# General Administration

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# GENERAL ADMINISTRATION

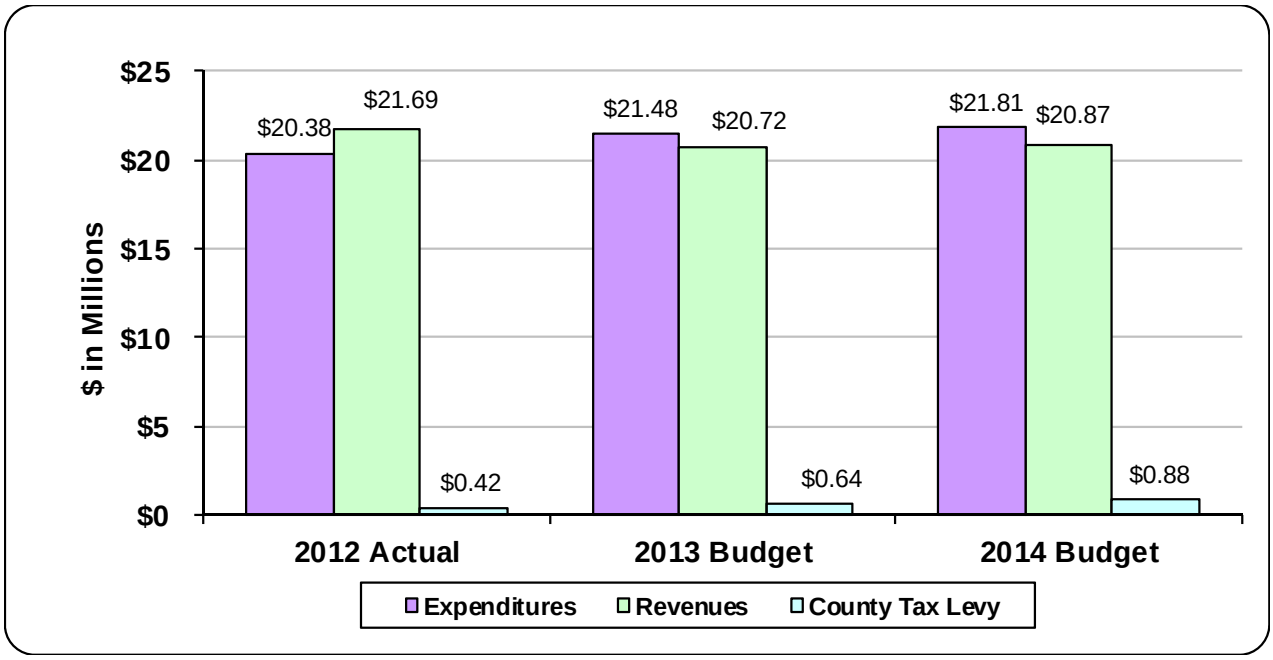
## Functional Area Budget Highlights

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

The agencies headed by an elected official include the **County Executive, County Board, County Clerk, and County Treasurer**.

The agencies that provide central administrative support include: **the Department of Administration (DOA)**, which provides internal operations of financial services, human resource services, purchasing and information systems, and includes the following Internal Service Funds: **Risk Management, Collections, Communications and End User Technology**. The Technology fund includes the County's information technology and records management functions. The **Office of Corporation Counsel** serves as legal advisor and counsel to all County elected officials, County departments, boards, commissions, and committees.

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




The 2014 Expenditure Budget for this functional area totals $21,809,410, after excluding Internal Service fund capitalized fixed asset expenditures. This represents an increase of $326,982 or 1.5% from the 2013 Adopted expenditure budget. Budgeted revenues in 2014 include $1,084,910 of fund balance appropriations and total $20,874,503, an increase of $155,674 or 0.8% from the 2013 Adopted Budget. The Tax Levy necessary to fund this functional area totals $877,929, an increase of $234,330 from the 2013 Adopted Budget which is mainly due to lower expected investment income and decreased revenues for penalties and interest on delinquent taxes, all impacting the Treasurer's Office budget for 2014.

## ** GENERAL ADMINISTRATION **

Functional Area Summary by Agency

| | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change from 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| *** TOTAL GENERAL ADMINISTRATION *** | | | | | | |
| Revenues (a) | $21,694,869 | $20,718,829 | $19,752,890 | $20,874,503 | $155,674 | 0.8% |
| County Tax Levy (c) | $417,228 | $643,599 | $643,599 | $877,929 | $234,330 | 36.4% |
| Expenditure (b) | $20,381,502 | $21,482,428 | $21,271,013 | $21,809,410 | $326,982 | 1.5% |
| Rev. Over (Under) Exp. | $914,053 | $0 | ($986,706) | $0 | $0 | N/A |
| Oper Income/(Loss) (d) | $816,542 | ($120,000) | $112,182 | ($56,978) | $63,022 | -52.5% |
| **BREAKDOWN BY AGENCY** | | | | | | |
| **COUNTY EXECUTIVE** | | | | | | |
| Revenues | $12,875 | $12,000 | $12,000 | $12,000 | $0 | 0.0% |
| County Tax Levy | $547,569 | $547,569 | $547,569 | $555,965 | $8,396 | 1.5% |
| Expenditure | $518,750 | $559,569 | $538,013 | $567,965 | $8,396 | 1.5% |
| Rev. Over (Under) Exp. | $41,694 | $0 | $21,556 | $0 | $0 | N/A |
| **COUNTY BOARD** | | | | | | |
| Revenues | $130,000 | $0 | $166,088 | $0 | $0 | N/A |
| County Tax Levy | $1,172,875 | $1,167,493 | $1,167,493 | $1,166,269 | ($1,224) | -0.1% |
| Expenditure | $1,071,744 | $1,167,493 | $1,328,608 | $1,166,269 | ($1,224) | -0.1% |
| Rev. Over (Under) Exp. | $231,131 | $0 | $4,973 | $0 | $0 | N/A |
| **COUNTY CLERK** | | | | | | |
| Revenues (a) | $619,980 | $222,350 | $233,801 | $359,925 | $137,575 | 61.9% |
| County Tax Levy | $312,360 | $312,360 | $312,360 | $312,360 | $0 | 0.0% |
| Expenditure | $868,788 | $534,710 | $514,644 | $672,285 | $137,575 | 25.7% |
| Rev. Over (Under) Exp. | $63,552 | $0 | $31,517 | $0 | $0 | N/A |
| **COUNTY TREASURER** | | | | | | |
| Revenues | $8,025,454 | $7,693,500 | $6,551,555 | $7,519,000 | ($174,500) | -2.3% |
| County Tax Levy (c) | ($7,288,462) | ($7,053,462) | ($7,053,462) | ($6,841,304) | $212,158 | -3.0% |
| Expenditure | $560,565 | $640,038 | $646,171 | $677,696 | $37,658 | 5.9% |
| Rev. Over (Under) Exp. | $176,427 | $0 | ($1,148,078) | $0 | $0 | N/A |
| **DEPARTMENT OF ADMINISTRATION** | | | | | | |
| Revenues (a) | $12,439,346 | $12,331,589 | $12,330,027 | $12,519,794 | $188,205 | 1.5% |
| County Tax Levy | $4,642,854 | $4,662,854 | $4,662,854 | $4,692,854 | $30,000 | 0.6% |
| Expenditure (b) | $16,084,576 | $17,114,443 | $16,926,041 | $17,269,626 | $155,183 | 0.9% |
| Rev. Over (Under) Exp. | $181,082 | $0 | ($45,342) | $0 | $0 | N/A |
| Oper Income/(Loss) (d) | $816,542 | ($120,000) | $112,182 | ($56,978) | $63,022 | -52.5% |
| **CORPORATION COUNSEL** | | | | | | |
| Revenues | $467,214 | $459,390 | $459,419 | $463,784 | $4,394 | 1.0% |
| County Tax Levy | $1,030,032 | $1,006,785 | $1,006,785 | $991,785 | ($15,000) | -1.5% |
| Expenditure | $1,277,079 | $1,466,175 | $1,317,536 | $1,455,569 | ($10,606) | -0.7% |
| Rev. Over (Under) Exp. | $220,167 | $0 | $148,668 | $0 | $0 | N/A |

(a) The 2014 Budget includes a total of $1,084,910 Fund Balance appropriations, which includes $110,000 for the County Clerk, $552,025 for DOA End User Technology Program, $179,885 for DOA Risk Management, $200,000 for DOA Collections, $15,000 for DOA Records Management, and $28,000 in DOA Human Resources. The 2013 Budget includes a total of $1,079,014 Fund Balance appropriations, which includes $594,773 for DOA End User Technology Program, $243,154 for DOA Risk Management, $200,000 for DOA Collections, $30,000 for DOA Records Management, $9,087 for DOA Communications, and $2,000 in DOA Human Resources.

(b) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service-principal payments and proprietary fund retained earnings. Therefore, expenditures less revenues do not equal Tax Levy. Total 2014 Budget expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund of $416,380. Total 2013 Budget expenditures exclude capitalized Fixed Asset purchases as follows: End User Technology Fund of $479,675.

(c) Revenues in excess of expenditures reduce Tax Levy funding for other general governmental operations.

(d) Operating income generated from proprietary fund operations is retained in proprietary fund balance and does not result in a reduction of Tax Levy funding for other operations.



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# GENERAL ADMINISTRATION

## Functional Area Budget Highlights

**Significant program and funding changes to the 2014 Budget include the following:**

- The **County Board** budget reduces its reliance on tax levy for the seventh consecutive year with a $1,224 tax levy decrease mainly by lowering operating expenditures.

- The **County Clerk's Office** expenditure budget increases by about $138,000, mainly due to budgeting $140,000 for additional non-reoccurring election costs that occur in even-numbered years, when there are more elections held. These one-time costs are covered through $110,000 of General Fund Balance appropriation and $22,000 of higher municipal reimbursements for election related work, with the remainder covered through a reallocation of tax levy among County Clerk programs.

- Th**e County Treasurer** office budget operates with a tax levy credit, which results from more revenues budgeted than expenditures. This tax levy credit is used to reduce tax levy funding for other general governmental operations. The 2014 budgeted tax levy credit declines by about $212,200 to $6,841,300 mainly due to an estimated decrease in investment income to be earned of $127,000 to $4,413,000 and decreased revenues of $42,000 to $2,808,000 million for penalties and interest on delinquent taxes. The Department is also abolishing a 0.5 FTE Clerk Typist I-II position, which results in a reduction of $29,700 from the 2013 Budget, offset by costs to continue existing positions.

- The **Department of Administration (DOA) General Fund** cost to continue expenditures increase by about $27,600, or less than 1%, mostly due to increased personnel costs (extra help), offset with reduced operating and interdepartmental expenditures. Non-levy revenues decrease by about $3,400 due to an overall reduction in indirect cost recovery and cafeteria/vending revenues. This results in the need for $31,000 of tax levy funding, or an increase of about 1%.

- **DOA-End User Technology Internal Service Fund (EUTF)** tax levy overall decreases by $31,000, while expenditure budget appropriations are held to a 1.1% increase and reliance on fund balance appropriations is reduced. The last remaining tax levy subsidy for the End User Technology program was eliminated in the 2012 budget, and the use of End User Technology Fund Balance is reduced further by about $42,700 to $552,000 in 2014. The portion of the full cost of technology ownership borne by department charges and other ongoing revenue sources is estimated to be about 90% in the 2014 budget.

- **DOA-Risk Management** expenditures for 2014 increase by 1.9% or $47,900 to $2.61 million. This primarily reflects an increase in Worker's Compensation self-insured claims costs based on historical trends. Risk Management Division expenditures are subsidized with General Fund Balance of $179,885 which is a reduction of $63,300 from the 2013 budget and is intended to be phased-out as department charges are modified to better reflect costs. Interdepartmental revenue charges back to departments increase $144,500 (after reducing the fund balance subsidy) and reflect costs allocated to departments which are based on a five year weighted average of claims experience and risk exposure factors.

- **DOA-Collections** division will provide a Tax Levy credit of $90,000, a reduction of $30,000 from the 2013 Budget. The Collections Division works with various other departments to improve the automation of collection services to collect on past due accounts receivable. Overall expenditures decrease by $4,300, mostly due to a reduction in third party temporary help and partially offset by costs to continue existing staffing and service levels.

**BUDGETED POSITIONS 2012-2014**
**SUMMARY BY AGENCY AND FUND**

**GENERAL ADMINISTRATION**

| Agency | Fund | 2012 Actual | 2013 Adopted Budget | 2013 Modified Budget | 2014 Budget | 13-14 Change |
|---|---|---|---|---|---|---|
| COUNTY EXECUTIVE | General | 4.65 | 4.65 | 4.65 | 4.65 | 0.00 |
| COUNTY BOARD | General | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 |
| COUNTY CLERK | General | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| TREASURER | General | 5.50 | 5.50 | 5.50 | 5.00 | (0.50) |
| DEPT. OF ADMINISTRATION | General | 44.75 | 44.75 | 44.75 | 44.75 | 0.00 |
| | End User Technology | 37.45 | 37.45 | 37.45 | 37.45 | 0.00 |
| | Risk Management | 3.20 | 3.20 | 3.20 | 3.20 | 0.00 |
| | Communications | 2.35 | 2.35 | 2.35 | 2.35 | 0.00 |
| | Collections | 5.75 | 5.75 | 5.75 | 5.75 | 0.00 |
| | Subtotal Dept. of Admin. | 93.50 | 93.50 | 93.50 | 93.50 | 0.00 |
| CORPORATION COUNSEL | General | 11.40 | 11.40 | 11.40 | 11.40 | 0.00 |
| TOTAL REGULAR POSITIONS | | 126.05 | 126.05 | 126.05 | 125.55 | (0.50) |
| TOTAL EXTRA HELP | | 15.61 | 13.94 | 13.94 | 13.62 | (0.32) |
| TOTAL OVERTIME | | 0.28 | 0.18 | 0.18 | 0.15 | (0.03) |
| TOTAL BUDGETED POSITIONS | | 141.94 | 140.17 | 140.17 | 139.32 | (0.85) |

**2014 BUDGET ACTIONS:**

**County Clerk**
Increase Temporary Extra Help by 0.15 FTE.

**Treasurer**
Abolish 0.50 FTE Clerk Typist I-II
Increase Temporary Extra Help by 0.22 FTE

**Department of Administration- General**
Create 1.00 FTE Administrative Assistant I - Fiscal Management in Business Office.
Abolish 1.00 FTE Account Clerk I in Business Office.
Increase 1.02 FTE Temporary Extra Help
Decrease 0.02 FTE Overtime

**Department of Administration- End User Technology**
Create 1.00 FTE Centralized Records Supervisor.
Abolish 1.0 FTE Records Management Analyst.
Decrease 1.67 FTE Extra Help in Records Management

