

WAUKESHA COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For the Year Ending December 31, 2012

WAUKESHA, WISCONSIN

Waukesha County Executive

Daniel P. Vrakas

(Term Expires April 2015)

Board of Supervisors

(Terms Expire April 2014)

Paul L. Decker.....Chairperson
Patricia A. Haukohl.....First Vice-Chairperson
Duane E. Paulson Second Vice-Chairperson

James Batzko
Janel Brandtjen
Michael Crowley
Kathleen M. Cummings
Daniel J. Draeger
Dave Falstad
Jennifer A. Grant
Keith Hammitt
James A. Heinrich
Pauline T. Jaske
James Jeskewitz

Walter L. Kolb
Pamela Meyer
Richard Morris
Larry Nelson
Fritz Ruf
Thomas J. Schellinger
Cathleen A. Slattery
David W. Swan
Peter M. Wolff
Gilbert W. Yerke
William J. Zaborowski

Cover photo by:
Nathan Cummings

Photowork by:
Fue Yang, Sr.; IT Systems Professional, DOA

About the cover: The landscape picture from the top of Lapham Peak Tower, located near the city of Delafield, pans the Northern area of Waukesha County. Lapham Peak State Park is the highest elevation point in Waukesha County.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
OF THE
COUNTY OF WAUKESHA, WISCONSIN
FOR THE YEAR ENDED
DECEMBER 31, 2012**

PREPARED BY:

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

WAUKESHA COUNTY WISCONSIN

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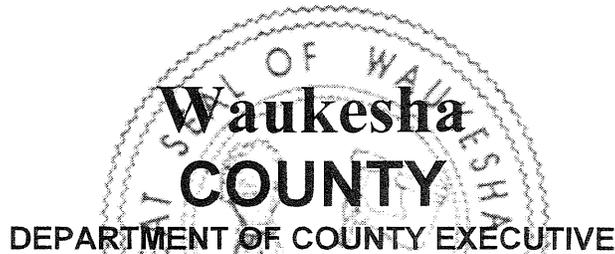
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Daniel P. Vrakas
County Executive



June 15, 2013

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, 2012. 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.

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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 third highest equalized property tax base and is the State's third most populous county. The County is second in the State for per capita income. The County covers an area of 576 square miles and consists of 8 cities, 19 villages and 11 towns. The County's 2012 population is 390,914.

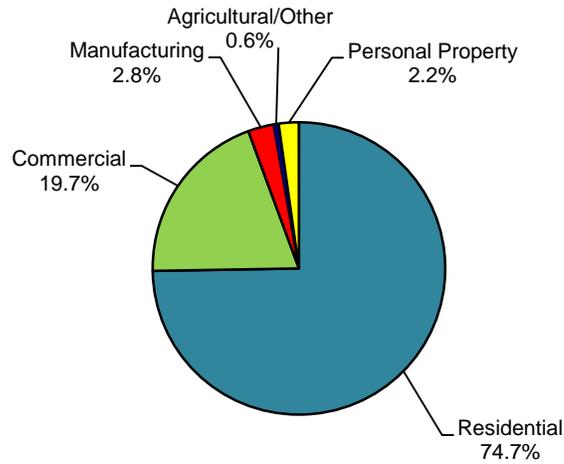
The County's history of sound financial management, a diverse and growing tax base, low unemployment, and a low debt burden suggest why Moody's Investors Service and Fitch, Inc. have enough confidence in the County to issue the highest rating of Aaa/AAA respectively on the County's long-term debt.

The County's equalized property value decreased by 3.7% from the 2011 valuation. Prior to 2009, the County had not experienced a tax base reduction in over 30 years. Beginning in 2009, negative inflation rates on residential properties offset by new construction of less than 2% per year is primarily responsible for a reduction in equalized value in this period. Annual changes are shown in the table below.

