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# READER'S GUIDE

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## 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 Assumptions; Budget Summaries; annual County budget major expenditures, revenues, and tax levy highlights which affect the Budget; County Organization Chart; Criteria for New Positions; Summary of the Positions Budgeted; Fund Balance Projections; Fund Descriptions; 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 maintenance,	-	Road planning, design and maintenance, county-wide fleet airport, transit, and facilities maintenance.
General Administration	-	County governmental functions and administrative support.
Non-Departmental and	-	County-wide items not within direct control of a specific department, the Contingency Fund.
Debt Service	-	Principal and interest payments on long-term general obligation debt.
Capital Projects improvements	-	Major acquisition and construction of infrastructure or technology with long-term financing requirements.

Each department is introduced by a page that details the functional/program structure of that department. The Fund Summary page includes the Fund Type, which is indicated using a seal in the upper right corner of the first page of each fund. 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 seals can be identified below:



**General Fund**



**Special Revenue Fund**



**Internal Service Fund**



**Enterprise Fund**

Each Fund Name is indicated in the upper left hand corner of the Fund Summary page.

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# READER'S GUIDE

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## **Department Budget Sections**

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

**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.

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# QUICK REFERENCE GUIDE

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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	21
How can the reader easily locate key information?	Reader's Guide	8
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Waukesha County  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2011**

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, 2011.

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.

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December 8, 2011

Dear Citizens of Waukesha County:

It is my privilege to present to you the Waukesha County 2012 Adopted Budget that maintains Waukesha County's high standard of excellence. It has always been my goal to provide high quality services to residents at a low cost by finding government efficiencies. In fact, last year we were named the lowest spending per capita county in the state of Wisconsin by the Taxpayers' Alliance. This budget maintains the County's high standard of excellence by freezing the County portion of the tax bill for the average Waukesha County resident.

Waukesha County continues to innovate and take advantage of opportunities to streamline the delivery of quality County services. This budget continues our efforts to make public safety a top priority and effectively serves those individuals and families who are at-risk in these difficult times. Additionally, this budget includes significant investments in our buildings, roads and technology infrastructures to improve their safety and functionality while helping to provide for continued economic growth and vitality for future generations.

#### **TAX IMPACT ON HOMEOWNERS**

Waukesha County has a history of a high standard of excellence when it comes to limiting taxes. My administration continues to diligently work in partnership with the County Board to limit property tax spending. Despite a reduction in the overall County tax base, the County portion of a homeowner's tax bill should see no increase from last year.

We continue a standard of excellence by having the lowest county property tax rate in the State among counties without an implemented, county-imposed sales tax. We are only one of ten counties that have not implemented the County sales tax option. Additionally, we continue to be one of fewer than 4% of county government agencies (out of more than 3,000 throughout the country) to hold the coveted AAA/Aaa bond rating status. This coveted status is reflective of our exemplary financial management practices and allows us to borrow funds at the lowest cost possible to help keep our taxes low.

#### **COOPERATION & EFFICIENCIES**

The County continues to set its high standard of excellence by positioning itself for an even better tomorrow. The 2012 Budget identifies several key efforts of continued cooperation, teamwork and strategic collaborations that allow us to leverage our limited resources and reduce operational costs to taxpayers while providing improved and more efficient service delivery.

In the Human Services area, the Juvenile Center Program budget implements a more cost-effective alternative to housing female juveniles in secure detention. The Department will contract with Washington County to provide care for girls in secure detention. This will result in estimated savings of \$200,000. Savings are being invested in community-based juvenile programs to prevent costly juvenile correction placements. Additionally, the Criminal Justice Collaboration Council will use federal grant funding to expand the Alcohol Treatment Court program, allowing it to serve an additional 140 participants and a federal grant will be used to create a drug treatment court. Both programs have the goal of reducing recidivism of the inmate population.

The Medical Examiner is working in cooperation with Washington County's Medical Examiner to extend Medical Examiner Forensic Pathologist services under a fixed flat rate contract benefitting both offices.

The following departments will be working together with the Payroll and Human Resources divisions of the department of Administration to implement a workforce management project streamlining time and attendance reporting and improving work scheduling efficiency: Sheriff, Emergency Preparedness Communication Center, Park and Land Use and Public Works.