**Department of Administration- Communications**
Reduce 0.01 FTE Overtime

**Corporation Counsel**
Decrease 0.50 FTE Senior Attorney
Increase 0.50 FTE Attorney
Decrease 0.04 Extra Help

**2013 CURRENT YEAR ACTIONS:**

**Corporation Counsel**
Decrease 0.5 FTE Senior Attorney
Increase 0.5 FTE Attorney



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# County Executive



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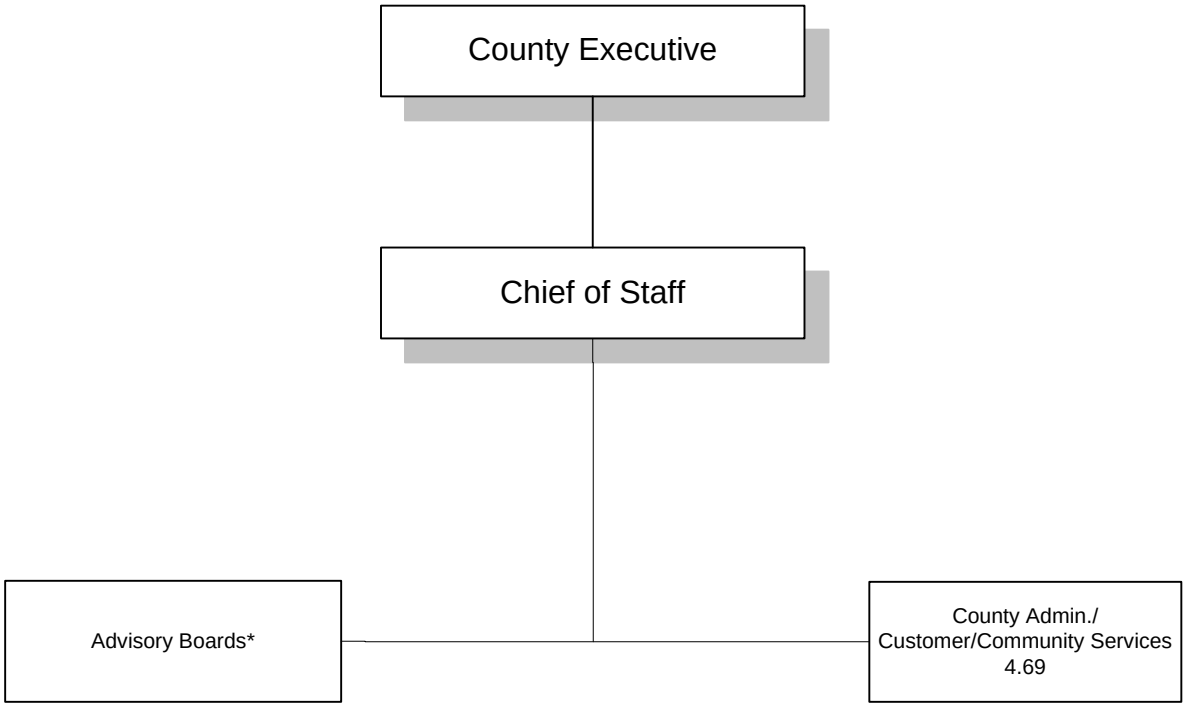
# COUNTY EXECUTIVE'S OFFICE

## FUNCTION / PROGRAM CHART




4.69 Total FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

* No Staff FTE's are allocated to Advisory Boards.

# County Executive

## Statement of Purpose

As chief executive officer of county government, the County Executive serves the citizens of Waukesha County by protecting and promoting their welfare, safety, health, and quality of life. The County Executive is responsible for managing administrative functions of County government, which are not vested in other elected officials. County government policy is established in partnership with the County Board of Supervisors, boards and commissions and the County Executive.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $0 | $0 | $0 | $0 | N/A |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 | N/A |
| Other Revenue (a) | $12,875 | $12,000 | $12,000 | $12,000 | $0 | 0.0% |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 | N/A |
| **County Tax Levy** | **$547,569** | **$547,569** | **$547,569** | **$555,965** | **$8,396** | **1.5%** |
| **Total Revenue Sources** | **$560,444** | **$559,569** | **$559,569** | **$567,965** | **$8,396** | **1.5%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $462,831 | $487,020 | $481,117 | $496,931 | $9,911 | 2.0% |
| Operating Expenses | $31,965 | $42,396 | $27,891 | $40,565 | ($1,831) | -4.3% |
| Interdept. Charges | $23,954 | $30,153 | $29,005 | $30,469 | $316 | 1.0% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$518,750** | **$559,569** | **$538,013** | **$567,965** | **$8,396** | **1.5%** |
| Rev. Over (Under) Exp. | $41,694 | $0 | $21,556 | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 4.65 | 4.65 | 4.65 | 4.65 | 0.00 | |
| Extra Help | 0.04 | 0.04 | 0.04 | 0.04 | 0.00 | |
| Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| **Total FTEs** | 4.69 | 4.69 | 4.69 | 4.69 | 0.00 | |

(a) The Other Revenue primarily relates to the County Executive award luncheon.

**Major Departmental Strategic Outcomes and Objectives for 2014**

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

**Objective 1**: Maintain exemplary financial management practices to help lower borrowing costs and the tax rate.

Key Outcome Indicator: The bond rating status is reflective of the County's diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

| Performance Measure: | 2012 Actual | 2013 Actual | 2014 Target |
|---|---|---|---|
| County's Bond Ratings | AAA/Aaa | AAA/Aaa | AAA/Aaa |

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

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

| Performance Measure | 2011 Actual | 2012 Actual | 2013 Actual |
|---|---|---|---|
| $ Amount of New Construction ** | $320.1 million | $406.4 million | $336.7 million |
| % of Change | 0.64% | 0.82% | 0.72% |

*****Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.***

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

**Objective 3:** The County tax impact on the homeowner is measured by looking at long term budget trends (five years) versus the rate of inflation as measured by the Core Consumer Price Index –Urban (CPI-U) five year annual average percentage for fiscal years July 1 to June 30th.*****

Key Outcome Indicator: Measures taxation stability by looking at the long term tax bill impact on the median home value versus the annual five year average CPI-U Core inflation rate.

| Performance Measure: | 2007-2011 Actual | 2008-2012 Actual | 2009-2013 Actual |
|---|---|---|---|
| Average annual CPI-U core (less food and energy) % increase over the five-year period. | 1.85% | 1.84% | 1.68% |
| Average annual tax increase (decrease) % on the medium value home over the 5 year period | 0.56% | 0.49% | 0.36% |

***** Year ending June 30th is consistently used since it represents the period preceding the budget development process.

# County Administration/Customer/Community Services

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

## Program Description

The County Executive Office is responsible for the coordination of countywide strategic planning process, an executive budget and for coordination of efficient executive office administrative and clerical support. The County Executive is responsible for managing administrative functions of County government, which are not vested in other elected officials. County Executive reviews non-represented performance pay recommendations for fairness, consistency, and meeting County evaluation requirements. The County Executive also provides for public relations between County Government and other entities including other governments, commercial, industrial, non-profit concerns and County citizens.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **4.69** | **4.69** | **4.69** | **4.69** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue (a) | $12,875 | $12,000 | $12,000 | $12,000 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$517,605** | **$521,504** | **$521,504** | **$529,900** | **$8,396** |
| **Total Revenues** | **$530,480** | **$533,504** | **$533,504** | **$541,900** | **$8,396** |
| Personnel Costs | $448,617 | $468,470 | $468,470 | $478,381 | $9,911 |
| Operating Expenses | $26,979 | $34,881 | $23,446 | $33,050 | ($1,831) |
| Interdept. Charges | $23,954 | $30,153 | $29,005 | $30,469 | $316 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$499,550** | **$533,504** | **$520,921** | **$541,900** | **$8,396** |
| Rev. Over (Under) Exp. | $30,930 | $0 | $12,583 | $0 | $0 |

(a) The other revenue primarily is from the County Executive award luncheon to reimburse costs of the luncheon.

## Program Highlights

Personnel costs are increased by $9,911 or 2% mainly due to costs to continue for the 4.69 FTE staff. Operating expenses decrease mostly related to a decrease in tuition/registration and printing costs related to budgeting costs closer to actual spending levels.

## Activity Data

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget |
|---|---|---|---|---|
| Dept. Heads Report directly to County Exec (a) | 8 | 8 | 8 | 8 |
| Funding quality services and keeping taxes low by limiting administrative support costs. | | | | |
| % of County Property Taxes Spent on Admin. Functional Area | <1% | <1% | <1% | <1% |
| The County Executive's Office utilizes a variety of tools to communicate with its constituency. Among the most effective means of conveying information to a broad audience is by issuing news releases and newsletters. | | | | |
| No. of news releases, electronic newsletters and newspaper columns drafted and distributed by the County Executive's Office. This number Includes reviews of other department news releases and electronic media. | 380 | 400 | 400 | 400 |

(a) Includes Corporation Counsel and UW Extension

# Advisory Boards

## Program Description

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

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | | | **No Staff Allocated** | | |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$29,964** | **$26,065** | **$26,065** | **$26,065** | **$0** |
| **Total Revenues** | **$29,964** | **$26,065** | **$26,065** | **$26,065** | **$0** |
| Personnel Costs | $14,214 | $18,550 | $12,647 | $18,550 | $0 |
| Operating Expenses | $4,986 | $7,515 | $4,445 | $7,515 | $0 |
| Interdept. Charges | $0 | $0 | $0 | $0 | $0 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$19,200** | **$26,065** | **$17,092** | **$26,065** | **$0** |
| Rev. Over (Under) Exp. | $10,764 | $0 | $8,973 | $0 | $0 |

## Program Highlights

Overall expenditures for the Boards and Commissions per diems, mileage and other related expenses are budgeted to remain at 2013 budgeted levels of $26,065.

## Activity

Provided below is a summary of the boards and commissions staffing level and meeting frequency for Board and Commissions with per diems and or other reimbursable expenditures are included within the County Executive's budget.

| | Boards & Commissions Members | | Avg. Meetings |
|---|---|---|---|
| | Co. Board | Citizens | Per Month |
| Health & Human Services Board | 4 | 6 | 1.5 |
| Park & Planning Commission | 3 | 4 | 2.0 |
| Aging and Disability Resource Center Advisory Board | 1 | 12 | 1.0 |
| Federated Library Board | 2 | 5 | 1.0 |
| Housing Authority | 2 | 3 | 0.33 |
| Wisconsin River Rail Transit Commission | 1 | 2 | 0.33 |
| Airport Operations Commission | 1 | 4 | 1.0 |
| Board of Adjustment | 0 | 5 | 1.0 |
| Ethics Board | 0 | 3 | As needed |

Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department Budget include: The Southeastern Wi. Regional Planning Commission appointees, Lake Management Districts, Trustees to Library Boards, Traffic Safety Commission, The Marsh Country Health Alliance Commission, The Sheriff Civil Service Commission which is included in the DOA - Human Resource Budget, CDBG Board which is included in the Parks and Land Use - CDBG budget and the Veteran Service Commission which is included in the HHS - Veteran Services office budget.

Also, employees are appointed to the Future Parkland Standing Committee; Veolia Emerald Park Standing Committee, Waste Management's Metro Landfill Monitoring Committee, Metro Recycling & Disposal Facility Siting Committee and Orchard Ridge Recycling & Disposal Facility Siting Committee.

# County Board



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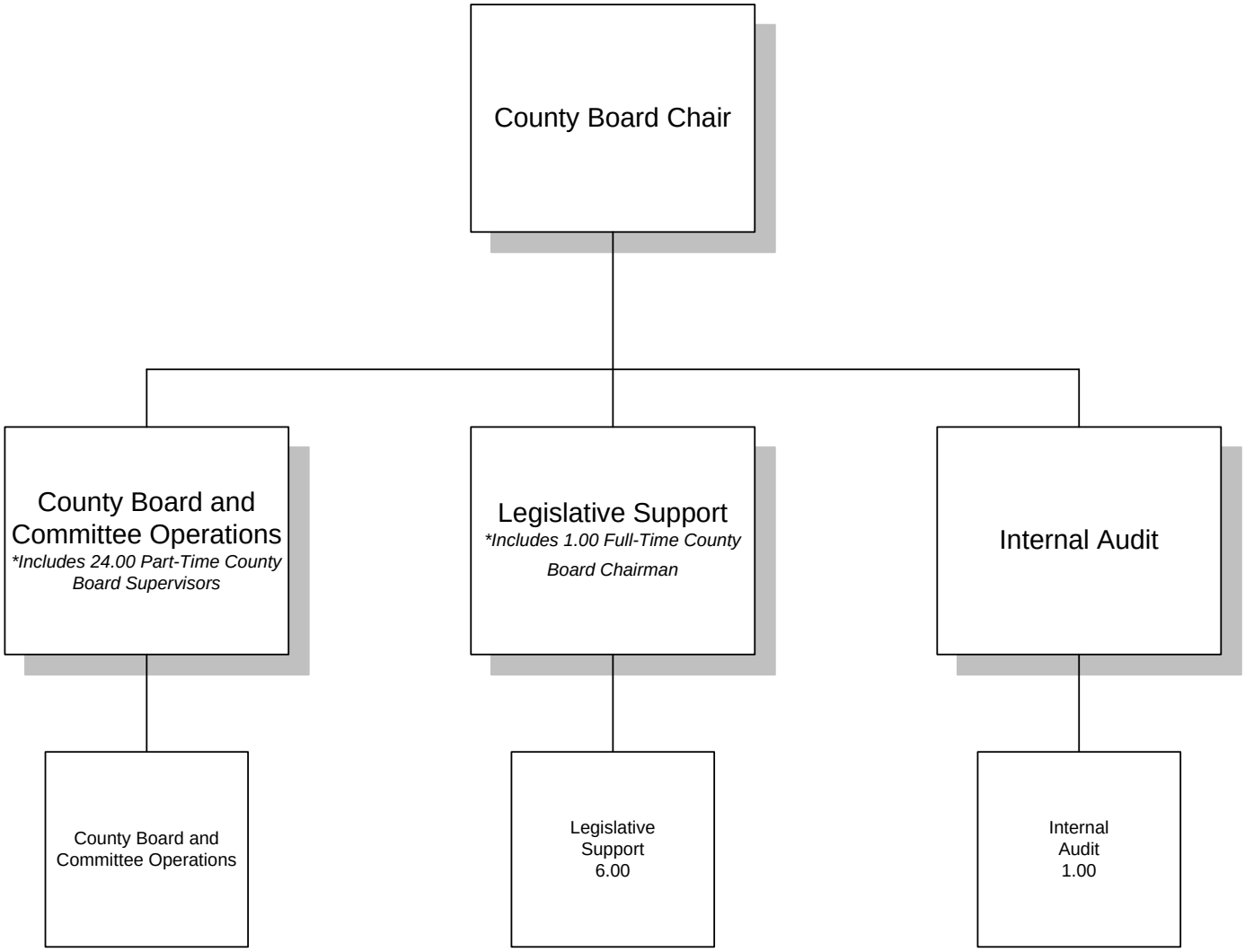
# COUNTY BOARD CHAIR'S OFFICE

## FUNCTION / PROGRAM CHART




7.00 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.



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# County Board

## Statement of Purpose

The mission of the Waukesha County Board of Supervisors is to enact legislation to establish policy to promote the health, safety, and quality of the life for the people of Waukesha County in a fiscally responsible manner.

The legislative body of the county is the board of supervisors, which consists of 25 members who are elected by districts to two-year terms in even numbered years. From its members, the board elects a chairperson, first vice-chairperson, and second vice-chairperson as officers of the County Board. There are seven standing committees organized on functional lines. The Executive, Finance and Human Resources committees deal with administrative policy matters, whereas the remaining four standing committees, Judiciary and Law Enforcement; Health and Human Services; Land Use, Parks and Environment; and Public Works, are concerned with policy matters affecting public services.

