

**\*\* GENERAL ADMINISTRATION \*\***

Functional Area Summary by Agency

	2007 Actual	2008		2009 Budget	Change from 2008 Adopted Budget	
		Adopted Budget	Estimate		\$	%
<b>* TOTAL GENERAL ADMINISTRATION *</b>						
Revenues (a)	\$18,533,031	\$19,205,671	\$19,148,444	\$19,438,040	\$232,369	1.2%
County Tax Levy (c)	\$1,765,410	\$1,383,546	\$1,383,546	\$953,824	(\$429,722)	-31.1%
Expenditure (b)	\$19,245,528	\$20,622,204	\$20,294,135	\$20,486,864	(\$135,340)	-0.7%
Rev. Over (Under) Exp.	\$1,368,569	-	\$142,397	-	-	N/A
Oper Income/(Loss) (d)	(\$315,656)	(\$32,987)	\$95,458	(\$95,000)	(\$62,013)	188.0%
<b>BREAKDOWN BY AGENCY</b>						
<b>COUNTY EXECUTIVE</b>						
Revenues	\$16,903	\$10,500	\$14,080	\$10,500	\$0	0.0%
County Tax Levy	\$526,466	\$534,144	\$534,144	\$548,569	\$14,425	2.7%
Expenditure	\$492,140	\$544,644	\$522,956	\$559,069	\$14,425	2.6%
Rev. Over (Under) Exp.	\$51,229	-	\$25,268	-	-	N/A
<b>COUNTY BOARD</b>						
Revenues	\$0	\$0	\$48,767	\$0	\$0	N/A
County Tax Levy	\$1,382,745	\$1,340,437	\$1,340,437	\$1,314,173	(\$26,264)	-2.0%
Expenditure	\$1,220,525	\$1,340,437	\$1,354,414	\$1,314,173	(\$26,264)	-2.0%
Rev. Over (Under) Exp.	\$162,220	-	\$34,790	-	-	N/A
<b>COUNTY CLERK</b>						
Revenues (a)	\$251,934	\$354,206	\$354,208	\$233,100	(\$121,106)	-34.2%
County Tax Levy	\$306,246	\$315,378	\$315,378	\$283,970	(\$31,408)	-10.0%
Expenditure	\$444,467	\$669,584	\$667,845	\$517,070	(\$152,514)	-22.8%
Rev. Over (Under) Exp.	\$113,713	-	\$1,741	-	-	N/A
<b>COUNTY TREASURER</b>						
Revenues	\$8,425,636	\$8,189,437	\$8,169,237	\$8,210,553	\$21,116	0.3%
County Tax Levy (c)	(\$7,033,477)	(\$7,493,463)	(\$7,493,463)	(\$7,556,440)	(\$62,977)	0.8%
Expenditure	\$569,794	\$695,974	\$661,467	\$654,113	(\$41,861)	-6.0%
Rev. Over (Under) Exp.	\$822,365	-	\$14,307	-	-	N/A
<b>DEPARTMENT OF ADMINISTRATION</b>						
Revenues (a)	\$9,168,290	\$10,232,084	\$10,146,284	\$10,539,443	\$307,359	3.0%
County Tax Levy	\$5,650,685	\$5,720,685	\$5,720,685	\$5,370,345	(\$350,340)	-6.1%
Expenditure (b)	\$14,940,017	\$15,985,756	\$15,705,598	\$16,004,788	\$19,032	0.1%
Rev. Over (Under) Exp.	\$194,614	-	\$65,913	-	-	N/A
Oper Income/(Loss) (d)	(\$315,656)	(\$32,987)	\$95,458	(\$95,000)	(\$62,013)	188.0%
<b>CORPORATION COUNSEL</b>						
Revenues	\$670,268	\$419,444	\$415,868	\$444,444	\$25,000	6.0%
County Tax Levy	\$932,745	\$966,365	\$966,365	\$993,207	\$26,842	2.8%
Expenditure	\$1,578,585	\$1,385,809	\$1,381,855	\$1,437,651	\$51,842	3.7%
Rev. Over (Under) Exp.	\$24,428	-	\$378	-	-	N/A

- (a) The 2009 Budget includes a total of \$1,856,611 of Fund Balance appropriations, which includes \$972,985 for the DOA End User Technology Fund, \$29,606 for DOA Records Management, \$594,864 for DOA Risk Management, \$29,987 for DOA Communications, \$205,616 for DOA Collections, \$8,553 for DOA Mail Services and Copier Replacement and \$15,000 for Corporation Counsel General Fund. The 2008 Budget includes a total of \$1,807,947 of Fund Balance appropriations, which includes \$932,938 for the DOA End User Technology Fund, \$72,600 for DOA Records Management, \$463,898 for DOA Risk Management, \$64,000 for DOA Communications, \$145,811 for DOA Collections, \$8,700 for DOA General Fund, and \$120,000 for County Clerk.
- (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 2009 Budget expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$464,113. Total 2008 Budget expenditures exclude capitalized Fixed Asset purchases as follows: End User Technology Fund of \$455,026.
- (c) Revenues in excess of expenditures reduce Tax Levy funding for other general governmental operations.
- (d) Operating income amounts generated from proprietary fund operations are retained in proprietary fund balance and do not result in a reduction of Tax Levy funding for other operations.

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# GENERAL ADMINISTRATION

## Functional Area Budget Highlights

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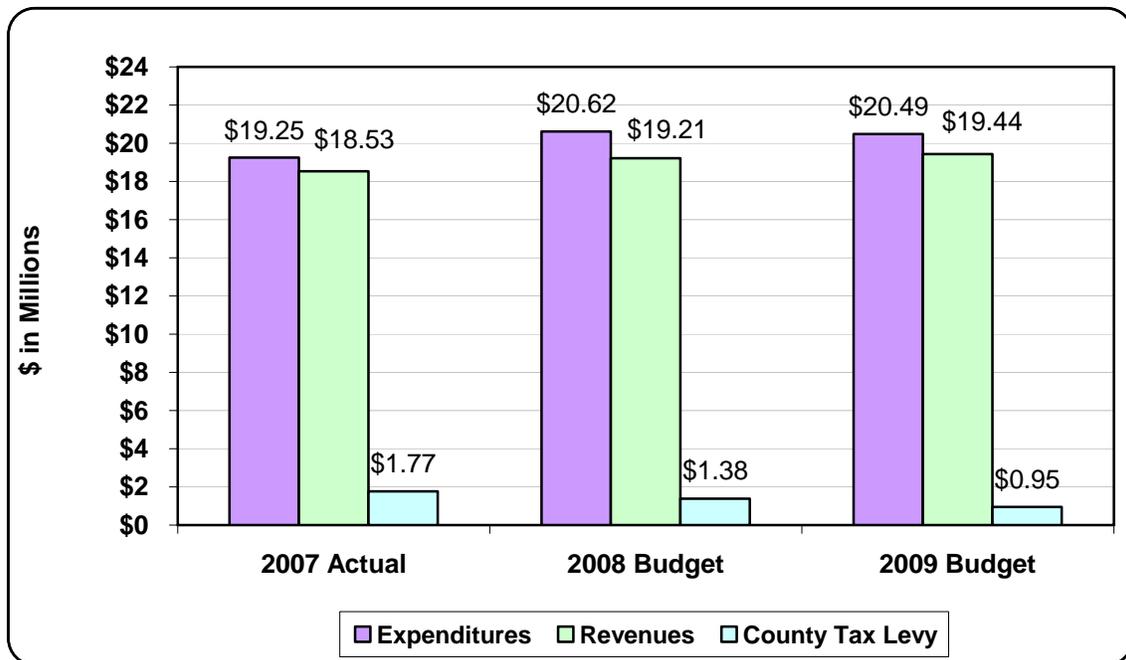
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The agencies within the General Administration Functional Area can be divided into two areas: 1) those with responsibilities vested in an elected official; and 2) those that provide the central administrative support operation for the County.

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 proprietary fund operations: **Risk Management, Collections, and Communications.** The **End User Technology Fund** is an internal service fund that performs the County's information technology and records management functions. The **Office of Corporation Counsel** serves as legal advisor and counsel to all County elected officials, County agencies, boards, commissions, and committees.

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



The 2009 Expenditure Budget for this functional area totals \$20,486,864, after adjustments to exclude proprietary fund capitalized fixed asset items. This is a decrease of \$135,340 or 0.7% from the 2008 Adopted Budget. Budgeted revenues, including \$1,856,611 of fund balance appropriations, total \$19,438,040, an increase of \$232,369 or 1.2% from the 2008 Adopted Budget. The Tax Levy necessary to fund this functional area totals \$953,824, a decrease of \$429,722 or 31.1% from the 2008 Adopted Budget.

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# GENERAL ADMINISTRATION

## Functional Area Budget Highlights

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### Significant program and funding changes from the 2008 Budget include:

- The **County Board** was reduced by 10 members beginning in April 2008 resulting in approximately \$66,860 in personnel cost savings for the eight month period of 2008. An additional four months of cost savings is being realized in 2009, which results in \$37,340 of personnel cost savings in 2009 for a total annual cost savings over the 12 month period of \$104,200.
- The **County Board** is unfunding 1.00 FTE principal auditor position in 2009 and is shifting the salary and benefit budget cost savings of \$103,000 to the operating expense appropriation unit to provide for outsourced contract audit assistance.
- The **County Clerk** expenditures decrease by \$152,514 to \$517,070, mainly due to the removal of \$120,000 of General Fund Balance appropriation budgeted in 2008 to cover higher one-time election costs resulting from the 2008 Presidential Elections and more election activity. This decrease is also due to a reduction of \$31,408 in Tax Levy supported expenditures, based on lower prior year spending levels.
- The **Office of the Treasurer** revenues include an estimated increase in investment income of \$50,000, to \$5,750,000 as higher rates of return experienced in 2008 are expected to continue. Agricultural Use Conversion penalties are budgeted to decrease by \$35,000 to \$215,000 reflecting estimated lower receipts from agricultural land use conversions fees based on current trends. Penalties and Interest on delinquent loans remains at the 2008 level of \$676,000 for penalty payments and \$1,352,000 for the interest payments.
- **DOA-General Fund**, unfunds 0.50 FTE Senior Information System Professional, reducing personnel costs by an estimated \$52,100 as this position will no longer be needed for records managements as departments continue to absorb decentralized imaging and records management functions.
- Tax Levy Support for the **DOA-End User Technology Fund (EUTF)** decreases by \$385,000 to \$1,165,245. This reduction is mostly due to a decreases in expenditures and Tax Levy support for the End User Technology program area. Tax Levy declines \$405,000, including \$350,000 in Tax Levy shifted out to departments to help limit the impact of increases in charges from the prior year to absorb a 3% increase. EUTF Charges to departments overall are increasing due to the phasing in of full-cost of computer ownership, based on a new charging methodology to better reflect technology resources being used by departments, as recommended by Internal Audit. Further, End User Technology program expenditures increase by 0.3%, while revenues increase 13%, allowing for an additional \$55,000 decrease in base tax levy support. These decreases are partially offset by the shifting of \$20,000 in tax levy funding and related expenditures associated with County-wide imaging of accounts payable invoices put into the Records Management program area from the Non-Departmental General Fund budget.
- **DOA-Collections** division will repay General Fund Tax Levy of \$95,000. Since 2000, the Collection fund has paid \$725,000 back to the General Fund to repay startup funding and indirect charges not assessed in prior years. The Fund will work with various other departments to collect on past due accounts receivable, including the Clerk of Courts and Human Services, to improve the automation of collection services in 2009.
- **Corporation Counsel** is being provided with \$15,000 in General Fund Balance to help fund expected one-time collective bargaining, arbitration, and legal service cost increases for 2009.

**BUDGETED POSITIONS 2007-2009  
SUMMARY BY AGENCY AND FUND**

**GENERAL ADMINISTRATION**

Agency	Fund	2007 Actual	2008 Adopted Budget	2008 Modified Budget	2009 Budget	08-09 Change
COUNTY EXECUTIVE	General	4.50	4.50	4.50	4.50	-
COUNTY BOARD	General	8.00	9.00	9.00	8.00	(1.00)
COUNTY CLERK	General	4.00	4.00	4.00	4.00	-
TREASURER	General	6.00	6.00	6.00	6.00	-
DEPT. OF ADMINISTRATION	General	51.42	51.25	51.25	50.75	(0.50)
	End User Technology*	30.20	27.45	27.45	27.45	-
	Risk Management	3.20	3.20	3.20	3.20	-
	Communications	2.35	2.35	2.35	2.35	-
	Collections	5.75	5.75	5.75	5.75	-
	Subtotal Dept. of Admin.	92.92	90.00	90.00	89.50	(0.50)
CORPORATION COUNSEL	General	11.40	11.40	11.40	11.40	-
TOTAL REGULAR POSITIONS		126.82	124.90	124.90	123.40	(1.50)
TOTAL EXTRA HELP		10.87	14.02	14.02	10.24	(3.78)
TOTAL OVERTIME		0.17	0.16	0.16	0.18	0.02
TOTAL BUDGETED POSITIONS		137.86	139.08	139.08	133.82	(5.26)

**2009 BUDGET ACTIONS**

County Executive

Increase Temporary Extra Help by 0.04 FTE

County Board

Unfund 1.00 FTE Principal Internal Auditor

County Clerk

Decrease Temporary Extra Help 0.22 FTE in Elections  
Decrease Temporary Extra Help 0.05 FTE in Licensing

Department of Administration - General Fund

Unfund 0.50 FTE Senior Information Systems Professional (0.50 FTE was unfunded in 2008)  
Increase Temporary Extra Help 0.07 FTE  
Decrease Overtime 0.01 FTE

Department of Administration - End User Technology

Increase Overtime 0.03 FTE  
Decrease Temporary Extra Help 0.46 FTE in End User Technology  
Decrease Temporary Extra Help 3.16 FTE in Records Management  
Reclass 2.00 FTE Imaging Tech. to Records Mgt. Analysts in Records Management/Mail Services

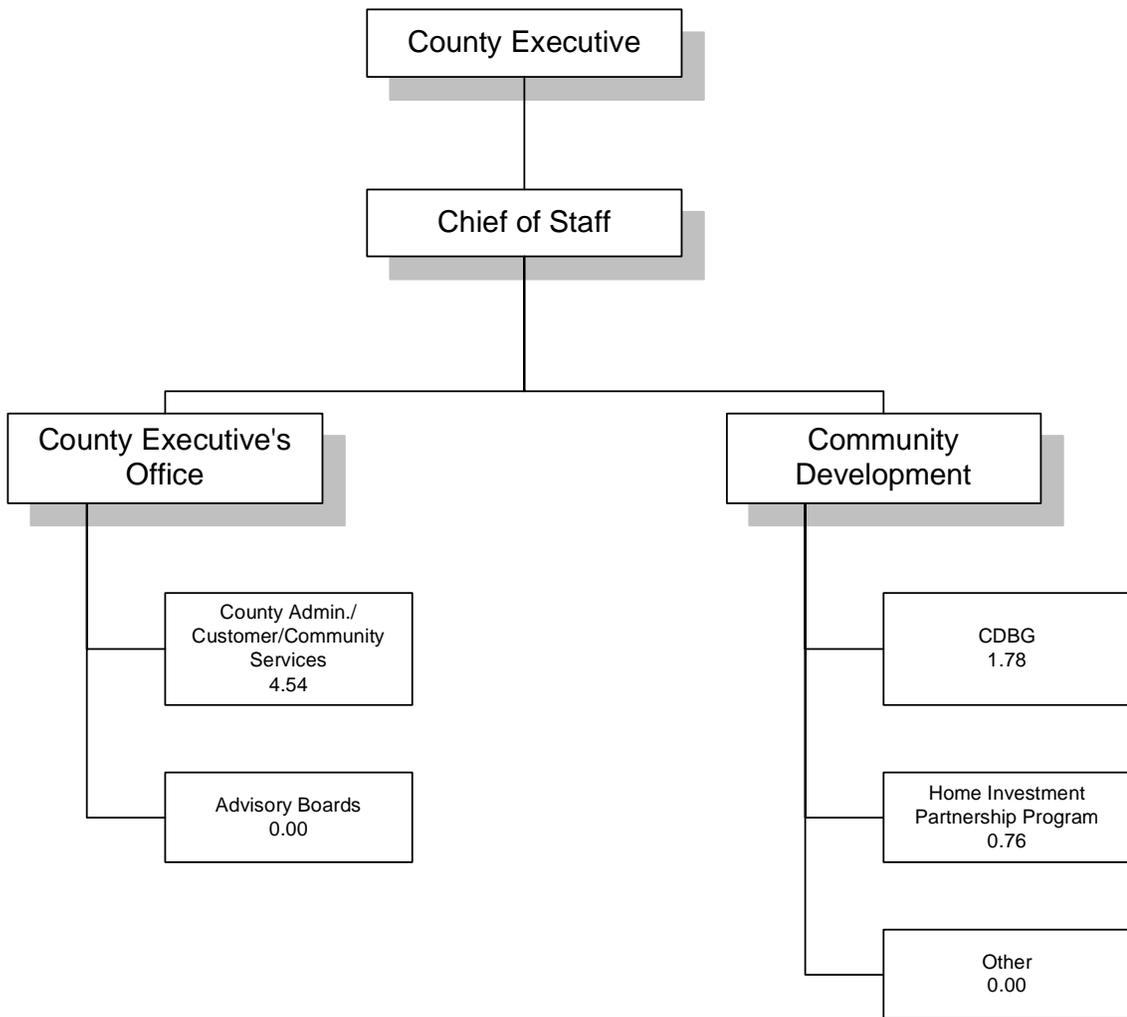
**2008 CURRENT YEAR ACTIONS**

None

For additional detail see the Budgeted Position Summary included with each agency detail summary.

# COUNTY EXECUTIVE'S OFFICE

## FUNCTION / PROGRAM CHART



7.08 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**

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. In partnership with the County Board of Supervisors and boards and commissions, County government policy is established. In addition, the County Executive is also responsible for overseeing the activities of the Community Development programs.

Financial Summary	2007	2008	2008	2009	Change From 2008	
	Actual	Adopted Budget	Estimate (a)(b)	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)	\$12,501	\$10,500	\$10,500	\$10,500	\$0	0.0%
Appr. Fund Balance (b)	\$4,402	\$0	\$3,580	\$0	\$0	N/A
<b>County Tax Levy</b>	<b>\$526,466</b>	<b>\$534,144</b>	<b>\$534,144</b>	<b>\$548,569</b>	<b>\$14,425</b>	<b>2.7%</b>
<b>Total Revenue Sources</b>	<b>\$543,369</b>	<b>\$544,644</b>	<b>\$548,224</b>	<b>\$559,069</b>	<b>\$14,425</b>	<b>2.6%</b>
<b>Expenditures</b>						
Personnel Costs	\$437,560	\$464,680	\$442,992	\$475,959	\$11,279	2.4%
Operating Expenses	\$33,541	\$55,723	\$55,723	\$55,723	\$0	0.0%
Interdept. Charges	\$21,039	\$24,241	\$24,241	\$27,387	\$3,146	13.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$492,140</b>	<b>\$544,644</b>	<b>\$522,956</b>	<b>\$559,069</b>	<b>\$14,425</b>	<b>2.6%</b>
Rev. Over (Under) Exp.	\$51,229	-	\$25,268	-	-	N/A

**Position Summary (FTE)**

Regular Positions	4.50	4.50	4.50	4.50	0.00
Extra Help	0.00	0.00	0.00	0.04	0.04
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.54</b>	<b>0.04</b>

- (a) The revenue primarily relates to the County Executive award luncheon.
- (b) Appropriated Fund Balance for the 2008 estimate includes an approved carry over of \$3,580 from the 2007 Budget to 2008. Appropriated Fund Balance for the 2007 actuals includes an approved carry over of \$4,402 from the 2006 Budget to 2007.

