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READER'S GUIDE

Introduction

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

Document Organization

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

The **Introduction** includes county demographics, the County Executive's Budget message, Transmittal letter and the Community Profile.

The **Summary** provides a synopsis of the Operating and Capital budgets; Tax Impact on the Homeowner; Budget Summaries; Budget Assumptions; annual county budget major expenditures, revenue, and tax levy highlights which affect the budget; summary of the Positions Budgeted; Criteria for New Positions; County Organization Chart; Fund Descriptions; Fund Balance Projections; and Functional Area and Appropriation Unit revenue and expenditure summaries.

The **Strategic Planning and Budget Policies** section includes the County's Strategic Planning Mission Statement; Vision Statement; Core Values; Strategic Outcomes; County Planning Process; Financial Management Policies; Capital and Operating Budget Process; Budget Amendment Process and Financial Structure of the County.

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

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

Each department is introduced by a gold colored page which details the functional/program structure of that department. Other colored pages signify a **fund type**. Fund types are defined in the Glossary of Significant Terms and explained in the Fund Description pages of the Summary section and Fund Structure section of the Strategic Planning and Budget Policies section. The color coding scheme is as follows:

- White - General & Special Revenue funds and Statistics & Trend Section
- Ivory - Special Purpose (Debt Service, Capital, and Contingency)
- Blue - Internal Service funds
- Peach - Enterprise funds

Department Budget Sections

Department operating budgets are intended to highlight the budget and policy issues of each department presented in the following format:

READER'S GUIDE

Department Statement of Purpose/Summary - This section includes the department's statement of purpose, summary of the department's revenues, tax levy, and expenditures. The department's revenues, expenditures, and tax levy are required by fund for the prior year actual, for the current year adopted budget, the current year's estimated budget, and for the ensuing year budget request. This section includes the absolute dollar and percentage change by appropriation unit, from the current year adopted budget to the ensuing year budget request. Also included, is a budgeted position summary of all full-time and part-time budgeted positions for a department, and the use of overtime and temporary extra help, which are stated in full-time equivalents (FTEs) based on 2080 hours per year.

Multi-fund departments will also complete a summary page summarizing information for all funds. For each separate fund, a **Fund Purpose** statement is displayed.

County-Wide Key Strategic Outcomes are indicated - This section identifies key strategic outcomes linked to the Strategic Plan, with objectives (goals) anticipated to be accomplished in the ensuing budget year. The department objectives are categorized by the County's seven Strategic Plan Outcomes: 1. A safe county, 2. An economically vibrant county, 3. An environmentally responsible county, 4. A well-planned county, 5. A county that assists at-risk citizens, 6. A county that provides customers with quality programs and services, and 7. Cost-effective services delivered with competence and skill.

Departmental objectives (goals) - are to be in line and linked with the County-Wide Strategic Outcomes. They should be measurable and identify a **key outcome indicator (KOI)**, which explains how to measure success and what is being measured to provide evidence of results in achieving each objective.

Performance Measures - are metrics that measure progress towards achieving the stated objective (goal) over a period of time.

Current and Proposed Capital Projects - This section provides a listing of open and planned capital projects that impact the department's operation. It includes project number, name, expected completion year, total project cost, and estimated percent completed at year-end. The estimated operating impact is also identified with a cross reference to the project summary information.

Budgeted Positions Summary - This section summarizes personnel information (detailed listings of funded positions that are included in the Statistics and Trend section). This section also includes changes in the number of positions for the adopted budget to ensuing year requests with an explanation of the changes.

Appropriation Units - One or more expenditure accounts grouped by purpose for budgetary control, including:

1. **Personnel Costs** - Costs of all salary and non-salary compensation incurred in accordance with county policy. This includes wages, longevity, temporary extra help, and overtime compensation paid to county employees. This also includes compensation for sick leave, holiday, vacation, education leaves, and uniform allowances. Major employee benefits include the Wisconsin Retirement System pension, Social Security contributions, and health, dental, life, and long-term disability insurance.
2. **Operating Expenses** - Costs of all utilities, materials, supplies, travel, training, and contract services and other expenses necessary for the operation of a department. This also includes costs of all services purchased from outside vendors.
3. **Interdepartmental Charges** - Costs of all labor, materials, supplies, or services purchased by one county department from another county department (mainly provided by Internal Service funds).
4. **Fixed Assets/Improvements** - Costs of all equipment items (more than \$5,000) purchased by departments. This category includes capital outlay, small office equipment items, large automotive equipment items, and major grounds and building maintenance projects. However, it excludes capital projects as defined by the county code.