Through the internal audit function, the County Board provides financial and program evaluations to assure cost-effective and efficient use of available resources.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $0 | $0 | $0 | $0 | N/A |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 | N/A |
| Other Revenue | $0 | $0 | $0 | $0 | $0 | N/A |
| Appr. Fund Balance (a) (b) | $130,000 | $0 | $166,088 | $0 | $0 | N/A |
| **County Tax Levy** | **$1,172,875** | **$1,167,493** | **$1,167,493** | **$1,166,269** | **($1,224)** | **-0.1%** |
| **Total Revenue Sources** | **$1,302,875** | **$1,167,493** | **$1,333,581** | **$1,166,269** | **($1,224)** | **-0.1%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $888,116 | $922,454 | $922,404 | $938,733 | $16,279 | 1.8% |
| Operating Expenses (a) (b) | $155,485 | $214,405 | $194,882 | $197,077 | ($17,328) | -8.1% |
| Interdept. Charges | $28,143 | $30,634 | $29,434 | $30,459 | ($175) | -0.6% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$1,071,744** | **$1,167,493** | **$1,146,720** | **$1,166,269** | **($1,224)** | **-0.1%** |
| Rev. Over (Under) Exp. | $231,131 | $0 | $186,861 | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | |
| Extra Help | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| **Total FTEs** | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | |

(a) The 2012 actual reflects fund balance of $130,000 related to carry-over expenditure authority from the 2011 modified budget to the 2012 modified budget Internal Audit program for completion of internal audit projects ($55,000) from the 2011 audit plan which were delayed due to additional projects added to the plan in 2011 (including County Clerk and Health and Dental Insurance fund audits) and an open purchase order to complete the information technology project management audit ($75,000).

(b) The 2013 estimate reflects $166,088 from open purchase orders in the internal audit program carried over from 2012 into 2013 for audit of emergency government ($44,788), HHS building change order review assistance ($20,000), parks and land use department ($75,000), and consulting service for internal audit ($14,000). The estimated amount also includes fund balance of $12,300 related to carry-over expenditure authority from the 2012 modified budget to the 2013 modified in the County Board and committees' operations program for the development of a communal economic development platform.



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## Major Departmental Strategic Outcomes and Objectives for 2014

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

Objective 1: Maintain exemplary financial management policies and practices to help lower borrowing costs and tax rate.

Key Outcome Indicator: The bond rating status is reflective of the county's diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

| Performance Measure: | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Target |
|---|---|---|---|---|
| County's Bond Rating | AAA/Aaa | AAA/Aaa | AAA/Aaa | AAA/Aaa |

Objective 2: Create an environment that promotes county-wide economic development. The County Board Chairman is making concerted efforts to enhance regional economic and workforce development in 2013 and 2014 including enabling communication across the region and building and training a strong and diverse workforce capable of serving growing industries. The County Board Chairman is working cooperatively with outside organizations to further develop Waukesha County's business base.

Key Outcome Indicator: New construction growth in the county's equalized value.

| Performance Measure | 2011 Actual | 2012 Actual | 2013 Actual |
|---|---|---|---|
| $ Amount of New Construction ** | $320.1 million | $406.4 million | $336.7 million |
| % of Change | 0.64% | 0.82% | 0.72% |

***Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.*

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

Objective 3: Complete operational, performance and financial audits to promote efficiency, economy, adequate internal controls and implementation of best practices, and identify potential loss of county assets. Audit findings are based on measurable objectives and practices to ensure stable future budgets and compliance with county policies and procedures and federal, state and county laws and regulations. (Internal Audit)

The audit process actively engages departments to facilitate understanding, cooperation and follow-up which is critical to the successful completion of a performance audit. Benchmarking analysis is used to compare and identify lead practices in peer counties' programs that could be considered and adopted to improve effectiveness and efficiency of operations.

Anticipated 2014 audits include: financial management information system (FMIS), Waukesha County's use of contracted services, Department of Health and Human Services, Register of Deeds, payroll system and University of Wisconsin Extension.

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

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

### Program Description

The County Board Chair and staff evaluate and promote initiatives to better serve supervisors and the public and enhance and increase the development, efficiency and cost effectiveness of County and County Board operations. The County Board Chairman, elected by the board to fill a leadership position in the legislative support program, addresses all responsibilities designated in state statutes, county code and as an elected department head directing overall operations of department staff including audit functions, intergovernmental relations, task force assignments, research projects, etc.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **6.00** | **6.00** | **6.00** | **6.00** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$564,955** | **$573,901** | **$573,901** | **$584,089** | **$10,188** |
| **Total Revenues** | **$564,955** | **$573,901** | **$573,901** | **$584,089** | **$10,188** |
| Personnel Costs | $494,920 | $520,912 | $520,912 | $533,655 | $12,743 |
| Operating Expenses | $12,169 | $24,355 | $19,950 | $21,975 | ($2,380) |
| Interdept. Charges | $27,295 | $28,634 | $28,234 | $28,459 | ($175) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$534,384** | **$573,901** | **$569,096** | **$584,089** | **$10,188** |
| Rev. Over (Under) Exp. | $30,571 | $0 | $4,805 | $0 | $0 |

### Program Highlights

Personnel costs increases of $12,743 reflect salary and benefits cost projections for existing 6.0 FTE staff.

Operating expenses are reduced $2,380 or 9.77% reflecting lower cost estimates for travel, mileage reimbursement, and tuition and registration costs related to a commitment to increase efficiency by greater use of technology.

In 2012, County Board staff provided approximately 300 hours of administrative support to the Criminal Justice Collaboration Council which was not charged back to health and human services including production of meeting minutes, design and editing of newsletters and brochures, website updates, event/meeting planning and support, etc.

| **Activity-Workload Data** | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Committee agenda/minutes prepared | 241 | 250 | 250 | 250 | 0 |
| Advisement to committees by staff | 255 | 275 | 265 | 275 | 0 |
| Reviewing/advising on state legislative issues * | 200 | 200 | 200 | 200 | 0 |
| Staff participating in community events/meetings/conferences | 150 | 150 | 150 | 150 | 0 |

** These items are not duplicated in the above advisement item counts.*

## County Board and Committees Operations

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

### Program Description

The County Board makes a concerted effort to promote economic development and the well-being of county residents while building relationships with local and state officials to enhance cooperation and delivering services to taxpayers in the most cost effective manner. The Waukesha County Board of Supervisors consists of 25 elected members who elect a chairperson. There are no FTEs budgeted in the County Board and committees operations program due to the part-time nature of the 24 supervisor positions.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance (a) | $0 | $0 | $12,300 | $0 | $0 |
| **County Tax Levy** | **$360,750** | **$345,500** | **$345,500** | **$334,380** | **($11,120)** |
| **Total Revenues** | **$360,750** | **$345,500** | **$357,800** | **$334,380** | **($11,120)** |
| Personnel Costs | $258,171 | $264,000 | $264,000 | $263,880 | ($120) |
| Operating Expenses | $60,547 | $79,500 | $92,782 | $68,500 | ($11,000) |
| Interdept. Charges | $848 | $2,000 | $1,200 | $2,000 | $0 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$319,566** | **$345,500** | **$357,982** | **$334,380** | **($11,120)** |
| Rev. Over (Under) Exp. | $41,184 | $0 | ($182) | $0 | $0 |

a) The 2013 Estimate reflects fund balance of $12,300 related to carry-over expenditure authority from the 2012 modified budget to the 2013 modified budget for the development of a communal economic development platform.

### Program Highlights

The County Board and committee operations program budget is lower than five years ago.

Operating expense appropriations are reduced $11,000 to $68,500 due to a reduction in consulting expenditures, which are generally used for issues deemed essential and emergent.

| Activity-Workload Data | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Ordinances/Resolutions considered | 154 | 150 | 150 | 150 | 0 |
| County Board meetings attended | 304 | 275 | 275 | 275 | 0 |
| Standing Committee meetings attended | 614 | 675 | 675 | 675 | 0 |

Internal Audit

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

### Program Description

Internal audit, an independent function of the legislative branch of the county, is responsible for conducting operational, performance and financial audits of county operations to help ensure safeguarding of county assets, efficiency, management integrity and reliability by identifying cost effective controls throughout county operations. Internal audits and special projects result in recommendations to improve operations that assist administration, supervisors and taxpayers of Waukesha County for the purpose of promoting efficiency, economy and adequate internal controls.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.00** | **1.00** | **1.00** | **1.00** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance (a) (b) | $130,000 | $0 | $153,788 | $0 | $0 |
| **County Tax Levy** | **$247,170** | **$248,092** | **$248,092** | **$247,800** | **($292)** |
| **Total Revenues** | **$377,170** | **$248,092** | **$401,880** | **$247,800** | **($292)** |
| Personnel Costs | $135,025 | $137,542 | $137,492 | $141,198 | $3,656 |
| Operating Expenses (a) (b) | $82,769 | $110,550 | $264,038 | $106,602 | ($3,948) |
| Interdept. Charges | $0 | $0 | $0 | $0 | $0 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$217,794** | **$248,092** | **$401,530** | **$247,800** | **($292)** |
| Rev. Over (Under) Exp. | $159,376 | $0 | $350 | $0 | $0 |

a.) The 2012 actual reflects fund balance of $130,000 related to carry-over expenditure authority from the 2011 modified budget to the 2012 modified budget internal audit program for completion of internal audit projects ($55,000) from the 2011 audit plan which were delayed due to additional projects added to the plan in 2011 (including County Clerk and health and dental insurance fund audits) and an open purchase order to complete the information technology project management audit ($75,000).

b.) The 2013 estimate reflects $153,788 from open purchase orders carried over from 2012 into 2013 for audit of emergency government ($44,788), HHS building change order review assistance ($20,000), Parks and Land Use Department ($75,000), and consulting service for internal audit ($14,000).

### Program Highlights

Personnel costs increase $3,656 based on salary and benefit projections for existing staff.

Operating expenses are reduced $3,948 or 3.7% due to a reduction in consulting services for outside contracted audits.

Anticipated 2014 audits include: financial management information system (FMIS), counties use of contracted services, Department of Health and Human Services, Register of Deeds, payroll system and University of Wisconsin Extension.

| **Activity-Workload Data** | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Audits of department activities | 4 | 5 | 7 | 6 | 1 |
| Consult with departments to assist in various projects | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing |
| Follow-up of internal audit and external auditor's recommendations | 1 | 1 | 1 | 1 | 0 |
| Assist in completion of single audit work performed by external auditors | 1 | 1 | 1 | 1 | 0 |

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# County Clerk



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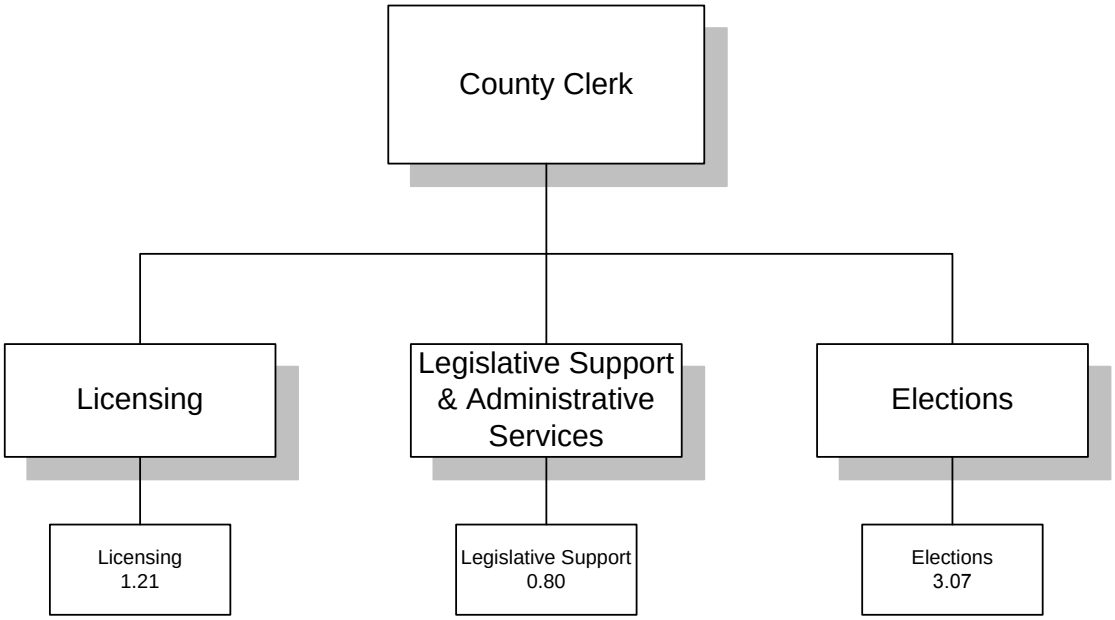
# COUNTY CLERK'S OFFICE

## FUNCTION / PROGRAM CHART




5.08 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.



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# County Clerk

## Statement of Purpose

The Waukesha County electorate chooses the County Clerk, which is a State Constitutional Officer defined by Wisconsin Statutes, every two years. The County Clerk's two main statutory duties are to act as the Waukesha County Election Commissioner and Clerk of the Waukesha County Board.

| Financial Summary | 2012 Actual (a) | 2013 Adopted Budget | 2013 Estimate | 2014 Budget (b) | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $178,520 | $158,025 | $162,025 | $162,000 | $3,975 | 2.5% |
| Charges for Services | $93,583 | $62,525 | $70,276 | $86,125 | $23,600 | 37.7% |
| Interdepartmental | $74 | $400 | $400 | $400 | $0 | 0.0% |
| Other Revenue | $1,803 | $1,400 | $1,100 | $1,400 | $0 | 0.0% |
| Appr. Fund Balance (a)(b) | $346,000 | $0 | $0 | $110,000 | $110,000 | N/A |
| **County Tax Levy** | **$312,360** | **$312,360** | **$312,360** | **$312,360** | **$0** | **0.0%** |
| **Total Revenue Sources** | **$932,340** | **$534,710** | **$546,161** | **$672,285** | **$137,575** | **25.7%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $350,995 | $350,042 | $334,344 | $360,703 | $10,661 | 3.0% |
| Operating Expenses | $478,150 | $144,414 | $140,751 | $270,907 | $126,493 | 87.6% |
| Interdept. Charges | $39,643 | $40,254 | $39,549 | $40,675 | $421 | 1.0% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$868,788** | **$534,710** | **$514,644** | **$672,285** | **$137,575** | **25.7%** |
| Rev. Over (Under) Exp. | $63,552 | $0 | $31,517 | $0 | $0 | N/A |

| Position Summary (FTE) | | | | | |
|---|---|---|---|---|---|
| Regular Positions | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| Extra Help | 1.54 | 0.92 | 0.92 | 1.07 | 0.15 |
| Overtime | 0.06 | 0.01 | 0.01 | 0.01 | 0.00 |
| **Total FTEs** | 5.60 | 4.93 | 4.93 | 5.08 | 0.15 |

(a) 2012 actual General Fund Balance includes one-time General Fund Balance appropriation of $155,000 for higher estimated costs associated with the higher number of elections in the presidential election year. Fund balance also includes a transfer from the Contingency Fund of $191,000 to cover additional costs associated with the recall elections for Governor and Lieutenant Governor

(b) The 2014 budget includes one-time General Fund Balance appropriation of $110,000 for higher estimated costs associated with the higher number of elections in the mid-term election year.

