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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 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 - 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 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.

READER'S GUIDE

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 Adopted 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.

The **Subject Index** provides page number references for listed subjects.

QUICK REFERENCE GUIDE

(See page 606-607 for the Subject Index)

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
	Agency/Subject Budget Index	606
What is the County's Mission?	Strategic Planning Overview	53
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Where does the County rank in terms of property tax rates compared to other Wisconsin counties?	Comparative County Property Rates	534



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 1, 2012

Linda C. Davidson Jeffrey R. Emmer

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, 2012.

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 14, 2012

Dear Citizens of Waukesha County:

It is my privilege to present the 2013 Adopted Budget that confirms Waukesha County's "Commitment to Excellence." It is that commitment that has distinguished Waukesha County as a leader in Wisconsin and the nation. This budget reaffirms this commitment by providing the outstanding services we are known for while respecting County taxpayers.

TAX IMPACT ON HOMEOWNERS AND BUSINESSES

My administration diligently works in partnership with the County Board of Supervisors to limit property taxes on hard working families and job creating businesses. In the 2013 Budget, **a homeowner, with a median valued home estimated at \$243,200, will see a \$2 decrease on the County portion of their property tax bill.** Businesses in the County continue to benefit from Waukesha County having the lowest county property tax rate among counties without a county sales tax. I remain committed to maintaining our low tax rate for County residents and businesses.

COLLABORATION & COOPERATION

Waukesha County continues to be committed to excellence by working together with municipalities and other County governments to gain economies of scale and streamline government services while saving money. Over the past few years, these partnerships have saved local taxpayers over \$2.0 million. The collaborations include countywide emergency dispatch services, Sheriff's contracts for police patrols, Public Works highway projects and operations, Parks and Land Use services and others.

The 2013 budget includes several new areas where we will join forces with other governments to reduce taxes.

- Waukesha County Communication Center (WCC) will provide 9-1-1 emergency dispatching to the City of New Berlin, resulting in an estimated cost savings to City taxpayers of about \$900,000 a year.
- Radio Service operations are working with Milwaukee County representatives to address the digital Radio Upgrade project and work toward interoperable digital radio communications across county lines – a plan that would save both county's taxpayers money.
- Prompted by the state, Waukesha County Health and Human Services (HHS) has joined with four other counties (Fond du Lac, Ozaukee, Walworth and Washington) to form the Moraine Lakes Consortium. The Income Maintenance consortium will assist low-income families through Medicaid, BadgerCare, FoodShare, Child Care, and other programs. Participating counties are seeking efficiencies by sharing call center duties, document processing and client interviews. Staff is rotated and cross-trained in these areas to increase productivity.

BUDGET DRIVERS

Costs in certain key areas such as jail inmate medical costs, vehicle fuel prices, mental health and related prescription drug costs and workers compensation costs are increasing at rates greater than inflation. The slower than expected economic recovery, historically low interest rates and slow real estate market recovery continue to have a significant negative impact on revenue sources throughout this budget.

Several key revenue and expenditure highlights in the 2013 County budget are listed below:

- A \$200,000 cut in State youth aids funding to HHS for juvenile prevention, intervention and corrections programs. The state has cut this program by \$630,000 over three years.
- \$350,000 of additional tax levy is being used to fund the higher costs in the County jail.
- Emergency Preparedness expenditures increase by almost \$380,000. This includes the addition of 3.0 full-time dispatchers to support the consolidation of the City of New Berlin into WCC dispatch operations.
- State mental health placement costs for HHS adult and youth clients will increase by over \$300,000.
- Historically low interest rates have reduced investment income in the Treasurer's budget by \$280,000, bringing the 4 years total to \$2 million in income reductions.

INVESTING IN INFRASTRUCTURE

The County has consistently demonstrated its prudent financial planning by making sound strategic investment decisions to maintain our critical infrastructure. After several years of funding major portions of large construction projects, the 2013 Capital Budget reduces capital spending by over \$12 million to \$27.9 million.

The Capital Budget devotes over \$9.0 million to key highway improvements including \$1.5 million for road surface repaving and intersection signal and safety improvements. Additional priority corridor projects totaling over \$6.0 million include the widening and reconstruction of CTH L (Janesville Road) in the City of Muskego, the reconstruction and expansion of CTH VV (Silver Spring Drive) in the Village of Menomonee Falls and additional planning and design for the Waukesha West Bypass project.

Facility investments include nearly \$10.3 million for the second year of construction on the County's \$35.2 million HHS building project, a \$7.8 million reduction from the 2012 adopted budget. Other building improvement priorities are budgeted at a total of over \$1.4 million. These projects include nearly \$950,000 in improvements at the County owned UW-Waukesha campus, energy efficiency improvements to provide more cost effective lighting upgrades and various additional projects.

