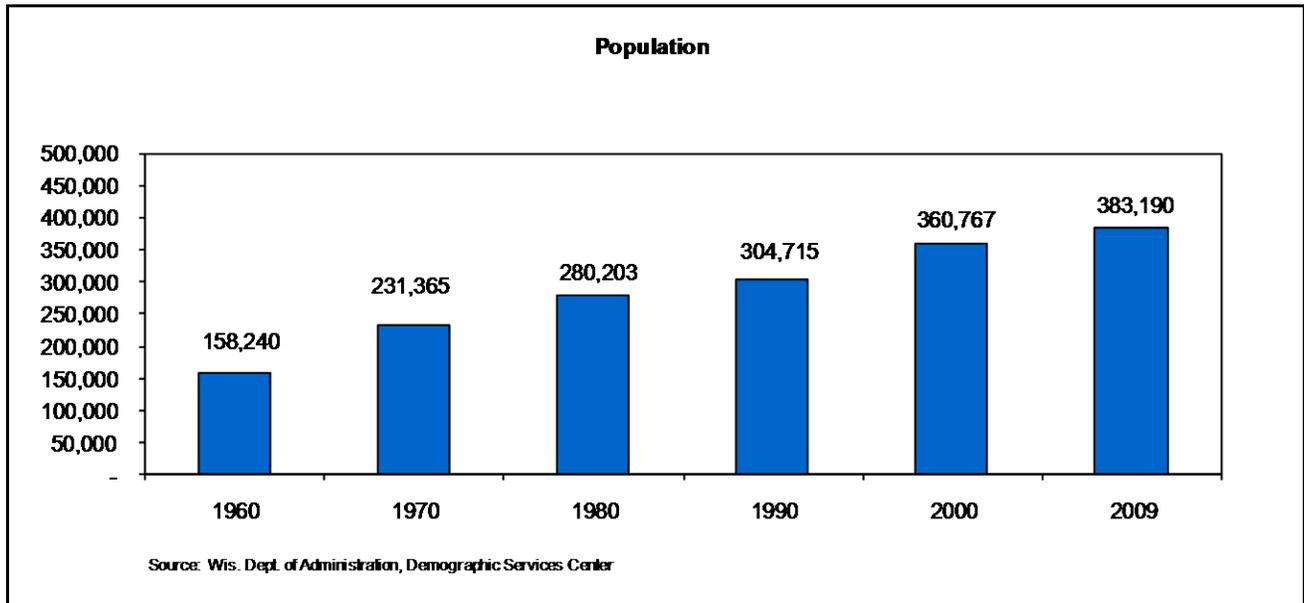
Source: U.S. Department. of Commerce
*Preliminary

As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin.



Source: Wisconsin Department of Workforce Development – Bureau of Workforce Information

Population has continued to increase. The 2009 estimated population of 383,190 is an increase of 6.2% from the 2000 census and a .1% increase from 2008.