**Major Departmental Strategic Outcomes and Objectives for 2009**

**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:	2007 Actual	2008 Actual	2009 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: Continued growth in the County’s equalized value.

Performance Measure:	2007 Budget	2008 Budget	2009 Budget
Equalized values* (including Tax Incremental Districts (TID))	\$49.5 Billion	\$51.99 Billion	\$53.06 Billion

\* Amounts shown are prior year values for the subsequent year budget.

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

**Objective 3:** Provide constituents with timely, courteous and professional assistance and service.

Key Outcome Indicator: Percent of positive, unsolicited responses generated from the Citizen Comment Card above the department standard of 80%.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Percent of positive survey responses	100%	80%	90%	80%

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

**Objective 4:** The County tax increase for the average house will be less than inflation as measured by the Consumer Price Index –Urban (CPI-U) from year ending June 30<sup>th</sup> of the year the budget is prepared.

Key Outcome Indicator: Year to year tax bill Inflation cap for the average house.

Performance Measure:	2005/2006 Budget	2006/2007 Budget	2007/2008 Budget	2008/2009 Proposed
CPI-U % of Annual Change (Prior year)	2.5	4.3	2.7	5.0
Tax increase % on average house	1.5%	-0.8%	0.0%	0.5%

**Objective 5:** The County Executive’s office will oversee the departments of Health and Human Services, Aging and Disability Resource Center, and Veteran Services as they explore organizational and service efficiencies, enhancements, and alignments that might be achieved as a result of their co-location in the Human Services Center. The County Executives office will review the recommendations and findings in the second quarter of 2009, for consideration in developing the 2010 Budget.

County Administration/Customer/Community Services

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

Program Description

The County Executive is responsible for the preparation of strategic plans, an executive budget and for coordination of efficient executive office administrative and clerical support. The County Executive also has responsibility for directing the Community Development functions. 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.

	2007 Actual	2008 Budget	2008 Estimate (a)	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.54</b>	<b>0.04</b>
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$12,501	\$10,500	\$10,500	\$10,500	\$0
Appr. Fund Balance (b)	\$4,402	\$0	\$3,580	\$0	\$0
<b>County Tax Levy</b>	<b>\$486,719</b>	<b>\$499,025</b>	<b>\$499,025</b>	<b>\$513,450</b>	<b>\$14,425</b>
<b>Total Revenues</b>	<b>\$503,622</b>	<b>\$509,525</b>	<b>\$513,105</b>	<b>\$523,950</b>	<b>\$14,425</b>
Personnel Costs	\$416,669	\$440,085	\$418,397	\$451,364	\$11,279
Operating Expenses	\$26,268	\$45,199	\$45,199	\$45,199	\$0
Interdept. Charges	\$21,039	\$24,241	\$24,241	\$27,387	\$3,146
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$463,976</b>	<b>\$509,525</b>	<b>\$487,837</b>	<b>\$523,950</b>	<b>\$14,425</b>

Rev. Over (Under) Exp.	\$39,646	-	\$25,268	-	-
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- (a) The revenue primarily relates to the County Executive award luncheon.
- (b) Appropriated Fund Balance for the 2008 estimate includes an approved carry over from the 2007 Budget to 2008.



Program Highlights

Personnel cost for the 2009 Budget increases primarily due to costs to continue the existing 4.5 FTE staff and includes a vacant clerical position being filled at a lower cost. Also, 0.04 FTE or 88 hours of temporary extra help is added to assist with coverage for vacations and other position vacancies. Interdepartmental charges increase by \$3,147. This is mostly related to a \$2,333 increase in End User Technology Computer charges due to a new cost allocation method, to better reflect information technology (IT) resources being used by departments, as recommended by Internal Audit. Also, the 2009 Budget includes a copier replacement charge of \$1,580 that was not budgeted for in 2008. This is offset by \$611 of estimated reductions in telephone and cell phone charges.

Activity Data



	2007 Actual	2008 Budget	2008 Estimate(b)	2009 Budget
Dept. Heads Reporting to County Exec	10	10	10	10
Funding quality services and keeping taxes low by limiting administrative support costs.				
Percent of County Property Taxes spent on Administration.	2%	1%	1%	<1%
The County Executive's Office utilizes a variety of tools to communicate with its constituency. One of the most effective means of conveying information to a broad audience is by issuing news releases.				
No. of news releases drafted and distributed by the County Executive's Office. (a) (b)	61	52	70	52

- (a) Does not include news releases drafted by departments for County Executive's Office review.
- (b) High count of news releases in 2008 are attributed to two disasters: Measles & Rubella outbreaks and severe flooding.

Advisory Boards

**Program Description**

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

	2007 Actual	2008 Budget	2008 Estimate	2009 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>
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$39,747</b>	<b>\$35,119</b>	<b>\$35,119</b>	<b>\$35,119</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$39,747</b>	<b>\$35,119</b>	<b>\$35,119</b>	<b>\$35,119</b>	<b>\$0</b>
Personnel Costs	\$20,891	\$24,595	\$24,595	\$24,595	\$0
Operating Expenses	\$7,273	\$10,524	\$10,524	\$10,524	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$28,164</b>	<b>\$35,119</b>	<b>\$35,119</b>	<b>\$35,119</b>	<b>\$0</b>

Rev. Over (Under) Exp.	\$11,583	-	-	-	-
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**Program Highlights**

2009 expenses for the Boards and Commissions per diems and other related expenses are budgeted at the same level as in the 2008 Budget.



**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.

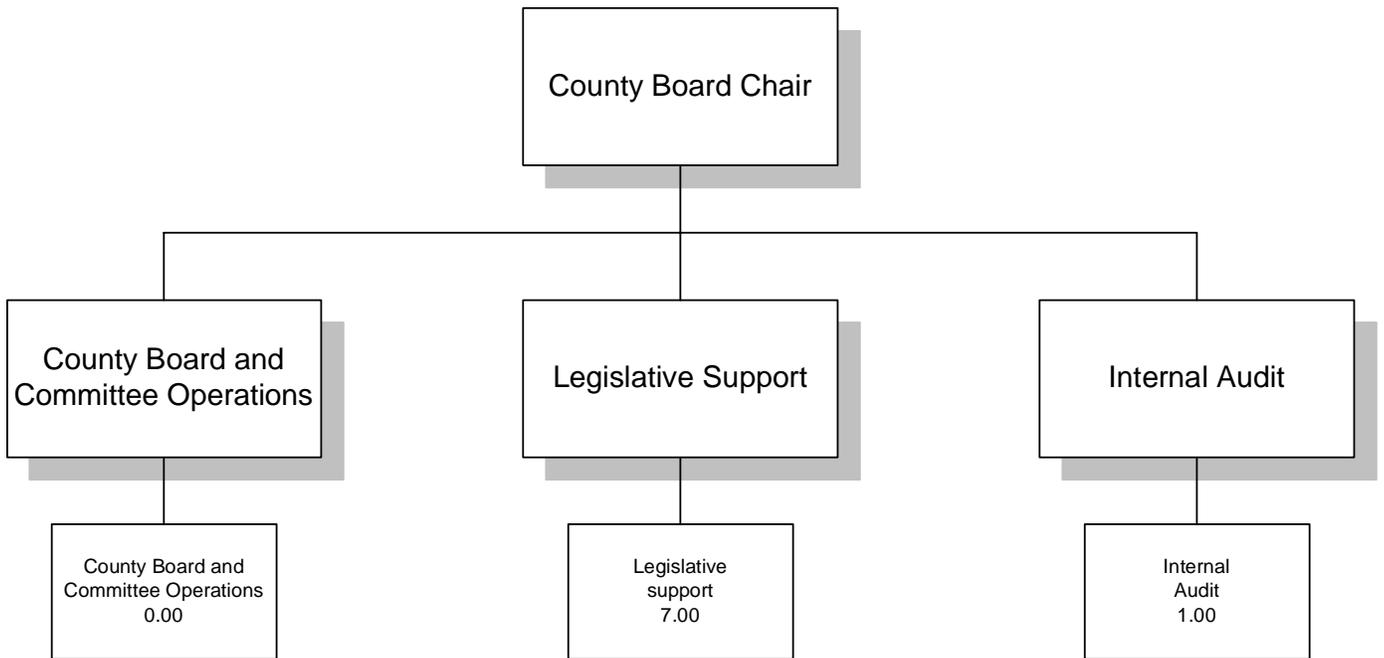
	Boards & Commissions Members		Avg. Meetings Per Month
	Co. Board	Citizens	
Health & Human Services Board	5	5	1.4
Park & Planning Commission	3	6	2.0
Aging and Disability Resource Center Advisory Board	1	12	1.0
Federated Library Board	2	5	1.0
Housing Authority	2	3	0.33
Wisconsin River Rail Transit Commission	1	2	0.33
Airport Commission	1	4	1.0
Board of Adjustment	0	6	2.0
Ethics Board	0	4	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 Sheriff Civil Service Commission which is included in the DOA - Human Resource Budget, and the Veteran Service Commission which is included in the Veteran Services office budget.

Also, employees are appointed to the Future Parkland Standing Committee; Superior 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 CHAIR'S OFFICE

## FUNCTION / PROGRAM CHART



8.00 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, welfare and quality of the life of 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 of the County Board organized on functional lines. The Executive, Finance, and Personnel Committees deal with administrative policy matters, whereas the remaining four standing committees, Judiciary and Law Enforcement; Health and Human Services; 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.

<b>Financial Summary</b>	2007 Actual	2008 Adopted Budget	2008 Estimate (a)	2009 Budget (b)	Change From 2008 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)	\$0	\$0	\$48,767	\$0	\$0	N/A
<b>County Tax Levy (b)</b>	<b>\$1,382,745</b>	<b>\$1,340,437</b>	<b>\$1,340,437</b>	<b>\$1,314,173</b>	<b>(\$26,264)</b>	<b>-2.0%</b>
<b>Total Revenue Sources</b>	<b>\$1,382,745</b>	<b>\$1,340,437</b>	<b>\$1,389,204</b>	<b>\$1,314,173</b>	<b>(\$26,264)</b>	<b>-2.0%</b>
<b>Expenditures</b>						
Personnel Costs	\$1,111,296	\$1,173,741	\$1,149,028	\$1,043,249	(\$130,492)	-11.1%
Operating Expenses (a)	\$72,791	\$135,278	\$175,384	\$236,189	\$100,911	74.6%
Interdept. Charges (b)	\$36,438	\$31,418	\$30,002	\$34,735	\$3,317	10.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,220,525</b>	<b>\$1,340,437</b>	<b>\$1,354,414</b>	<b>\$1,314,173</b>	<b>(\$26,264)</b>	<b>-2.0%</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$162,220</b>	<b>-</b>	<b>\$34,790</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

**Position Summary (FTE)**

Regular Positions	8.00	9.00	9.00	8.00	(1.00)
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</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>(1.00)</b>

- (a) General Fund Balance of \$48,767 is related to a 2007 carryover from 2007 Budget to 2008 Budget in the Internal Audit Program for a contract transit audit.
- (b) Interdepartmental charges increase largely due to tax levy being shifted from the End User Technology Fund to user departments' budgets to cover the phasing in of full cost allocations from the new charging methods, as recommended by Internal Audit for expenditure charge increases above 3%.

**Major Departmental Strategic Outcomes and Objectives for 2009**

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

**Objective 1:** Maintain exemplary financial management policy 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:	2007 Actual	2008 Actual	2008 Target	2009 Target
County's Bond Rating	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa

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

Key Outcome Indicator: Continued growth in the County's equalized value.

Performance Measure:	2006 Budget	2007 Budget	2008 Budget	2009 Budget
Equalized values* (including Tax Incremental Districts (TID))	\$45.5 billion	\$49.5 billion	\$51.99 billion	\$53.06 billion

\* Amounts shown are prior year values for the subsequent year budget.

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

**Objective 3:** Conduct research, provide analysis and make recommendations that result in cost effective services for taxpayers. (Legislative Support)

Key Outcome Indicator: Tax rate is one factor to demonstrate cost effectiveness of services reliant on Tax Levy.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Tax rate changes (Brackets mean reductions.)	(6.77%)	<0%	(2.8%)	<1%

**Objective 4:** Complete operational, performance and financial audits to promote efficiency, economy and adequate internal controls. (Internal Audit)

Complete audits of the Community Development Block Grant Program, Consolidated Dispatch Operations and cell phone usage.

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

Legislative Support

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

Program Description

Provides for the directing of the day-to-day activities of the County Board's professional, audit, and secretarial staff; support to the seven standing committees; legislative and lobbying effort for the County; and research, analysis, evaluation, and recommendations to the County Board and its committees.

	2007 Actual	2008 Budget	2008 Estimate	2009 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	\$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</b>	<b>\$653,195</b>	<b>\$678,144</b>	<b>\$678,144</b>	<b>\$687,799</b>	<b>\$9,655</b>
<b>Total Revenues</b>	<b>\$653,195</b>	<b>\$678,144</b>	<b>\$678,144</b>	<b>\$687,799</b>	<b>\$9,655</b>
Personnel Costs	\$605,538	\$627,732	\$617,745	\$634,067	\$6,335
Operating Expenses	\$21,092	\$29,233	\$28,018	\$30,014	\$781
Interdept. Charges	\$26,849	\$21,179	\$20,310	\$23,718	\$2,539
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$653,479</b>	<b>\$678,144</b>	<b>\$666,073</b>	<b>\$687,799</b>	<b>\$9,655</b>

Rev. Over (Under) Exp.	(\$284)	-	\$12,071	-	-
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Program Highlights

- Tax Levy for this program is \$687,799, an increase of \$9,655.
- Personnel costs are at \$634,067 which is an increase of \$6,335. This includes normal step increases for represented staff, as well as merit increases for non-represented staff. Staffing changes result in revisions to work assignments, staff coverage and cross training to promote effective and efficient coverage.
- Staff works to enhance Board knowledge regarding facility planning, criminal justice issues, transportation, and budget impacts.
- County Board office prepares agendas and minutes for the Criminal Justice Collaborating Council and its subcommittees.
- Operating expense amounts remain relatively stable at \$30,014. Interdepartmental charges at \$23,718 increase by \$2,539 due to tax levy of \$2,307 being shifted from the End User Technology Fund to user departments' budgets to cover the phasing in of full cost allocations from the new charging methods, as recommended by Internal Audit for expenditure charge increases above 3%.



<b>Activity-Workload Data</b>	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Committee agenda/minutes prepared	331	300	300	300	0
Advisement to committees by staff	300	230	275	275	45
Staff participating in community events/mtgs/conf.	117	110	110	110	0
Meetings w/Legislators/Advisory groups	239	225	230	225	0

## County Board and Committees Operations

County-Wide Key Strategic Outcome: An economically vibrant county

## Program Description

Provide funds for the personnel and direct costs associated with the twenty-five County Board supervisors, its committees, and the professional associations to which it belongs.

	2007 Actual	2008 Budget	2008 Estimate	2009 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</b>	<b>\$479,507</b>	<b>\$412,697</b>	<b>\$412,697</b>	<b>\$375,358</b>	<b>(\$37,339)</b>
<b>Total Revenues</b>	<b>\$479,507</b>	<b>\$412,697</b>	<b>\$412,697</b>	<b>\$375,358</b>	<b>(\$37,339)</b>
Personnel Costs	\$370,791	\$312,280	\$301,146	\$274,936	(\$37,344)
Operating Expenses	\$49,023	\$95,870	\$87,736	\$95,875	\$5
Interdept. Charges	\$1,207	\$4,547	\$4,000	\$4,547	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$421,021</b>	<b>\$412,697</b>	<b>\$392,882</b>	<b>\$375,358</b>	<b>(\$37,339)</b>
Rev. Over (Under) Exp.	\$58,486	-	\$19,815	-	-



## Program Highlights

- Tax Levy for this program area is reduced \$37,339 to \$375,358.
- Incremental additional net personnel cost savings of \$37,344 in 2009. This is in addition to the savings of \$66,860 in personnel costs attributable to board size change from thirty-five to twenty-five supervisors beginning April 2008. This is the first full year of savings (total fiscal year cost savings \$104,200).
- Related operating expenses and interdepartmental charges are stabilized as a result of the first full year of twenty-five supervisors.
- First full year of revised meeting schedule for committees and County Board result in procedural modifications to promote efficiency.
- County Board approves a capital plan and budget in a timely basis which promotes stable debt ratings as well as economic growth throughout the county.



## Activity Data

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Ordinances/Resolutions considered	195	150	150	150	0
County Board meetings attended	573	275	280	275	0
Standing Committee meetings attended	897	950	800	750	(200)

## Internal Audit

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

### Program Description

Internal Audit is an independent function of the legislative branch of the County, and is responsible for conducting operational, performance and financial audits of County operations for the purpose of promoting efficiency, economy, and adequate internal controls.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</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	\$48,767	\$0	\$0
<b>County Tax Levy</b>	<b>\$250,043</b>	<b>\$249,596</b>	<b>\$249,596</b>	<b>\$251,016</b>	<b>\$1,420</b>
<b>Total Revenues</b>	<b>\$250,043</b>	<b>\$249,596</b>	<b>\$298,363</b>	<b>\$251,016</b>	<b>\$1,420</b>
Personnel Costs	\$134,967	\$233,729	\$230,137	\$134,246	(\$99,483)
Operating Expenses	\$2,676	\$10,175	\$59,630	\$110,300	\$100,125
Interdept. Charges	\$8,382	\$5,692	\$5,692	\$6,470	\$778
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$146,025</b>	<b>\$249,596</b>	<b>\$295,459</b>	<b>\$251,016</b>	<b>\$1,420</b>
Rev. Over (Under) Exp.	\$104,018	-	\$2,904	-	-

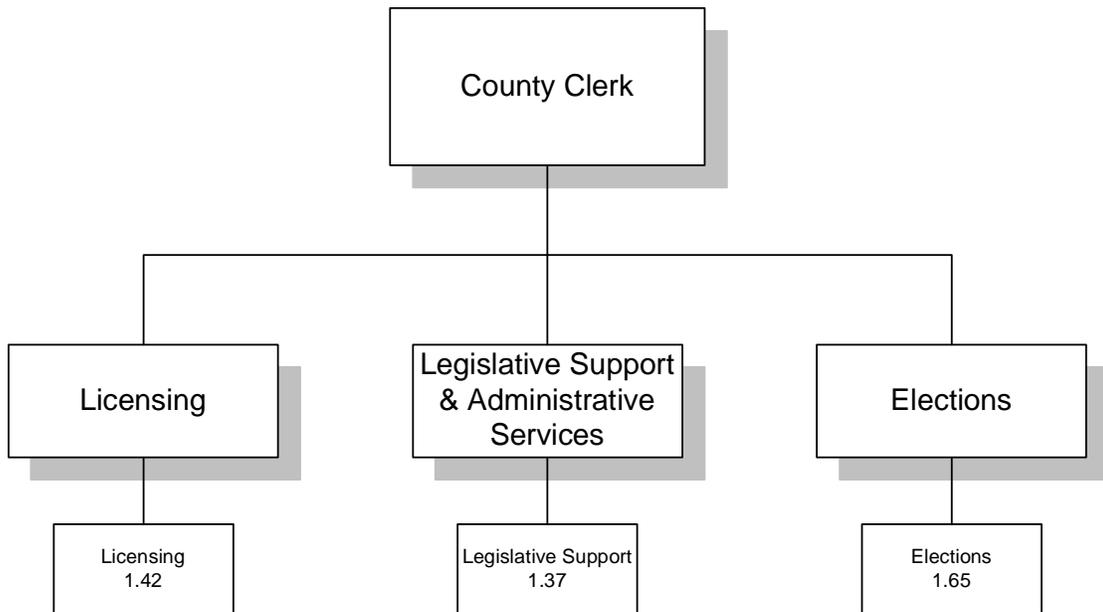
### Program Highlights

- Tax Levy for this program area is \$251,016, an increase of \$1,420.
- Personnel costs decrease primarily due to shifting appropriations of \$103,000 from the unfilled principal internal audit position (personnel costs) to contract audits within the operating expense appropriation unit.
- Audits help ensure safeguarding of County assets, efficiency, management integrity and reliability.
- Internal audit identifies cost-effective controls throughout County operations.
- Audit recommendations improve operations which assist administration, supervisors and taxpayers of Waukesha County.
- Anticipated audits for 2009 include the Community Development Block Grant Program, Consolidated Dispatch Operations, and cell phone usage.