County Clerk's Mission is to:

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

**Current & Proposed Capital Projects**

| Proj. # | Project Name | Expected Completion Year | Total Project Costs | Estimated % Complete End of '13 | Estimated Operating Impact | A = Annual T = One-Tim |
|---|---|---|---|---|---|---|
| 201310 | Election System Upgrade | 2015 | $2,318,000 | 10% | TBD | A |

## Program Description

The County Clerk's Office issues marriage licenses and domestic partnership licenses to County residents or out of state customers who are eligible to marry under Wisconsin law; distributes dog licenses, tags and supplies to municipalities as mandated by State law; and accepts and forwards passport applications and all required materials to the U.S. State Department.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.32** | **1.21** | **1.21** | **1.21** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $178,520 | $158,025 | $162,025 | $162,000 | $3,975 |
| Charges for Services | $17,584 | $12,000 | $13,700 | $13,600 | $1,600 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $82 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy (a)** | **($44,365)** | **($60,344)** | **($60,344)** | **($66,160)** | **($5,816)** |
| **Total Revenues** | **$151,821** | **$109,681** | **$115,381** | **$109,440** | **($241)** |
| Personnel Costs | $76,758 | $69,897 | $78,409 | $72,350 | $2,453 |
| Operating Expenses | $14,897 | $23,017 | $18,102 | $19,950 | ($3,067) |
| Interdept. Charges | $16,146 | $16,767 | $16,752 | $17,140 | $373 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$107,801** | **$109,681** | **$113,263** | **$109,440** | **($241)** |
| Rev. Over (Under) Exp. | $44,020 | $0 | $2,118 | $0 | $0 |

(a) The tax levy credit in this program area is used to reduce the County Clerk's overall tax levy need in the Elections and Legislative Support programs.

## Program Highlights

License revenues include passport application fee revenues, which increase by $4,000 to $58,000, to be more inline with an upward trend in these revenues. Marriage license revenue remains at the 2013 budget level of $103,500 (see activity table below). Charges for service revenue include marriage waiver fee revenues, which are budgeted to increase by $1,000 to $4,800, and charges for passport photos, which increases by $600 to $8,800.

Personnel costs increase about $2,500, mainly due to the cost to continue staff allocated to this program. Operating expenditures decrease by about $3,100, mainly due to a reduction in training and travel related expenditures.

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

| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Budget Change |
|---|---|---|---|---|---|---|
| Marriage Licenses (b) | 1,812 | 1,715 | 1,871 | 1,715 | 1,715 | 0 |
| Dog Licenses (c) | 17,764 | 17,154 | 16,785 | 17,154 | 16,850 | (304) |
| Passports Applications | 1,536 | 1,953 | 2,424 | 2,160 | 2,200 | 40 |

(b) Excludes re-issued licenses.
(c) Revenues generated from dog licenses are not retained in the County Clerk's Office except for direct expenses.

## Program Description

Prepare and publish State statutory required legal election notices. Train inspectors and poll workers. Help with voter registration. Certify to local clerks, pertinent election data. Prepare and distribute ballots and other election supplies to local clerks. Prepare voting machine layouts for municipalities. Receive and tabulate election returns on election night. Canvass the results of all elections held for County, State, and Federal offices within the County. Respond to, and take appropriate action, when necessary, on all questions and complaints regarding the election process within the County and maintain the necessary records for Waukesha County municipalities collaborating on the Statewide Voter Registration System (SVRS) to maintain compliance with Federal election statutes.

| | 2012 Actual (a) | 2013 Budget | 2013 Estimate | 2014 Budget (b) | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **3.41** | **2.92** | **2.92** | **3.07** | **0.15** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $75,575 | $50,000 | $56,016 | $72,000 | $22,000 |
| Interdepartmental | $22 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance (a)(b) | $346,000 | $0 | $0 | $110,000 | $110,000 |
| **County Tax Levy** | **$293,498** | **$309,674** | **$309,674** | **$318,054** | **$8,380** |
| **Total Revenues** | **$715,095** | **$359,674** | **$365,690** | **$500,054** | **$140,380** |
| Personnel Costs | $220,237 | $224,421 | $201,526 | $232,902 | $8,481 |
| Operating Expenses | $460,343 | $115,680 | $121,330 | $247,382 | $131,702 |
| Interdept. Charges | $19,446 | $19,573 | $19,108 | $19,770 | $197 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$700,026** | **$359,674** | **$341,964** | **$500,054** | **$140,380** |
| Rev. Over (Under) Exp. | $15,069 | $0 | $23,726 | $0 | $0 |

(a) 2012 actual General Fund Balance includes one-time General Fund Balance appropriation of $155,000 for higher estimated costs associated with the higher number of elections in the presidential election year. Fund balance also includes a transfer from the Contingency Fund of $191,000 to cover additional costs associated with the recall elections for Governor and Lieutenant Governor.

(b) The 2014 budget includes one-time General Fund Balance appropriation of $110,000 for higher estimated costs associated with the higher number of elections in the mid-term election year.

## Program Highlights

Charges for Service revenues, which consist of municipal reimbursements for election related work, increase by $22,000 to $72,000, based on higher volumes of reimbursable work anticipated during this mid-term election year. General Fund Balance of $110,000 is budgeted for one-time higher costs related to the higher number of elections in 2014.

Personnel costs increase by about $8,500, mainly due to an increase in temporary extra help and related benefits by about $9,900, or about 0.15 FTE (310 hours), up to 0.66 FTE (1,370 hours), since additional temporary staffing assistance is estimated to be needed for the higher number of elections. In addition, salary per diem expenses for canvassing board work increase by $1,700 (from about $800 to $2,500). This is partially offset by a decrease in the net cost to continue of regular staff allocated to this program by about $3,100, mainly due to a change in employee health plan selection, from a higher cost plan to a lower cost plan.

Operating expenditures are budgeted to increase by about $131,700, mainly due to the additional elections planned for 2014, including an increase in ballot costs by $98,000 to $149,000, legal notice costs by $15,500 to $28,000. The net remaining increase of $18,200 consists of several smaller operating expense account increases for other election costs such as equipment programming, ballot containers and other related items.

| Activity | 2010 | 2011 | 2012 | 2013 | 2014 Est. |
|---|---|---|---|---|---|
| **Number of Waukesha County Registered Voters as certified in January** | 264,786 | 268,037 | 284,034 | 262,329 (c) | 268,350 |

(c) The # of registered voters may decline from year to year due to the elimination of duplicate registrations, as determined through maintenance of the Statewide Voter Registration System.

# Legislative Support and Administrative Services

## Program Description

Clerk of the County Board of Supervisors, custodian of all records of the Board and all other records as required to be filed by statutes. The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support, including actively working on business continuity, the County accounting system, and annual budget for the Department. The County Clerk is also responsible for posting agendas and minutes and publishing summaries of proposed County Ordinances. Many times, the Office is the first place residents call to get transferred to the appropriate department.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **0.87** | **0.80** | **0.80** | **0.80** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $424 | $525 | $560 | $525 | $0 |
| Interdepartmental | $52 | $400 | $400 | $400 | $0 |
| Other Revenue | $1,721 | $1,400 | $1,100 | $1,400 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$63,227** | **$63,030** | **$63,030** | **$60,466** | **($2,564)** |
| **Total Revenues** | **$65,424** | **$65,355** | **$65,090** | **$62,791** | **($2,564)** |
| Personnel Costs | $54,000 | $55,724 | $54,409 | $55,451 | ($273) |
| Operating Expenses | $2,910 | $5,717 | $1,319 | $3,575 | ($2,142) |
| Interdept. Charges | $4,051 | $3,914 | $3,689 | $3,765 | ($149) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$60,961** | **$65,355** | **$59,417** | **$62,791** | **($2,564)** |
| Rev. Over (Under) Exp. | $4,463 | $0 | $5,673 | $0 | $0 |

## Program Highlights

Charges for Service revenues include $525 in the base budget, mostly for copy and duplicating fee revenues. Interdepartmental charge revenues include $400 budgeted for revenue generated from providing other County departments with the “Directory of Public Officials,” produced by the County Clerk’s Office staff in this program area. Other revenues consist of reimbursements from municipal officials for meeting supplies.

Personnel costs decrease by about $300, mainly due to a change in an employee’s health plan selection, partially offset by the cost to continue staffing allocated to this program. Operating expenditures are budgeted to decrease by about $2,100, mostly due to a decrease in legal notice costs.

# County Treasurer



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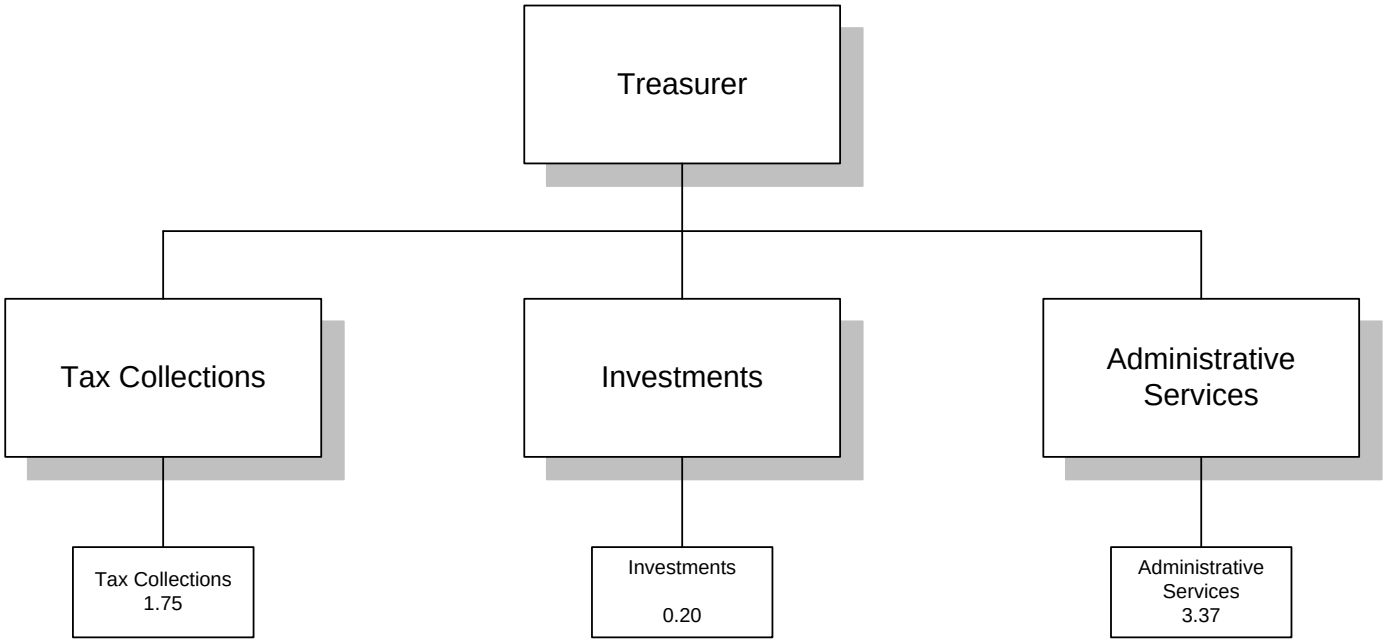
# TREASURER'S OFFICE

## FUNCTION / PROGRAM CHART




5.32 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

# County Treasurer

## Statement of Purpose

The mission of the County Treasurer's office is to provide efficient, courteous service and maintain accurate records, while upholding the fiduciary and statutory responsibilities required of the office.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $41,216 | $55,000 | $55,000 | $48,000 | ($7,000) | -12.7% |
| Charges for Services | $149,817 | $132,700 | $133,050 | $132,700 | $0 | 0.0% |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 | N/A |
| Other Revenue (a) | $7,834,421 | $7,505,800 | $6,363,505 | $7,338,300 | ($167,500) | -2.2% |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 | N/A |
| **County Tax Levy/ (Credit) (b)** | **($7,288,462)** | **($7,053,462)** | **($7,053,462)** | **($6,841,304)** | **$212,158** | **3.0%** |
| **Total Revenue Sources** | **$736,992** | **$640,038** | **($501,907)** | **$677,696** | **$37,658** | **5.9%** |
| **Expenditures** | | | | | | |
| Personnel Costs (c) | $314,234 | $355,363 | $359,073 | $357,605 | $2,242 | 0.6% |
| Operating Expenses (c) | $116,450 | $149,679 | $151,648 | $186,236 | $36,557 | 24.4% |
| Interdept. Charges (c) | $129,881 | $134,996 | $135,450 | $133,855 | ($1,141) | -0.8% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$560,565** | **$640,038** | **$646,171** | **$677,696** | **$37,658** | **5.9%** |
| Rev. Over (Under) Exp. | $176,427 | $0 | ($1,148,078) | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 5.50 | 5.50 | 5.50 | 5.00 | (0.50) | |
| Extra Help | 0.07 | 0.07 | 0.07 | 0.29 | 0.22 | |
| Overtime | 0.03 | 0.03 | 0.03 | 0.03 | 0.00 | |
| **Total FTEs** | 5.60 | 5.60 | 5.60 | 5.32 | (0.28) | |

a) For budget comparison purposes, the 2012 actual Investment Income revenues reported here do not agree to the Comprehensive Annual Financial Report which includes year-end market to market values of investments as required by GAAP.

b) The tax levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.

c) The 2013 Expenditures estimate is currently estimated to exceed the 2013 adopted budget primarily related to unexpected Retirement/Separation Payouts, Finance Charges, and Interdepartmental Charges–Postage in 2013 than the budget anticipated. A funds transfer will be requested if higher expenditures materialize.

### Current and Proposed Capital Projects

| Proj.# | Project Name | Expected Completion Year | Total Project Cost | Est. % Complete End of '13 | Est. Operating Impact | A=Annual T=One-Time |
|---|---|---|---|---|---|---|
| 200414 | County-wide Cashiering (a) | 2013 | $970,000 | 100% | $45,000 | A |

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

a) Project is coordinated by Department of Administration Business Office. The cashier system currently being utilized by the Treasurer's office is expected to be fully implemented by County departments by the end of 2013. The total estimated operating impact to the County is estimated at $45,000. The first year of cashiering software/maintenance was funded from the capital project. The charges are added to End User Technology Fund (EUTF) and are allocated to all applicable department budgets through the EUTF cost allocation.

# Tax Collection

## Program Description

The County Treasurer computes and distributes tax settlements for thirty-seven municipalities, the Department of Revenue, and all school districts in the County. Contractual agreements exist with twelve municipalities to collect first installment property taxes. Second installment taxes are collected for thirty-one of the thirty-seven municipalities. The office also collects delinquent taxes and, as necessary, forecloses and sells foreclosed properties according to Wisconsin Statutes.

## Major Departmental Strategic Outcomes and Objectives for 2014

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

**Objective:** Work cooperatively with financial institutions and escrow companies to electronically receive tax payments in order to improve efficiencies and reduce costs.