<u>Year</u>	<u>Equalized Value (including TID's)</u>	<u>% Change</u>
2012	\$47,739,764,800	-3.7%
2011	\$49,552,562,500	-1.5%
2010	50,288,874,200	-3.5%
2009	52,111,509,500	-1.8%
2008	53,055,876,600	2.1%
2007	51,988,144,000	5.1%

The graph on the following page shows the growth in the equalized value of property by classification over the past five years. Residential classifications had the largest change, with a decrease of \$4.1 billion, or 10%. The second graph shows annual average employment within the County.

WAUKESHA COUNTY, WISCONSIN
 Equalized Value by Classification
 (Includes Tax Incremental District Value)
 2012

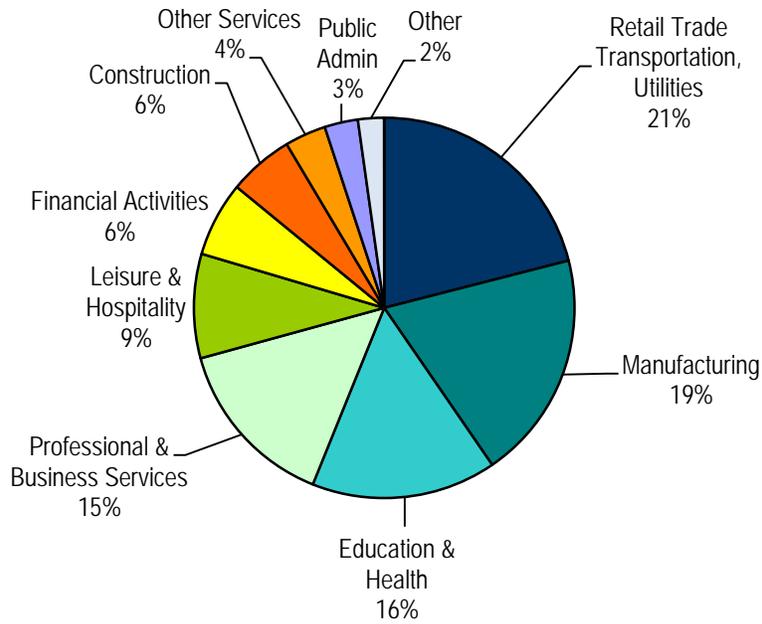


**Mix of Equalized Value by Class of Property
 (Millions of Dollars)**

<u>Real Estate</u>	<u>2012</u>	<u>2007</u>	<u>% Change</u>
Residential	35,671	39,743	-10.2%
Commercial	9,390	9,558	-1.8%
Manufacturing	1,346	1,373	-2.0%
Agricultural/Other	<u>278</u>	<u>297</u>	<u>-6.4%</u>
Total Real Estate	46,685	50,971	-8.4%
Personal Property	<u>1,055</u>	<u>1,017</u>	<u>3.7%</u>
Grand Total	<u>47,740</u>	<u>51,988</u>	<u>-8.2%</u>

Source: Wisconsin Department of Revenue

**WAUKESHA COUNTY, WISCONSIN
2012 Employment Diversification**



Number of Employees in Selected Categories

	2012 (1) <u>(NAICS)</u>	2011 <u>(NAICS)</u>
Retail Trade, Transportation, Utilities	47,705	47,319
Manufacturing	44,144	42,598
Education & Health	35,649	37,614
Professional & Business Services	33,174	31,571
Leisure & Hospitality	20,149	18,793
Financial Activities	14,414	14,041
Construction	12,567	11,805
Other Services	7,942	7,947
Public Administration	6,435	6,053
Other	<u>5,019</u>	<u>5,237</u>
TOTAL	227,198	222,978

(1) Third Quarter of 2012 through the end of the year is not yet available.