<b>Activity- Workload Data</b>	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Financial/internal control/compliance reviews	3	3	2	3	-
Program evaluations/operational reviews	3	4	2	4	-
Follow-up of Internal Audit and external auditor's recommendations	1	1	1	1	-
Assist in completion of single audit work performed by external auditors	1	1	1	1	-

# COUNTY CLERK'S OFFICE

## FUNCTION / PROGRAM CHART



4.44 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.

<b>Financial Summary</b>	2007	2008	2008	2009	Change From 2008 Adopted Budget	
	Actual	Budget (a)	Estimate (a)	Budget (b)	\$	%
<b>Revenues</b>						
General Government	\$43,664	\$50,500	\$50,500	\$55,000	\$4,500	8.9%
Fine/Licenses	\$181,255	\$174,000	\$174,000	\$166,160	(\$7,840)	-4.5%
Charges for Services	\$13,416	\$7,606	\$7,608	\$9,840	\$2,234	29.4%
Interdepartmental	\$428	\$300	\$300	\$300	\$0	0.0%
Other Revenue	\$1,722	\$1,800	\$1,800	\$1,800	\$0	0.0%
Appr. Fund Balance (a)	\$11,449	\$120,000	\$120,000	\$0	(\$120,000)	-100.0%
<b>County Tax Levy (b)</b>	<b>\$306,246</b>	<b>\$315,378</b>	<b>\$315,378</b>	<b>\$283,970</b>	<b>(\$31,408)</b>	<b>-10.0%</b>
<b>Total Revenue Sources</b>	<b>\$558,180</b>	<b>\$669,584</b>	<b>\$669,586</b>	<b>\$517,070</b>	<b>(\$152,514)</b>	<b>-22.8%</b>
<b>Expenditures</b>						
Personnel Costs	\$299,698	\$322,461	\$320,435	\$320,619	(\$1,842)	-0.6%
Operating Expenses (a)	\$101,993	\$300,722	\$295,009	\$138,326	(\$162,396)	-54.0%
Interdept. Charges (b) (c)	\$42,776	\$46,401	\$46,401	\$58,125	\$11,724	25.3%
Fixed Assets	\$0	\$0	\$6,000	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$444,467</b>	<b>\$669,584</b>	<b>\$667,845</b>	<b>\$517,070</b>	<b>(\$152,514)</b>	<b>-22.8%</b>
Rev. Over (Under) Exp.	\$113,713	-	\$1,741	-	-	N/A

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

Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help	0.47	0.71	0.71	0.44	(0.27)
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4.47</b>	<b>4.71</b>	<b>4.71</b>	<b>4.44</b>	<b>(0.27)</b>

- (a) 2008 Budget and Estimate reflects one-time General Fund Balance appropriation of \$120,000 for higher estimated expenditures related to the 2008 Presidential Elections.
- (b) Tax levy of \$8,592 is being shifted from the End User Technology Fund, for technology expenditure increases above 3%, to cover the phasing-in of the full-cost of computer ownership charging method, to better reflect technology resources being used by Departments, as recommended by Internal Audit.
- (c) Position Summary does not include 0.50 FTE clerk typist II position that the County Treasurer's Office is sharing with the County Clerk. The related expenditures are included in interdepartmental charge expenditures.

County Clerk's Mission is to

- manage specific licenses for the County that are mandated by State law & County ordinance
- maintain a strong working relationship with all County departments and municipalities
- utilize existing technologies to improve efficiency
- embrace fiscally responsible practices
- establish ongoing relationships and communication with elected officials at the Federal, State and local levels
- keep current with the changing election laws
- provide expedient and courteous service to our customer

**Program Description**

The County Clerk's Office issues marriage licenses to County residents or out of state customers who are eligible to marry under Wisconsin law; distributes dog licenses, 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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.42</b>	<b>1.47</b>	<b>1.47</b>	<b>1.42</b>	<b>(0.05)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$181,255	\$174,000	\$174,000	\$166,160	(\$7,840)
Charges for Services	\$13,215	\$7,406	\$7,408	\$9,640	\$2,234
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>(\$43,779)</b>	<b>(\$54,223)</b>	<b>(\$54,223)</b>	<b>(\$48,969)</b>	<b>\$5,254</b>
<b>Total Revenues</b>	<b>\$150,691</b>	<b>\$127,183</b>	<b>\$127,185</b>	<b>\$126,831</b>	<b>(\$352)</b>
Personnel Costs	\$92,753	\$92,362	\$91,789	\$93,272	\$910
Operating Expenses	\$11,077	\$14,326	\$14,620	\$9,293	(\$5,033)
Interdept. Charges	\$18,665	\$20,495	\$20,495	\$24,266	\$3,771
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$122,495</b>	<b>\$127,183</b>	<b>\$126,904</b>	<b>\$126,831</b>	<b>(\$352)</b>
Rev. Over (Under) Exp.	\$28,196	-	\$281	-	-

**Program Highlights**

License revenue decreases by \$7,840 to \$166,160, mostly due to a decrease in marriage license revenues by \$14,040 to \$114,960, based on a declining trend in marriage licenses issued in recent years. This decrease is partially offset by an increase in passport application fees of \$6,200 to \$51,200, to be closer to 2007 actuals of \$69,435. This revenue estimate takes into account a decision by the federal government to reduce the allowable application fee (retained by the County Clerk's Office) by \$5 to \$25 per application.

Charges for Service revenue increase by \$2,234 to \$9,640 mostly for passport photograph charges.

Personnel costs increase by \$910 to \$93,272, mostly due to the cost to continue existing staff, partially offset by a reduction in temporary extra help and related benefits by \$1,216 or 0.05 FTE (about 100 hours) to be more in line with 2007 actual experience.

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



	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget	Budget Change
Marriage Licenses	2,051	1,977	1,856	2,051	1,916	(135)
Dog Licenses	18,864	18,994	18,573	19,000	18,500	(500)
Passports Applications	1,292	1,664	2,102	2,050	2,048	(2)

### 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 collaborating municipalities in the Statewide Voter Registration System (SVRS) to maintain compliance with Federal election statutes.

	2007 Actual	2008 Budget (a)	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.63</b>	<b>1.87</b>	<b>1.87</b>	<b>1.65</b>	<b>(0.22)</b>
General Government	\$43,664	\$50,500	\$50,500	\$55,000	\$4,500
Charges for Services	\$0	\$50	\$50	\$50	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$11,449	\$120,000	\$120,000	\$0	(\$120,000)
<b>County Tax Levy</b>	<b>\$235,186</b>	<b>\$242,200</b>	<b>\$242,200</b>	<b>\$212,359</b>	<b>(\$29,841)</b>
<b>Total Revenues</b>	<b>\$290,299</b>	<b>\$412,750</b>	<b>\$412,750</b>	<b>\$267,409</b>	<b>(\$145,341)</b>
Personnel Costs	\$108,674	\$128,787	\$128,105	\$124,164	(\$4,623)
Operating Expenses	\$83,517	\$268,638	\$262,614	\$121,468	(\$147,170)
Interdept. Charges	\$14,274	\$15,325	\$15,325	\$21,777	\$6,452
Fixed Assets	\$0	\$0	\$6,000	\$0	\$0
<b>Total Expenditures</b>	<b>\$206,465</b>	<b>\$412,750</b>	<b>\$412,044</b>	<b>\$267,409</b>	<b>(\$145,341)</b>
Rev. Over (Under) Exp.	\$83,834	-	\$706	-	-



### Program Highlights

General Government revenues consist of a municipal elections charge reimbursement from local governments for elections related work, which increases \$4,500 to \$55,000. Appropriated General Fund Balance of \$120,000, which was budgeted in 2008 to cover the one-time, higher election costs associated with the Presidential Elections, is not repeated in the 2009 Budget. Tax Levy decreases \$29,841 to \$212,359 mostly due to operating expenditures being reduced closer to 2007 actual experience.

Personnel costs decrease by \$4,623 to \$124,164, mostly due to a reduction in temporary extra help and related benefit costs of \$5,927 or 0.22 FTE (about 460 hours) to be more in line with prior year experience.

Operating expenses decline by \$147,170 to \$121,468, mostly due to decreasing ballot printing/preparing and other miscellaneous election costs by \$125,000 to \$80,000, due to fewer election related costs in 2009, since it is a non-Presidential Election year. Advertising and legal notice and contracted services costs decline by \$11,000 and \$5,000 respectively to be more in line with 2007 actual experience.

### Activity



	2005	2006	2007	2008	2009 Est.
<b>Number of Waukesha County Registered Voters</b>	282,914	282,914	265,337	265,337	265,247

## 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 responsible for posting agendas and minutes. Many times, the Office is the first place residents call to get transferred to the appropriate department.

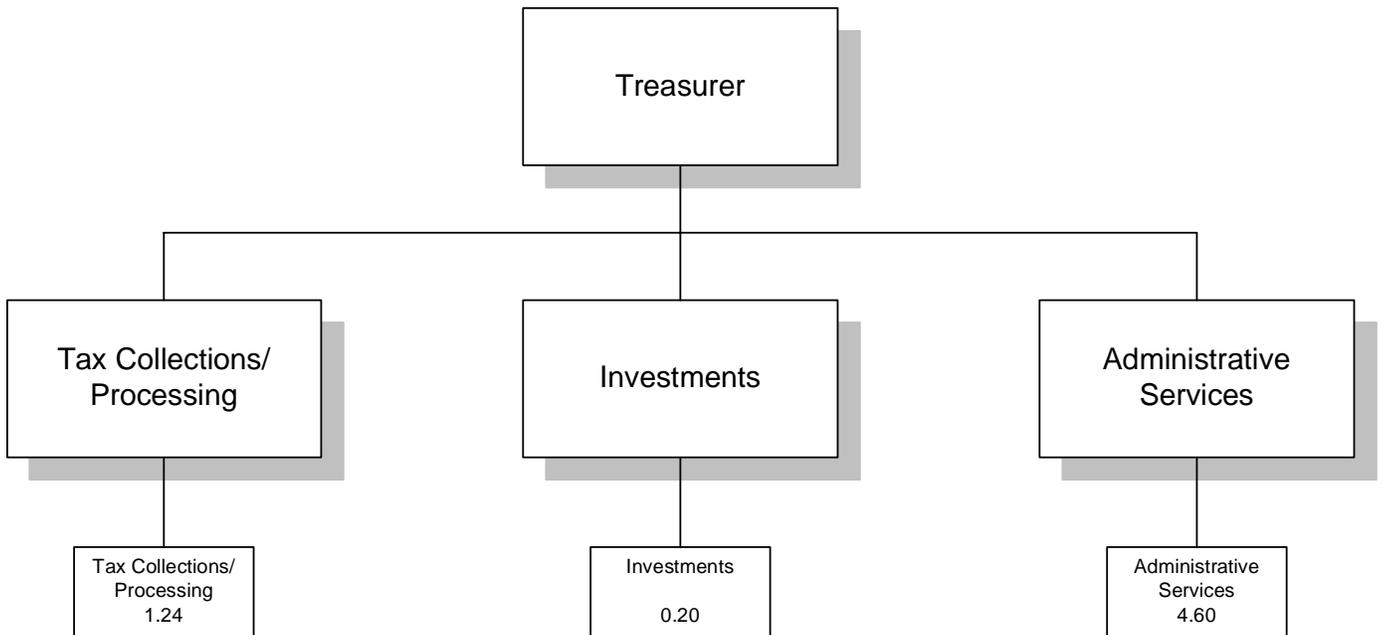
	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.42</b>	<b>1.37</b>	<b>1.37</b>	<b>1.37</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$201	\$150	\$150	\$150	\$0
Interdepartmental	\$428	\$300	\$300	\$300	\$0
Other Revenue	\$1,722	\$1,800	\$1,800	\$1,800	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$114,839</b>	<b>\$127,401</b>	<b>\$127,401</b>	<b>\$120,580</b>	<b>(\$6,821)</b>
<b>Total Revenues</b>	<b>\$117,190</b>	<b>\$129,651</b>	<b>\$129,651</b>	<b>\$122,830</b>	<b>(\$6,821)</b>
Personnel Costs	\$98,271	\$101,312	\$100,541	\$103,183	\$1,871
Operating Expenses (a)	\$7,399	\$17,758	\$17,775	\$7,565	(\$10,193)
Interdept. Charges	\$9,837	\$10,581	\$10,581	\$12,082	\$1,501
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$115,507</b>	<b>\$129,651</b>	<b>\$128,897</b>	<b>\$122,830</b>	<b>(\$6,821)</b>
Rev. Over (Under) Exp.	\$1,683	-	\$754	-	-

**Program Highlights**

Operating expenditures decrease by \$10,193 to \$7,565, largely due to a reduction in the number of County Board meetings, which are expected to help reduce expenses for advertising and legal notices by \$3,500, office supplies by \$2,500 and outside printing by \$1,150.

# TREASURER'S OFFICE

## FUNCTION / PROGRAM CHART



6.04 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	2007	2008 Adopted	2008 Estimate (c)(d)	2009 Budget	Change From 2008 Adopted Budget	
	Actual	Budget (c)(d)	(c)(d)	Budget	\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$228,294	\$250,000	\$150,000	\$215,000	(\$35,000)	-14.0%
Charges for Services	\$87,821	\$94,992	\$94,992	\$96,023	\$1,031	1.1%
Interdepartmental (a)	\$22,429	\$25,645	\$25,645	\$27,330	\$1,685	6.6%
Other Revenue (b)	\$8,087,092	\$7,818,800	\$7,872,600	\$7,872,200	\$53,400	0.7%
Appr. Fund Balance (c)	\$0	\$0	\$26,000	\$0	\$0	N/A
<b>County Tax Levy/ (Credit) (d)(e)</b>	<b>(\$7,033,477)</b>	<b>(\$7,493,463)</b>	<b>(\$7,493,463)</b>	<b>(\$7,556,440)</b>	<b>(\$62,977)</b>	<b>0.8%</b>
<b>Total Revenue Sources (b)</b>	<b>\$1,392,159</b>	<b>\$695,974</b>	<b>\$675,774</b>	<b>\$654,113</b>	<b>(\$41,861)</b>	<b>-6.0%</b>
<b>Expenditures</b>						
Personnel Costs	\$338,003	\$369,100	\$347,206	\$379,112	\$10,012	2.7%
Operating Expenses	\$125,251	\$215,572	\$202,959	\$145,700	(\$69,872)	-32.4%
Interdept. Charges (e)	\$106,540	\$111,302	\$111,302	\$129,301	\$17,999	16.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$569,794</b>	<b>\$695,974</b>	<b>\$661,467</b>	<b>\$654,113</b>	<b>(\$41,861)</b>	<b>-6.0%</b>
Rev. Over (Under) Exp.	\$822,365	-	\$14,307	-	-	N/A

**Position Summary (FTE)**

Regular Positions (a)	6.00	6.00	6.00	6.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.04	0.04	0.04	0.04	0.00
<b>Total</b>	<b>6.04</b>	<b>6.04</b>	<b>6.04</b>	<b>6.04</b>	<b>0.00</b>

- a) A 0.50 FTE clerk typist II position is being shared with the County Clerk's office. The charge back is included as Interdepartmental revenue.
- b) For budget comparison purposes, the 2007 Actual Investment Income revenues reported here do not agree to the Comprehensive Annual Financial Report which includes year-end mark to market values of investments.
- c) The 2008 Estimate includes an approved request to carryover 2007 expenditure appropriations to the 2008 Budget of \$26,000.
- d) The tax levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other General Governmental operations.
- e) Tax levy of \$17,023 which reduces the Tax Levy Credit is being shifted from the End User Technology Fund to cover the phasing in of full cost allocations for the new charging method to better reflect technology resources being used by departments, as recommended by Internal Audit, for expenditure increases above 3%.

**Current and Proposed Capital Projects (a)**

Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '08	Estimated Operating Impact	A=Annual T=One-Time
200205	Tax Records Replacement (b)	2009	\$900,000	95%	\$10,500	A
200414	County-wide Cashiering (c)	2009	\$970,000	30%	TBD	A

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

- a) The DOA Business Office Manager (Project Manager) anticipates that both the Tax Records system and cashiering system will be implemented in the 4th Quarter 2008 in the Treasurer's office. The Treasurer's 2009 request includes budgeted expenses for support of the new tax listing tax billing and tax collections system. These expenses are budgeted in 2008 and are expected to go unspent, as the systems will not be implemented until late in 4<sup>th</sup> Quarter of 2008.
- b) Project is coordinated by Department of Administration IT Division manager, annual ongoing costs include software; and licensing costs will be split evenly between the Register of Deed's Office (\$10,500) and Treasurer's Office (\$10,500).
- c) Project is coordinated by Department of Administration Business Office manager, estimated operating impact to be determined in 2009 closer to project implementation date. The first year of cashiering software/maintenance is being funded from the capital project so there will be no operating impact to departments until 2010.

### Program Description

The County Treasurer computes and distributes tax settlements for thirty-seven treasurers, 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 2009

**County-Wide Key Strategic Outcome: Quality programs and services delivered with competence and skill**

**Objective:** Implement the new tax listing, billing & collection and cashing software to streamline payment collection functions to improve efficiency and reduce costs. (Tax Collections and Administrative Services)

**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 2007 and 2008 tax bills, a 2009 target (estimate) will be developed during 2008 after implementation of the tax system.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
# Tax payments received electronically	N/A	N/A	N/A	TBD
Projected estimated cost savings	N/A	N/A	N/A	TBD

	2007 Actual	2008 Budget (b)	2008 Estimate (b)	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>0.00</b>
Fine/Licenses	\$228,294	\$250,000	\$150,000	\$215,000	(\$35,000)
Charges for Services	\$85,945	\$91,992	\$91,992	\$94,023	\$2,031
Interdepartmental	\$5,595	\$6,400	\$6,400	\$6,832	\$432
Other Revenue	\$1,876,873	\$2,118,400	\$2,122,200	\$2,120,800	\$2,400
Appr. Fund Balance (a)	\$0	\$0	\$26,000	\$0	\$0
County Tax Levy \ (Credit) (b)	(\$2,148,337)	(\$2,239,295)	(\$2,239,295)	(\$2,213,584)	\$25,711
<b>Total Revenues</b>	<b>\$48,370</b>	<b>\$227,497</b>	<b>\$157,297</b>	<b>\$223,071</b>	<b>(\$4,426)</b>
Personnel Costs	\$60,603	\$68,042	\$64,156	\$70,422	\$2,380
Operating Expenses	\$60,876	\$109,600	\$106,934	\$97,600	(\$12,000)
Interdept. Charges	\$39,248	\$49,855	\$49,855	\$55,049	\$5,194
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$160,727</b>	<b>\$227,497</b>	<b>\$220,945</b>	<b>\$223,071</b>	<b>(\$4,426)</b>

Rev. Over (Under) Exp.	(\$112,357)	-	(\$63,648)	-	-
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(a) The 2008 Estimate includes an approved request to carryover 2007 expenditure appropriations to the 2008 Budget of \$26,000.

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



### Program Highlights

Fines/Licenses revenue consists of Agricultural Use Conversion Charges, which are estimated to decrease by \$35,000 (14%) to \$215,000 due to the softening and slow down in real estate development. Charges for Services increase \$2,031 (3%) as costs associated with contracted tax collections are increasing. Other Revenue includes Penalty and Interest charged on delinquent taxes budgeted at \$676,000 and \$1,352,000, respectively. Profit on tax deeds sales is budgeted at \$47,000 and Payments in Lieu of Taxes is budgeted at \$39,000. Miscellaneous tax receipts collections increase by \$2,400 based on prior experience.