Key Outcome Indicator: Increased number of property tax payments electronically imported (interfaced) into the tax system. An increasing rate of electronic submissions will indicate improved efficiency, improved cash flow and reduced costs. Based on analysis of electronic submission of 2011 and 2012 tax bills, a 2014 target (estimate) is shown below:

| Performance Measure: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| # Tax payments received electronically | 3,364 | 4,000 | 4,000 | 5,000 |
| Projected estimated cost savings | $606 | $720 | $720 | $900 |

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **2.05** | **2.03** | **2.03** | **1.75** | **(0.28)** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $41,216 | $55,000 | $55,000 | $48,000 | ($7,000) |
| Charges for Services | $147,755 | $131,500 | $131,850 | $131,500 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $3,703,445 | $2,964,400 | $3,322,055 | $2,923,900 | ($40,500) |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy/(Credit) (a)** | **($2,827,379)** | **($2,882,985)** | **($2,882,985)** | **($2,852,365)** | **$30,620** |
| **Total Revenues** | **$1,065,037** | **$267,915** | **$625,920** | **$251,035** | **($16,880)** |
| Personnel Costs (b) | $81,241 | $110,563 | $112,418 | $99,356 | ($11,207) |
| Operating Expenses | $100,230 | $101,043 | $94,552 | $96,340 | ($4,703) |
| Interdept. Charges | $52,740 | $56,309 | $56,259 | $55,339 | ($970) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$234,211** | **$267,915** | **$263,229** | **$251,035** | **($16,880)** |
| Rev. Over (Under) Exp. | $830,826 | $0 | $362,691 | $0 | $0 |

a) Revenues in excess of expenditures are used to reduce tax levy funding for other General Governmental operations.
b) The 2013 Personnel Costs estimate is currently estimated to exceed the 2013 adopted budget primarily related to unexpected retirement/separation vacation payouts in 2013 than the budget anticipated. A funds transfer will be requested if higher expenditures materialize.

# Tax Collection (cont.)

## Program Highlights

Fines/Licenses revenue consists of Agricultural Land Use conversion charges budgeted to decrease by $7,000 or 12.73% to $48,000 to more closely reflect historical revenues.

Other Revenue is budgeted to decrease $40,500 which includes a budgeted decrease in Interest and Penalty on delinquent taxes of $42,000 or 4.98% to $2.8 million reflecting a reduction in tax delinquencies and is slightly offset by an increase in Payments in Lieu of Taxes of $1,500 or 2.54%.

Personnel costs are budgeted to decrease by $11,207 or 10.14% primarily related to an abolishment of a 0.50 FTE Clerk Typist I-II position partially due to greater efficiencies realized with workflow on the tax records replacement and countywide cashiering systems. This reduction is offset by a 0.22 FTE increase in Temporary Extra Help of $6,688. Temporary Extra Help will be used to assist with possible processes pertaining to electronic check presentation.

Operating Expenses are budgeted to decrease by $4,703 due to a decrease in Reimbursement for Personal Property Tax of $4,000 or 26.67%; a decrease in Postage of $403 or 2.34%; and a decrease in Outside Microfilming or $300 or 100% as microfilming of the tax roll is no longer needed due to records retention is now electronic (PDF'd).

Interdepartmental Charges are budgeted to decrease by $970 primarily due to a decrease in Administrative Overhead of $800 or 5.52%, a decrease in Interdepartmental Charges-Legal Charges of $50 or 33.33%, and a decrease in Interdepartmental Charges-Computer Maintenance-Information Systems of $367 or 3.69% offset by an increase related to the DOA Principal Financial Analyst position for tax collection services provided to the Treasurer is increasing $247 or 1.21%.

## Activity

Interest and penalty revenue is collected from delinquent property taxpayers. Revenues have fluctuated over the past several years, partly due to the cyclical nature of delinquent taxes and when they are paid.

**Interest and Penalty Earned on Delinquent Taxes**

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 Est. |
|---|---|---|---|---|---|---|---|
| **Interest** | $1,218,480 | $1,456,248 | $1,953,118 | $2,284,491 | $2,458,214 | $2,365,206 | $1,900,000 |
| **Penalty** | $617,609 | $749,364 | $1,007,175 | $1,165,653 | $1,227,443 | $1,175,615 | $950,000 |
| **TOTAL** | $1,836,089 | $2,205,612 | $2,960,293 | $3,450,144 | $3,685,657 | $3,540,821 | $2,850,000 |

## Tax Collection (cont.)

### Activity

The Treasurer's office collected first installment taxes for twelve municipalities in the 2012-2013 tax years. The dollars collected increased by $1.0 million to $142.3 million. A contractual agreement is established and fees are charged to the municipality for this service. The fees assessed to municipalities offset direct costs associated with the process of collection such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County's tax collection service.

**Property Taxes Dollars Collected under Municipal Contracts**

| Municipality | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|---|---|
| City of Delafield | $14,999,037 | $15,434,974 | $15,557,891 | $15,918,438 | $15,814,785 | $15,929,219 |
| Town of Brookfield | $12,118,745 | $11,959,197 | $12,489,714 | $12,333,060 | $12,476,796 | $12,325,160 |
| Town of Waukesha | $10,933,378 | $10,608,409 | $11,320,785 | $11,351,046 | $11,481,880 | $11,216,061 |
| Village of Dousman | $2,161,110 | $2,161,526 | $2,167,348 | $2,250,107 | $2,362,645 | $2,464,520 |
| Village of Lac La Belle | $1,382,026 | $1,417,124 | $1,345,392 | $1,482,481 | $1,431,506 | $1,502,700 |
| Village of Lannon | $1,310,240 | $1,445,786 | $1,496,486 | $1,571,496 | $1,573,686 | $1,610,014 |
| Village of Menomonee Falls | $58,215,725 | $60,985,033 | $64,339,552 | $65,932,259 | $66,324,210 | $66,606,056 |
| Village of Merton | $4,187,394 | $4,143,616 | $4,572,666 | $4,797,428 | $5,015,291 | $5,125,366 |
| Village of Nashotah | $2,283,807 | $2,113,498 | $2,255,421 | $2,370,252 | $2,391,372 | $2,290,541 |
| Village of Oconomowoc Lake | $4,402,494 | $4,655,719 | $4,532,374 | $4,453,360 | $4,471,340 | $4,584,523 |
| Village of Pewaukee | $12,188,606 | $12,917,048 | $12,920,211 | $13,237,318 | $13,356,551 | $13,795,245 |
| Village of Wales | $3,955,811 | $4,045,371 | $4,373,080 | $4,431,651 | $4,600,464 | $4,933,828 |
| TOTAL | $128,138,373 | $131,887,301 | $137,370,920 | $140,128,896 | $141,300,526 | $142,383,233 |

## Program Description

The County cash balances are invested using the State's Local Government Investment Pool, Aaa/AAA money market funds and securities by investment firms with contracts that are authorized by State Statutes and in accordance with the County's adopted investment policies. The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity and to maximize the return on investment.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **0.20** | **0.20** | **0.20** | **0.20** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue (a) | $4,129,520 | $4,540,000 | $3,040,000 | $4,413,000 | ($127,000) |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy/(Credit) (b)** | **($4,764,402)** | **($4,483,310)** | **($4,483,310)** | **($4,319,601)** | **$163,709** |
| **Total Revenues** | **($634,882)** | **$56,690** | **($1,443,310)** | **$93,399** | **$36,709** |
| Personnel Costs | $17,818 | $18,171 | $18,171 | $18,421 | $250 |
| Operating Expenses (c) | $0 | $0 | $9,000 | $36,000 | $36,000 |
| Interdept. Charges | $37,659 | $38,519 | $38,519 | $38,978 | $459 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$55,477** | **$56,690** | **$65,690** | **$93,399** | **$36,709** |
| Rev. Over (Under) Exp. | ($690,359) | $0 | ($1,509,000) | $0 | $0 |

(a) 2013 Estimate of investment income is projected to be $1,500,000 lower than 2013 budget figures as a result of expected lower investment rates of return.
(b) Budgeted revenues in excess of expenditures are used to reduce tax levy funding for other General Governmental operations.
(c) The 2013 Operating Expenses estimate is currently estimated to exceed the 2013 adopted budget relating to unexpected Finance Charges in 2013 than the budget anticipated. A funds transfer will be requested if higher expenditures materialize.

## Program Highlights

Investment income in other revenue is reduced in 2014 by $127,000 to $4,413,000.

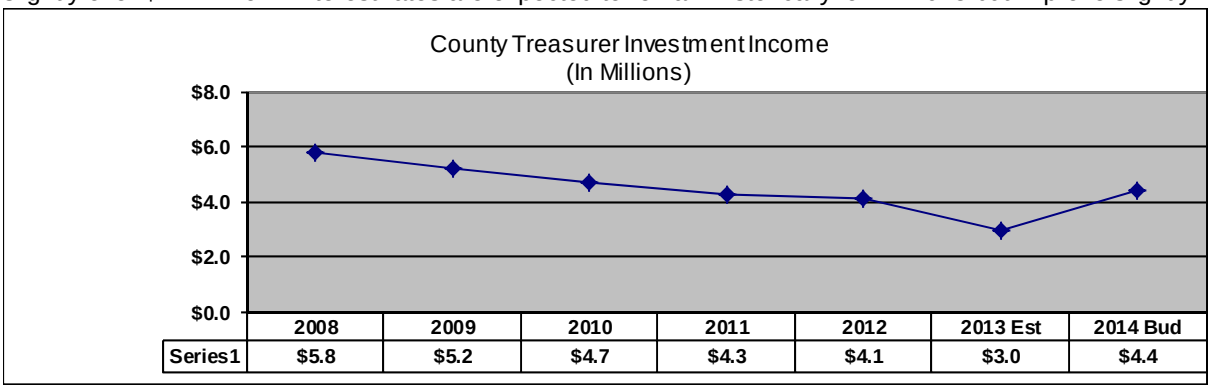
Personnel Costs increase by $250 or 1.38% due to costs to continue staff in this area.

Operating Expenses are budgeted to increase by $36,000 due to a new bank contract in which Finance Charges will start to be realized starting in October 2013.

Interdepartmental Charges increase slightly by $459 or 1.21% due an increase in the DOA Principal Financial Analyst position allocated costs.

## Activity

Interest rates between 2008 and 2012 have been declining with investment income at historical levels ending 2012 slightly over $4.1 million. Interest rates are expected to remain historically low in 2013 but improve slightly in 2014.



# Administrative Services

## Program Description

The Administrative Services division is responsible for coordinating and providing efficient administrative/clerical support. The office collects and receipts departmental monies for the County and disburses all checks.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **3.35** | **3.37** | **3.37** | **3.37** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $2,062 | $1,200 | $1,200 | $1,200 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $1,456 | $1,400 | $1,450 | $1,400 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy\(Credit) (a)** | **$303,319** | **$312,833** | **$312,833** | **$330,662** | **$17,829** |
| **Total Revenues** | **$306,837** | **$315,433** | **$315,483** | **$333,262** | **$17,829** |
| Personnel Costs (b) | $215,175 | $226,629 | $228,484 | $239,828 | $13,199 |
| Operating Expenses | $16,220 | $48,636 | $48,096 | $53,896 | $5,260 |
| Interdept. Charges (b) | $39,482 | $40,168 | $40,672 | $39,538 | ($630) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$270,877** | **$315,433** | **$317,252** | **$333,262** | **$17,829** |
| Rev. Over (Under) Exp. | $35,960 | $0 | ($1,769) | $0 | $0 |

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

(b) The 2013 Expenditures estimate is currently estimated to exceed the 2013 adopted budget primarily related to unexpected Retirement/Separation vacation payouts and Interdepartmental Charges–Postage in 2013 than the budget anticipated. A funds transfer will be requested if higher expenditures materialize.

## Program Highlights

Personnel Costs are budgeted to increase by $13,199 or 5.82% due to costs to continue staff in this area; in addition to staff switching from single health coverage to family health coverage.

Operating Expenses are budgeted to increase by $5,260 or 10.82% due to an increase of $5,500 in Office Equipment for the purchase of electronic check presentation equipment; an increase of $500 in Advertising and Legal Notices; and an increase of $920 in Printing Supplies. Increases are offset by a decrease of $600 in Data Processing/Computer Supplies; a decrease of $660 in Office Equipment Repair/Maintenance; and a decrease of $500 in DP Equipment Repair/Maintenance.

Interdepartmental Charges decrease slightly by $630 or 1.94% due to a decrease of $680 in Computer Maintenance-Information System, a decrease of $120 in Copier Replacement Charges; a decrease of $141 in Records Storage and Retrieval; and a decrease of $184 in Computer Replacement, offset by an increase of $521 in Postage.

# Department of Administration



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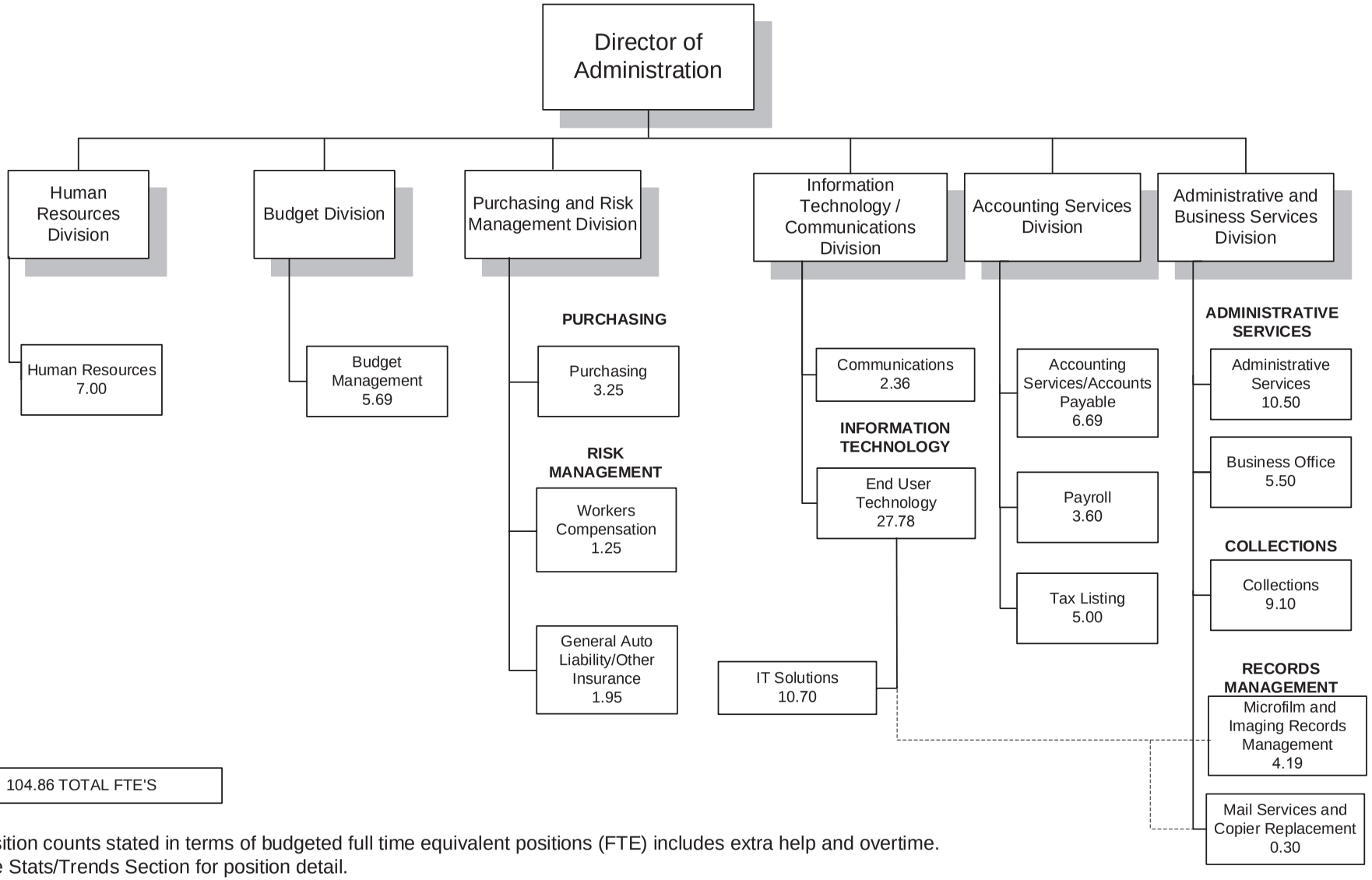
# ADMINISTRATION