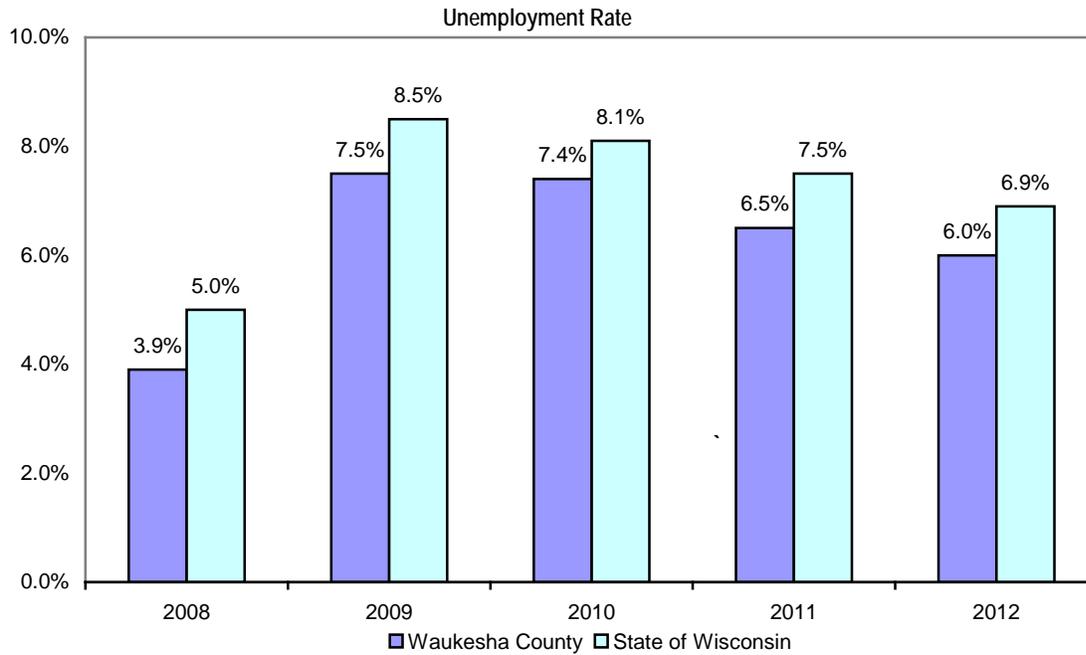
Sources: The Wisconsin Department of Workforce Development, Bureau of Workforce Information

Residential property accounts for approximately 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.

Waukesha County Residential Permits		
<u>Year</u>	<u>Value in Thousands</u>	<u>Number</u>
2012*	\$ 191,785	565
2011	140,906	448
2010	151,984	445
2009	137,285	394
2008	219,001	577

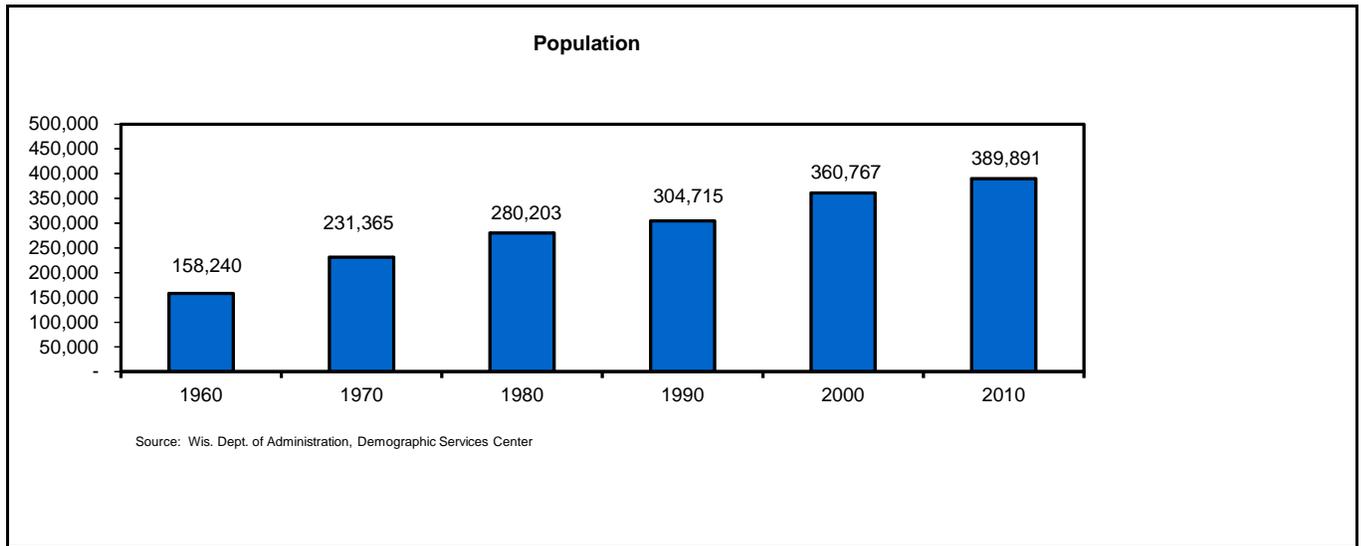
Source: U.S. Department. of Commerce
*Preliminary