## Tax Collection (cont.)

Personnel costs increase by \$2,380 to \$70,422 due to costs to continue (salary step increase and benefit costs). Operating expenses decrease \$12,000 mostly due to lower reimbursements for Personal Property Taxes, which decrease from \$34,000 to \$25,000 based on past collections experience. Interdepartmental charges increase \$5,194 mainly due to End User Technology Fund (EUTF) charges due to the new cost allocation method as recommended by internal audit that better reflects Technology resources being used by departments.

**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**

	2002	2003	2004	2005	2006	2007	2008 Est.
<b>Interest</b>	\$1,222,243	\$1,468,902	\$1,510,900	\$1,255,314	\$1,250,235	\$1,213,129	\$1,352,000
<b>Penalty</b>	\$627,954	\$750,708	\$759,200	\$640,294	\$634,653	\$606,402	\$676,000
<b>TOTAL</b>	\$1,850,197	\$2,219,610	\$2,270,100	\$1,895,608	\$1,884,888	\$1,819,531	\$2,028,000

**Activity**

The Treasurer's Office collected first installment taxes for twelve municipalities in the 2007-2008 tax years. The dollars collected increased by \$3.4 million to \$128.1 million. A contractual agreement is established and fees 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**

Municipality	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Village of Men. Falls	\$51,150,156	\$52,252,695	\$55,466,892	\$54,790,386	\$56,574,790	\$58,215,725
City of Delafield	\$11,917,379	\$12,844,699	\$13,200,328	\$13,769,943	\$14,242,282	\$14,999,037
Village of Pewaukee	\$10,229,923	\$10,817,485	\$11,772,074	\$12,587,323	\$12,130,339	\$12,188,606
Village of Wales	\$2,820,149	\$3,023,809	\$3,280,504	\$3,487,417	\$3,692,573	\$3,955,811
Town of Brookfield	\$10,962,369	\$11,212,923	\$12,162,086	\$11,691,996	\$11,999,351	\$12,118,745
Village of Merton	\$2,162,483	\$2,382,455	\$2,920,517	\$3,527,926	\$4,030,582	\$4,187,394
Village of Lannon	\$1,198,618	\$1,250,130	\$1,324,682	\$1,326,852	\$1,317,869	\$1,310,240
Village of Nashotah	\$2,068,078	\$2,226,558	\$2,287,938	\$2,304,799	\$2,216,218	\$2,283,807
Village of Dousman	\$1,590,444	\$1,792,968	\$1,960,626	\$1,944,607	\$2,244,893	\$2,161,110
Village of Lac La Belle	\$1,225,604	\$1,392,261	\$1,418,721	\$1,510,936	\$1,435,724	\$1,382,026
Village of Oconomowoc Lake	\$3,287,957	\$3,550,339	\$3,847,339	\$4,014,401	\$4,394,283	\$4,402,494
Town of Waukesha	\$0	\$9,673,574	\$10,238,144	\$10,123,240	\$10,418,946	\$10,933,378
<b>TOTAL</b>	\$98,613,160	\$112,419,896	\$119,879,851	\$121,079,826	\$124,697,850	\$128,138,373

**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 managed by the Department of Administration Financial Services division 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.

	2007 Actual	2008 Budget	2008 Estimate	2009 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>
Other Revenue	\$6,199,505	\$5,700,000	\$5,750,000	\$5,750,000	\$50,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy \ (Credit) (a)	(\$5,248,849)	(\$5,592,900)	(\$5,592,900)	(\$5,695,566)	(\$102,666)
<b>Total Revenues</b>	<b>\$950,656</b>	<b>\$107,100</b>	<b>\$157,100</b>	<b>\$54,434</b>	<b>(\$52,666)</b>
Personnel Costs	\$17,297	\$17,806	\$17,727	\$17,780	(\$26)
Operating Expenses	\$50,005	\$53,000	\$38,000	\$0	(\$53,000)
Interdept. Charges	\$30,613	\$36,294	\$36,294	\$36,654	\$360
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$97,915</b>	<b>\$107,100</b>	<b>\$92,021</b>	<b>\$54,434</b>	<b>(\$52,666)</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$852,741</b>	<b>-</b>	<b>\$65,079</b>	<b>-</b>	<b>-</b>

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



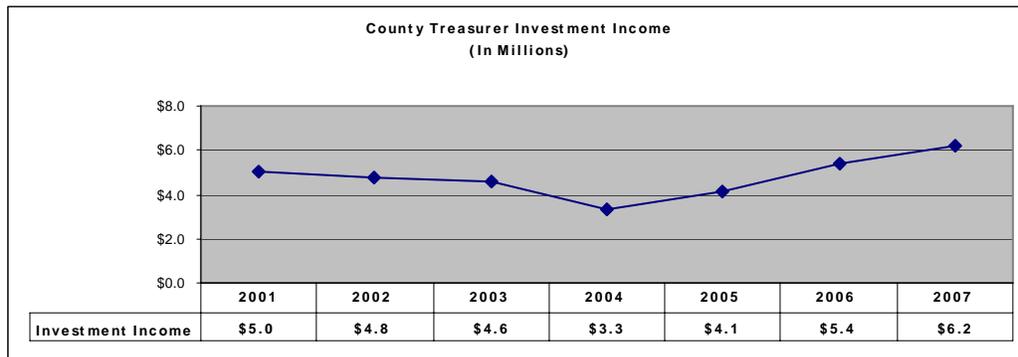
**Program Highlights**

Other Revenue is Investment Income which is estimated to increase \$50,000 to \$5.75 million from the 2008 Budget due to expected higher investment rates of return. Operating expenses are reduced due to lower Finance Charges, which decrease \$53,000 (100%) due to cost savings on the County's new banking services contract worked on in partnership with Administration-Financial Services division.



**Activity**

Interest rates declined to historic levels throughout 2001-2004. The fixed income portfolios were not affected by rate reductions until reinvestment of funds beginning early in 2001. Investment income has shown an upward trend since 2004, peaking in 2007 at \$6.2 million. Investment Income in 2008 is expected to remain near budget levels, and is expected to remain stable into 2009.



## Administrative Services

County-Wide Key Strategic Outcome: Quality programs and services delivered with competence and skill

### 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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>0.00</b>
Charges for Services	\$1,876	\$3,000	\$3,000	\$2,000	(\$1,000)
Interdepartmental	\$16,834	\$19,245	\$19,245	\$20,498	\$1,253
Other Revenue	\$10,714	\$400	\$400	\$1,400	\$1,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy \ (Credit)	\$363,709	\$338,732	\$338,732	\$352,710	\$13,978
<b>Total Revenues</b>	<b>\$393,133</b>	<b>\$361,377</b>	<b>\$361,377</b>	<b>\$376,608</b>	<b>\$15,231</b>
Personnel Costs	\$260,103	\$283,252	\$265,323	\$290,910	\$7,658
Operating Expenses	\$14,370	\$52,972	\$58,025	\$48,100	(\$4,872)
Interdept. Charges	\$36,679	\$25,153	\$25,153	\$37,598	\$12,445
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$311,152</b>	<b>\$361,377</b>	<b>\$348,501</b>	<b>\$376,608</b>	<b>\$15,231</b>
Rev. Over (Under) Exp.	\$81,981	-	\$12,876	-	-

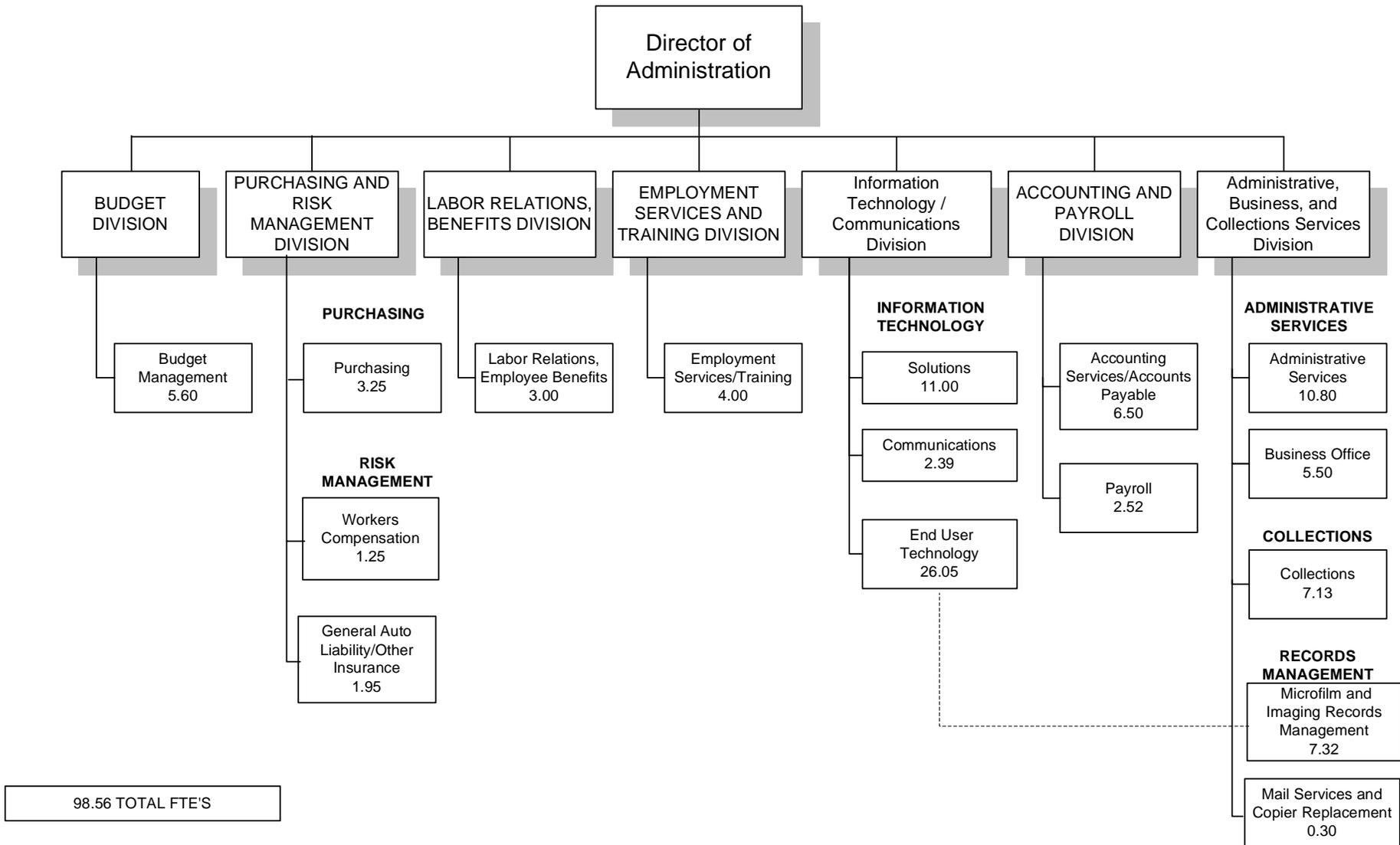


### Program Highlights

County Tax Levy increase of \$13,978 to \$352,710 in this program is to cover office administrative expenses and is offset by tax levy credits from other program areas. Personnel costs increase \$7,658 (3%) to \$290,910 due to costs to continue with normal step increases and employee administrative benefit costs for existing positions. Operating costs decreases by \$4,872 to closer reflect actual spending levels for data processing supplies and office equipment. Interdepartmental charges increase \$12,445 from \$25,153 to \$37,598 mainly from increases for phasing in the full cost of End User Technology Fund charges to reflect the new cost allocation methodology as proposed by the County Board's Internal Audit division to better reflect the Technology resources being used by departments.

# ADMINISTRATION

## FUNCTION / PROGRAM CHART



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 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	2007 Actual	2008 Adopted Budget	2008 Estimate	2009 Budget	Change From 2008 Adopted Budget	
					\$	%
<b>General Fund</b>						
Revenues (a)(b)	\$1,223,130	\$1,278,740	\$1,332,954	\$1,331,748	\$53,008	4.1%
County Tax Levy (a)	\$4,195,440	\$4,265,440	\$4,265,440	\$4,300,100	\$34,660	0.8%
Expenditures (b)	\$5,223,956	\$5,544,180	\$5,532,481	\$5,631,848	\$87,668	1.6%
Rev. Over (Under) Exp.	\$194,614	-	\$65,913	-	-	N/A
<b>End User Technology Fund</b>						
Revenues	\$4,114,283	\$5,091,877	\$4,989,776	\$5,286,337	\$194,460	3.8%
County Tax Levy (a)	\$1,550,245	\$1,550,245	\$1,550,245	\$1,165,245	(\$385,000)	-24.8%
Expenditures (a)	\$6,170,492	\$6,580,109	\$6,449,885	\$6,451,582	(\$128,527)	-2.0%
Operating Inc./Loss	(\$505,964)	\$62,013	\$90,136	-	(\$62,013)	-100.0%
<b>Risk Management</b>						
Revenues	\$2,242,686	\$2,201,448	\$2,191,268	\$2,328,164	\$126,716	5.8%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,086,566	\$2,201,448	\$2,191,268	\$2,328,164	\$126,716	5.8%
Operating Inc./Loss	\$156,120	-	-	-	-	N/A
<b>Communications</b>						
Revenues	\$781,824	\$867,958	\$816,229	\$798,353	(\$69,605)	-8.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$775,620	\$867,958	\$786,217	\$798,353	(\$69,605)	-8.0%
Operating Inc./Loss	\$6,204	-	\$30,012	-	-	N/A
<b>Collections</b>						
Revenues	\$806,367	\$792,061	\$816,057	\$794,841	\$2,780	0.4%
County Tax Levy (c)	(\$95,000)	(\$95,000)	(\$95,000)	(\$95,000)	\$0	0.0%
Expenditures	\$683,383	\$792,061	\$745,747	\$794,841	\$2,780	0.4%
Operating Inc./Loss	\$27,984	(\$95,000)	(\$24,690)	(\$95,000)	-	0.0%
<b>Total All Funds</b>						
Revenues (a)(b)	\$9,168,290	\$10,232,084	\$10,146,284	\$10,539,443	\$307,359	3.0%
County Tax Levy	\$5,650,685	\$5,720,685	\$5,720,685	\$5,370,345	(\$350,340)	-6.1%
Expenditures (a)(b)	\$14,940,017	\$15,985,756	\$15,705,598	\$16,004,788	\$19,032	0.1%
Rev. Over (Under) Exp.	\$194,614	-	\$65,913	-	-	N/A
Operating Inc./Loss	(\$315,656)	(\$32,987)	\$95,458	(\$95,000)	(\$62,013)	188.0%

(a) 2007 Actual has been restated for comparative purposes to reflect the elimination of a \$155,153 crosscharge for two positions reorganized from End User Technology Fund to General Fund budgets.

(b) 2008 Estimate includes \$30,000 Fund Balance carryover in revenues and expenditures for a Point of Service claims audit.

(c) 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.

**Position Summary  
(FTE)**

	2007 Actual	2008 Adopted Budget	2008 Estimate	2009 Budget	Budget Change
<b>Department of Administration:</b>					
Regular Positions	92.92	90.00	90.00	89.50	(0.50)
Extra Help	9.86	12.49	12.49	8.94	(3.55)
Overtime	0.13	0.10	0.10	0.12	0.02
<b>Total</b>	<b>102.91</b>	<b>102.59</b>	<b>102.59</b>	<b>98.56</b>	<b>(4.03)</b>

(a) Includes End User Technology Fund, Risk Management, Communications and Collections. Refer to Stats/Trends section.

**Current & Proposed Capital Projects**

Proj. #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '08	Estimated Operating Impact	A = Annual T = One-Time
200027	Electronic Document Mgmt System	Y	2009	\$1,425,000	85%	\$78,300	A
200101	Internet & Intranet Infrastructure	Y	2009	\$2,116,650	95%	\$35,000	A
200109	Implement HHS Automated System (a)	Y	2011	\$2,805,000	80%	\$179,000	A
200205	Tax Records Replacement (b)	Y	2009	\$900,000	95%	\$22,000	A
200206	Fiber & Wireless to County Facilities	N	2009	\$960,500	90%	\$41,000	A
200207	Telecommunications Solution & Infrastructure Analysis Upgrade	Y	2010	\$400,000	75%	\$18,000	A
200319	Upgrade Office suite from Windows 2000	Y	2008	\$610,000	100%	\$123,000	A
200414	County wide Cashiering (c)	Y	2009	\$970,000	30%	\$43,250	A
200619	County-wide Financial Operations & Management System Study	Y	2008	\$200,000	100%	\$0	N/A
200621	Consolidation of Network Operating Systems	Y	2008	\$735,000	100%	\$45,000	A
200622	Register of Deeds Track Index Replacement (d)	Y	2009	\$275,000	50%	\$45,000	A
200624	Re-engineering IT Infrastructure	Y	2009	\$430,000	75%	\$37,000	A
200710	Collection System Interface(s) (e)	Y	2009	\$100,000	60%	\$15,000	A
200820	IT Infrastructure Upgrade to Wiring Closets	Y	2010	\$800,000	0%	TBD	A
200910	E-Document Management and Archival	Y	2011	\$990,000	N/A	\$149,000	A
200912	Time and Attendance System	N	2010	\$268,000	N/A	TBD	A

(a) Coordinated project with Health & Human Services.

(b) Coordinated project with Treasurer/Register of Deeds.

(c) Coordinated project with Departments County-wide.

(d) Coordinated project with Register of Deeds.

(e) Coordinated project with Health & Human Services, Clerk of Courts and Information Technology.

**General Fund**

**Administration**

**Fund Purpose/  
Summary**

**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 fees, intergovernmental revenues, interest earnings and other revenues.

<b>Financial Summary</b>	2007 Actual	2008	2008	2009 Budget	Change From 2008	
		Adopted Budget	Estimate		Adopted Budget	
					\$	%
General Government	\$317,737	\$274,014	\$274,014	\$421,338	\$147,324	53.8%
Fines/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Service	\$140,673	\$148,596	\$151,362	\$153,963	\$5,367	3.6%
Interdepartmental (a)	\$590,202	\$802,930	\$806,930	\$714,847	(\$88,083)	-11.0%
Other Revenue	\$55,615	\$44,500	\$53,136	\$41,600	(\$2,900)	-6.5%
Appr. Fund Balance (b)	\$118,903	\$8,700	\$47,512	\$0	(\$8,700)	N/A
<b>County Tax Levy (a)</b>	<b>\$4,195,440</b>	<b>\$4,265,440</b>	<b>\$4,265,440</b>	<b>\$4,300,100</b>	<b>\$34,660</b>	<b>0.8%</b>
<b>Total Revenue Sources</b>	<b>\$5,418,570</b>	<b>\$5,544,180</b>	<b>\$5,598,394</b>	<b>\$5,631,848</b>	<b>\$87,668</b>	<b>1.6%</b>
Personnel Costs	\$4,366,031	\$4,478,606	\$4,496,702	\$4,650,659	\$172,053	3.8%
Operating Expenses (b)	\$545,188	\$761,726	\$736,565	\$687,142	(\$74,584)	-9.8%
Interdept. Charges	\$312,737	\$303,848	\$299,214	\$294,047	(\$9,801)	-3.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$5,223,956</b>	<b>\$5,544,180</b>	<b>\$5,532,481</b>	<b>\$5,631,848</b>	<b>\$87,668</b>	<b>1.6%</b>
Rev. Over (Under) Exp.	\$194,614	-	\$65,913	-	-	N/A

**Position Summary (FTE)**

**General Fund:**

Regular Positions	51.42	51.25	51.25	50.75	(0.50)
Extra Help	1.44	1.33	1.33	1.40	0.07
Overtime	0.03	0.03	0.03	0.02	(0.01)
<b>Total</b>	<b>52.89</b>	<b>52.61</b>	<b>52.61</b>	<b>52.17</b>	<b>(0.44)</b>

End User Technology Fund (Memo):

Regular Positions	30.20	27.45	27.45	27.45	0.00
Extra Help	7.36	9.78	9.78	6.16	(3.62)
Overtime	0.03	0.03	0.03	0.06	0.03
<b>Total</b>	<b>37.59</b>	<b>37.26</b>	<b>37.26</b>	<b>33.67</b>	<b>(3.59)</b>

<b>Grand Total</b>	<b>90.48</b>	<b>89.87</b>	<b>89.87</b>	<b>85.84</b>	<b>(4.03)</b>
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(a) 2007 Actual has been restated for comparative purposes to reflect the elimination of a \$155,153 crosscharge for two positions reorganized from End User Technology Fund to General Fund budgets.