## FUNCTION / PROGRAM CHART




104.86 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

## Statement of Purpose

The mission of the Department of Administration is to assist other County departments and provide County-wide standards and support systems for human resources, financial management, information technology, procurement and other internal support services. The Department promotes and initiates enhancements and efficiencies of internal service operations, which enables better services to other County departments and ultimately the citizens of Waukesha County.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Revenues | $1,682,845 | $1,647,870 | $1,623,181 | $1,644,482 | ($3,388) | -0.2% |
| County Tax Levy | $3,131,430 | $3,161,430 | $3,161,430 | $3,192,430 | $31,000 | 1.0% |
| Expenditures | $4,633,193 | $4,809,300 | $4,829,953 | $4,836,912 | $27,612 | 0.6% |
| Rev. Over (Under) Exp. | $181,082 | $0 | ($45,342) | $0 | $0 | N/A |
| **End User Technology Fund** | | | | | | |
| Revenues | $6,476,826 | $6,366,430 | $6,320,218 | $6,518,507 | $152,077 | 2.4% |
| County Tax Levy | $1,631,424 | $1,621,424 | $1,621,424 | $1,590,424 | ($31,000) | -1.9% |
| Expenditures | $7,319,232 | $7,987,854 | $7,709,771 | $8,075,909 | $88,055 | 1.1% |
| Operating Inc./(Loss) | $789,018 | $0 | $231,871 | $33,022 | $33,022 | N/A |
| **Risk Management** | | | | | | |
| Revenues | $2,563,599 | $2,565,454 | $2,635,561 | $2,613,310 | $47,856 | 1.9% |
| County Tax Levy | $0 | $0 | $0 | $0 | $0 | N/A |
| Expenditures | $2,637,471 | $2,565,454 | $2,715,633 | $2,613,310 | $47,856 | 1.9% |
| Operating Inc./(Loss) | ($73,872) | $0 | ($80,072) | $0 | $0 | N/A |
| **Communications** | | | | | | |
| Revenues | $837,735 | $795,810 | $803,267 | $791,783 | ($4,027) | -0.5% |
| County Tax Levy | $0 | $0 | $0 | $0 | $0 | N/A |
| Expenditures | $736,922 | $795,810 | $798,057 | $791,783 | ($4,027) | -0.5% |
| Operating Inc./(Loss) | $100,813 | $0 | $5,210 | $0 | $0 | N/A |
| **Collections** | | | | | | |
| Revenues | $878,341 | $956,025 | $947,800 | $951,712 | ($4,313) | -0.5% |
| County Tax Levy (a) | ($120,000) | ($120,000) | ($120,000) | ($90,000) | $30,000 | -25.0% |
| Expenditures | $757,758 | $956,025 | $872,627 | $951,712 | ($4,313) | -0.5% |
| Operating Inc./(Loss) | $583 | ($120,000) | ($44,827) | ($90,000) | $30,000 | -25.0% |
| **Total All Funds** | | | | | | |
| Revenues | $12,439,346 | $12,331,589 | $12,330,027 | $12,519,794 | $188,205 | 1.5% |
| County Tax Levy (a) | $4,642,854 | $4,662,854 | $4,662,854 | $4,692,854 | $30,000 | 0.6% |
| Expenditures | $16,084,576 | $17,114,443 | $16,926,041 | $17,269,626 | $155,183 | 0.9% |
| Rev. Over (Under) Exp. | $181,082 | $0 | ($45,342) | $0 | $0 | N/A |
| Operating Inc./(Loss) | $816,542 | ($120,000) | $112,182 | ($56,978) | $63,022 | -52.5% |

| Position Summary (FTE) (b) | | | | | |
|---|---|---|---|---|---|
| Regular Positions | 93.50 | 93.50 | 93.50 | 93.50 | 0.00 |
| Extra Help | 12.99 | 11.94 | 11.94 | 11.29 | (0.65) |
| Overtime | 0.15 | 0.10 | 0.10 | 0.07 | (0.03) |
| **Total** | **106.64** | **105.54** | **105.54** | **104.86** | **(0.68)** |

(a) The Collections Fund Balance appropriation is used to repay the General Fund for start-up funds and deferred indirect costs provided in prior years, which reduces the overall general County Tax Levy. This will be phased down over four years as to date and with 2014 budget total payback $1,270,000.

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

## Current Capital Projects

| Proj. # | Project Name | Information Technology Strategic Plan | Expected Completion Year | Total Project Costs | Estimated % Complete End of '13 | Estimated Operating Impact | A = Annual T = One-Time |
|---|---|---|---|---|---|---|---|
| 200414 | County wide Cashiering (a) | Y | 2013 | $970,000 | 100% | $43,250 | A |
| 200619 | Financial Operations & Management Systems | Y | 2013 | $2,040,000 | 100% | ($75,000) | A |
| 200820 | VOIP and Infrastructure Upgrades | Y | 2014 | $1,175,500 | 35% | ($50,000) | A |
| 200910 | Enterprise Content Management | Y | 2016 | $1,240,000 | 45% | $58,000 | A |
| 200912 | Workforce Management System | N | 2015 | $1,293,000 | 40% | $45,000 | A |

(a) Coordinated project with Departments County-wide, 100% completion percentage reflects integration with all lines of business applications available at the close of 2013. Future integrations with HHS and Sheriff applications will be contingent upon business process reviews in 2014.

## Fund Purpose

The General Fund is the primary operating fund of the County. It accounts for resources traditionally associated with governments and includes all revenues not required to be processed through another fund. Most General Fund revenue comes from Taxes, but the Fund also receives charges for service user fees, intergovernmental revenues, and other revenues.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $593,611 | $625,878 | $625,878 | $593,733 | ($32,145) | -5.1% |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $159,520 | $162,607 | $158,418 | $159,036 | ($3,571) | -2.2% |
| Interdepartmental | $647,215 | $660,896 | $660,896 | $684,732 | $23,836 | 3.6% |
| Other Revenue | $228,757 | $196,489 | $175,989 | $178,981 | ($17,508) | -8.9% |
| Appr. Fund Balance (a) | $53,742 | $2,000 | $2,000 | $28,000 | $26,000 | 1300.0% |
| **County Tax Levy (b)** | **$3,131,430** | **$3,161,430** | **$3,161,430** | **$3,192,430** | **$31,000** | **1.0%** |
| **Total Revenue Sources** | **$4,814,275** | **$4,809,300** | **$4,784,611** | **$4,836,912** | **$27,612** | **0.6%** |
| **Expenditures** | | | | | | |
| Personnel Costs (b) | $3,945,800 | $4,028,249 | $4,087,971 | $4,076,110 | $47,861 | 1.2% |
| Operating Expenses (a)(b) | $519,211 | $604,667 | $569,657 | $584,851 | ($19,816) | -3.3% |
| Interdept. Charges (b) | $168,182 | $176,384 | $172,325 | $175,951 | ($433) | -0.2% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$4,633,193** | **$4,809,300** | **$4,829,953** | **$4,836,912** | **$27,612** | **0.6%** |
| Rev. Over (Under) Exp. | $181,082 | $0 | ($45,342) | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions (b) | 44.75 | 44.75 | 44.75 | 44.75 | 0.00 | |
| Extra Help | 1.62 | 1.46 | 1.46 | 2.48 | 1.02 | |
| Overtime | 0.07 | 0.02 | 0.02 | 0.00 | (0.02) | |
| **Total FTEs** | 46.44 | 46.23 | 46.23 | 47.23 | 1.00 | |

(a) 2012 includes $31,142 Fund Balance appropriation in revenues and in open purchase orders from 2011 carried forward into 2012, $15,000 Fund Balance appropriation in revenues and in contracted services from 2011 carried forward into 2012, and $7,600 Fund Balance appropriation in revenues and expenditures from cafeteria and vending funds. 2013 includes $2,000 Fund Balance appropriation in revenues and expenditures from Wellness funds for Wellness Center exercise equipment. 2014 includes $28,000 Fund Balance appropriation in revenues and consulting services for the Diversity program.

(b) For the 2013 Budget, the Information Technology Solutions program is shifted from the Department of Administration (DOA) – General Fund to the DOA – End User Technology Fund. History has been restated for comparability purposes.

## Major Departmental Strategic Outcomes and Objectives for 2014

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

**Objective 1:** Working with Corporation Counsel, develop policies, procedures and a County-wide system for department users that provides for effective life-cycle storage management of electronic records, and also provides for the appropriate disposal of those records when they have reached their end-of-life requirement. The system will also provide for litigation holds and suspension of disposal if it is required. (Information Technology, Business Office, Employment Services, and Risk Management)

Key Outcome Indicator: Email management environment in place, user training developed and a schedule for initial implementation for the County by 1st quarter 2014. Enterprise Content Management environment for the Financial Management Information System, for distributed scanning and retrieval in production by 2nd quarter 2014. Phase 1 for the implementation of County-wide ECM defined and under way in the 2nd quarter of 2014.

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

**Objective 2:** Improve cost containment associated with Information Technology. (Information Technology including End User Technology Fund)

Key Outcome Indicator: Actual cost reduction in operational expenses related to server room operations Savings ending 2012 (7-years cumulative) $710,166.

| Performance Measures: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Operating cost reductions* | $90,866 | $40,000 | $80,500 | $50,000 |

*Operating cost reductions include continued virtualization of servers, conversion from tape backup to disk and elimination of UNIX environment as part of the financial system implementation.

**Objective 3:** Implement a Workforce Management system that will incorporate scheduling, benefit accrual, leave management and improved time and attendance data collection. (Payroll)

Key Outcome Indicator: Implementation of Time and Attendance (T&A) base application into departments. Later advance scheduling systems implemented with reduction in staff time committed to managing the County workforce by adding improved functionality and eliminating manual or redundant processes.

| Performance Measures: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Areas Implemented | Waukesha County Communications Center | Sheriff | Sheriff | DPW, PLU, Smaller departments |

**Objective 4**: Identify payback ratio of implementing Enterprise Content Management (ECM) technology and create policy and procedures to retain and manage the lifecycle of electronic records according to statutory and/or business retention requirements. As part of the 2014 budget, develop measures for identifying records management outcomes focusing on end user cost reductions associated with improved document accessibility, life cycle management and decreased long term paper storage and retrieval costs. (Records Management and Information Technology)

Key Outcome Indicator: Savings to departments is greater than records consulting and management costs.

**Objective 5**: As part of records retention audit and implementation of ECM solutions, identify existing long term storage and frequently recalled records, for conversion to ECM.

Key Outcome Indicator: Identify back file conversion projects where savings exceed costs of records management storage fees over the life of the record.

**Objective 6:** Implement a Voice Over Internet Protocol (VOIP) telecommunication system replacing the existing Centrex System improving phone system functionality and reducing operating costs.

Key Outcome Indicator: Completion of full County VOIP solution by 1st quarter 2015.

**Objective 7:** In collaboration with the City of Waukesha and the School District of Waukesha, the County will establish an onsite medical/wellness center for employees, dependents and retirees who are eligible to enroll in the health insurance program. The goal and purpose for establishing the center is to reduce health care expenditures over a five year period.

Key Outcome Indicator: For 2014 the key outcomes will be the selection of a vendor to operate and manage the on-site medical/wellness center, successfully negotiate a vendor contract for services and establish an intergovernmental agreement with both the City of Waukesha and the Waukesha School District.

**Objective 8:** Implement the 2014 components of the Diversity and Equal Employment Opportunity Plan. Specifically, coordinating and developing training for all managers, supervisors and staff involved in the selection of individuals for employment with the County. In addition, expand the recruitment and outreach efforts to regional, professional, and community organizations.

Key Outcome Indicator: All managers and supervisors will have participated in diversity and equal employment training. The outreach for applicants, in order to establish a more diverse workforce, will be expanded to include minority organizations within and around the County. The number of minority applicants for County positions will be evaluated to determine if the outreach efforts were successful or need modification.

**Objective 9:** Expand the County's Lean Government Initiative. Continue to train and develop County staff and workgroups in the concepts and tools needed to identify areas for improved efficiencies and cost-savings. Develop an organization wide structure which will support department efforts and projects and will enable the County to track and monitor efforts to determine the cost and efficiency savings.

Key Outcome Indicator: The County established a centralized committee to develop a formalized process and organizational structure which supports existing lean projects and encourages and identifies new lean initiatives. New projects were identified and worked through as lean initiatives. Prior projects were monitored and supported. Key County staff were trained and given expanded roles as Lean resource experts.

# Administrative Services

## Program Description

The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support to divisions and proprietary operations of the Department of Administration and the Director of Administration. This program includes most of the administrative personnel costs associated with the DOA General Fund.

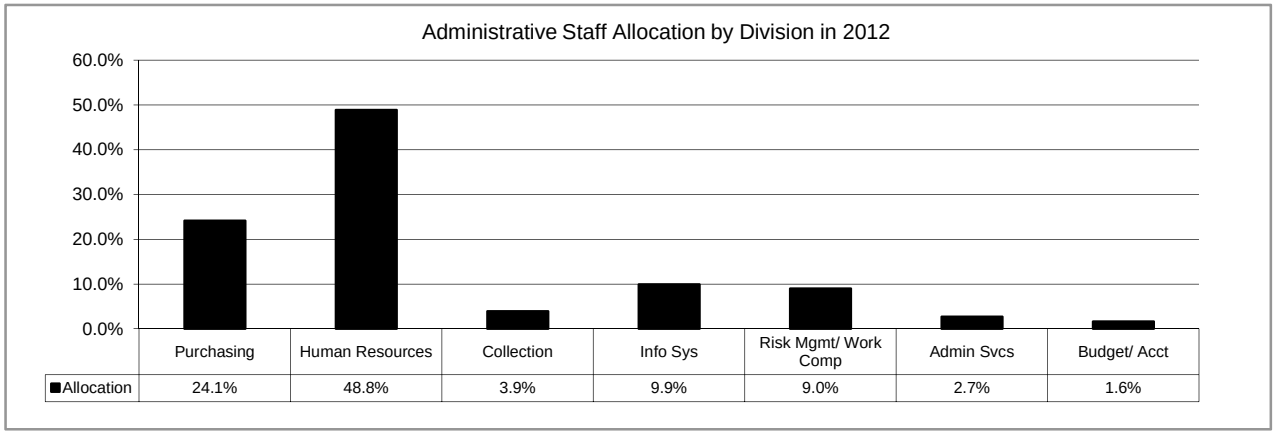
| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **10.82** | **10.82** | **10.82** | **10.50** | **(0.32)** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$647,229** | **$650,116** | **$650,116** | **$650,704** | **$588** |
| **Total Revenues** | **$647,229** | **$650,116** | **$650,116** | **$650,704** | **$588** |
| Personnel Costs | $614,204 | $584,469 | $558,696 | $585,010 | $541 |
| Operating Expenses | $17,212 | $31,950 | $28,320 | $31,889 | ($61) |
| Interdept. Charges | $31,951 | $33,697 | $32,396 | $33,805 | $108 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$663,367** | **$650,116** | **$619,412** | **$650,704** | **$588** |
| Rev. Over (Under) Exp. | ($16,138) | $0 | $30,704 | $0 | $0 |

## Program Highlights

County tax levy funding increases by $588 due to increased expenditures budgeted as described below.