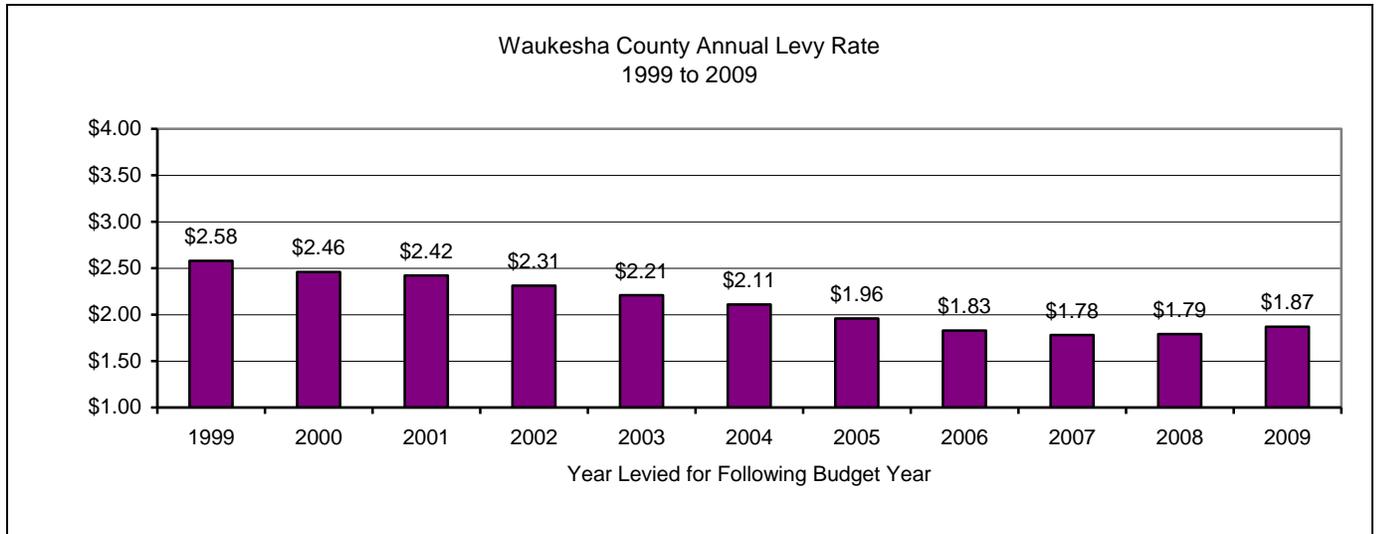
Property Tax Levy Rate Limits/ Revenue Flexibility

In 1993 the State Legislature imposed a tax levy rate limit on Wisconsin counties. There are separate rate limits for the operating levy and the debt service levy. The baseline for the limits is the actual 1992 tax rate adopted for the 1993 budget. While the County qualifies for exemptions, both rates are well below the limits without considering exemptions, as the table below illustrates:

	Allowable Maximum	2010 Budget	Available to Maximum Limit
<u>Operating Levy Rate Calculation</u>			
Equalized value of the County exclusive of TID value increments	\$51,220,442,050	\$51,220,442,050	\$51,220,442,050
Operating Levy	142,474,013	82,706,402	59,767,611
Operating Levy Rate per \$1,000	\$2.78	\$1.61	\$1.17
<u>Debt Levy Rate Calculation</u>			
Equalized value of the County exclusive of TID value increments	\$51,220,442,050	\$51,220,442,050	\$51,220,442,050
Debt levy without allowable adjustments	22,847,442	13,005,000	9,842,442
Adjustments to allowable debt levy*	<u>13,005,000</u>	<u>0</u>	<u>13,005,000</u>
	\$35,852,442	\$13,005,000	\$22,847,442
Debt Levy Rate per \$1,000	\$0.70	\$0.25	\$0.45

*All prior debt issues have been approved by three-fourths vote of the members-elect of the County Board and are exceptions to the limits as defined in Wisconsin State Statutes, s. 59.001(2m) and Sec. 67.045(1)(f).

The County's tax levy rate decreased for 18 consecutive years beginning with tax year 1989 to 2007, but increased the last two years due to the slow growth in property values in 2008 and a drop in property values in 2009.



The County also has available an unlevied 0.5% local option sales tax, with an annual estimated value in excess of \$33 million.

Tax Levy Limits

Section 66.0602 of the Wisconsin Statutes, as amended by 2009 Wisconsin Act 28, imposes a limit on property tax levies by cities, villages, towns and counties. For levy year 2010, the tax levy may not be increased by a percentage in excess of the valuation factor. The County's 2009 levy for 2010 budget purposes was well within the statutory levy limits.

See note 3 for further information.

Long Term Financial Planning

To plan for the future, the County engages in a strategic planning process which focuses on long term planning and the desire to be a mission driven organization continuously improving its services and operations.

The County develops five-year capital projects and debt financing plans. In addition, a five-year operating budget plan is developed which incorporates key assumptions, significant strategic budget initiatives and budget drivers.