(b) 2008 Estimate includes \$30,000 Fund Balance carryover in revenues and expenditures for a Point of Service claims audit.

**Major Departmental Strategic Outcomes and Objectives for 2009**

**County-Wide Key Strategic Outcome: A safe county**

**Objective 1:** Achieve 95% satisfaction rating for the Information Technology (IT) technical support provided to the Waukesha County Communication Center (WCCC) and a 75% satisfaction rating for the Help Desk function. Reduce problem issues with Help Desk performance to raise satisfaction rating. (Information Technology)

**Key Outcome Indicator:** Satisfaction as measured by survey. Reduced number of issues with the shared Public Safety system and number of incidents of interruptions to IT technical support personnel during time off.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Calls to the Help Desk	79	100	105	100
% of Satisfaction with Help Desk	N/A	N/A	50%	75%
Requests to bring in IT technical support personnel during non-business hours	10	10	2	10
% of WCCC personnel satisfied	95%	95%	95%	95%

**County-Wide Key Strategic Outcome: An environmentally responsible county**

**Objective 2:** Reduce the use of paper and postage for County and department newsletters by 15% through the expanded use of web-based subscription services for County departments while increasing the number of subscriptions by 15%. (Information Technology)

**Key Outcome Indicator:** Cost savings associated with the inventoried communications publications and with conversion to web-based subscriptions, reduction in paper and postage usage and an increase in the number of subscribers compared to the current levels.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Paper and postage savings	\$6,000	\$7,700	\$6,000	\$7,700
Number of subscribers	5,000	8,200	5,000	8,200

**Objective 3:** With the Departments of Public Works and Parks and Land Use, evaluate equipment replacement scheduling based on hours of operation in conjunction with years of ownership, along with analysis of the cost of equipment maintenance versus the cost of equipment replacement.

**County-Wide Key Strategic Outcome: A well planned county**

**Objective 4:** Plan for the orderly transition of current County provided Long Term Care (LTC) services to a managed care entity beginning in July of 2008 with minimal disruption to consumers. (Budget and Human Resources, Aging and Disability Resource Center and Health and Human Services)

**Key Outcome Indicator:** 1) Current Long Term Care (LTC) clients are transitioned to a Managed Care Organization (MCO) by 12/31/08 or six months after the implementation of start up of the MCO. 2) Transition results provided at Tax Levy neutral or cost savings to Waukesha County.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target	2010 Target
% of cost savings to the County	N/A	N/A	N/A	0%	10%

**Objective 5:** Identify employees eligible to retire in next 5-year period and estimate the fiscal impact of the sick leave payouts on the Non-Departmental Budget in order to estimate and plan for the fiscal impact of the sick leave payouts. (Budget)

Key Outcome Indicator: Actual sick leave retirement payout payments within +/- 20% of estimated payouts projection.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
% actual sick leave retirement payout payments deviate from estimate.	N/A	20%	20%	15%

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

**Objective 6:** Working with Corporation Counsel, develop policies, procedures and a County-wide system for department users that provides for effective life-cycle storage management of electronic records, and also provides for the appropriate disposal of those records when they have reached their end-of-life requirement. The system will also provide for litigation holds and suspension of disposal if it is required. (Information Technology, Business Office, Employment Services, and Risk Management)

Key Outcome Indicator: Manual system, using a rules-based formula, is in place to manage these electronic records by late 3<sup>rd</sup> quarter 2009, with an automated tool in place during 2010.

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

**Objective 7:** Achieve a \$300,000 increase in purchases from 2008 to qualify for increased rebates to the County for 2009. (Purchasing and Accounting)

Key Outcome Indicator: A \$300,000 increase in payments eligible to qualify for procurement card rebates for 2009 over the 2008 levels.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Qualifying payments for rebate*	\$2,200,000	\$1,500,000	\$2,500,000	\$2,800,000
\$ Increase over previous year	\$1,200,000	\$250,000	\$300,000	\$300,000

\*The qualifying payments and rebates are based on contract year effective March 1<sup>st</sup>.

**Objective 8:** Improve cost containment associated with Information Technology. (Information Technology)

Key Outcome Indicator: Actual cost reduction in operational expenses related to server room operations, shared services agreements between local governments and actual cost reduction in labor expenses and related to PC desktop support.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Operating cost reduction	\$18,000	\$50,000	\$50,000	\$100,000
Number of shared service agreements	1	3	1	2
Labor cost reduction	\$42,250	\$75,000	\$78,000	\$75,000

**General Fund**

**Administration**

**Outcomes/  
Objectives**

**Objective 9:** Implement a program to provide access to training opportunities to other County governmental units and create new revenue opportunities. (Employment Services)

Key Outcome Indicator: Number of governmental units and the number of their employees participating. Intergovernmental revenue received.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
# of government units participating	16	15	17	15
# of non-County participants at training sessions	87	75	90	80
Avg. fee charged per person trained	\$24	\$25	\$28	\$31
Revenue received from participating units*	\$3,637	\$1,500	\$2,500	\$2,500
Satisfaction of participants	N/A	Meets Expectations	Meets Expectations	Meets Expectations

\* 2007 Actual revenue is high due to \$1,500 from the City of Racine to participate in the Hay Study program.

**Objective 10:** Use content management system to update budget information on County's web site in an effort to quickly make the information available to the public via the website and to reduce information technology effort in uploading the information on the website. (Information Technology and Budget)

Key Outcome Indicator: Reduction in Information Technology staff time to upload the budget information onto the Waukesha County's website. Additional hour savings will be achieved through departmental ability to manage their own content rather than relying on IT development resources to develop.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Web developer staff time saved uploading Executive and Adopted budget books	N/A	24 hours	35 hours	24 hours
Web developer staff time saved by departments entering their own content	N/A	0 hours	100 hours	250 hours

**Objective 11:** Implement an integrated County-wide cashiering system in order to reduce the cost of delivering services and to reduce the cost and support necessary for maintaining duplicative systems at the County. (Business Office and Information Technology)

Key Outcome Indicator: Reduction of independent departmental stand-alone cashiering systems.

Performance Measures:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Reduction of stand-alone cashier systems	N/A	N/A	N/A	5-10

**Objective 12:** Evaluate and implement an electronic application process including a paperless system where applicants and employees complete applications on-line, over the internet, at a personal computer, at a kiosk within the Human Resources offices or at other designated locations to reduce processing time and staff support. (Employment Services and Administrative Services)

Key Outcome Indicator: The ability of departments to access applications on a timely and effective basis through an online system; thereby reducing the need for support staff manual interventions.

Performance Measure:	2007 Actual	2008 Target	2009 Target	2010 Target
To reduce reliance on temporary help/third party assistance based on staff time savings realized	N/A	N/A	TBD	0.25 FTE

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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>11.30</b>	<b>10.80</b>	<b>10.80</b>	<b>10.80</b>	<b>0.00</b>
General Government	\$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	\$4,000	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$566,423</b>	<b>\$535,193</b>	<b>\$535,193</b>	<b>\$593,797</b>	<b>\$58,604</b>
<b>Total Revenues</b>	<b>\$570,423</b>	<b>\$535,193</b>	<b>\$535,193</b>	<b>\$593,797</b>	<b>\$58,604</b>
Personnel Costs	\$567,577	\$468,482	\$465,705	\$524,622	\$56,140
Operating Expenses	\$19,567	\$36,610	\$33,260	\$39,260	\$2,650
Interdept. Charges	\$30,136	\$30,101	\$29,967	\$29,915	(\$186)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$617,280</b>	<b>\$535,193</b>	<b>\$528,932</b>	<b>\$593,797</b>	<b>\$58,604</b>

Rev. Over (Under) Exp.	(\$46,857)	-	\$6,261	-	-
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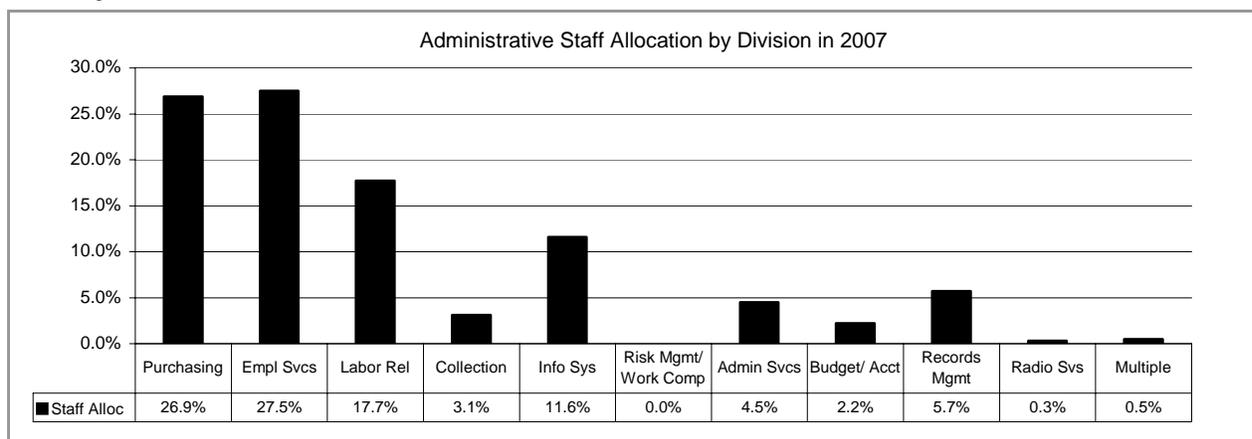
**Program Highlights**

County Tax Levy funding increases by approximately \$58,600 mainly due to increased expenditures budgeted as outlined below.

Personnel costs increase mostly due to cost to continue existing staff and a transfer of vacancy and turnover of \$40,100 to End User Technology Fund to more properly reflect the turnover of staff in each fund. Operating expenditures increase \$2,650 mostly due to transferring in the printing of the Comprehensive Annual Financial Report (CAFR) and the County Executive Budget book from the Non-Departmental General Fund Budget.



**Activity**



## 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. It also provides tax billing services and assistance to the Treasurer and Register of Deeds in providing tax collection and Notice of Assessment services.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>
General Government	\$317,737	\$274,014	\$274,014	\$421,338	\$147,324
Charges for Services	\$136,011	\$146,384	\$146,384	\$149,302	\$2,918
Interdepartmental	\$529,708	\$651,642	\$655,642	\$659,425	\$7,783
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>(\$513,852)</b>	<b>(\$532,068)</b>	<b>(\$532,068)</b>	<b>(\$674,672)</b>	<b>(\$142,604)</b>
<b>Total Revenues</b>	<b>\$469,604</b>	<b>\$539,972</b>	<b>\$543,972</b>	<b>\$555,393</b>	<b>\$15,421</b>
Personnel Costs	\$486,070	\$513,677	\$509,296	\$529,287	\$15,610
Operating Expenses	\$16,568	\$18,510	\$22,699	\$18,560	\$50
Interdept. Charges	\$9,478	\$7,785	\$7,785	\$7,546	(\$239)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$512,116</b>	<b>\$539,972</b>	<b>\$539,780</b>	<b>\$555,393</b>	<b>\$15,421</b>
Rev. Over (Under) Exp.	(\$42,512)	-	\$4,192	-	-



## Program Highlights

General Government revenues increase due to increases in Child Support and Income Maintenance indirect revenues. Charges for Services increase due to an increase in the tax billing rate and an increase in the number of parcels. Interdepartmental revenue increases due to an increase in indirect cost charges.

County Tax Levy funding decreases by approximately \$142,600 mainly due to increased revenues budgeted as outlined above.

Personnel costs increase due to cost to continue existing staff. Interdepartmental charges decrease due to a reduction in End User Technology Fund charges.



Activity	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
# Tax Billing Customers	34	34	34	34	0
# Property Tax Bills	103,105	103,700	107,800	108,000	4,300
# Notice of Assessment Customers	16	17	9	9	(8)
# Notice of Assessments	6,166	5,000	5,597	5,000	0
# Online Payments	3,306	3,300	3,600	3,800	500
\$ Online Payments	\$10,625,127	\$10,500,000	\$11,700,000	\$11,800,000	\$1,300,000
# Municipalities participating with County's online payment program	1	1	1	1	0

## 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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>2.52</b>	<b>2.52</b>	<b>2.52</b>	<b>2.52</b>	<b>0.00</b>
General Government	\$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	\$12,022	\$0	\$3,152	\$0	\$0
<b>County Tax Levy</b>	<b>\$266,064</b>	<b>\$270,664</b>	<b>\$270,664</b>	<b>\$282,225</b>	<b>\$11,561</b>
<b>Total Revenues</b>	<b>\$278,086</b>	<b>\$270,664</b>	<b>\$273,816</b>	<b>\$282,225</b>	<b>\$11,561</b>
Personnel Costs	\$166,655	\$177,150	\$177,776	\$184,151	\$7,001
Operating Expenses	\$94,096	\$87,509	\$88,653	\$92,268	\$4,759
Interdept. Charges	\$6,052	\$6,005	\$6,005	\$5,806	(\$199)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$266,803</b>	<b>\$270,664</b>	<b>\$272,434</b>	<b>\$282,225</b>	<b>\$11,561</b>
Rev. Over (Under) Exp.	\$11,283	-	\$1,382	-	-


**Program Highlights**

County Tax Levy funding increases by approximately \$11,600 mainly due to increased expenditures budgeted as outlined below.

Personnel costs increase due to cost to continue existing staff. Operating expenses increase mainly due to increased costs associated with the Ceridian system including payroll processing and maintenance.

<b>Activity</b>	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Paychecks Processed	45,129	45,000	45,000	45,000	0
Payroll Exception Checks	32	30	35	35	5
W2s Processed	2,088	2,100	2,100	2,100	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, assist the Treasurer's Office in investment of cash and audit transactions so that requisitions and payments are accurate and for a legitimate purchase of goods and services in accordance with the Adopted Budget.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$839	\$662	\$1,986	\$1,986	\$1,324
Interdepartmental	\$45,494	\$53,888	\$53,888	\$55,422	\$1,534
Other Revenue	\$1,049	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$599,088</b>	<b>\$628,646</b>	<b>\$628,646</b>	<b>\$650,092</b>	<b>\$21,446</b>
<b>Total Revenues</b>	<b>\$646,470</b>	<b>\$683,196</b>	<b>\$684,520</b>	<b>\$707,500</b>	<b>\$24,304</b>
Personnel Costs	\$533,674	\$561,544	\$559,936	\$579,638	\$18,094
Operating Expenses	\$112,013	\$109,601	\$111,497	\$115,794	\$6,193
Interdept. Charges	\$12,498	\$12,051	\$11,115	\$12,068	\$17
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$658,185</b>	<b>\$683,196</b>	<b>\$682,548</b>	<b>\$707,500</b>	<b>\$24,304</b>
Rev. Over (Under) Exp.	(\$11,715)	-	\$1,972	-	-

**Program Highlights**

Charges for Services revenues increase due to increased wage assignment fees. Interdepartmental revenues increase due to increased charges for financial services provided to the Treasurer.

County Tax Levy funding increases by approximately \$21,400 mainly due to increased expenditures budgeted as outlined below.

Personnel costs increase due to cost to continue existing staff. Operating expenses increase mainly due to Oracle software maintenance by \$2,400 and audit services by \$1,900.



<b>Activity</b>	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Budget Entries Prepared	998	1,200	1,200	1,200	0
Journal Entries Audited	2,737	3,000	2,800	2,800	(200)
Requisition Lines Audited	1,628	2,400	1,800	1,800	(600)
Invoice Lines (Direct Buys) Audited	84,487	84,000	84,000	83,500	(500)
Procard Lines Entered/Audited	8,960	9,900	9,300	9,300	(600)

## 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, grants, and other issues having a fiscal impact.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>5.57</b>	<b>5.54</b>	<b>5.54</b>	<b>5.60</b>	<b>0.06</b>
General Government	\$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	\$20,000	\$0	\$3,480	\$0	\$0
<b>County Tax Levy</b>	<b>\$519,454</b>	<b>\$542,767</b>	<b>\$542,767</b>	<b>\$570,940</b>	<b>\$28,173</b>
<b>Total Revenues</b>	<b>\$539,454</b>	<b>\$542,767</b>	<b>\$546,247</b>	<b>\$570,940</b>	<b>\$28,173</b>
Personnel Costs	\$471,193	\$502,667	\$496,853	\$531,080	\$28,413
Operating Expenses	\$16,956	\$29,985	\$20,150	\$29,923	(\$62)
Interdept. Charges	\$11,223	\$10,115	\$10,115	\$9,937	(\$178)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$499,372</b>	<b>\$542,767</b>	<b>\$527,118</b>	<b>\$570,940</b>	<b>\$28,173</b>
Rev. Over (Under) Exp.	\$40,082	-	\$19,129	-	-



## Program Highlights

County Tax Levy funding increases by approximately \$28,200 mainly due to increased expenditures budgeted as outlined below.

Personnel costs increase due to cost to continue existing staff, an increase in health insurance by \$16,300 for changes in plan selections for existing employees and an increase in temporary extra help by \$1,400. Interdepartmental charges decrease due to a reduction in End User Technology Fund charges, partially offset by an increase in Records Management storage costs.

## Employment Services / Training

**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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
Charges for Services	\$3,676	\$1,550	\$2,867	\$2,550	\$1,000
Other Revenue	\$40,371	\$32,500	\$26,500	\$26,500	(\$6,000)
Appr. Fund Balance	\$53,590	\$8,700	\$8,700	\$0	(\$8,700)
<b>County Tax Levy</b>	<b>\$569,863</b>	<b>\$587,670</b>	<b>\$587,670</b>	<b>\$614,536</b>	<b>\$26,866</b>
<b>Total Revenues</b>	<b>\$667,500</b>	<b>\$630,420</b>	<b>\$625,737</b>	<b>\$643,586</b>	<b>\$13,166</b>
Personnel Costs	\$413,038	\$436,415	\$433,884	\$444,017	\$7,602
Operating Expenses	\$121,773	\$157,925	\$143,935	\$164,182	\$6,257
Interdept. Charges	\$32,372	\$36,080	\$36,080	\$35,387	(\$693)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$567,183</b>	<b>\$630,420</b>	<b>\$613,899</b>	<b>\$643,586</b>	<b>\$13,166</b>

Rev. Over (Under) Exp.	\$100,317	-	\$11,838	-	-
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**Program Highlights**

Charges for Services revenue increases by \$1,000 due to increased attendance in training programs and increased average fee charged. Other Revenue decreases by \$6,000 due to decreased merchandise sales by \$5,000 and decreased wellness revenue by \$1,000. Fund Balance revenue decreases by \$8,700 due to one-time uses in 2008 of \$5,000 for an upgrade in the wellness center and \$3,700 from prior year cafeteria/vending revenue for a new stove and replacement of the cooler floor in the cafeteria.

County Tax Levy funding increases by approximately \$26,900 mainly due to a decrease in revenues greater than the decrease in expenditures budgeted as outlined below.

Personnel costs increase by \$7,600 due to cost to continue existing staff. Operating expenses increase \$6,300 mainly due to \$18,500 for a new initiative to implement an electronic application process, partially offset by decreased expenses associated with decreased revenues including merchandise for resale by \$5,000, wellness center upgrades by \$5,000, cafeteria replacements by \$3,700 and wellness expenses by \$1,000. Interdepartmental charges decrease mostly due to decreased End User Technology Fund charges and decreased Records Management charges.