Personnel costs increase $541 mainly due to cost to continue existing staff, partially offset by a decrease in temporary extra help of 0.32 FTE or $8,686. Interdepartmental expenses increase slightly mostly due to increased End User Technology Fund (EUTF) charges.

## Activity



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# Business Office

## Program Description

The Business Office program coordinates the development and monitoring of the Department of Administration Budget, assists divisions and other County departments in their business operations, financial functions and financial analyses.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **5.50** | **5.50** | **5.50** | **5.50** | **0.00** |
| General Government | $593,611 | $625,878 | $625,878 | $593,733 | ($32,145) |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $590,106 | $602,602 | $602,602 | $625,737 | $23,135 |
| Other Revenue | $113,859 | $115,239 | $115,239 | $118,231 | $2,992 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **($707,839)** | **($758,827)** | **($758,827)** | **($729,200)** | **$29,627** |
| **Total Revenues** | **$589,737** | **$584,892** | **$584,892** | **$608,501** | **$23,609** |
| Personnel Costs | $547,708 | $568,267 | $571,851 | $591,566 | $23,299 |
| Operating Expenses | $8,454 | $5,892 | $5,575 | $5,910 | $18 |
| Interdept. Charges | $12,036 | $10,733 | $10,733 | $11,025 | $292 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$568,198** | **$584,892** | **$588,159** | **$608,501** | **$23,609** |

| | | | | | |
|---|---|---|---|---|---|
| Rev. Over (Under) Exp. | $21,539 | $0 | ($3,267) | $0 | $0 |

## Program Highlights

General Government revenues decrease approximately $32,100 due to a decrease in the indirect cost recovery revenue from Child Support. Interdepartmental revenues increase approximately $23,100 mostly due to increased interdepartmental indirect cost recovery revenue. Additional indirect cost recovery revenues received above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget. Other revenue increases approximately $3,000 due to an increase from the Workforce Development Center to fund the Center Coordinator position commensurate with expected salary and benefit changes.

County tax levy funding increases by approximately $29,600 mainly due to decreased revenues budgeted as described above and increased expenditures budgeted as described below.

Personnel costs increase approximately $23,300 mainly due to cost to continue existing staff including $3,000 to create 1.0 FTE Administrative Assistant – Fiscal Management position to replace an Account Clerk I position and higher health and dental insurance for changes in plan selection. Interdepartmental charges increase approximately $300 mostly due to increased End User Technology Fund (EUTF) charges.

# Payroll

## Program Description

The Payroll program provides support to all County agencies in preparation and monitoring of payroll data. In addition, program personnel work in conjunction with the Employment Services Division in maintaining an effective human resources/payroll reporting system, audit County-wide payroll in accordance with established County policies and procedures and in compliance with State and Federal regulations, and file required payroll reports to various reporting agencies.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **3.01** | **3.01** | **3.01** | **3.60** | **0.59** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $17,987 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$360,111** | **$374,517** | **$374,517** | **$393,975** | **$19,458** |
| **Total Revenues** | **$378,098** | **$374,517** | **$374,517** | **$393,975** | **$19,458** |
| Personnel Costs | $247,279 | $246,482 | $265,051 | $263,773 | $17,291 |
| Operating Expenses | $102,973 | $118,707 | $116,662 | $120,672 | $1,965 |
| Interdept. Charges | $9,174 | $9,328 | $9,328 | $9,530 | $202 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$359,426** | **$374,517** | **$391,041** | **$393,975** | **$19,458** |
| Rev. Over (Under) Exp. | $18,672 | $0 | ($16,524) | $0 | $0 |

## Program Highlights

County tax levy funding increases approximately $19,500 due to increased expenditures budgeted as described below.

Personnel costs increase approximately $17,300 mostly due to increased temporary extra help by 0.60 FTE or $26,866 to free staff for Workforce Management project implementation, partially offset by decreased overtime of 0.01 FTE and lower health and dental insurance for changes in plan selection. Operating expenses increase approximately $2,000 mostly due to increased costs associated with the Ceridian system including payroll processing and maintenance.

| **Activity** | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Paychecks Processed | 43,363 | 44,000 | 44,000 | 44,000 | 0 |
| Payroll Exception Checks | 66 | 30 | 50 | 50 | 20 |
| W2s Processed | 2,007 | 2,000 | 2,000 | 2,000 | 0 |

# Accounting Services/Accounts Payable

## Program Description

The Accounting Services/Accounts Payable program provides support to all County agencies in establishing and maintaining an effective accounting and financial reporting system and County-wide system of internal control in accordance with generally accepted accounting principles and in the processing of vendor invoices to ensure payments are made in a timely manner. In addition, program personnel prepare annual financial statements, work in conjunction with the Budget Division in maintaining financial assets and monitoring expenditures against annual and capital budgets, prepare financial analyses, manage County investments, assist the Treasurer's Office in managing County cash flows and audit transactions so that requisitions and payments are accurate and purchased in accordance with the Adopted Budget.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **6.01** | **6.01** | **6.01** | **6.69** | **0.68** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $57,109 | $58,294 | $58,294 | $58,995 | $701 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $13,155 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$633,470** | **$635,288** | **$635,288** | **$657,429** | **$22,141** |
| **Total Revenues** | **$703,734** | **$693,582** | **$693,582** | **$716,424** | **$22,842** |
| Personnel Costs | $572,682 | $562,063 | $622,317 | $577,194 | $15,131 |
| Operating Expenses | $142,791 | $113,937 | $114,058 | $121,555 | $7,618 |
| Interdept. Charges | $17,443 | $17,582 | $17,582 | $17,675 | $93 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$732,916** | **$693,582** | **$753,957** | **$716,424** | **$22,842** |

| | | | | | |
|---|---|---|---|---|---|
| Rev. Over (Under) Exp. | ($29,182) | $0 | ($60,375) | $0 | $0 |

## Program Highlights

Interdepartmental revenue for investment management services provided to the County Treasurer's Office is increased by $700.

County tax levy funding increases by approximately $22,100 mainly due to increased expenditures budgeted as described below.

Personnel costs increase approximately $15,100 mostly due to increased temporary extra help by 0.69 FTE or $15,731 to free accounting staff to free staff for Workforce Management project implementation, partially offset by decreased overtime of 0.01 FTE. Operating expenses increase approximately $7,600 mostly due to increased software maintenance.

| Activity | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Budget Entries Prepared | 1,015 | 1,200 | 1,100 | 1,200 | 0 |
| Journal Entries Audited | 2,581 | 2,700 | 2,900 | 3,000 | 300 |
| Invoice Lines (Direct Buys) Audited | 47,108 | 45,000 | 45,000 | 45,000 | 0 |
| Procard Lines Entered/Audited | 11,470 | 13,500 | 13,500 | 13,500 | 0 |

# Tax Listing

## Program Description

Tax Listing creates and maintains the accuracy of lists and descriptions of all parcels of real estate in the County that are subject to tax and also those exempt from tax. Tax Listing provides lists, maps, and descriptions of such parcels to the public. In addition, Tax Listing is responsible for all coordination and transmission of tax listing file information in response to municipal requests.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **5.05** | **5.00** | **5.00** | **5.00** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $159,154 | $161,657 | $157,468 | $158,036 | ($3,621) |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$219,202** | **$223,141** | **$223,141** | **$235,856** | **$12,715** |
| **Total Revenues** | **$378,356** | **$384,798** | **$380,609** | **$393,892** | **$9,094** |
| Personnel Costs | $294,144 | $339,690 | $338,886 | $348,401 | $8,711 |
| Operating Expenses | $24,786 | $34,172 | $33,559 | $34,704 | $532 |
| Interdept. Charges | $11,159 | $10,936 | $10,904 | $10,787 | ($149) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$330,089** | **$384,798** | **$383,349** | **$393,892** | **$9,094** |
| Rev. Over (Under) Exp. | $48,267 | $0 | ($2,740) | $0 | $0 |

## Program Highlights

Charges for services revenue decreases approximately $3,621 mainly due to decreased assessment revenue.

County tax levy funding increases by approximately $12,700 mainly due to decreased revenues budgeted as described above and increased expenditures budgeted as described below.

Personnel costs increase approximately $8,700 mainly due to cost to continue existing staff.

| Activity | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Real Estate & Personal Property Accounts maintained by Tax Listing | 97,709 | 100,000 | 98,200 | 99,000 | (1,000) |
| Number of tax listings updated by Tax Listing staff (a) | 716,758 | 750,000 | 490,000 | 492,000 | (258,000) |
| Number of Property Transfers Processed | 7,003 | 7,500 | 8,000 | 9,000 | 1,500 |
| # Tax Billing Customers | 34 | 34 | 34 | 34 | 0 |
| # Property Tax Bills | 103,836 | 104,000 | 104,000 | 104,100 | 100 |
| # Notice of Assessment Customers | 5 | 7 | 0 | 0 | (7) |
| # Notice of Assessments | 1,199 | 1,600 | 0 | 0 | (1,600) |
| # Online Payments | 4,162 | 4,400 | 4,160 | 4,400 | 0 |
| $ Online Payments | $13,785,423 | $14,700,000 | $13,725,000 | $14,700,000 | 0 |
| # Municipalities participating with County's online payment program | 3 | 3 | 3 | 3 | 0 |

(a) Conversion cleanup work is mostly completed. Some work remains, which will inflate this number slightly.

# Budget Management

## Program Description

The Budget Management program is responsible for providing technical assistance to County agencies in preparing annual operating, capital planning and capital project budget requests. The program also provides technical assistance to the County Executive, Finance and other County Board Standing Committees in performing budget reviews, monitoring fiscal analyses on budget requests, contract and grant reviews, and other issues having a fiscal impact.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **5.80** | **5.64** | **5.64** | **5.69** | **0.05** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $15,000 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$606,491** | **$616,180** | **$616,180** | **$582,922** | **($33,258)** |
| **Total Revenues** | **$621,491** | **$616,180** | **$616,180** | **$582,922** | **($33,258)** |
| Personnel Costs | $562,935 | $572,951 | $583,912 | $539,148 | ($33,803) |
| Operating Expenses | $20,869 | $27,380 | $22,950 | $27,630 | $250 |
| Interdept. Charges | $15,498 | $15,849 | $15,820 | $16,144 | $295 |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$599,302** | **$616,180** | **$622,682** | **$582,922** | **($33,258)** |

| | | | | | |
|---|---|---|---|---|---|
| Rev. Over (Under) Exp. | $22,189 | $0 | ($6,502) | $0 | $0 |

## Program Highlights

County tax levy funding decreases approximately $33,300 due to decreased expenditures budgeted as described below.

Personnel costs decrease by approximately $33,800 mainly due to turnover of the Budget Manager and Budget Specialist positions. Extra temporary help increased by 0.05 FTE or $730.

# Human Resources

## Program Description

The Employment Services program is responsible for the implementation of federal and state employment and labor laws, personnel recruitment and selection, processing new applications and applicant tracking, and wage and salary administration. The Training program provides training and education assistance to County employees in order to improve the quality of County services, assist employees in the performance of their jobs and prepare employees for promotional opportunities. The Employee Benefits program provides the administration of the County's benefit plans. The Labor Relations program manages the County's collective bargaining, grievance arbitration, and employee relations and performance functions.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **7.00** | **7.00** | **7.00** | **7.00** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | ($25) | $800 | $800 | $800 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $33,511 | $36,250 | $15,750 | $15,750 | ($20,500) |
| Appr. Fund Balance (a) | $7,600 | $2,000 | $2,000 | $28,000 | $26,000 |
| **County Tax Levy** | **$1,016,528** | **$1,071,871** | **$1,071,871** | **$1,058,108** | **($13,763)** |
| **Total Revenues** | **$1,057,614** | **$1,110,921** | **$1,090,421** | **$1,102,658** | **($8,263)** |
| Personnel Costs | $783,628 | $816,794 | $813,037 | $830,070 | $13,276 |
| Operating Expenses | $195,302 | $240,709 | $218,713 | $219,691 | ($21,018) |
| Interdept. Charges | $48,621 | $53,418 | $52,021 | $52,897 | ($521) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$1,027,551** | **$1,110,921** | **$1,083,771** | **$1,102,658** | **($8,263)** |
| Rev. Over (Under) Exp. | $30,063 | $0 | $6,650 | $0 | $0 |

(a) 2012 represents prior year cafeteria/vending revenues. 2013 represents Wellness fundraising activities. 2014 represents funding for the Diversity program.

## Program Highlights

Other revenue decreases $20,000 due to decreased revenues from cafeteria/ vending and $500 due to decreased wellness revenue. Fund balance of $28,000 is for the membership and training of the new Diversity program.

County tax levy funding decreases by approximately $13,800 mainly due to increased expenditures budgeted as described below.

Personnel costs increase approximately $13,300 mostly due to cost to continue existing staff, partially offset by lower health and dental insurance for changes in plan selection. Operating expenses decrease approximately $21,000 mostly due to a decrease of $20,000 for the employee picnic and holiday party, a decrease of $31,400 for the Employee Assistance Program transferred to the Health Insurance Fund and a decrease of $25,000 in consulting services for the 2013 review of the County administrative support classifications (mostly clerical) not repeated in 2014. These increases are partially offset by an increase in consulting services of $28,000 for the Diversity program and an increase of $25,000 for the Lean program.

| ***Activity*** | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| *# of Seasonal,Temporary Employees Hired* | 139 | 150 | 145 | 150 | 0 |
| *# of Regular Full-Time Employees Hired* | 83 | 80 | 100 | 100 | 20 |
| *Promotions/Demotions/Transfers* | 68 | 75 | 75 | 80 | 5 |
| *Peak # of Employees on Payroll* | 1,726 | 1,750 | 1,743 | 1,750 | 0 |
| *# of Employee/Family Medical Leaves* | 190 | 250 | 250 | 250 | 0 |

# Purchasing

## Program Description

The Purchasing program is responsible for directing and coordinating the procurement of equipment, supplies and services required by the County. Program activities include: developing County purchasing policies and initiatives; drafting, negotiating and administering County contracts; and providing support and information (and/or making recommendations) to users on type, availability and costs of equipment, supplies and services (with consideration to benefits, effectiveness and efficiency). The division also manages the disposal or reallocation of the County Fixed Assets (excluding land and buildings).

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **3.25** | **3.25** | **3.25** | **3.25** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $391 | $150 | $150 | $200 | $50 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $81,387 | $45,000 | $45,000 | $45,000 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$356,238** | **$349,144** | **$349,144** | **$342,636** | **($6,508)** |
| **Total Revenues** | **$438,016** | **$394,294** | **$394,294** | **$387,836** | **($6,458)** |
| Personnel Costs | $323,220 | $337,533 | $334,221 | $340,948 | $3,415 |
| Operating Expenses | $6,824 | $31,920 | $29,820 | $22,800 | ($9,120) |
| Interdept. Charges | $22,300 | $24,841 | $23,541 | $24,088 | ($753) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$352,344** | **$394,294** | **$387,582** | **$387,836** | **($6,458)** |
| Rev. Over (Under) Exp. | $85,672 | $0 | $6,712 | $0 | $0 |

## Program Highlights

County tax levy funding decreases approximately $6,500 due to decreased expenditures budgeted as described below.