Nearly \$4 million is provided for major Parks projects in the 2013 Budget. Paving the Bugline Bike Trail continues in 2013 with work totaling \$2.5 million, funded in part with \$1.9 million in Federal funds. Additional Parks' projects include design work for bridge replacements at Wanaki Golf Course, demolition of the abandoned Menomonee Park Maintenance Building and the replacement of the roof at the Eble Ice Arena.

ACKNOWLEDGEMENTS

The County remains committed to our standard of excellence by focusing on our core service priorities, establishing strategic partnerships and implementing 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 preparing and passing the 2013 Adopted Budget. I believe this budget strikes an important balance between funding the County's service needs and controlling taxes and spending.

Sincerely,



Daniel P. Vrakas
County Executive



December 14, 2012

Dear Honorable County Board Supervisors:

The 2013 Adopted County Budget is themed "Commitment to Excellence" as Waukesha County continues to commit to high standards and excels at delivery of quality services.

The 2013 Budget leads the way with public safety services and infrastructure improvement as top priorities while also providing additional resources to effectively serve at-risk individuals and families in need. This budget makes strategic investments in our roads, buildings and technology to provide future benefits to our Citizens in these uncertain economic times.

REDUCES SPENDING AND LOWER TAXES FOR HOMEOWNERS

During these challenging times, the 2013 Adopted Budget beats our benchmark standards by keeping taxes and spending low, while continuing to maintain high quality services. Waukesha County continues to be the lowest per resident spending County in the State and has the lowest tax rate per \$1,000 for Counties without a sales tax.

This budget will result in an estimated \$2 reduction in the County portion of the property tax bill to most homeowners.

For 2013 budget purposes, the adopted 2012 County General property tax levy totals \$98.8 million; an increase of \$761,000 limiting the increase to only about 0.8% (less than 1%) from the prior year budget, which is below percentage increase net new construction impacts the tax base this past year.

The adopted expenditure budget totals \$273.8 million, a reduction of \$10.8 million. This includes \$27.9 million for Capital project investments in County infrastructure and \$245.9 million for operational costs. The special Federated Library System tax applied to those communities without libraries is \$2.9 million, an increase of 1.6%, about \$47K.

County management and their staffs work diligently on shared services collaborations, consolidating service delivery, outsourcing services where cost effective, and absorbing additional workload while reducing staff or leaving positions vacant and starting lean initiatives to help control personnel costs as we continue to maintain our low employee per capita ratio of 3.5 employees to 1,000 residents.

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Waukesha, Wisconsin 53188
Phone: (262) 548-7020
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www.waukeshacounty.gov

BUDGET CHALLENGES NOW & FOR THE FUTURE

During this period of continued economic uncertainty, the County's budget continues to be challenged by the fragile economic recovery, and costs in certain areas rising faster than the rate of inflation. Despite this the County budget identifies several efficiencies through investments in technology and collaborative efforts to help maintain vital services without impinging on future budgets.

For 2013, we continued to have stagnant or revenue reductions due to the economy, and additional State budget impacts of over \$265,000 from further State Youth Aids reduction and lower funding of the Victim Witness program, which have been addressed in this budget. Also, historically low interest rates are impacting Investment Income returns resulting in the need to reduce the budget by nearly \$300,000 from the prior year budget. In the future years, the Federal Budget funding reductions being discussed in Washington D. C. for domestic programs may impact Medicaid and Medicare reimbursements, the social services block grant, public health funding, community development funding and other areas.

The County budget continues to be driven by higher Justice and Public Safety operational costs which requires the majority of new tax levy support. This includes \$240K for the Sheriff's budget mostly for jail inmate related costs, \$200K for Emergency 9-1-1 response primarily due to the City of New Berlin dispatch operations being assumed by the County Communication Center, and \$135K for Circuit Court Services. Also, highway safety and road maintenance needs are being addressed with added levy support of \$200K. Additionally, increasing costs for growing demands in human services programs related to seniors, children and families at risk, child support and the unemployed are impacting this budget by over \$160K. Federal and State under-funded mandates continue to shift responsibilities to county government adding to budget pressures and leaving less discretionary decisions for local officials.

Despite these significant budget challenges, we have successfully addressed many of these areas while limiting tax levy growth to below the State's imposed levy limit. We have been able to accomplish this by making difficult priority decisions and through identifying operational efficiencies without making dramatic service reductions.

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 increasing challenges now and in the future.

CAPITAL PROJECT FUNDING AND DEBT MANAGEMENT

Waukesha County maintains its "Commitment to Excellence" with strategic long-term capital planning, financial forecasts, prudent budgeting and debt management practices. To cover costs associated with making investments in infrastructure improvements, the 2013 Adopted County Budget ensures that the Capital Projects Budget is funded with tax levy of \$2.0 million and utilizes savings from past years to fund a planned down payment at 22.5% of net Capital expenditures.