<b>Activity</b>	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
# of Seasonal, Temporary Employees Hired (a)	300	325	200	200	(125)
# of Regular Full-Time Employees Hired	94	90	75	80	(10)
Promotions/Demotions/Transfers (b)	96	100	145	100	0
Peak # of Employees on Payroll	1,867	1,900	1,850	1,850	(50)
# of Employee/Family Medical Leaves	171	175	218	200	25
# of non-County participants trained	87	75	90	80	5

(a) Decrease in seasonal employees is due to employees no longer being terminated and then rehired the next year. They stay active from year to year now.

(b) Transfers increase in 2008 due to the creation of the Aging and Disability Resource Center.

## Employee Benefits / Labor Relations

## Program Description

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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$15,000	\$97,400	\$97,400	\$0	(\$97,400)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$30,780	\$0	\$0
<b>County Tax Levy</b>	<b>\$409,353</b>	<b>\$426,009</b>	<b>\$426,009</b>	<b>\$431,459</b>	<b>\$5,450</b>
<b>Total Revenues</b>	<b>\$424,353</b>	<b>\$523,409</b>	<b>\$554,189</b>	<b>\$431,459</b>	<b>(\$91,950)</b>
Personnel Costs	\$361,420	\$376,525	\$375,279	\$382,009	\$5,484
Operating Expenses	\$56,676	\$137,101	\$167,101	\$39,945	(\$97,156)
Interdept. Charges	\$9,100	\$9,783	\$9,783	\$9,505	(\$278)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$427,196</b>	<b>\$523,409</b>	<b>\$552,163</b>	<b>\$431,459</b>	<b>(\$91,950)</b>
Rev. Over (Under) Exp.	(\$2,843)	-	\$2,026	-	-

## Program Highlights

Interdepartmental revenues decrease \$97,400 due to elimination of funds transferred from health insurance funds. These costs when occurring will be budgeted in the new Health & Dental Insurance internal service fund budget.

Appropriated Fund Balance in 2008 Estimate includes \$30,000 carryover for Point of Service claims audit, also included in operating expenses.

County Tax Levy funding increases by approximately \$5,500 mainly due to a decrease in revenues greater than the decrease in expenditures budgeted as outlined below.

Personnel costs increase \$5,484 due to cost to continue existing staff. Operating expenses decrease \$97,156 mostly due to one-time expenditures in 2008 not repeated in 2009 including health and wellness initiative by \$50,000, pharmacy audit by \$32,400 and health insurance consultant services by \$15,000.

## 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 buildings).

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>3.50</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$147	\$0	\$125	\$125	\$125
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$14,195	\$12,000	\$26,636	\$15,100	\$3,100
Appr. Fund Balance	\$540	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$348,675</b>	<b>\$330,347</b>	<b>\$330,347</b>	<b>\$348,337</b>	<b>\$17,990</b>
<b>Total Revenues</b>	<b>\$363,557</b>	<b>\$342,347</b>	<b>\$357,108</b>	<b>\$363,562</b>	<b>\$21,215</b>
Personnel Costs	\$306,060	\$280,538	\$290,742	\$303,626	\$23,088
Operating Expenses	\$16,002	\$39,970	\$30,970	\$39,470	(\$500)
Interdept. Charges	\$18,337	\$21,839	\$20,605	\$20,466	(\$1,373)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$340,399</b>	<b>\$342,347</b>	<b>\$342,317</b>	<b>\$363,562</b>	<b>\$21,215</b>
Rev. Over (Under) Exp.	\$23,158	-	\$14,791	-	-



## Program Highlights

County Tax Levy funding increases by approximately \$18,000 mainly due to increased expenditures greater than increased revenues budgeted as outlined below.

Revenues increase \$3,225 mostly due to increased procurement card rebates.

Personnel costs increase mostly due to cost to continue existing staff and a change from a single health plan to a family plan for an existing employee. Operating expenses decrease mostly due to reduced printing costs. Interdepartmental expenses decrease mostly due to reduced postage costs.



Activity	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Requisitions Processed	523	560	560	560	0
Purchase Orders Issued	657	750	750	750	0
Bids/Proposals Issued	150	130	130	130	0
Procard Transactions	\$2,200,000	\$1,500,000	\$2,500,000	\$2,500,000	\$1,000,000

## Information Technology Solutions

## 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.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>11.00</b>	<b>11.50</b>	<b>11.50</b>	<b>11.00</b>	<b>(0.50)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$28,751	\$0	\$1,400	\$0	\$0
<b>County Tax Levy (a)</b>	<b>\$1,430,372</b>	<b>\$1,476,212</b>	<b>\$1,476,212</b>	<b>\$1,483,386</b>	<b>\$7,174</b>
<b>Total Revenues</b>	<b>\$1,459,123</b>	<b>\$1,476,212</b>	<b>\$1,477,612</b>	<b>\$1,483,386</b>	<b>\$7,174</b>
Personnel Costs	\$1,060,344	\$1,161,608	\$1,187,231	\$1,172,229	\$10,621
Operating Expenses	\$91,537	\$144,515	\$118,300	\$147,740	\$3,225
Interdept. Charges	\$183,541	\$170,089	\$167,759	\$163,417	(\$6,672)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,335,422</b>	<b>\$1,476,212</b>	<b>\$1,473,290</b>	<b>\$1,483,386</b>	<b>\$7,174</b>
Rev. Over (Under) Exp.	\$123,701	-	\$4,322	-	-

(a) 2007 Actual has been restated for comparative purposes to reflect the elimination of a \$155,153 crosscharge for two positions reorganized from End User Technology Fund to General Fund budgets.



## Program Highlights

County Tax Levy funding increases by approximately \$7,200 mainly due to increased expenditures budgeted as outlined below.

Personnel costs increase in the 2008 estimate due to health insurance coverage changes for three existing employees. Personnel costs also increase in the 2009 Budget for cost to continue existing staff, partially offset by unfunding 0.50 FTE Senior Information Systems Professional as a result of workload reorganization efficiencies with the Records Management unit. Operating expenses increase by \$3,200 mainly due to an increase in contracted services by \$7,800, partially offset by decreases in office supplies, computer equipment, computer software and third party computer charges. Interdepartmental charges decrease by \$6,700 mainly due to decreased End User Technology Fund charges by \$4,700, decreased telephone charges by \$1,100 and decreased records management charges by \$800.

**End User  
Technology Fund**

**Administration**

**Fund Purpose/  
Summary**

**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>	2007	2008	2008	2009	Change From 2008	
	Actual (b)(e)	Adopted Budget	Estimate	Budget (f)	Adopted Budget \$	%
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$93,114	\$75,000	\$75,000	\$75,000	\$0	0.0%
Interdepartmental (a)	\$3,651,752	\$4,011,339	\$3,947,769	\$4,200,193	\$188,854	4.7%
Other Revenue (e)	(\$799,768)	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (f)	\$1,169,185	\$1,005,538	\$967,007	\$1,011,144	\$5,606	0.6%
<b>County Tax Levy (b)(c)</b>	<b>\$1,550,245</b>	<b>\$1,550,245</b>	<b>\$1,550,245</b>	<b>\$1,165,245</b>	<b>(\$385,000)</b>	<b>-24.8%</b>
<b>Total Revenue Sources</b>	<b>\$5,664,528</b>	<b>\$6,642,122</b>	<b>\$6,540,021</b>	<b>\$6,451,582</b>	<b>(\$190,540)</b>	<b>-2.9%</b>
Personnel Costs	\$2,842,026	\$2,952,747	\$2,899,525	\$2,870,005	(\$82,742)	-2.8%
Operating Expenses	\$3,255,060	\$3,551,182	\$3,473,091	\$3,499,548	(\$51,634)	-1.5%
Interdept. Charges (b)	\$73,406	\$76,180	\$77,269	\$82,029	\$5,849	7.7%
Fixed Assets (d) (memo)	\$157,765	\$455,026	\$428,565	\$464,113	\$9,087	2.0%
<b>Total Expenditures (d)</b>	<b>\$6,170,492</b>	<b>\$6,580,109</b>	<b>\$6,449,885</b>	<b>\$6,451,582</b>	<b>(\$128,527)</b>	<b>-2.0%</b>
Operating Inc./ (Loss) (d)(e)	(\$505,964)	\$62,013	\$90,136	-	(\$62,013)	-100.0%

**Position Summary (FTE)**

Regular Positions	30.20	27.45	27.45	27.45	0.00
Extra Help	7.36	9.78	9.78	6.16	(3.62)
Overtime	0.03	0.03	0.03	0.06	0.03
<b>Total</b>	<b>37.59</b>	<b>37.26</b>	<b>37.26</b>	<b>33.67</b>	<b>(3.59)</b>

- (a) Interdepartmental revenues related to the total cost of ownership charges are being phased in over time to departmental users that may be funded by a combination of revenue sources including tax levy.
- (b) 2007 Actual has been restated for comparative purposes to reflect the elimination of a \$155,153 crosscharge from End User Technology Fund to General Fund for IT staff resources.
- (c) Tax Levy within the End User Technology program provides initial funding of the plan for the difference between expenditures and revenues.
- (d) Total expenditures and net operating income exclude Fixed Assets to conform with financial accounting standards. Fixed Asset purchases in the department operating request will be funded by operating revenues, tax levy and General Fund Balance.
- (e) 2007 Loss on sale of assets of \$808,614 reflects the decision not to further depreciate costs associated with backlog records management projects completed for departments as part of the records management capital project and loss on sale of assets of \$17,252 reflects a change in the useful life of copy machines.
- (f) 2009 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of \$661,144 and General Fund Balance of \$350,000.

**Major Departmental Strategic Outcomes and Objectives for 2009**

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

**Objective 1:** Review and adjust the rate-setting process to better align with technology cost drivers in an effort to improve decision-making. (End User 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 for both.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Percent PC Support Costs	44%	N/A	N/A	N/A
Percent Infrastructure Costs	56%	N/A	N/A	N/A
Percent PC-Based Charges	100%	N/A	N/A	N/A
Percent Infrastructure Charges	0%	N/A	N/A	N/A
Percent ID Login Costs	N/A	49%	49%	46%
Percent Server & Software Costs	N/A	42%	42%	44%
Percent Connected Device Cost	N/A	9%	9%	10%

**Objective 2:** Identify total number of electronic records stored. Implement technology and policy and procedures to retain and manage the lifecycle of electronic records according to statutory and/or business retention requirements. (Records Management)

**End User Technology**

**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, and information technology infrastructure. These costs are charged to user departments under a Total Cost of Ownership and Support concept.

Included in this program are two 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.

**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 (cont.)**

	2007 Actual (b)	2008 Budget	2008 Estimate	2009 Budget (e)	Budget Change
<b>Staffing (FTE)</b>	<b>26.64</b>	<b>26.51</b>	<b>26.51</b>	<b>26.05</b>	<b>(0.46)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$2,708,262	\$2,896,017	\$2,896,017	\$3,274,798	\$378,781
Other Revenue	\$23,443	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)(e)	\$1,023,234	\$932,938	\$932,938	\$972,985	\$40,047
<b>County Tax Levy (b)(c)</b>	<b>\$1,550,245</b>	<b>\$1,550,245</b>	<b>\$1,550,245</b>	<b>\$1,145,245</b>	<b>(\$405,000)</b>
<b>Total Revenues</b>	<b>\$5,305,184</b>	<b>\$5,379,200</b>	<b>\$5,379,200</b>	<b>\$5,393,028</b>	<b>\$13,828</b>
Personnel Costs	\$2,479,173	\$2,539,428	\$2,512,800	\$2,542,686	\$3,258
Operating Expenses	\$2,596,010	\$2,831,648	\$2,831,648	\$2,842,015	\$10,367
Interdept. Charges	\$4,040	\$8,124	\$8,124	\$8,327	\$203
Fixed Assets (Memo) (d)	\$145,176	\$386,000	\$386,600	\$394,000	\$8,000
<b>Total Expenditures (d)</b>	<b>\$5,079,223</b>	<b>\$5,379,200</b>	<b>\$5,352,572</b>	<b>\$5,393,028</b>	<b>\$13,828</b>
<b>Operating Income/(Loss) (d)</b>	<b>\$225,961</b>	<b>-</b>	<b>\$26,628</b>	<b>-</b>	<b>-</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) 2007 Actual has been restated for comparative purposes to reflect the elimination of a \$155,153 crosscharge from End User Technology Fund to General Fund for IT staff resources.
- (c) Tax Levy within the End User Technology program provides initial funding of the plan.
- (d) 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.
- (e) 2009 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of \$622,985 and General Fund Balance of \$350,000.



**Program Highlights**

Interdepartmental revenues increase \$378,781 as the Department continues to phase in full cost recovery, which is currently at 61%. Fund Balance increases \$40,047 and Tax Levy decreases \$405,000 with \$350,000 of tax levy transferred to departments.

Personnel costs increase \$3,258 mostly due to cost to continue existing staff, partially offset by a decrease in temporary extra help and related benefits by \$14,500 and by transferring vacancy and turnover of \$40,100 from the Department of Administration-General Fund Information Technology to End User Technology Fund to better align with staff transferred in 2007.



**Activity**

Beginning in 2006 the equipment replacement schedule changed from a 4-year to a 5-year cycle.

The plan is scheduled to replace 205 PC's (including laptops), 300 flat panels and 30 peripherals (printers, scanners, etc.) in 2009. The plan currently supports 1,430 personal workstations and laptop computers.

<u>Year</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Incr./((Decr.)</u>
PC	311	340	238	341	323	317	186	205	19
Flat panels	N/A	N/A	N/A	N/A	N/A	336	164	300	136
Peripherals	40	20	15	20	25	15	35	30	(5)

**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, chemical 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.

Records Management is responsible for conducting records inventories and follow-up review, analyzing the resulting findings, creating and obtaining approval of records retention schedules, auditing records retention schedules, maintaining records in the County Records Center, records retrieval, records destruction, and maintaining the County's Vital Records in conjunction with the County's approved record retention schedules.

	2007 Actual (b)	2008 Budget	2008 Estimate	2009 Budget (e)	Budget Change
<b>Staffing (FTE)</b>	<b>10.65</b>	<b>10.45</b>	<b>10.45</b>	<b>7.32</b>	<b>(3.13)</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$93,114	\$75,000	\$75,000	\$75,000	\$0
Interdepartmental	\$413,060	\$526,999	\$506,974	\$347,918	(\$179,081)
Other Revenue (c)	(\$805,959)	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$145,951	\$72,600	\$34,069	\$29,606	(\$42,994)
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Total Revenues</b>	<b>(\$153,834)</b>	<b>\$674,599</b>	<b>\$616,043</b>	<b>\$472,524</b>	<b>(\$202,075)</b>
Personnel Costs	\$348,267	\$398,696	\$372,159	\$312,170	(\$86,526)
Operating Expenses	\$215,820	\$223,254	\$167,010	\$101,804	(\$121,450)
Interdept. Charges (a)	\$59,345	\$52,649	\$52,883	\$58,550	\$5,901
Fixed Assets (b)	\$1,911	\$0	\$0	\$0	\$0
<b>Total Expenditures (b)</b>	<b>\$623,432</b>	<b>\$674,599</b>	<b>\$592,052</b>	<b>\$472,524</b>	<b>(\$202,075)</b>
<b>Operating Income/(Loss) (b)(c)</b>	<b>(\$777,266)</b>	<b>-</b>	<b>\$23,991</b>	<b>-</b>	<b>-</b>

- (a) 2007 Actual has been restated for comparative purposes to reflect the elimination of a \$155,153 crosscharge from End User Technology Fund to General Fund for IT staff resources.
- (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) 2007 loss on sale of assets of \$808,614 reflects the decision not to further depreciate costs associated with backlog records management projects completed for departments as part of the records management capital project.



**Program Highlights**

Charges for Services reflect recent history of services provided to third party customers adjusted for anticipated reduced document volume. Interdepartmental revenues decrease \$179,100 mainly due to decreased imaging/microfilm revenues resulting from elimination of services for Clerk of Courts by \$97,000 as they image their records in their department, decreased volume for Register of Deeds by \$52,000 and decreased volume for District Attorney by \$31,500. Charges to departments for Stellent imaging software licenses of \$33,300 are eliminated resulting from transferring the licenses to End User Technology program, offset by an increase for records center charges by \$33,600 reflecting the second year of a three-year phase in to full cost for storing records at the records center. Fund Balance is for depreciation. Tax Levy of \$20,000 for imaging Accounts Payable invoices for all departments, not charged to other departments, is transferred from Non-Departmental.

Personnel costs decrease by \$86,500 mainly due to decreased temporary extra help by \$71,400 and decreased health insurance by \$13,700 resulting from staff turnover. Proposed reclass of 2.00 FTE Imaging Technician to Records Management Analyst to reflect additional responsibilities of researching and analyzing records management options to assist departments in the most effective and efficient records management options. Operating expenses decrease \$121,450 mainly due to decreased software and equipment maintenance by \$62,800, decreased depreciation by \$43,000 and decreased microfilm supplies by \$13,500. Interdepartmental charges increase 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.

	2007 Actual (b)	2008 Budget	2008 Estimate	2009 Budget (e)	Budget Change
<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
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (b)	\$530,430	\$588,323	\$544,778	\$577,477	(\$10,846)
Other Revenue (c)	(\$17,252)	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$8,553	\$8,553
<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>\$513,178</b>	<b>\$588,323</b>	<b>\$544,778</b>	<b>\$586,030</b>	<b>(\$2,293)</b>
Personnel Costs	\$14,586	\$14,623	\$14,566	\$15,149	\$526
Operating Expenses	\$443,230	\$496,280	\$474,433	\$555,729	\$59,449
Interdept. Charges	\$10,021	\$15,407	\$16,262	\$15,152	(\$255)
Fixed Assets (a)	\$10,678	\$69,026	\$41,965	\$70,113	\$1,087
<b>Total Expenditures (a)</b>	<b>\$467,837</b>	<b>\$526,310</b>	<b>\$505,261</b>	<b>\$586,030</b>	<b>\$59,720</b>
<b>Operating Income/(Loss) (a)(c)</b>	<b>\$45,341</b>	<b>\$62,013</b>	<b>\$39,517</b>	<b>-</b>	<b>(\$62,013)</b>

- (a) 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.
- (b) Interdepartmental revenues are replacement and maintenance cost chargebacks to departmental users that may be funded by a combination of revenue sources including tax levy.
- (c) 2007 loss on sale of assets of \$17,252 reflects a change in the useful life of copy machines.



**Program Highlights**

Interdepartmental revenues decrease \$10,800 mostly due to a decrease in mail by \$14,500 reflecting lower postage volume, partially offset by an increase in postage rates. This is partially offset by a \$3,700 increase in copier replacement charges. End User Technology Fund Balance appropriation is for the depreciation expense related to copier machines.

Operating expenses increase \$59,400 mostly due to an increase in copier purchases by \$60,500 reflecting a 123% increase in the number of copiers to be replaced in 2009 compared to 2008, an increase in depreciation of copiers by \$14,500, partially offset by a decrease in postage related expense by \$15,400 reflecting a decrease in volume. Fixed Assets reflects the purchase of replacement copy machines.

**Activity – Copier Replacement**



	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Copier Purchases</b>					
Total Number of Units in Plan	74	73	74	74	1
Units Purchased Annually	20	13	13	29	16

**Activity – Records Management**



	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Output Indicators</b>					
Storage Boxes Received (a)	1,861	1,900	1,500	1,900	0
Storage Boxes Destroyed (a)	1,310	1,150	1,150	1,000	(150)
Boxes/Journals Offsite (b)	13,977	14,686	14,327	15,227	541

(a) In the year referenced.