Programs - In this section, a program is defined as a major activity or expenditure area that a department budgets and accounts for in its operations. This section identifies prior year actual, current year adopted budget, current year estimate, ensuing year budget request, and the change in budgeted dollars from current to ensuing year by program. Program budget highlights include major expenditure and revenue changes, along with budget year program changes, initiatives and key department budget issues specific to the ensuing budget year, new positions, and significant position changes.

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

QUICK REFERENCE GUIDE

The following should assist the reader with answering some of the more commonly asked questions about the Waukesha County budget.

<u>To answer these questions:</u>	<u>Refer to:</u>	<u>Page</u>
How will the tax levy affect me as a homeowner?	Tax Levy Impact on Homeowner	15
How can the reader easily locate key information?	Reader's Guide	3
	Agency/Subject Budget Index	573
What is the County's Mission?	Strategic Planning Overview	46
What are the major policy issues in the budget?	Budget and Transmittal Letters	7
What is the budget development process?	Capital & Operating Budget Process	57
How is the County's tax levy used?	Tax Levy Summary	15
What are the County's major expenditures?	Expenditure Summary	24
What are the County's major revenue sources?	Revenue Summary	29
What are the County's financial management policies/budget philosophies?	Financial Management Policies	51
How is the County organized?	County Organizational Chart	20
How many staff does the County employ?	Budgeted Positions	34
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Where is general demographic information about the County?	County Community Profile	13
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What is the total County equalized property value?	Equalized Property Value	490-491
What is the County's equalized property value for each municipality?	County Equalized Property Value by Municipality	489
What funds are included in the County budget?	Fund Descriptions	41
How does the County plan for future decisions?	Waukesha County Planning Processes	49
Where does the County rank in terms of property tax rates compared to other Wisconsin counties?	County Property Rates for 2008 Adopted Budget	495



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Waukesha County

Wisconsin

For the Fiscal Year Beginning

January 1, 2008

President

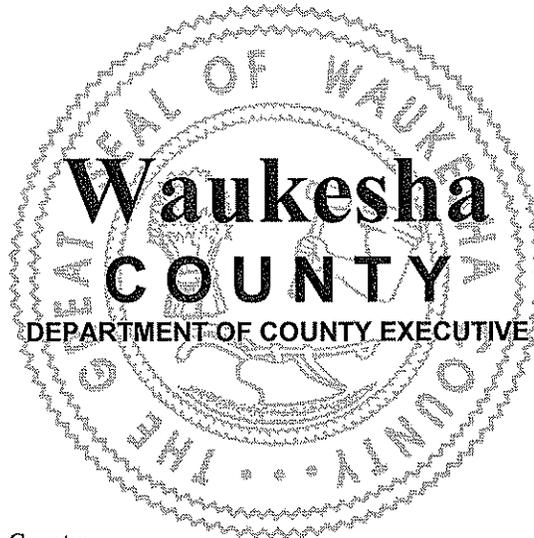
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Waukesha County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2008.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Daniel P. Vrakas
County Executive



December 5, 2008

Dear Citizens of Waukesha County:

With overwhelming support and approval from our distinguished County Board Supervisors, it is an honor to provide you with a 2009 Adopted Budget that truly is "Committed to Excellence". Waukesha County is recognized across the State and throughout the nation as a public sector leader and innovator, and I am proud to say that our commitment to excellence is inherent in all that we do. This commitment ensures that we are able to pass a budget that limits spending to four-tenths of 1% over last year's budget, and maintains a tax rate of \$1.79 per \$1,000 in equalized value.

Waukesha County has a long tradition of being "Committed to Excellence" when it comes to limiting taxes and spending. We continue to have the lowest county tax rate in the state for counties that have not implemented a county-imposed sales tax. Yet, even when comparing our County to those with an enacted sales tax, it pleases me to share with you that Waukesha County ranks 70th out of 72 counties in the state for the lowest tax rate. Additionally, we are one of approximately 40 county government agencies out of more than 3,000 throughout the country to hold the coveted AAA/Aaa bond rating status, which is reflective of our exemplary financial management practices and allows us to lower the County's borrowing costs and keep taxes low.