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



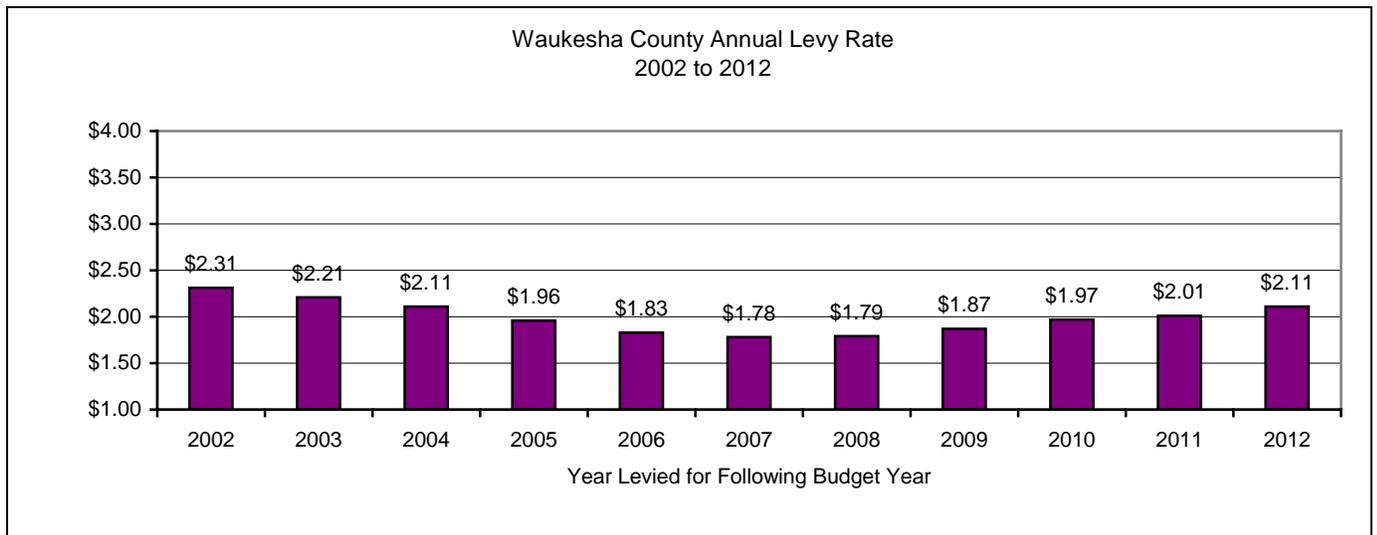
Source: Wisconsin Department of Workforce Development – Bureau of Workforce Information

Population has continued to increase. The 2012 population is estimated at 390,914, an increase of 0.3% from the 2010 census.



Property Tax Levy Rate

The County's tax levy rate, which had decreased for 18 consecutive years--from tax year 1989 to tax year 2007-- increased over the last five years due to the drop in property values in the last five years.



The County also has available an unlevied 0.5% local option sales tax, with an annual estimated value in excess of \$34 million.