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TDD: (262) 548-7903  
[www.waukeshacounty.gov](http://www.waukeshacounty.gov)

## **BUDGET DRIVERS**

The 2012 budget continues to address areas where declining revenue streams impacting the County must be addressed, while also funding the escalating operational costs from certain areas that increase at rates greater than inflation. This includes jail inmate medical costs, fuel and utility costs, employee health costs, County highway operations and road maintenance costs. Also, major revenue sources are reduced by over \$2.75 million as a result of the State action to resolve its budget deficit in the State's 2011-2013 biennial budget. This was mostly offset with \$2.45 million in savings from County employees picking up half the retirement contribution for a full year in 2012. Several of the key impacts to address in the 2012 County budget are as follows:

- State Transportation Aids are decreased in this budget by nearly \$650,000.
- State Youth Aids funding to Health and Human Services is reduced almost \$435,000.
- State Family Care enrollment caps, put in place to help limit State medical assistance spending, is expected to shift an estimated \$300,000 in costs to Health and Human Services Adult Protective Service programs.
- State Transit Operating Assistance funding is estimated to decline by over \$220,000.
- State Circuit Court Support grant (frozen since 2000) and other state court funding drops by nearly \$190,000.
- Investment income in the Treasurer's budget is reduced by \$100,000 after a reduction in the 2011 budget of \$430,000 due to continuing, historically low interest rates of return.

To address these declining revenues, personnel costs are decreased by nearly \$1.95 million from the 2011 budget. This decrease is partly due to county management proposing to no longer fund 18.7 FTE positions resulting in net cost savings of over \$1.0 million. Also, the State Budget Repair Bill, Act 10, requires most County employees to make a 50% contribution to their pensions in the Wisconsin Retirement System.

## **INFRASTRUCTURE INVESTMENTS**

The County has consistently demonstrated prudent fiscal planning and this budget ensures our standard of excellence is sustained in the 2012 Capital Budget. The capital projects plan addresses the County's long-term facility needs. It includes the largest County building project in our history with the construction of a new Human Services Center in 2012-2013.

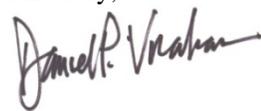
The County's first rate County Trunk Highway (CTH) system continues to be a critical contributor to our growth and economic vitality. This important infrastructure promotes public safety and economic development. Projects include the completion of CTH L (Janesville Road) in the City of Muskego, which is the largest County highway project to date. Additionally, under the plan, the County will begin the construction of the Waukesha West Bypass under a Memorandum of Understanding with the Wisconsin Department of Transportation.

Major Parks projects include park roadway maintenance and bikeway pavement improvements partially funded with federal funds. Additionally, the County will continue to make investments in sustainability and energy conservation with the goal of saving tax dollars. In upcoming years (2012-2014) the County will implement energy efficiency improvements for lighting upgrades at the Juvenile Center parking lot, Jail entrance and connector and the parking lot of the existing Health and Human Services building. These projects are expected to achieve reduced energy consumption and on-going costs savings of at least 10 to 20 percent.

## **ACKNOWLEDGEMENTS**

We are ensuring the County sustains its standard of excellence for the future by focusing on our core service priorities, establishing strategic collaborative partnerships and using teamwork to continue implementing business process efficiencies to streamline operations and achieve ongoing 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 prepare the 2012 Adopted Budget that continues to set a high standard of excellence. The County strives to deliver quality services and make wise investments for the future to ensure we maintain our low taxes.

Sincerely,



Daniel P. Vrakas  
County Executive



December 8, 2011

Dear Honorable County Board Supervisors:

The 2012 Adopted County Budget is themed “High Standards of Excellence” as Waukesha County continues our commitment to set high standards and excels at delivery of quality services.

The 2012 Budget maintains public safety services as a top priority and provides additional resources to effectively serve at-risk individuals and families in need. This budget also makes additional resources available for strategic investments in our roads, building and technology to maintain our infrastructure, a continued priority even in difficult and uncertain economic times.

### **FREEZES TAXES FOR HOMEOWNERS**

During these challenging times, the 2012 Adopted Budget meets our benchmark standards by keeping taxes low, while continuing to maintain high quality services. In fact, this budget will result in no increase in the County portion of the tax bill to most homeowners.

For 2012 budget purposes, the adopted 2011 County General property tax levy totals \$98 million; an increase of \$615,000 limiting the increase to only 0.6% from the prior year budget, the same percentage increase as new construction impacts the tax base this past year.