TAX IMPACT ON HOMEOWNERS

A true measure of the County's property tax performance compares property tax control over time. Since being elected to serve as your County Executive, I am pleased to share with you that our residents have benefited from the County's ability to control taxation. When I took office in 2005, the County portion of the tax bill on the average home of \$256,700 was \$504. In partnership with the County Board, my administration has been able to maintain our low tax rate so that the County portion of the tax bill on today's average home of \$281,100 will be \$503.

BUDGET DRIVERS

During an economic slowdown, the County is faced with increased demands for service and rising costs for their effective delivery, many of which are greater than the rate of inflation. With more than 40% of the County's budget dedicated to delivering federal and state mandated services, discretionary spending is at a minimum after the cost-to-continue these operational needs have been funded: jail inmate costs, snow removal and road salt prices, workers compensation claims, and energy cost increases. There are also a number of major federal and state revenue sources that have been reduced, eliminated, or frozen for several years, which have a great impact on this year's budget. Some of the key government revenue losses that must be sustained in the County's 2009 Adopted Budget include:

Reduced or Eliminated Revenues:

- E-911 grant to sunset in 2008
- Alcohol Treatment Court grant of \$100,000 ends in 2008
- Homeless grants for jail transition and treatment programs

Frozen Revenues:

- State Court Support grant (\$1.1 million since 2000)
- State Human Services Community Aids/BASIC County Allocation (\$11.4 million since 1996)
- State Transportation aids (\$5.4 million currently)

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PARTNERSHIPS AND EFFICIENCIES:

As we plan for the future, the Adopted 2009 County Budget identifies a number of business efficiencies that will be accomplished through strategic partnerships that enable us to leverage resources and reduce operational costs while providing new or better service. Some of the recommended projects are highlighted below:

- Establish a cost effective pilot project for transit van pool service or alternative transit options with partnering businesses to bring workers to jobs where traditional bus routes are not sustainable.
- Decentralize record imaging and reduce record storage and retrieval costs for Circuit Court Services and the District Attorney’s Office.
- Complete the State of Wisconsin’s Long Term Care reform to Family Care through the Department of Health and Human Services and the Aging and Disability Resource Center by jointly assessing client needs and determining eligibility for benefits. By the end of 2008, staff will transition 1,200 existing waiver-funded client cases to two Managed Care Organization partners, and will begin addressing service eligibility for nearly 800 additional individuals on Long Term Care service waiting lists.
- Through the Department of Administration, implement the first phase of a county-wide cashiering system to consolidate nine stand-alone systems into one enterprise application for these departments during the second half of 2008 and into 2009: the Treasurer’s Office, the Department of Parks and Land Use, the Medical Examiner’s Office, and the Waukesha County Airport.
- Study potential strategic alliances with the Aging and Disability Resource Center, Department of Health and Human Services, and the Veterans Service Office, as well as between the Departments of Public Works and Parks and Land Use.
- Designate a dog exercise area at Nashotah Park through a partnership between the Department of Parks and Land Use, the Waukesha Kennel Club, and local municipalities.

INFRASTRUCTURE INVESTMENTS

In continuing Waukesha County’s legacy of fiscal responsibility and its commitment to excellence, capital projects planning efforts strike a balance between maintaining our important infrastructure and delivering critical services, which ensures the County’s growth and economic viability while holding taxes at a minimum level. About 57% of our infrastructure spending is dedicated to highway improvements, such as repaving roads, repairing bridges, and making safety improvements. The plan also calls for making strategic investments in our facilities, which includes: construction of a new secure connector to separate the public from inmate movement in the Courthouse; general maintenance of the existing Courthouse facility and its equipment until a major infrastructure renovation happens in 2016; the planning for a new Human Services Center; expanding space at the Medical Examiner’s Office to address current and projected County and contracted service needs; and upgrades at the UW-Waukesha Campus and throughout the Parks System.

ACKNOWLEDGEMENTS

Being “Committed to Excellence” ensures a sustainable future. By focusing on core service priorities, establishing strategic partnerships, and implementing business efficiencies, we are able to achieve real, on-going cost-savings. I would like to take this opportunity to thank Waukesha County’s devoted employees, entrusted appointed representatives, and capable elected officials for their professionalism and dedication in helping Waukesha County advance a 2009 Adopted Budget that delivers important services and invests in critical infrastructure while maintaining a low tax rate. As a taxpayer, I know you appreciate our diligence.