Tax Levy Limits

Enrolled 2011 Wisconsin Act 32 (2011-2013 State Budget) imposed new local tax levy increase limits for the 2012 and 2013 budgets. The law limits the County's increase in its total property tax levy for the 2012 and 2013 budgets by the percentage change in the County growth in equalized value based on the net new construction value between the previous year and the current year. The 2013 Waukesha County Budget meets the tax levy limit as adopted in Wisconsin Act 32.

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 a five-year capital projects and debt financing plan. 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 and jail equipment replacement.

Major Initiatives

The 2013-2017 Capital Projects Plan includes continued funding for the \$35.2 million Health and Human Services Center, which began construction in 2012. Second year (2013) construction funding is \$10.3 million. Another \$42.8 million or 48% of planned 2013-2017 capital spending is dedicated to highway improvements. This will be combined with \$45.2 million of Federal funds.

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 (e.g. personnel, operating, interdepartmental) 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.

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, 2011. This was the twenty-fifth 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.

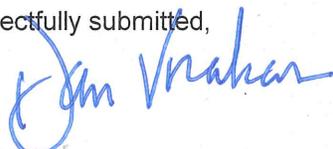
In addition, the County also received the GFOA's Award for Distinguished Budget Presentation for twenty-six of the past twenty-seven fiscal years beginning 1987 through 2013 (the 1996 Budget was not submitted). In order to qualify for the Distinguished Budget Presentation Award, the County's budget document 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; Senior Budget Analyst, Danielle Igielski; 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, 2011

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.



Christopher P. Moivell

President

Jeffrey R. Emer

Executive Director

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WAUKESHA COUNTY
Department Heads
as of December 31, 2012

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	Kathleen Novack
* 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	Jerry Bratz
* Elected Position	

**OFFICIALS OF WAUKESHA COUNTY
COUNTY BOARD OF SUPERVISORS
BOARD YEAR #167 (2012)
(Term Expires April, 2014)**

Chairperson	Paul L. Decker
First Vice Chairperson	Patricia A. Haukohl
Second Vice Chairperson	Duane E. Paulson

EXECUTIVE COMMITTEE

Paul L. Decker, Chairperson	Duane E. Paulson
Dave Falstad	David W. Swan
Patricia A. Haukohl	Gilbert W. Yerke
James A. Heinrich	

FINANCE COMMITTEE

Patricia A. Haukohl, Chairperson	Larry Nelson
Daniel J. Draeger	Cathleen A. Slattery
Pamela Meyer	William J. Zaborowski
Richard Morris	

HEALTH AND HUMAN SERVICES

Gilbert W. Yerke, Chairperson	James Jeskewitz
Jim Batzko	Cathleen A. Slattery
Janel Brandtjen	William J. Zaborowski
Kathleen M. Cummings	

PERSONNEL COMMITTEE

Duane E. Paulson, Chairperson	Jennifer A. Grant
Michael A. Crowley	Pauline T. Jaske
Kathleen M. Cummings	James Jeskewitz
Daniel J. Draeger	