The County has processes to identify and plan for recurring operational needs for the following: building and grounds maintenance; vehicle and equipment replacements; and technology and transportation infrastructure.

Major Initiatives

The 2010 operating budget includes plans to

- Discontinue funding for about 15 vacant positions at a savings of over \$1.0 million.
- Merge the departments of Health and Human Services, Aging and Disability Resource Center, and Veteran Services office to leverage resources and take advantage of back office efficiencies.
- Increase Sheriff patrol services to communities with a \$2.0 million police services contract with the City of Pewaukee. This is the first such contract with a city in the entire state.
- Reduce or eliminate over \$2.5 million in budgeted revenue as a result of the major downturn in the economy, especially the real estate market, together with reductions or elimination of federal and state revenue sources.

The 2010 capital expenditure budget decreases slightly (\$46,000) from 2009, to \$19.4 million. Highway improvements are about \$10 million, or 52%, of the 2010 capital projects budget.

The 2010-2014 Capital Projects Plan includes plans for a new Health and Human Services Center to begin construction in 2012 at an estimated cost of nearly \$37 million. Another \$41 million, or 37% of planned 2010-2014 spending, is dedicated to highway improvements.

Financial Information

Management of the County is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The system of internal controls is designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgeting Controls

The County maintains budgetary controls, with the objective of ensuring compliance with legal provisions as embodied in the annual appropriations budget, which is adopted by the County's Board of Supervisors and approved by the County Executive. Activities of the General, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service funds are included in the annual appropriation budget. Budgetary control is maintained by a formal appropriation and encumbrance system. Expenditures cannot legally exceed appropriations at the agency level, pursuant to s65.90, Wisconsin State Statutes. Proprietary fund budget controls are maintained at the agency/fund level. However, the County has chosen a more restrictive control within agency budgets in the governmental (general and special revenue) funds. The annual budget approved by the County Board is by agency appropriation unit in each fund. An appropriation unit is a group of account classes within an agency. Purchase orders and/or payment vouchers which would exceed the appropriation unit are not released until additional appropriations are available. As demonstrated by the statements included in the financial section of this report, the government continues to meet its responsibility for sound financial management.

Pension Plans

All permanent employees expected to work over 600 hours a year are eligible to participate in the Wisconsin Retirement System and are required to contribute to the plan. Prior to 2007, the County chose to make the employee portion of the contribution after six months of employment, in addition to contributing the remaining amounts necessary to pay the projected cost of future benefits. Since 2007, new non-represented employees pay 1% of the employee portion of the retirement contribution. The total required contribution for the year ended December 31, 2009 was \$8.5 million.

Employees who retire at or after age 65, at or after 62 if the person has 30 years of creditable service, or at or after age 55 for protective occupation employees, are entitled to receive a full retirement benefit, which is calculated as a percentage of final average earnings for each year of creditable service. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefit.

Cash Management

Cash temporarily idle during the year was invested in collateralized demand deposits, U.S. government and agency securities, collateralized repurchase agreements, government and agency securities, Aaa rated money market funds, and the State of Wisconsin Local Government Investment Pool. On December 31, 2009 the County had \$135 million of investments. The average yield on all investments for 2009 was 3.45%.

The primary objectives of the Waukesha County investment policy are to preserve capital in the overall portfolio, remain sufficiently liquid to meet disbursement requirements, and to realize the maximum return consistent with portfolio safety and liquidity needs. The County's policy is more restrictive than the applicable State Statutes in that it limits participation in investment pools to 10% of total pool assets, and prohibits investments in corporate bonds, foreign securities and the use of leveraged securities. This policy has served the County well over the past year, avoiding the difficulties many other municipalities have encountered in an attempt to achieve higher yields by accepting greater levels of risk.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial reports for the fiscal year ended December 31, 2008. This was the twenty-second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA's Award for Distinguished Budget Presentation for twenty-three of the past twenty-four fiscal years beginning 1987 through 2010 (the 1996 Budget was not submitted). In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning, organization and communication.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Department of Administration's Accounting, Business, Budget, and Administrative Division's staff. We would like to express our appreciation to all members of our staff, including Accounting Services Manager, Lawrence Dahl; Principal Financial Projects Analyst, Cindy Behrens; Principal Financial Projects Analyst, Robert Ries; Senior Financial Analyst, Paul Berthold; Budget Management Specialist, Linda Witkowski; Administrative Services Coordinator, Linda Gebhard; and Administrative Assistant, Susan Scholl, who assisted and contributed to the preparation of this report.