(b) As of December 31 of the year referenced. Given the limited space available at the Records Center, it is estimated that the Center could be at capacity within 3 – 4 years.

**Activity – Microfilm/Imaging**



	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Output Indicators</b>					
Microfilm Reels Created	315	255	345	250	(5)
Images Converted (Microfilmed & Digitized) (c)(d)	1,550,992	1,598,700	1,626,576	992,700	(606,000)
CD's Produced (c)	1,314	1,200	1,280	1,280	80

(c) Directly related to the real estate market.

(d) An increase in imaging and microfilming in 2008 is due to 2007 work to be completed in 2008.

**Activity – Mail Services**



	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Output Indicators</b>					
Incoming Mail (Bins)	1,876	1,950	1,950	1,900	(50)
Outgoing Mail (Pieces)	759,677	730,000	743,000	735,000	5,000
Outgoing UPS (Pieces)	316	375	300	300	(75)

**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, transfer), implementing appropriate treatment devices, preparing and guarding against catastrophic fiscal loss.

<b>Financial Summary</b>	2007	2008	2008	2009	Change From 2008	
	Actual	Adopted Budget	Estimate	Budget	\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fines/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Service	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (a)	\$983,854	\$1,087,550	\$1,087,550	\$1,208,300	\$120,750	11.1%
Other Revenue (b)	\$808,129	\$650,000	\$639,764	\$525,000	(\$125,000)	-19.2%
Appr. Fund Balance (c)	\$450,703	\$463,898	\$463,954	\$594,864	\$130,966	28.2%
<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(a)(b)(c)</b>	<b>\$2,242,686</b>	<b>\$2,201,448</b>	<b>\$2,191,268</b>	<b>\$2,328,164</b>	<b>\$126,716</b>	<b>5.8%</b>
<b>Expenditures</b>						
Personnel Costs	\$281,910	\$286,114	\$273,129	\$284,724	(\$1,390)	-0.5%
Operating Expenses	\$1,735,722	\$1,839,248	\$1,842,049	\$1,975,344	\$136,096	7.4%
Interdept. Charges	\$68,934	\$76,086	\$76,090	\$68,096	(\$7,990)	-10.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Debt Principal (memo) (d)	\$134,312	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures (d)</b>	<b>\$2,086,566</b>	<b>\$2,201,448</b>	<b>\$2,191,268</b>	<b>\$2,328,164</b>	<b>\$126,716</b>	<b>5.8%</b>
Operating Inc./Loss (d)	\$156,120	-	-	-	-	N/A

**Position Summary (FTE)**

Regular Positions	3.20	3.20	3.20	3.20	0.00
Extra Help	0.00	0.00	0.04	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3.20</b>	<b>3.20</b>	<b>3.24</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, which is decreased to reflect reduction in Fund Balance.

(c) Risk Management Fund Balance appropriations are as follows: 2007 Budget, \$166,359 General Liability/Auto Liability/Other, \$256,525 Workers' Compensation; 2008 Budget, \$150,320 General Liability/Auto Liability/Other, \$313,578 Workers' Compensation. In the 2009 Budget Fund Balance appropriation includes **\$500,000 in General Fund Balance** and \$94,864 in Risk Management. Fund Balance of \$182,850 is budgeted in General Liability/Auto Liability/Other and \$412,014 is budgeted in Workers' Compensation.

(d) Total Expenditures and Net Operating Income exclude debt service principal payments to conform to financial accounting standards. Debt is paid in full in 2007.

**Major Departmental Strategic Outcomes and Objectives for 2009**

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

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

**Key Outcome Indicator:**

1) 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 below 1.00 is an indication of better than average performance. An experience modification above 1.00 is an indication of below average performance.

2) Target benchmark is Bureau of Labor Statistics (BLS), U.S. Department of Labor, most current incident rates, at the time the benchmark is established for Wisconsin local government. These rates can help determine both problem areas and progress in preventing work-related injuries and illnesses, comparing one's performance to similar entities. The objective is to outperform other local governments in the State of Wisconsin. Incident rates represent the number of injuries and illnesses per 100 full-time workers calculated as  $(N/EH) \times 200,000$  where N = number of injuries and illnesses per 100 full-time workers, EH = total hours worked by all employees, 200,000 = base for 100 equivalent full-time workers per BLS.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
				At or below
Workers' Compensation Experience Modification Factor	NA	NA	.91	1.00
BLS - Total cases incident rate	8.0	<6.0	7.1	<6.3
BLS - Days away from work incident rate	2.1	<2.4	1.5	<2.5

**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 to provide general and police professional liability, errors and omissions and vehicle liability excess coverage for member counties (14) and cities (2).

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.90</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>0.00</b>
Interdepartmental (a)	\$619,482	\$644,550	\$644,550	\$676,800	\$32,250
Other Revenue	\$574,386	\$570,000	\$513,000	\$470,000	(\$100,000)
Appr. Fund Balance	\$194,178	\$150,320	\$150,376	\$182,850	\$32,530
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues (a)</b>	<b>\$1,388,046</b>	<b>\$1,364,870</b>	<b>\$1,307,926</b>	<b>\$1,329,650</b>	<b>(\$35,220)</b>
Personnel Costs	\$172,249	\$176,348	\$167,806	\$174,638	(\$1,710)
Operating Expenses	\$846,104	\$1,114,144	\$1,065,742	\$1,088,221	(\$25,923)
Interdept. Charges	\$67,431	\$74,378	\$74,378	\$66,791	(\$7,587)
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Debt Principal (Memo) (b)	\$134,312	\$0	\$0	\$0	\$0
<b>Total Expenditures (b)</b>	<b>\$1,085,784</b>	<b>\$1,364,870</b>	<b>\$1,307,926</b>	<b>\$1,329,650</b>	<b>(\$35,220)</b>

Operating Inc. /(Loss)(b)	\$302,262	-	-	-	-
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(a) Interdepartmental revenues from charges to insured departments include tax levy funding.

(b) Total Expenditures and Net Operating Income exclude debt service principal to conform to financial accounting standards.

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



## Program Highlights

Interdepartmental revenues, which are department insurance charges, are held at a 5.0% increase, or \$32,250, with the assistance of \$182,850 in General Fund Balance. Other Revenue includes investment income, which was reduced to reflect reduction in Fund Balance and associated investment earnings.

Personnel costs decreased \$1,710 due to change in an employee's benefits. Operating expenses decreased \$25,923 primarily due to a decrease of \$68,000 in Estimated Future Claims payments, based on historical trends, partially offset by an increase of \$41,900 in insurance expense. Interdepartmental charges decreased \$7,587 primarily due to decrease in computer maintenance charges given allocation methodology.

## Workers' Compensation

## Program Description

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

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>1.30</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>
Interdepartmental (a)	\$364,372	\$443,000	\$443,000	\$531,500	\$88,500
Other Revenue	\$233,743	\$80,000	\$126,764	\$55,000	(\$25,000)
Appr. Fund Balance	\$256,525	\$313,578	\$313,578	\$412,014	\$98,436
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues (a)</b>	<b>\$854,640</b>	<b>\$836,578</b>	<b>\$883,342</b>	<b>\$998,514</b>	<b>\$161,936</b>
Personnel Costs	\$109,661	\$109,766	\$105,323	\$110,086	\$320
Operating Expenses	\$889,618	\$725,104	\$776,307	\$887,123	\$162,019
Interdept. Charges	\$1,503	\$1,708	\$1,712	\$1,305	(\$403)
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,000,782</b>	<b>\$836,578</b>	<b>\$883,342</b>	<b>\$998,514</b>	<b>\$161,936</b>
Operating Inc. /(Loss)	(\$146,142)	-	-	-	-

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



## Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increased 20% or \$88,500, to better reflect historical claims payout patterns. The department charges were held at a 20% increase with the assistance of \$317,150 of General Fund Balance and \$94,864 in Risk Management Fund Balance (prior years' retained earnings). Other Revenue includes investment income, which was reduced to reflect reduction in Fund Balance and associated investment earnings.

Personnel costs increase \$320 due to cost to continue which was offset by benefits decrease due to change from a family health plan to a single plan after employee turnover. Operating expenses increased \$162,019 primarily due to an increase in current year self-insured claims and estimated future claim payments based on historical trends. Interdepartmental charges decrease \$403 primarily due to a reduction in estimated collection service charges.



### Activity – Risk Management Fund Overall

<u>Output Indicators:</u>	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Actual</u>	2008 <u>Estimate</u>
Safety Inspections/Surveys	18	12	4	34	20
Safety Meetings	19	18	13	19	19
Training In-services	18	19	10	22	19
Beat Articles/Flyers	2	2	1	5	4
Contracts & Ins Certificates Reviewed	507	561	404	371	430
<u>Efficiency Indicators:</u>					
Total Purchased Insurance Premium	\$666,926	\$632,437	\$596,890	\$629,231	\$605,350
Cost of Insurance Per \$1,000 of County Expenditures*	\$3.36	\$2.98	\$2.81	\$2.83	\$2.73
Total Risk Mgmt Expenditures	\$1,959,441	\$2,963,172	\$2,033,157	\$2,086,566	\$2,201,448
Cost of Risk Per \$1,000 of County Expenditures*	\$9.99	\$14.59	\$9.78	\$9.38	\$9.93

\*excludes capital projects & debt service

Note: Output indicators low in 2006 given 7 month staff vacancy.



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

<u>Output Indicators:</u>	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Actual</u>	2008 <u>Estimate</u>
# of Property/Auto Physical Claims	52	58	45	60	52
Paid & Reserve Net of Subrogation	\$141,495	\$350,031	\$183,707	\$260,916	NA
Average Cost Per Claim	\$2,721	\$6,035	\$4,082	\$4,349	NA
Subrogation Collections	\$19,273	\$30,091	\$35,567	\$34,310	NA
# of General/Auto Liability Claims	61	71	53	72	48
Paid & Reserve	\$225,098	\$324,094	\$112,851	\$77,462	NA
Average Cost Per Claim	\$3,690	\$4,565	\$2,129	\$1,076	NA

Note: Accident year claims data valued as of 3/31/08.

NA=estimates not available due to need for actuarial analysis.



### Activity – Workers' Compensation Program

<u>Output Indicators:</u>	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Actual</u>	2008 <u>Estimate</u>
# of Workers' Compensation Claims	121	124	126	126	132
Paid & Reserve Net of Subrogation	\$418,894	\$668,934	\$926,772	\$583,004	NA
Average Cost Per Claim	\$3,462	\$5,394	\$7,355	\$4,627	NA

Note: Accident year claims data valued as of 03/31/08.

\$ Includes legal expenses and statutory workers' compensation portion of disability pay.

NA=estimates not available due to need for actuarial analysis.

**Fund Purpose**

The Communications Division operates as an Internal Service fund by providing County-wide telecommunication systems and services. The program is responsible for installing, operating, and maintaining County telephones and other telecommunication equipment and services.

Financial Summary	2007 Actual	2008 Adotped Budget	2008 Estimate	2009 Budget	Change From 2008 Adopted Budget	
					\$	%
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	\$767,254	\$801,306	\$749,177	\$765,426	(\$35,880)	-4.5%
Appr. Fund Balance (a)(b)	\$9,996	\$64,000	\$64,000	\$29,987	(\$34,013)	-53.1%
Other Revenue	\$4,574	\$2,652	\$3,052	\$2,940	\$288	10.9%
<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>\$781,824</b>	<b>\$867,958</b>	<b>\$816,229</b>	<b>\$798,353</b>	<b>(\$69,605)</b>	<b>-8.0%</b>
Personnel Costs	\$180,931	\$194,133	\$194,025	\$200,065	\$5,932	3.1%
Operating Expenses	\$571,403	\$651,710	\$570,077	\$574,476	(\$77,234)	-11.9%
Interdept. Charges	\$23,286	\$22,115	\$22,115	\$23,812	\$1,697	7.7%
Fixed Assets (Memo) (c)	(\$44,244)	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$775,620</b>	<b>\$867,958</b>	<b>\$786,217</b>	<b>\$798,353</b>	<b>(\$69,605)</b>	<b>-8.0%</b>
Operating Inc./(Loss) (b)	\$6,204	-	\$30,012	-	-	N/A

**Position Summary (FTE)**

Regular Positions	2.35	2.35	2.35	2.35	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.07	0.04	0.04	0.04	0.00
<b>Total</b>	<b>2.42</b>	<b>2.39</b>	<b>2.39</b>	<b>2.39</b>	<b>0.00</b>

- (a) Communications includes a Communications Fund Balance appropriation of \$9,996 in 2007, \$39,000 in 2008 and \$20,900 in 2009 to stabilize charges to departments. In 2008 a Communications Fund Balance appropriation of \$25,000 is for depreciation of voice mail system and in 2009 \$9,087 is for general equipment depreciation.
- (b) The 2007 net operating income differs from the amount shown in the Comprehensive Annual Financial Report by the Fund Balance amount shown.
- (c) Total expenditures and net operating income exclude fixed assets to conform with financial accounting standards. 2007 decrease in fixed assets related to the change in value for the new voice mail system.



**Program Highlights**

Interdepartmental revenues decrease by \$35,900 mostly due to reduced cell phones chargebacks to departments by \$24,800 reflecting lower cost for cell phones, reduced chargebacks for variable land line charges by \$9,600 and reduced number of land lines, partially offset by an increase in the rates charged to departments by \$.50 per month, per land line.

Personnel costs increase by \$5,932 due to cost to continue existing staff. Operating expenses decrease \$77,234 mostly due to reduced telephone service costs by \$42,600; reduced communication equipment repair and maintenance by \$19,700, reflecting cost for maintenance of the voice mail system in 2009 included with the capital project and slightly lower phone equipment repair cost; and reduced depreciation expense by \$15,900. Interdepartmental charges increase mostly due to an increase in worker's compensation charges by \$1,300.

**Major Departmental Strategic Outcomes and Objectives for 2009**

**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.

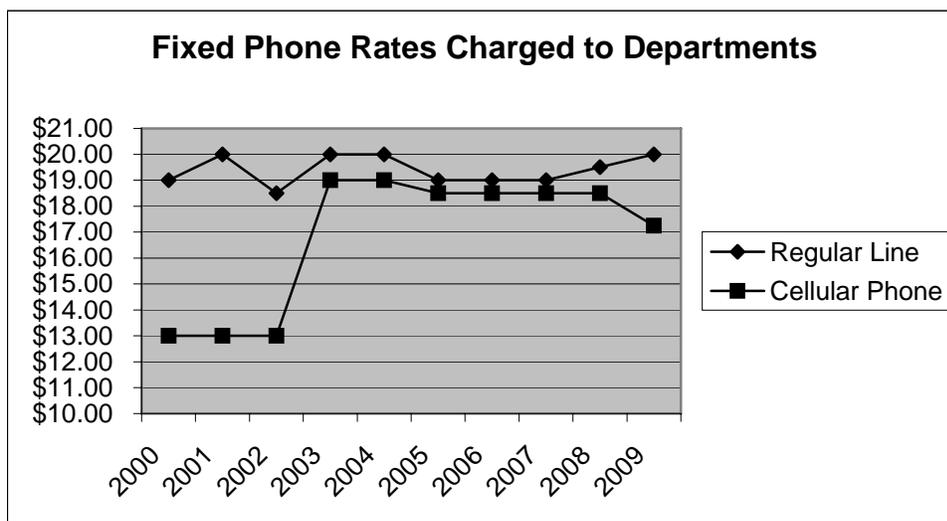
Key Outcome Indicator: A County telecommunications system that supports County needs and is stable, reliable and always available to assist departments in performing their missions and goals.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
System Uptime	99.99%	99.99%	99.99%	99.99%

**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:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Average time to clear issue: Standard Repair – 6 hours	98%	90%	95%	90%
Announced Move – 14 days	99%	95%	95%	95%

**Current & Proposed Capital Projects**

Proj#	Project Name	Expected Completion Year	Total Project Costs	Estimated % Complete End of '08	Estimated Operating Impact	A = Annual T = One-Time
200207	Telecommunications Upgrade (a)	2010	\$400,000	75%	\$18,000	A
200820	IT Infrastructure Upgrade to Wiring Closets (a)	2010	\$800,000	0%	TBD	A

(a) Coordinated project with Department of Administration – Information Technology.



**Activity**

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
# of Regular Telephone Lines	1,809	1,787	1,769	1,774	(13)
# of Business Set Lines	180	179	180	180	1
# of Non-Centrex Telephone Lines	129	144	128	128	(16)
# of Cellular Phones	257	264	260	262	(2)

# Collections

# Administration

# Fund Purpose/ Summary/ Capital Projects

## 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	2007	2008	2008	2009	Change From 2008	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$98,973	\$73,525	\$87,500	\$85,075	\$11,550	15.7%
Interdepartmental	\$496,251	\$467,775	\$471,475	\$416,050	(\$51,725)	-11.1%
Other Revenue	\$190,264	\$199,950	\$204,950	\$183,100	(\$16,850)	-8.4%
Appr. Fund Balance (a) (b)	\$20,879	\$50,811	\$52,132	\$110,616	\$59,805	117.7%
<b>County Tax Levy (c)</b>	<b>(\$95,000)</b>	<b>(\$95,000)</b>	<b>(\$95,000)</b>	<b>(\$95,000)</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue Sources</b>	<b>\$711,367</b>	<b>\$697,061</b>	<b>\$721,057</b>	<b>\$699,841</b>	<b>\$2,780</b>	<b>0.4%</b>
Personnel Costs	\$486,020	\$508,952	\$489,532	\$511,975	\$3,023	0.6%
Operating Expenses	\$63,330	\$145,857	\$114,463	\$130,703	(\$15,154)	-10.4%
Interdept. Charges	\$134,033	\$137,252	\$141,752	\$152,163	\$14,911	10.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$683,383</b>	<b>\$792,061</b>	<b>\$745,747</b>	<b>\$794,841</b>	<b>\$2,780</b>	<b>0.4%</b>
Operating Inc./Loss (b)	\$27,984	(\$95,000)	(\$24,690)	(\$95,000)	-	N/A

## Position Summary (FTE)

Regular Positions	5.75	5.75	5.75	5.75	0.00
Extra Help	1.06	1.38	1.38	1.38	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>6.81</b>	<b>7.13</b>	<b>7.13</b>	<b>7.13</b>	<b>0.00</b>

- (a) A Collections Fund Balance appropriation in 2007 of \$20,879 is for depreciation expense. A Collections Fund Balance appropriation in 2008 of \$22,345 is for depreciation expense and \$28,466 to maintain Collections internal cost to departments for a total of \$50,811 in the 2008 Budget. A Collections Fund Balance appropriation in 2009 of \$24,972 is for depreciation expense and \$85,644 to decrease Collections internal cost to departments for total of \$110,616 in the 2009 Budget.
- (b) The 2007 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 2009, the overall amount of this general tax levy reduction totals \$725,000.

## Current & Proposed Capital Projects

Proj#	Project Name	Expected Completion Year	Total Project Costs	Estimated % Complete End of '08	Estimated Operating Impact	A = Annual T = One-Time
200710	Collection System Interface(s) (a)	2009	\$100,000	60%	\$15,000	A

- (a) Coordinated project with Department of Administration – Information Technology, Health & Human Services and Courts.

**Major Departmental Strategic Outcomes and Objectives for 2009**

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

**Objective 1:** Work cooperatively with Clerk of Courts, Health & Human Services (HHS), Department of Administration-Information Technology (DOA-IT) and applicable software vendors to identify the best alternative for automating the referral process between HHS, Clerk of Courts and Collections. The desired result is a considerable reduction of time for staff to process referrals and to allow for more timely referral and collection of accounts.