JUDICIARY AND LAW ENFORCEMENT COMMITTEE

Dave Falstad, Chairperson
Janel Brandtjen
Michael A. Crowley
Keith Hammit

Larry Nelson
Fritz Ruf
Peter M. Wolff

LAND USE, PARKS, AND ENVIRONMENT COMMITTEE

James A. Heinrich, Chairperson
Jim Batkzo
Walter L. Kolb
Pamela Meyer

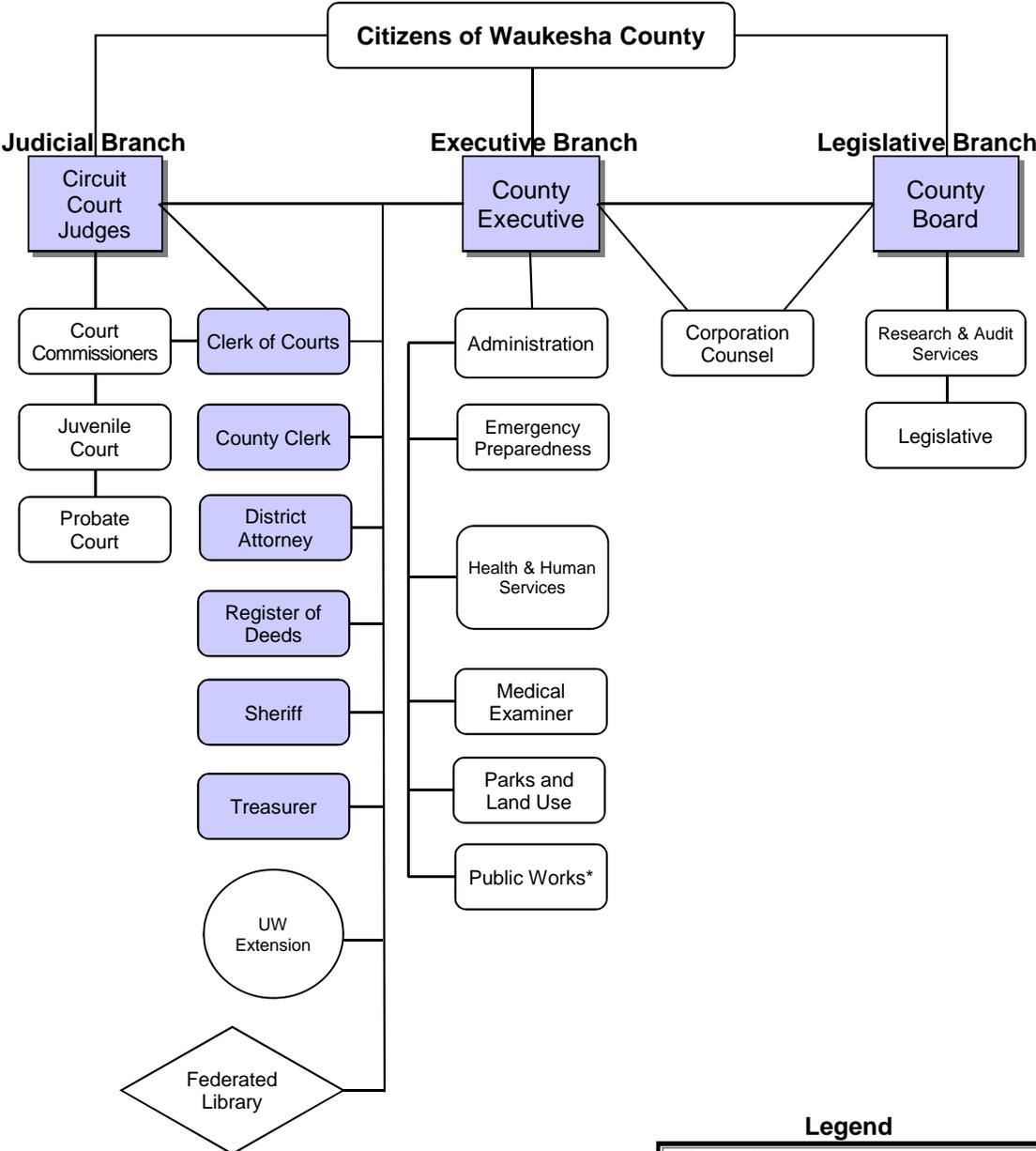
Fritz Ruf
Thomas J. Schellinger
Peter M. Wolff

PUBLIC WORKS COMMITTEE

David W. Swan, Chairperson
Jennifer A. Grant
Keith Hammit
Pauline T. Jaske

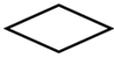
Walter L. Kolb
Richard Morris
Thomas J. Schellinger

Waukesha County Organizational Chart



* Airport became part of the Department of Public Works in 2011

Legend

	Elected Officials
	County and State Shared Governance
	Board or Commission Governance