Appreciation is also expressed for the excellent assistance received from our independent auditors, Baker Tilly Virchow Krause LLP. We would also like to thank the County Board and Finance Committee Chairpersons, the County Board of Supervisors, and the Finance Committee for their interest and support in planning and conducting financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Daniel P. Vrakas
County Executive



Norman A. Cummings
Director of Administration

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Waukesha County
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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WAUKESHA COUNTY
Department Heads

Aging and Disability Resource Center	Cathy A. Bellovary
Airport	Keith Markano
Administration	Norman A. Cummings
Chief Judge	J. Mac Davis
Clerk of Courts	Kathleen A. Madden
Corporation Counsel	Thomas P. Farley
* County Board Chairperson	James T. Dwyer
* County Clerk	Kathy Nickolaus
* County Executive	Daniel P. Vrakas
* District Attorney	Brad D. Schimel
Emergency Preparedness	Richard Tuma
Federated Library	Thomas J. Hennen, Jr.
Health & Human Services	Peter W. Schuler
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Public Works	Allison M. Bussler
Register of Deeds	James R. Behrend
* Sheriff	Dan Trawicki
* Treasurer	Pamela F. Reeves
University of Wisconsin-Extension	Marcia L. Jante
Veteran Services	John L. Margowski
* Elected Position	

**OFFICIALS OF WAUKESHA COUNTY
COUNTY BOARD OF SUPERVISORS
BOARD YEAR #164 (2009)
(Term Expires April, 2010)**

Chairperson	James T. Dwyer
First Vice Chairperson	Patricia A. Haukohl
Second Vice Chairperson	Bonnie J. Morris

ELECTED

EXECUTIVE COMMITTEE

James T. Dwyer, Chairperson	Fritz Ruf
Patricia A. Haukohl	Thomas J. Schellinger
Bonnie J. Morris	David W. Swan
Duane E. Paulson	

APPOINTED

FINANCE COMMITTEE

Patricia A. Haukohl, Chairperson	Jean Tortomasi
James A. Heinrich	Steven C. Wimmer
Robert Hutton	William J. Zaborowski
Pamela Meyer	

HEALTH AND HUMAN SERVICES

Duane E. Paulson, Chairperson	James Jeskewitz
Janel Brandtjen	Gilbert W. Yerke
Kathleen M. Cummings	William J. Zaborowski
Pauline J. Jaske	

PERSONNEL COMMITTEE

Thomas J. Schellinger, Chairperson	James A. Heinrich
Paul Decker	Ted Rolfs
Dave Falstad	Steven C. Wimmer
Peter Gundrum	

JUDICIARY AND LAW ENFORCEMENT COMMITTEE

Bonnie J. Morris, Chairperson
Kathleen M. Cummings
Paul Decker
Dave Falstad

John J. Pledl
Jean Tortomasi
Peter M. Wolff

LAND USE, PARKS, AND ENVIRONMENT COMMITTEE

Fritz Ruf, Chairperson
Janel Brandtjen
Robert Hutton
James Jeskewitz

Walter L. Kolb
Ted Rolfs
Gilbert W. Yerke

PUBLIC WORKS COMMITTEE

David W. Swan, Chairperson
Peter Gundrum
Pauline T. Jaske
Walter L. Kolb

Pamela Meyer
John J. Pledl
Peter M. Wolff