The adopted expenditure budget totals \$284.6 million, of which \$244.6 million is for operational costs . This is a \$3.4 million or 1.4% reduction from the 2011 budget. The Capital expenditure budget includes nearly \$40 million for infrastructure investments including major construction funding for the planned replacement of the Health and Human Services building and major road construction funding for the widening of County Trunk Highway L – Janesville Road in the City of Muskego.

The special Federated Library System tax applied to those communities without libraries is \$2.88 million an increase of 1.0%, about \$30 K. County managers and staff have worked diligently on consolidating service delivery, outsourcing services where cost effective, and absorbing additional workload while reducing staff or leaving positions vacant. Also, staff are working on private/public partnerships and collaborative efforts with other government units to help us control our personnel costs and continue providing efficient services. For 2012, this budget discontinues funding for nearly 19 net full time equivalent positions at a net cost saving of nearly \$1,050,000 and helps to maintain our low employee per capita ratio of 3.5 employees to 1,000 residents.

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## BUDGET CHALLENGES

During this period of continued economic instability, the County's budget continues to be challenged by the fragile economic recovery and declining property values. Also, this year we have been faced with significant impacts from the State Budget which has resulted in several areas of declining revenues by over \$2.5 million. In addition, rising costs, many of which are greater than the rate of inflation, impact the cost of services provided in this budget are previously mentioned in the Executive's Budget message.

The County budget is being driven by higher public safety operational costs including Sheriff's jail inmate related costs, Circuit Court services and court security, emergency response, and highway safety and road maintenance needs. Additionally, increasing costs for growing demands in human services related to seniors, children and families at risk, and the unemployed are all impacting this budget. Federal and State under-funded mandates continue to shift responsibilities to county government and continues to put pressure on the budget while discretionary spending is held to a minimum.

Despite these significant budget challenges, we have successfully addressed many of these areas despite limiting tax levy growth to be below the State's imposed levy limit. We have been able to accomplish this by making difficult priority decisions and through operational efficiencies. The County continues to be well-positioned to meet it's strategic outcomes while focusing on core essential services due to it's prudent prior investments made in technology, energy conservation and infrastructure to help address these challenges we now face.

## CAPITAL PROJECT FUNDING AND DEBT MANAGEMENT

Waukesha County maintains its "High Standard of Excellence" with strategic long-term capital planning, budgeting and debt management practices. To cover costs associated with making investments in infrastructure improvements, the adopted 2012 County Budget ensures that the Capital Projects Budget is funded with the same level of tax levy (\$2.4 million) as the prior year and utilizes savings from past years to fund a planned down payment of over \$12.1 million or 37% of net Capital expenditures.

Debt borrowing is planned at \$20 million in the 2012 budget. Debt service payments total nearly \$14.7 million with tax levy funding of \$13.4 million an increase of \$110,000 and debt service fund balance of nearly \$1.3 million. The County will still maintain its key benchmark ratio of the debt service expenditure budget to total governmental operating expenditures which is projected to be at 7.5%, and considerably lower than the County's performance measure target level of less than 10%. Maintaining borrowing costs at this low percentage level continues the County's high standard to assure that the County will avoid future financial stress from debt and continue to focus resources on funding direct services in future years.

## ACKNOWLEDGEMENTS

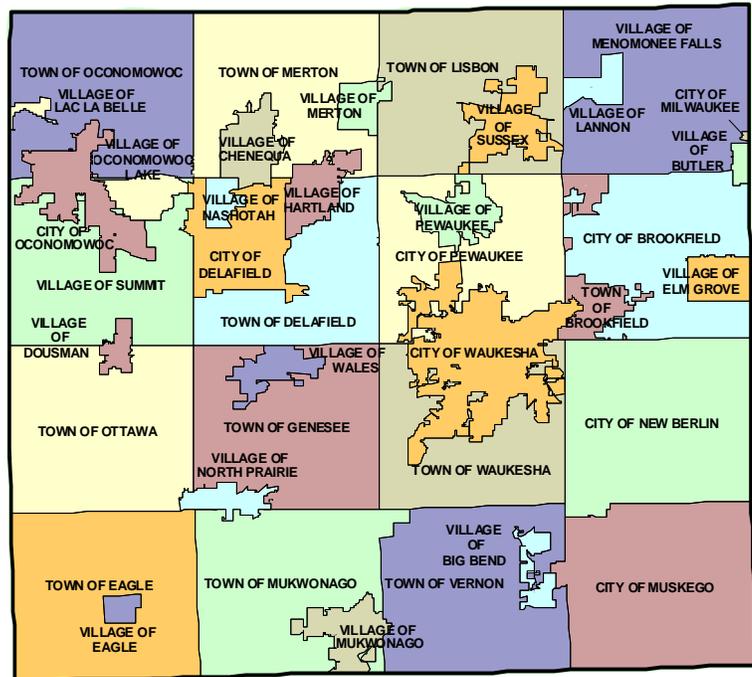
We believe you will find the 2012 Adopted County Budget balance essential service delivery needs while keeping taxes low. We take this opportunity to thank the County Board for its very thorough review and continued support. Certainly, this budget could not be accomplished without the cooperation of department administrators and their hard working, dedicated staff continuing the County's "High Standards of Excellence".