Sincerely,



Daniel P. Vrakas
County Executive



December 12, 2008

Dear Honorable County Board Supervisors:

The Adopted 2009 Budget is themed "Committed to Excellence" as Waukesha County is widely recognized as a public sector government innovator, and we are very proud to say that our commitment to excellence is imbedded in all that we do. As the result of the strong partnership which has been established between Waukesha County's Executive and Legislative branches, our talented staff are empowered to make critical recommendations that have a direct impact on short and long-term operations. The County Board's rigorous review and support of this 2009 budget helps to maintain high quality service levels and the County's position as a low tax leader.

The 2009 County's Adopted Budget makes justice and public safety the top priority; effectively serves at-risk individuals and families; and proposes strategic investments in County roads and buildings to ensure their useful life while maintaining them in a safe and functional manner.

LIMITS TAXES AND SPENDING

In spite of the lowest tax base growth in the last 22 years, the 2009 Adopted Budget maintains our low tax rate at \$1.79 per \$1,000 of property value by limiting expenditure increases to four-tenths of one percent. The Adopted expenditure budget totals \$256.4 million (up \$920,833 from 2008), of which \$237.0 million is committed to operational costs that ensure the delivery of core services and \$19.4 million is dedicated to capital project infrastructure preservation.

For 2009 budget purposes, the 2008 County property tax (General and Federated Library tax) totals \$95.8 million. At an increase of 2.8% from last year's budget, it is well below the rate of inflation and is below the State of Wisconsin's limit on tax levy increases. Controlling personnel costs is one of the key areas that has enabled us to keep spending in check. For the 2009 Budget, personnel costs increases are held to a 2.1 % increase. Additionally, we are proud to disclose that the adopted budget continues to limit the cost of health insurance with a 4% increase; generates cost avoidance of nearly \$815,000 by discontinuing funding for 12.7 Full Time Equivalent positions and maintains our low employee ratio of 3.6 employees to 1,000 residents.

This fiscally prudent budget has a direct positive impact to our residents as the homeowner of an average Waukesha County home (\$281,100) will only realize a \$3 increase in the County portion of their property tax bill. Even with a downturn in the housing market and the lowest tax base increase (2.1%) in 22 years, the County's tax rate will increase by only one penny from \$1.78 to \$1.79 per \$1,000 of equalized property value.

515 W. Moreland Boulevard
Administration Center, Room 310
Waukesha, Wisconsin 53188
Phone: (262)548-7020
Fax: (262)548-7913

KEY BUDGET ASSUMPTIONS

Broad assumptions provide the framework and establish the basic foundation for building this budget. General assumptions are used to assist in setting priorities, determining service levels, and allocating limited financial resources. Key assumptions guiding the development of the County's 2009 Adopted Budget include the following:

- Overall inflation factor estimates for the cost to continue existing services are projected at a range from 2.5% to 3.5% for 2009, depending upon the particular service or commodity. Major exceptions include cost increases for energy costs (utilities and fuel), prescription drugs, medical services, food costs and some commodity prices such as paper.
- Energy costs are estimated to rise faster than the rate of inflation. The price of electricity to power County facilities is assumed to increase 7.5%. Water is projected to rise 11.0%, while natural gas price increases are expected to increase by 9.0%, resulting in higher budgeted energy costs of nearly \$60,000.
- Average vehicle fuel costs are assumed to increase to \$3.00 per gallon (equivalent to approximately \$3.33 retail), up from the 2008 Budget at \$2.65 per gallon (equivalent to \$2.98 retail) resulting in increases in fuel costs County-wide by over \$90,000. While at this printing the estimate may seem high, it is based on the average cost expected for all of 2009.
- Due to continuing State and Federal budget deficits, the County assumes key revenues for several areas will remain unchanged or be reduced.