**Key Outcome Indicator:** Based on 2007, achieve greater than 50% reduction in the amount of time staff spends on referral processing by 2009.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Reduced total staff time per referral	N/A	25%	10%	50%

*As more difficult collection cases are referred, maintain desired County Efficiency Ratio. This is the ratio of dollars collected versus dollars expensed or return on investment for each dollar spent (includes depreciation).*

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Ratio – All Collected Funds*	4.08	2.96	3.22	3.12

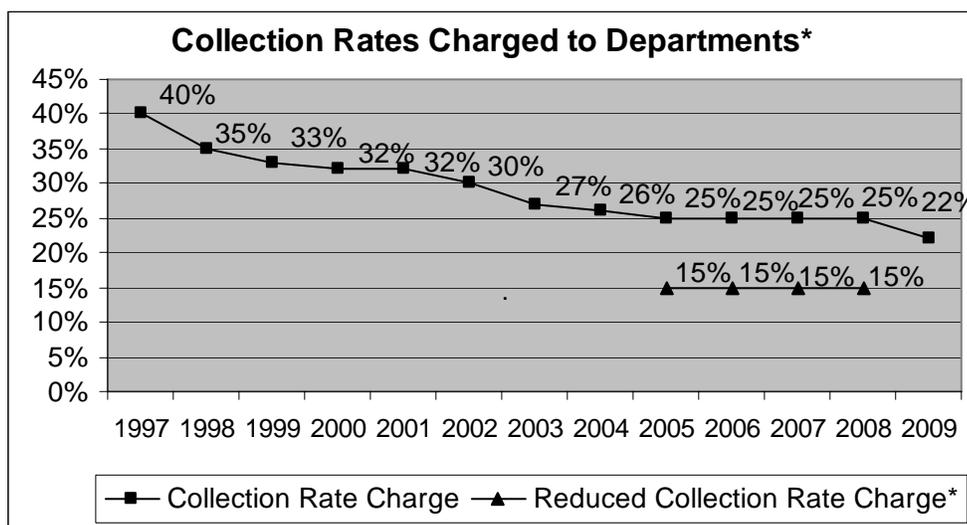
*Maintain a recovery % greater than collection agency industry average specific to governmental accounts.*

Waukesha Cty. Recovery %	30.8%	31.0%**	31.0%	31.5%
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 collecting from and the State's ability to pay provisions.

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



\*Departments which exceed their estimated total collections for a budget year have their collection rate charge reduced to 15% (2005 – 2008). Plans to be discontinued in 2009 due to a drop in rate charged to 22%.

**Objective 2:** Implement an integrated County-wide cashiering system in order to reduce the cost of delivering services and to reduce the cost and support necessary for maintaining duplicative systems at the County.

**Key Outcome Indicator:** Reduction of independent departmental stand-alone cashiering systems. Replace ten with single solution by 2010.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Reduction of stand-alone cashier systems	N/A	N/A	N/A	5-10



**Program Highlights**

Charges for Services revenues increase \$11,550 due to additional municipal collection contracts and increased collections. Interdepartmental revenues decrease \$51,725 mainly due to a decrease in the rate charged from 25% to 22%. Other Revenues decrease \$16,850 mainly due to decreased interest on judgments, of which, is a net of \$39,100 (20% of 2006 actual bail judgment interest collections) shared with the District Attorney. Collection Fund Balance appropriation of \$110,616 is for general depreciation expense, expenses relating to the collections interface capital project and to a decrease Collections internal rates to departments.

Personnel costs increase by \$3,023 mainly due to cost to continue existing staff, partially offset by a decrease for turnover of a Senior Collections Specialist. Operating expenses decrease \$15,154 mainly due to a decrease in third party temp help, partially offset by an increase in depreciation. Interdepartmental charges increase by \$14,911 mainly due to End User Technology Fund charges by \$9,700, postage by \$3,000, County-wide overhead by \$1,200 and records management box storage charges by \$1,000.

In summary, over 17% of the total costs incurred by this program are for County-wide and departmental indirect costs, depreciation expense, legal support from Corporation Counsel offices, additional support from Department of Administration and end user computer support total cost of personal computer ownership.



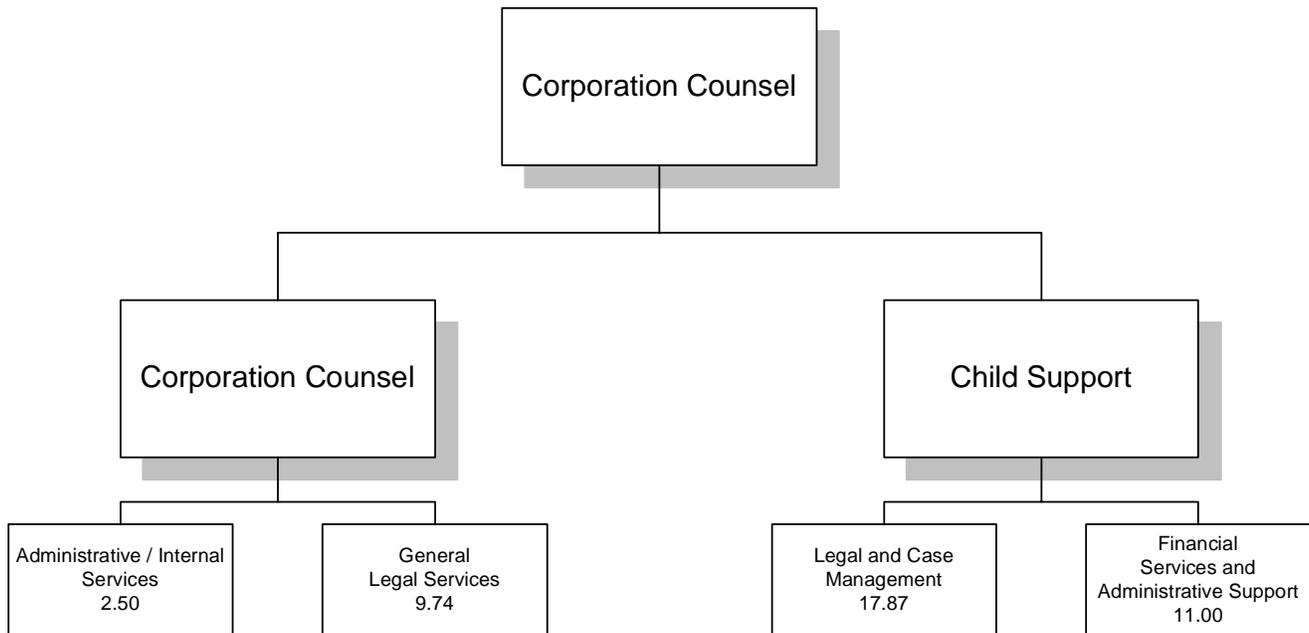
**Activity**

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
\$ Coll. for Wauk. Cty. Customers	\$1,435,206	\$1,185,150	\$1,200,000	\$1,399,200	\$214,050
\$ Coll. & Shared with State	\$1,090,043	\$950,000	\$950,000	\$840,000	(\$110,000)
\$ Coll. for Municipal Customers	<u>\$255,864</u>	<u>\$210,000</u>	<u>\$250,000</u>	<u>\$243,000</u>	<u>\$33,000</u>
<b>Total \$ Collected</b>	<b>\$2,781,113</b>	<b>\$2,345,150</b>	<b>\$2,400,000</b>	<b>\$2,482,200</b>	<b>\$137,050</b>
Total \$ Retained by County	\$1,981,120	\$1,705,750	\$1,800,000	\$1,884,000	\$178,250
Accts Referred to Collection Div.	11,877	12,000	12,000	12,000	0
\$ Referred to Collection Division *	\$11,107,069	\$6,000,000	\$6,000,000	\$6,000,000	\$0
# of External Intergovernmental Customers	21	22	22	23	1

\*94.14% of the 2007 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.

# CORPORATION COUNSEL'S OFFICE

## FUNCTION / PROGRAM CHART



41.11 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**

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.

<b>Financial Summary</b>	2007 Actual	2008 Adopted Budget	2008 Estimate (d)(e)	2009 Budget	Change From 2008 Adopted Budget	
					\$	%
<b>General Fund</b>						
Revenues (a)	\$670,268	\$419,444	\$415,868	\$444,444	\$25,000	6.0%
County Tax Levy	\$932,745	\$966,365	\$966,365	\$993,207	\$26,842	2.8%
Expenditures	\$1,578,585	\$1,385,809	\$1,381,855	\$1,437,651	\$51,842	3.7%
Rev. Over (Under) Exp.	\$24,428	-	\$378	-	-	N/A
<b>Child Support Fund</b>						
Revenues (b)(c)	\$2,198,305	\$2,010,170	\$1,968,830	\$2,090,426	\$80,256	4.0%
County Tax Levy	\$265,152	\$300,041	\$300,041	\$307,992	\$7,951	2.7%
Expenditures (e)	\$2,242,581	\$2,310,211	\$2,348,398	\$2,398,418	\$88,207	3.8%
Rev. Over (Under) Exp.(d)	\$220,876	-	(\$79,527)	-	-	N/A
<b>Total All Funds</b>						
Revenues (a)(b)(c)	\$2,868,573	\$2,429,614	\$2,384,698	\$2,534,870	\$105,256	4.3%
County Tax Levy	\$1,197,897	\$1,266,406	\$1,266,406	\$1,301,199	\$34,793	2.7%
Expenditures	\$3,821,166	\$3,696,020	\$3,730,253	\$3,836,069	\$140,049	3.8%
Rev. Over (Under) Exp. (d)	\$245,304	-	(\$79,149)	-	-	N/A
<b>Position Summary (FTE)</b>						
Regular Positions	39.00	39.00	39.00	39.00	0.00	
Extra Help	1.88	2.13	2.13	2.07	(0.06)	
Overtime	0.04	0.04	0.04	0.04	0.00	
Total	40.92	41.17	41.17	41.11	(0.06)	

(a) Revenues in 2009 increase \$25,000 and include General Fund Balance of \$15,000 which is budgeted to assist with collective bargaining, arbitration and legal service costs. Interdepartmental revenues are also proposed to increase by \$10,000 to \$429,144 reflecting interdepartmental billings for legal services provided to County departments, mainly Human Services.

(b) Revenues include Child Support Fund Balance appropriations of \$75,500 in 2007; \$100,500 in 2008; and \$80,500 in 2009.

(c) To reduce the affect of the 2005 Deficit Reduction Act, which ends the federal match for state incentive funds, the State included General Purpose Revenue (GPR) in the 2007-2009 State Biennium Budget to offset some of the revenue loss. In the 2008 Budget, Child Support estimated that the 2008 State allocation would be \$122,123 and budgeted accordingly. However, the State allocation was \$156,142 in 2008 and \$154,751 in 2009. The addition of the State GPR has helped to limit the increase in County Tax Levy for Child Support Fund.

(d) The Child Support Program is projected to finish unfavorably in 2008 due to an advance payment from the State for incentive funding in 2007. The 2007 Budget finished favorably by \$220,876 because the Department received \$134,812 of planned 2008 incentive funding in the third quarter of 2007. The benefit of forwarding the money was to allow the incentive money to be matched by the federal administrative IV-D funding to partially make up for the loss of the federal incentive matching funds for 2008. Since this funding was advanced into 2007, the Child Support Agency will likely have a revenue shortfall in the federal incentive dollars for 2008.

(e) The Child Support 2008 expenditure estimate is greater than the 2008 Adopted Budget due to the passage of an ordinance to appropriate an additional \$57,780 in expenditure authority due to the additional State GPR revenue above the Adopted Budget.

**Fund Purpose**

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

<b>Financial Summary</b>	2007 Actual	2008 Adopted Budget	2008 Estimate	2009 Budget	Change From 2008 Adopted Budget	
					\$	%
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services (a)	\$7,857	\$300	\$272	\$300	\$0	0.0%
Interdepartmental (b)	\$392,373	\$419,144	\$415,596	\$429,144	\$10,000	2.4%
Other Revenue	\$4,388	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (c)	\$265,650	\$0	\$0	\$15,000	\$15,000	N/A
<b>County Tax Levy (d)</b>	<b>\$932,745</b>	<b>\$966,365</b>	<b>\$966,365</b>	<b>\$993,207</b>	<b>\$26,842</b>	<b>2.8%</b>
<b>Total Revenue Sources</b>	<b>\$1,603,013</b>	<b>\$1,385,809</b>	<b>\$1,382,233</b>	<b>\$1,437,651</b>	<b>\$51,842</b>	<b>3.7%</b>
Personnel Costs	\$1,082,085	\$1,142,844	\$1,140,528	\$1,173,296	\$30,452	2.7%
Operating Expenses	\$460,352	\$207,511	\$207,510	\$217,729	\$10,218	4.9%
Interdept. Charges	\$36,148	\$35,454	\$33,817	\$46,626	\$11,172	31.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,578,585</b>	<b>\$1,385,809</b>	<b>\$1,381,855</b>	<b>\$1,437,651</b>	<b>\$51,842</b>	<b>3.7%</b>
Rev. Over (Under) Exp.	\$24,428	-	\$378	-	-	N/A

**Position Summary (FTE)**

Regular Positions	11.40	11.40	11.40	11.40	0.00
Extra Help	0.54	0.82	0.82	0.82	0.00
Overtime	0.00	0.02	0.02	0.02	0.00
<b>Total</b>	<b>11.94</b>	<b>12.24</b>	<b>12.24</b>	<b>12.24</b>	<b>0.00</b>

(a) Charges for Services revenue includes copy and duplicating charges and legal fees. The 2007 actual is greater than the 2008 and 2009 budgeted level due to a one-time settlement not anticipated to be repeated in the future.

(b) Estimated Interdepartmental revenue growth of \$10,000 or 2.4% is due to increasing legal support services provided to Health and Human Services Department.

(c) General Fund Balance (prior year Tax Levy) of \$15,000 is being utilized on a one-time-basis in 2009 to help fund collective bargaining, arbitration, and legal service cost increases.

(d) County Tax Levy increases \$26,842 to fund costs to continue.

**Major Departmental Strategic Outcomes and Objectives for 2009**

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

**Objective 1:** Provide quality and timely review of contracts for Waukesha County Departments. (Administrative/Internal Services)

Key Outcome Indicator: Time that it takes to effectively review contracts.

Performance Measure:	2007 Actual	2008 Target	2008 Estimate	2009 Target
Review and return contract within 72 hours (Dept. standard is 4 business days)	93%	>80%	95%	>90%
Percent of contracts approved that do not result in dispute resolution including mediation, arbitration and litigation	99%	95%	99%	97%

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

**Objective 2:** To provide support for children, establish care for the mentally ill and elderly infirm, and provide stability for families in need through the Court system. 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). (General Legal Services)

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

<b>Workload Data</b>	2006 Actual	2007 Actual	2008 Budget	2008 Estimate (a)	2009 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	1,559	1,616	1,625	1,625	1,625	0
Guardianships/Protective Placements:						
- Adults	160	144	160	160	150	(10)
- Juveniles	24	56	40	40	45	5
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection/Services (CHIPS) cases	486	512	550	558	565	15
- Termination of Parental Rights (TPR) (b)	23	9	12	12	12	0

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

(b) In the area of termination of parental rights (TPR's), some of the 2006 actual filings were completed through contracted assistance. This was taken into consideration in establishing the target number.

## Administrative/Internal Services

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

## Program Description

The Administrative/Internal Services program is responsible for representing the County in civil litigation prosecution and defense. This program is also responsible for coordinating and providing efficient administrative/clerical support. This program also issues opinions concerning interpretation of the rights, duties, and powers of the municipal corporation, its departments and officials, and prepares and reviews contracts, ordinances and resolutions.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>
Charges for Services	\$357	\$300	\$272	\$300	\$0
Interdepartmental	\$11,424	\$11,424	\$11,424	\$11,424	\$0
Other Revenue	\$1,012	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$297,736</b>	<b>\$309,787</b>	<b>\$309,787</b>	<b>\$315,889</b>	<b>\$6,102</b>
<b>Total Revenues</b>	<b>\$310,529</b>	<b>\$321,511</b>	<b>\$321,483</b>	<b>\$327,613</b>	<b>\$6,102</b>
Personnel Costs	\$283,776	\$297,273	\$296,295	\$304,040	\$6,767
Operating Expenses	\$9,384	\$11,517	\$8,953	\$10,860	(\$657)
Interdept. Charges	\$17,127	\$12,721	\$8,695	\$12,713	(\$8)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$310,287</b>	<b>\$321,511</b>	<b>\$313,943</b>	<b>\$327,613</b>	<b>\$6,102</b>
Rev. Over (Under) Exp.	\$242	-	\$7,540	-	-



## Program Highlights

Charges for Services and Interdepartmental revenues are budgeted at the 2008 level. County Tax Levy increases \$6,102 mainly to address cost to continue in this program area.

Personnel costs increase \$6,767 for 2.50 FTE employees, mainly due to cost to continue for employee wages and benefits. Operating expenses decrease \$657 due to lower budgeting for various accounts including office supplies; computer equipment and hardware fees; books/publications/subscriptions; tuition and training registration; and outside printing expenses to be more in line with 2007 actual spending and 2008 estimates.



## Activity - Workload Data

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Total Number of Cases Filed</b>						
Bankruptcy Cases	87	164	150	160	160	10
Claims Received	56	76	90	90	80	(10)
Lawsuits Monitored	7	8	6	6	7	1
Contracts Reviewed	251	316	350	350	340	(10)
Opinions Issued (a)	317	481	400	400	400	0
Resolutions/Ordinances Reviewed	135	159	160	160	140	(20)

(a) The estimated number of opinions issued decreases for the 2008 Budget due to a change in the methodology in determining an opinion issued.

## General Legal Services

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

### Program Description

Through this program, the County represents the public in cases such as guardianships and protective placement proceedings, involuntary commitment proceedings, and juvenile court actions for child protection and adoptions.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>9.78</b>	<b>9.74</b>	<b>9.74</b>	<b>9.74</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$7,500	\$0	\$0	\$0	\$0
Interdepartmental	\$380,949	\$407,720	\$404,172	\$417,720	\$10,000
Other Revenue	\$3,376	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$265,650	\$0	\$0	\$15,000	\$15,000
<b>County Tax Levy</b>	<b>\$635,009</b>	<b>\$656,578</b>	<b>\$656,578</b>	<b>\$677,318</b>	<b>\$20,740</b>
<b>Total Revenues</b>	<b>\$1,292,484</b>	<b>\$1,064,298</b>	<b>\$1,060,750</b>	<b>\$1,110,038</b>	<b>\$45,740</b>
Personnel Costs	\$798,309	\$845,571	\$844,233	\$869,256	\$23,685
Operating Expenses	\$450,968	\$195,994	\$198,557	\$206,869	\$10,875
Interdept. Charges	\$19,021	\$22,733	\$25,122	\$33,913	\$11,180
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,268,298</b>	<b>\$1,064,298</b>	<b>\$1,067,912</b>	<b>\$1,110,038</b>	<b>\$45,740</b>
Rev. Over (Under) Exp.	\$24,186	-	(\$7,162)	-	-



### Program Highlights

Total revenues (including Tax Levy and General Fund Balance which is unused prior year Tax Levy) increase by \$45,740 for the General Legal Services program. Interdepartmental revenues increase \$10,000 for legal services expected to be provided to Health and Human Services and Collection Departments. General Fund Balance is budgeted at \$15,000 in 2009 to help fund the arbitration, collective bargaining, and legal service costs. The County Tax Levy increases \$20,740 to fund costs to continue for this program.

Personnel costs increase \$23,685 to \$869,256 due to an increase in cost to continue in employee wages and benefits for 9.74 FTE employees. Operating expenses increase \$10,875 mainly due to a \$15,000 increase in arbitration and collective bargaining costs, partially offset by small reductions in various accounts including office supplies; computer equipment and hardware fees; books/publication/subscription; tuition and training registration; outside printing; and contracted legal services. Interdepartmental charges increase \$11,180 mainly due to \$9,342 in Tax Levy being shifted from the End User Technology Fund to user departments' budget to cover the phasing in of full cost allocations from the new charging methods, as recommended by Internal Audit for expenditure charge increases above 3%. This new charging methodology is to better reflect the cost of technology resources being used by departments.