Sincerely,

  
Norman A. Cummings,  
Director of Administration

  
Keith K. Swartz,  
Budget Manager

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



<b>COUNTY POPULATION*</b>	
As of 1/1/2011	390,267
2010 Census	389,891
* Wisconsin DOA (2011), U.S. Census Bureau (2010)	

<b>EQUALIZED PROPERTY VALUES</b>	
Including TID	\$49,552,562,500
Excluding TID	\$48,747,058,300

## 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) and is the third most populous county in the State. The County has the highest median household income, the second highest per capita income and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 19 villages and 11 towns. The County Board is represented by 25 County Board Supervisors.

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

## ECONOMIC DEMOGRAPHICS

TEN LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
Kohl's Department Stores	5,536
ProHealth Care	4,905
General Electric Medical Systems	3,700
Quad Graphics	3,350
Roundy's	2,995
School District of Waukesha	1,876
Wal-Mart Corporation	1,499
Community Memorial Hospital	1,431
Target Corporation	1,407
Waukesha County	1,376*
* Full-time equivalent employees.	

Source: Wisconsin Department of Workforce Development

PRINCIPAL TAXPAYERS		
TAXPAYER	2010 EQUALIZED VALUE	2010 RANK
Individual	\$171,372,200	1
Brookfield Square	\$160,134,100	2
Aurora	\$135,676,900	3
Target Corporation	\$135,549,500	4
Bielinski Bros.	\$126,804,500	5
Pro Health Care	\$122,635,100	6
Harmony Homes	\$121,708,300	7
Kohl's Dept. Store	\$117,790,800	8
Pabst Farms	\$113,519,900	9
G.E. Medical Systems	\$104,288,324	10
Total	\$1,309,479,624	

Source: Waukesha County Tax System

See Waukesha County Comprehensive Annual Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY*	2010 NAICS (1)
Retail Trade, Transportation, Utilities	47,252
Manufacturing	41,143
Education and Health	37,292
Professional and Business Services	30,475
Leisure and Hospitality	18,659
Financial Activities	14,197
Construction	12,388
Other Services	7,732
Public Administration	6,343
Information	5,261
Natural Resources	588
Total	221,330

(1) North American Industry Classification System

\*Data Suppressed by DWD for Information Industry Category

Source: Wisconsin Department of Workforce

Development, Bureau of Workforce Information

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2010*	424	\$145,711
2009	394	\$137,285
2008	577	\$219,001
2007	969	\$330,382
2006	1,232	\$400,530

Source: U.S. Department of Commerce

\* Preliminary

INCOME, JOBS, AND UNEMPLOYMENT	
PER CAPITA INCOME, 2009 (1)	
Waukesha County	\$52,339
State of Wisconsin	\$36,822
United States	\$39,626
JOBS, 2010 (2)	
	221,330
UNEMPLOYMENT RATE, 2010 (2)	
	7.4%

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

(2) Wisconsin Department of Workforce Development

## EQUALIZED PROPERTY VALUE BY CLASS \*

(\$000's)

Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other
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	\$298,676
2010	\$39,273,723	\$1,100,032	\$10,084,520	\$1,355,180	\$298,055
2011	\$37,883,814	\$1,103,080	\$9,655,814	\$1,360,989	\$285,177
2012	\$37,329,217	\$1,076,627	\$9,525,264	\$1,335,918	\$285,537
% of Total	75.3%	8.8%	19.2%	2.7%	0.6%

See STATS/TRENDS Section for more detailed information

\* Includes Tax Incremental District Value