SIGNIFICANT BUDGET DRIVERS

- The **Sheriff's Budget** includes personnel costs to continue increases of \$731,450 to \$27,050,745 which is nearly 81% of the entire Sheriff's Budget. This increase includes a net reduction of 2.0 FTE administrative staff, including a programs and projects analyst position and computer services coordinator position resulting in over \$191,250 of salary and benefit cost savings. Estimated operating expenses increase by \$141,450 largely due to \$200,000 increase for potential out of county inmate placement costs; \$69,100 increase to \$1.4 million for inmate medical care; and \$68,620 increase to \$357,220 for jail commissary purchases. Interdepartmental charges for vehicle fuel, maintenance and repair costs are budgeted to increase by \$148,725. These budgeted expenditure increases are partially offset by a \$74,000 reduction in inmate meal costs that result from favorable terms of a new food service vendor contract.
- **Emergency Preparedness** expenditure budget increases by \$273,300 largely due to \$155,915 increase in personnel costs and \$96,351 increase in interdepartmental charges largely due to the transfer of hardware and software maintenance subsidy funding from the End User Technology internal service fund.
- **Parks and Land Use General Fund** is not continuing funding for 3.0 FTE vacant positions in an effort to limit the growth in personnel costs. This includes an environmental health supervisor in the Licensing program area; a land conservation supervisor in the Agricultural and Urban Land and Water Conservation program areas; and a clerk typist in the Environmental Health program area.
- Salt expenditures for snow removal in the **Transportation Budget** increases \$75,000, mainly as a result of an expected 11% increase in the cost per ton.
- The new **Aging and Disability Resource Center (ADRC)**, a Special Revenue Fund, was created effective April 1, 2008 as part of the state of Wisconsin's Family Care reform initiative. It includes grant funding for information, referrals, long-term care financial and functional eligibility determination, long-term care options counseling, short-term case management, disability benefits counseling, and referral to the State contracted Managed Care Organizations (MCO's). Other services and assistance to older adults and individuals with disabilities age 18 and above also includes the Benefits Specialist, Information and Assistance and Case Management programs formerly in Senior Services general fund in prior years.

- The **ADRC** fund expenditures increase nearly \$1.8 million to \$3.7 million for the first full year of the Aging and Disability Resource Center operations. Staff transition from H&HS- Long Term Care fund including Developmental Disabilities Services, Community Integration and Community Options waiver programs, which are discontinued in the 2009 budget. Clients are being assessed by ADRC staff to determine eligibility for enrollment and transitioned to the Managed Care Organizations (MCO's). The two MCO's are contracting directly with the State Department of Health and Family Services to provide client care services.
- The **Department of Health and Human Services Long-Term Care Fund** expenditures are budgeted to decrease \$24 million mostly related to the phasing out of the Community Integration Program (CIP) and the Community Option Program (COP) Federal/State waiver funded services as eligible Long Term Care clients are transitioned throughout 2008 to the MCO's under the State's Family Care Reform initiative. The State will pay the MCO's directly for placement costs rather than through the County. In addition, 11.5 FTE staff from the Long Term Care division are transitioned to the Aging Disability Resource Center.
- The **Department of Health and Human Services Long-Term Care Fund Adult Protective Services/Community Care program** remains the responsibility of the County, and includes an increase of \$560,275 for the department's share of Intermediate Care Facility – Mental Retardation placement costs for County residents at Dodge County's Clearview Facility.
- **HHS Human Services Fund - Mental Health Outpatient services** program operating expenditures increase \$310,985 mostly due to the former Long Term Care COP clients who are determined **not** eligible for the MCO services are planned to be transitioned into this program area which increases \$223,100 (related revenues are also shifted).
- 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 additional personnel cost savings for a total annual cost savings over the 12 month period of \$104,200.
- 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.
- 2009 represents the first year budgeting for the **new Health and Dental Insurance Fund**. This Internal Service Fund increases overall expenditure budget by nearly \$21.4 million and includes the following major expenditure items, mostly based on actuarial recommendations, \$18.1 million for estimated claims paid; \$1.6 million in estimated claims incurred but not reported; \$942,000 in outside third party plan administration costs; and \$484,000 for stop loss insurance. Also, the Employee Wellness Initiative program includes \$104,000 to contract with a firm to administer the program and \$50,000 in program incentives to encourage employees participation.

INFRASTRUCTURE INVESTMENTS

To demonstrate the County's "Committed to Excellence", the Adopted 2009-2013 Capital Projects Plan balances between delivering critical services and maintaining critical infrastructure to ensure the County's future growth and economic viability while holding tax increases at a minimum level. It also introduces a number of environmentally sustainable initiatives that minimize our impact on the ecosystem and save significant ongoing dollars in the future. For your convenience, project highlights have been broken down into four key areas: Facilities, Transportation, Technology, and Parks.

Facilities:

As we embark on the 50th anniversary of the Courthouse next year, the 2009-2013 Capital Projects Plan addresses long-term facility needs. It includes the construction of a new secure connector to separate the public from inmate movement in the Courthouse. The plan also calls for the general maintenance of the existing Courthouse facility and its equipment until a major infrastructure renovation happens in 2016. Other facility projects include: planning for the construction of a new Human Services Center, and expanding space at the Medical Examiner's Office to address current and projected County and contracted service needs.