Debt borrowing is planned at \$17 million in the 2013 budget, down \$3 million from 2012. Budgeted Debt service payments total \$14.8 million with tax levy funding of nearly \$13.4 million; a decrease of \$60K, and the use of debt service fund balance of \$1.4 million; reflecting savings from refinancing the 2005 and 2006 bond issues (without extending the original term). The County still maintains its key benchmark ratio of the debt service expenditure budget to total governmental operating expenditures, which is projected to be in the range 7% to 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 and assures that the County will avoid future financial stress from debt allowing us to continue focusing our resources on funding direct services in future years.

ACKNOWLEDGEMENTS

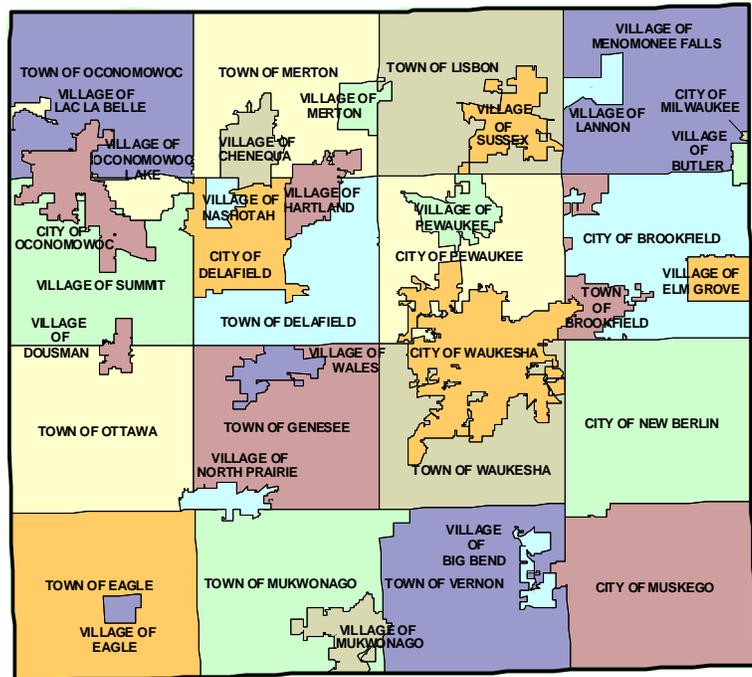
We believe you will find the 2013 Adopted County Budget balances essential service needs while keeping taxes low. We take this opportunity to thank the County Board for its very thorough review and continued support. Certainly, this budget could not be accomplished without the cooperation of department administrators and their very dedicated hard working staff continuing the County's "Commitment to Excellence".

Sincerely,


Norman A. Cummings,
Director of Administration


Keith K. Swartz,
Budget Manager

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2012	390,914
2010 Census	389,891
* Wisconsin DOA (2012), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	\$47,739,764,800
Excluding TID	\$46,923,448,900

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	5,429
Pro Health Care	4,755
General Electric Medical Systems	3,700
Quad Graphics	3,209
Roundy's	2,703
School District of Waukesha	1,823
Wal-Mart Corporation	1,465
Aurora Health Care	1,414
Waukesha County	1,357*
Community Memorial Hospital	1,331
* Full-time equivalent employees.	

Source: Wisconsin Department of Workforce Development

PRINCIPAL TAXPAYERS		
TAXPAYER	2011 EQUALIZED VALUE	2011 RANK
Brookfield Square	\$163,533,900	1
Individual	\$156,694,500	2
Aurora	\$131,455,700	3
Pabst Farms	\$118,840,500	4
Pro Health Care	\$116,912,000	5
Kohl's Dept. Stores	\$109,706,600	6
Harmony Homes	\$105,261,300	7
Wal-Mart	\$101,711,000	8
Belinski Bros.	\$99,761,300	9
Target Corporation	\$92,760,000	10
Total	\$1,196,636,800	

Source: Waukesha County Tax System

See Waukesha County Comprehensive Annual Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY*	2011 NAICS (1)
Retail Trade, Transportation, Utilities	47,320
Manufacturing	42,598
Education and Health	37,614
Professional and Business Services	31,571
Leisure and Hospitality	18,793
Financial Activities	14,041
Construction	11,805
Other Services	7,947
Public Administration	6,053
Information	5,076
Natural Resources	449
Total	223,267

(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
2011*	412	\$128,146
2010	445	\$151,984
2009	394	\$137,285
2008	577	\$219,001
2007	969	\$330,382

Source: U.S. Department of Commerce

* Preliminary

INCOME, JOBS, AND UNEMPLOYMENT	
PER CAPITA INCOME, 2010 (1)	
Waukesha County	\$51,868
State of Wisconsin	\$38,225
United States	\$39,937
JOBS, 2011 (2)	223,267
UNEMPLOYMENT RATE, 2011 (2)	6.5%

(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
2009	\$40,317,412	\$1,047,674	\$10,024,713	\$1,369,402	\$296,676
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
2013	\$35,670,846	\$1,055,120	\$9,389,591	\$1,346,196	\$278,012
% of Total	74.7%	2.2%	19.7%	2.8%	0.6%

See STATS/TRENDS Section for more detailed information

* Includes Tax Incremental District Value