Transportation:

About \$54 million or 57% of plan spending is dedicated to highway improvements, of which more than \$21 million will be spent on repaving roads, repairing bridges, and making safety improvements. It also provides the necessary funding to enhance safety at three highly traveled intersections over the next year, and these important projects: C.T.H. Y (Racine Avenue); C.T.H. VV (Silver Spring Drive); and completing the second phase of roadwork on C.T.H. L (Janesville Road).

Technology:

The plan makes significant technology investments within the Justice and Public Safety areas. At the top of this list is the replacement of the Computer Aided Dispatch (CAD) system at the Communications Center, as well as a new project to migrate the radio technology from analog to digital in 2014 with cooperative funding from municipal partners.

Parks:

Park projects include \$2.3 million for park roadway maintenance improvements and \$775,000 for paving the Lake Country and Bugline Recreational Trails. New park facility infrastructure projects include multi-year building upgrades and a phased replacement of two remaining parks maintenance buildings for almost \$1.3 million.

The Capital Projects planning process is an excellent opportunity for us to make infrastructure improvements and operational changes that save real, ongoing tax dollars through environmentally friendly conservation efforts. We are also proud to indicate that Waukesha County’s 2009-2013 Capital Projects Plan identifies a number of “green” projects and project applications that are better for the environment and can be accomplished at a lower cost than when using conventional approaches. When appropriate, County staff recommend recycling existing pavement and reusing it in construction projects and implementing energy efficient facility improvements, such as the use of low flow fixtures, waste composting systems, solar thermal water heating, solar electric lighting, as well as solar powered and natural ventilation systems to minimize utility connections.

PROJECT FUNDING AND DEBT MANAGEMENT:

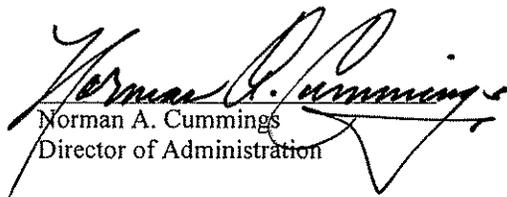
Waukesha County remains “Committed to Excellence” with reference to our prudent capital budgeting and debt management practices. To cover costs associated with infrastructure improvements, the 2009 Adopted County Budget ensures that the 2009-2013 Capital Projects Plan is funded with a tax levy down payment of \$3.0 million, or 24% of the net Capital expenditures. In addition, debt borrowing is being reduced to \$10 million in 2009, which is a decrease in borrowing of \$1.85 million from the 2008-2012 Adopted Capital Projects Plan.

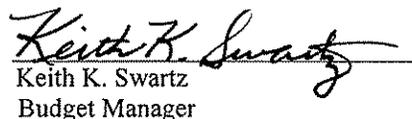
Due to the prepayment of the 2000 bond issue, which reduced the 2009 payment by \$1.2 million, the 2009 Debt Service budget is estimated to increase by less than 1%. The ratio between the Debt Service expenditure budget and total governmental operating expenditure budget is projected at about 7.0 %, which is considerably lower than the County’s performance measure target of less than 10%. Maintaining borrowing costs at this low level assures that it will not affect the County’s ability to fund direct services for years to come.

ACKNOWLEDGEMENTS

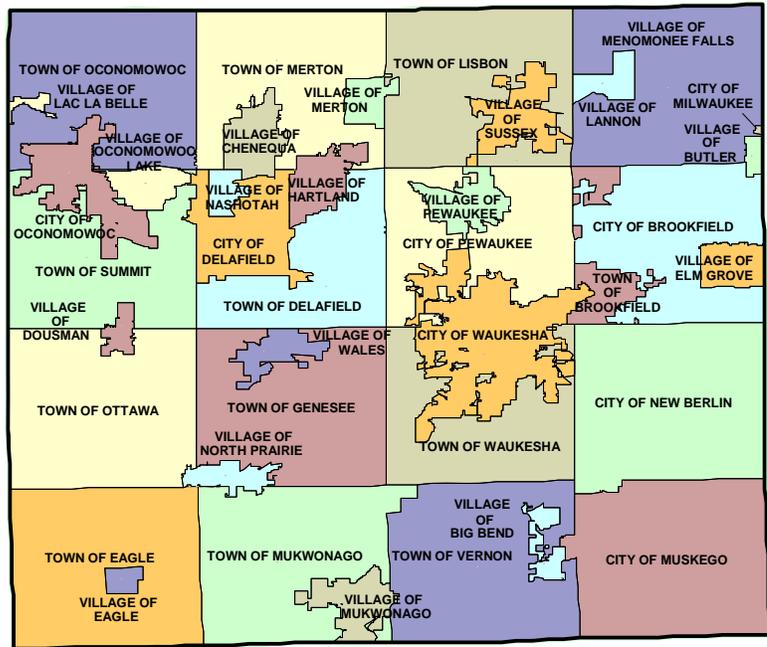
By focusing on core service priorities, implementing innovative ways of doing business and establishing strategic partnerships this budget prepares us for the future as we continue our “commitment to excellence”. We would like to take this opportunity to thank the County Board for its thorough review and continued support and department administrators and their staff for their dedication to this challenging process. Without their combined efforts this fiscally prudent budget would not have been possible.

Sincerely,


Norman A. Cummings
Director of Administration


Keith K. Swartz
Budget Manager

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2008	382,697
2000 Census	360,767
* Wisconsin DOA (2008), U.S. Census Bureau (2000)	

EQUALIZED PROPERTY VALUES	
Including TID	\$53,055,877,000
Excluding TID	\$52,055,313,050

BRIEF WAUKESHA COUNTY HISTORY

In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings.

In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously.

In April of 1990, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA). The County has the second highest equalized property tax base and per capita income and is the third most populous county in the State. The County covers 576 square miles and consists of 8 cities, 18 villages and 12 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

TEN LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
ProHealth Care	5,018
Kohl's Department Stores	4,133
Roundy's	3,611
General Electric Medical Systems	3,445
Quad Graphics	3,085
School District of Waukesha	1,687
Wal-Mart Corporation	1,445
Community Memorial Hospital	1,430
Waukesha County	1,400*
Cooper Power Systems	1,376
Target Corporation	1,369
School District of Elmbrook	1,300
* Full-time equivalent employees.	

Source: Wisconsin Department of Workforce Development

PRINCIPAL TAXPAYERS		
TAXPAYER	2007 EQUALIZED VALUE	2007 RANK
Individual	\$176,873,300	1
Pabst Farms	144,296,400	2
Bielinski Bros.	139,739,200	3
Harmony Homes	129,926,200	4
Brookfield Square	129,667,800	5
Kohl's Dept. Store	119,166,000	6
G.E. Medical Systems	117,341,400	7
Brookfield Highlands	106,244,200	8
Target Corporation	105,844,800	9
Sunset Investment Co.	101,650,900	10
Total	1,270,750,200	

Source: Waukesha County Tax System

See Waukesha County Comprehensive Annual Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2007 NAICS (1)
Retail Trade, Transportation, Utilities	51,242
Manufacturing	48,156
Education and Health	34,711
Professional and Business Services	30,247
Leisure and Hospitality	21,020
Construction	16,266
Financial Activities	14,899
Other Services	8,003
Public Administration	6,367
Information	4,916
Natural Resources	586
Total	236,413

(1) North American Industry Classification System

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

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2007	987	\$338,504
2006	1,225	\$398,362
2005	1,507	\$503,377
2004	1,895	\$512,984
2003	1,924	\$471,050

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT	
PER CAPITA INCOME, 2006 (1)	
Waukesha County	\$49,219
State of Wisconsin	\$34,405
United States	\$36,714
JOBS, 2007 (2)	236,413
UNEMPLOYMENT RATE, 2007 (2)	3.9%

(1) Bureau of Economic Analysis - US Department of Commerce

(2) Wisconsin Department of Workforce Development, April Data

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other
2005	\$30,903,597	\$912,143	\$7,586,152	\$1,305,452	\$232,229
2006	\$34,623,811	\$899,286	\$8,355,042	\$1,341,526	\$231,366
2007	\$37,785,792	\$967,353	\$9,090,014	\$1,367,315	\$266,636
2008	\$39,743,016	\$1,017,478	\$9,557,795	\$1,372,812	\$297,043
2009	\$40,317,412	\$1,047,674	\$10,024,713	\$1,369,402	\$296,676
% of Total	76.0%	2.0%	18.9%	2.6%	0.6%

See STATS/TRENDS Section for more detailed information

* Includes Tax Incremental District Value