Personnel costs increase approximately $3,400 mostly due to cost to continue existing staff. Operating expenses decrease approximately $9,100 mostly due to decreased travel and tuition by $5,200, decreased legal/advertising notices by $2,000 and decreased printing by $1,000.

| Activity | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Requisitions Processed* | 371 | 420 | 370 | 275 | (145) |
| Purchase Orders Issued | 448 | 550 | 550 | 575 | 25 |
| Bids/Proposals Issued | 108 | 120 | 120 | 125 | 5 |
| Procard Transactions** | $5,203,000 | $8,000,000 | $5,300,000 | $5,400,000 | ($2,600,000) |

* Anticipate reduction in requisition count due to streamlined processes put in place with FMIS implementation.
** Procard transactions 2013 budget based on significant growth in prior years which now appear to have stabilized at $5,000,000 based on current business opportunities and payment practices by departments.

## Fund Purpose

The End User Technology Fund is an Internal Service Fund established to (1) finance the commonly used business, web-related and technical infrastructure used to support County technology users; (2) finance the replacement of office copiers; & (3) support the records management and mail services needs of County departments.

The technology infrastructure is managed on a total cost of ownership and support basis, and is designed to identify the services provided and resources required by the Information Technology Division to support automation in the user departments. This support includes replacement and maintenance of personal computers and printers, software licensing and support, help desk and training, maintenance of County network hardware and software, backup and recovery functions, business analysis, project management and other costs related to making technology available to users. The costs incurred are charged back to the users based primarily on an assessment of the level of staff support and hardware and software required in performing department functions and secondarily by the number of work stations in the department.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $165,351 | $150,000 | $150,000 | $200,000 | $50,000 | 33.3% |
| Interdepartmental (a) | $5,346,922 | $5,591,657 | $5,545,445 | $5,751,482 | $159,825 | 2.9% |
| Other Revenue | $18,196 | $0 | $0 | $0 | $0 | N/A |
| Appr. Fund Balance (b) | $946,357 | $624,773 | $624,773 | $567,025 | ($57,748) | -9.2% |
| **County Tax Levy (c)** | **$1,631,424** | **$1,621,424** | **$1,621,424** | **$1,590,424** | **($31,000)** | **-1.9%** |
| **Total Revenue Sources** | **$8,108,250** | **$7,987,854** | **$7,941,642** | **$8,108,931** | **$121,077** | **1.5%** |
| **Expenditures** | | | | | | |
| Personnel Costs (c) | $3,893,060 | $4,193,137 | $3,958,381 | $4,238,950 | $45,813 | 1.1% |
| Operating Expenses (c) | $3,092,331 | $3,448,501 | $3,414,079 | $3,497,007 | $48,506 | 1.4% |
| Interdept. Charges (c) | $333,841 | $346,216 | $337,311 | $339,952 | ($6,264) | -1.8% |
| Fixed Assets (Memo) (d) | $472,913 | $479,675 | $492,785 | $416,380 | ($63,295) | -13.2% |
| **Total Expenditures (d)** | **$7,319,232** | **$7,987,854** | **$7,709,771** | **$8,075,909** | **$88,055** | **1.1%** |
| Rev. Over (Under) Exp. (d)(e) | $789,018 | $0 | $231,871 | $33,022 | $33,022 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 37.45 | 37.45 | 37.45 | 37.45 | 0.00 | |
| Extra Help | 6.22 | 7.13 | 7.13 | 5.46 | (1.67) | |
| Overtime | 0.06 | 0.06 | 0.06 | 0.06 | 0.00 | |
| **Total FTEs** | 43.73 | 44.64 | 44.64 | 42.97 | (1.67) | |

(a) Interdepartmental revenues related to the total cost of ownership charges are being phased in over time to departmental users that may be funded by a combination of revenue sources including tax levy.

(b) 2012 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of $816,671. 2013 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of $624,773. 2014 Budgeted Appropriated Fund Balance includes End User Technology Fund Balance of $567,025.

(c) For the 2013 Budget, the Information Technology Solutions program is shifted from the Department of Administration (DOA) – General Fund to the DOA – End User Technology Fund. History has been restated for comparability purposes.

(d) Total expenditures and net operating income exclude Fixed Assets to conform to financial accounting standards. Fixed Asset purchases in the department operating request will be funded by operating revenues and General Fund Balance.

(e) The goal is to breakeven across the years. In some years the copier replacement program will budget a gain and some years will budget a loss with an overall trend to breakeven.

## Major Departmental Strategic Outcomes and Objectives for 2014

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

**Objective:** Review and adjust the rate-setting process to better align with technology cost drivers in an effort to improve decision-making. (Information Technology)

Key Outcome Indicator: Alignment of the expenses associated with workstation support and technology infrastructure with the charges for those two categories. Compare the proportions of both the expenses and charges.

| Performance Measure: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Percent ID Login Costs | 51% | 54% | 54% | 57% |
| Percent Server & Software Costs | 42% | 41% | 41% | 38% |
| Percent Connected Device Cost | 7% | 5% | 5% | 5% |

# End User Technology

## Program Description

This program provides for the financing of computer equipment repairs, maintenance, County-wide software upgrades and replacements, Internet and personal computer help desk support, information technology infrastructure. These costs are charged to user departments under a Total Cost of Ownership and Support concept.

Included in this program are sections of Information Technology:

IT Business Services: The IT Business Services program is responsible for providing IT expertise to assist departmental customers in integrating and blending business objectives with technology opportunities to maximize their overall efficiency. This section works cooperatively with departments to identify new IT initiatives/opportunities that are supported by developed business case and return on investment analysis. This program also serves as the central point for providing IT communication, ownership and accountability and expertise to all customer departments.

This program also includes Records Management staff that conducts business analysis and collaboratively works with departments to improve information access and reduce operating costs though the implementation of Enterprise Content Management (ECM) solutions. Records Management staff also create, analyze and update retention schedules, obtain approval of schedules, audit schedules and maintain records within the County's ECM system and physical records center; managing retrieval, records destruction, and maintaining retention in accordance with the County's records retention ordinance.

IT Infrastructure: The IT Infrastructure program provides support for the County's centralized computer file and application servers, computer network, and the web server and related software. IT Infrastructure includes installation and maintenance of the enterprise network, which connects devices on the Courthouse campus, and also communication links to remote County sites, the Internet, the State network, municipalities and "dial-in" users.

## End User Technology (cont.)

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **25.73** | **27.63** | **27.63** | **27.78** | **0.15** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $60,200 | $75,000 | $75,000 | $125,000 | $50,000 |
| Interdepartmental (a) | $4,615,746 | $4,781,409 | $4,779,797 | $4,960,923 | $179,514 |
| Other Revenue | $17,870 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance (b) | $792,465 | $594,773 | $594,773 | $552,025 | ($42,748) |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$5,486,281** | **$5,451,182** | **$5,449,570** | **$5,637,948** | **$186,766** |
| Personnel Costs | $2,431,333 | $2,718,239 | $2,553,556 | $2,823,044 | $104,805 |
| Operating Expenses | $2,535,150 | $2,725,947 | $2,691,700 | $2,810,404 | $84,457 |
| Interdept. Charges | $4,320 | $6,996 | $4,355 | $4,500 | ($2,496) |
| Fixed Assets (Memo) (c) | $405,000 | $375,000 | $375,000 | $375,000 | $0 |
| **Total Expenditures (c)** | **$4,970,803** | **$5,451,182** | **$5,249,611** | **$5,637,948** | **$186,766** |
| Rev. Over (Under) Exp. (c) | $515,478 | $0 | $199,959 | $0 | $0 |

(a) Interdepartmental revenues related to the total cost of ownership charges are being phased in over time to departmental users, which may be funded by a combination of revenue sources including Tax Levy.
(b) All Appropriated Fund Balance is from End User Technology Fund.
(c) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed Asset purchases in the Department's operating request will be funded by operating revenues and Fund Balance.

### Program Highlights

Charges for Services increase $50,000 due to charges for equipment and licenses for Emergency Preparedness services related to new computer aided dispatch system. Interdepartmental charges increase $179,514 as the department continues to phase in full cost recovery. End User Technology Fund balance decreases $42,748.

Personnel costs increase $104,805 due to the transfer of 0.15 FTE or $28,200 Information Technology manager position from the Information Technology Solutions program (to more properly reflect staff directed), $15,750 associated with the 0.90 FTE Centralized Records Management Supervisor position created to replace 0.90 FTE Records Management Analyst position (to reflect changing work responsibilities), and cost to continue existing staff. Operating expenses increase $84,457 mostly due to the purchase of equipment and licenses for Emergency Preparedness services by $50,000.

### Activity

The plan is scheduled to replace 268 PC's (including laptops), 75 flat panels and 45 peripherals (printers, scanners, etc.) in 2014. The plan currently supports 1,784 personal workstations and laptop computers.

| Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Units Purchased Incr./(Decr.) |
|---|---|---|---|---|---|---|---|---|---|
| PC | 317 | 186 | 205 | 316 | 310 | 279 | 252 | 268 | 16 |
| Flat panels | 336 | 164 | 300 | 300 | 50 | 50 | 50 | 75 | 25 |
| Peripherals | 15 | 35 | 30 | 50 | 50 | 45 | 45 | 45 | 0 |

# Information Technology Solutions

## Program Description

The Information Technology (IT) Solutions program supports large computer data applications used by county staff. This support can include either developing "custom" software or implementing Commercial Off The Shelf "COTS" or "package" software systems. The support also includes enhancing the systems, resolving problems with software use and supporting, developing and maintaining the County web environment. This program is being shifted from the Department of Administration-General Fund to the End User Internal Service Fund, but the restated costs are not being allocated out to departments.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **10.85** | **10.85** | **10.85** | **10.70** | **(0.15)** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$1,611,424** | **$1,621,424** | **$1,621,424** | **$1,590,424** | **($31,000)** |
| **Total Revenues** | **$1,611,424** | **$1,621,424** | **$1,621,424** | **$1,590,424** | **($31,000)** |
| Personnel Costs | $1,153,787 | $1,238,499 | $1,211,413 | $1,212,401 | ($26,098) |
| Operating Expenses | $96,924 | $139,405 | $137,110 | $133,655 | ($5,750) |
| Interdept. Charges | $236,833 | $243,520 | $241,501 | $244,368 | $848 |
| Fixed Assets (Memo) | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$1,487,544** | **$1,621,424** | **$1,590,024** | **$1,590,424** | **($31,000)** |
| Rev. Over (Under) Exp. | $123,880 | $0 | $31,400 | $0 | $0 |

## Program Highlights

County tax levy funding decreases by $31,000 due to decreased expenditures budgeted as described below.

Personnel costs decrease approximately $26,100 mostly due to the transfer of 0.15 FTE (to 0.30 FTE) or $28,200 Information Technology manager position to the End User Technology program (to more properly reflect staff directed) and decrease in health and dental insurance due to changes in plan selection, partially offset by cost to continue existing staff. Operating expenses decrease approximately $5,700 mostly due to reductions in contracted services by $3,700 and in travel by $2,000.

# Microfilm and Imaging/Records Management

## Program Description

Microfilm/Imaging is responsible for the microfilming and imaging of County records. Activities include: receipt, file preparation, microfilming/scanning, processing microfilm/optical disk duplication, inspection quality control, hardcopy records destruction, microfilm distribution, invoicing, retention and preservation of the processed microfilm/optical disks. Timely and effective customer service is provided to the general public and County agencies.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **6.85** | **5.86** | **5.86** | **4.19** | **(1.67)** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $105,151 | $75,000 | $75,000 | $75,000 | $0 |
| Interdepartmental | $218,898 | $279,889 | $238,099 | $235,500 | ($44,389) |
| Other Revenue | $326 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $153,892 | $30,000 | $30,000 | $15,000 | ($15,000) |
| **County Tax Levy** | **$20,000** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$498,267** | **$384,889** | **$343,099** | **$325,500** | **($59,389)** |
| Personnel Costs | $290,845 | $218,785 | $175,936 | $182,515 | ($36,270) |
| Operating Expenses | $42,477 | $86,954 | $62,679 | $63,044 | ($23,910) |
| Interdept. Charges | $77,357 | $79,150 | $78,941 | $79,941 | $791 |
| Fixed Assets (Memo) | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$410,679** | **$384,889** | **$317,556** | **$325,500** | **($59,389)** |
| Rev. Over (Under) Exp. | $87,588 | $0 | $25,543 | $0 | $0 |

## Program Highlights

Interdepartmental charges decrease $44,389 reflecting the estimated volume of centralized imaging services provided to County departments. Fund balance is reduced, with the remaining $15,000 budgeted to provide temporary assistance for imaging back file conversion projects where savings exceed costs of records management storage fees over the life of the record.

Personnel costs decrease $36,270 reflecting the budgeted reduction of 1.67 FTE. The reduction in FTE results from lower anticipated imaging services volume as these services become more decentralized with the deployment of Enterprise Content Management services. Operating costs decrease $23,910 mainly due to a $15,000 reduction in contract temporary clerical, a $4,000 reduction in travel training and a $2,630 reduction in software maintenance expenses.

# Mail Services / Copier Replacement

## Program Description

Mail Services provides prompt sorting and delivery of all in-coming and outgoing U.S. Postal Service mail, and outgoing UPS packages to County agencies through public-private partnering. This program also provides for the financing of copier equipment replacements in accordance with a replacement plan. Copiers with a unit cost greater than $5,000 are capitalized when purchased and depreciated over a useful life; copiers with a unit cost less than $5,000 are expensed in the year of purchase.

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **0.30** | **0.30** | **0.30** | **0.30** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental (a) | $512,278 | $530,359 | $527,549 | $555,059 | $24,700 |
| Other Revenue | $0 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$512,278** | **$530,359** | **$527,549** | **$555,059** | **$24,700** |
| Personnel Costs | $17,095 | $17,614 | $17,476 | $20,990 | $3,376 |
| Operating Expenses | $417,780 | $496,195 | $522,590 | $489,904 | ($6,291) |
| Interdept. Charges | $15,331 | $16,550 | $12,514 | $11,143 | ($5,407) |
| Fixed Assets (Memo) (b) | $67,913 | $104,675 | $117,785 | $41,380 | ($63,295) |
| **Total Expenditures (b)** | **$450,206** | **$530,359** | **$552,580** | **$522,037** | **($8,322)** |
| Rev. Over (Under) Exp. (b)(c) | $62,072 | $0 | ($25,031) | $33,022 | $33,022 |

(a) Interdepartmental revenues are replacement and maintenance cost chargebacks to departmental users that may be funded by a combination of revenue sources including tax levy.
(b) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed Asset purchases in the Department's operating request will be funded by operating revenues, Tax Levy and General Fund Balance.
(c) The goal is to breakeven across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.

## Program Highlights

Interdepartmental revenues increase $24,700 mostly due to increased copier replacement charges by $20,700. There are 13 more multi-function copiers in the plan in 2014 than in 2013. Printers are being consolidated into multi-function copiers to reduce overall printing costs. Mail charges increase $4,000 mostly due to increases in the cost of postage.

Personnel costs increase $3,376 mostly due 0.10 FTE Centralized Records Management Supervisor position created to replace 0.10 FTE Records Management Analyst position. Operating expenses decrease $6,291 mostly reflecting a decrease of $12,322 for the purchase of a lower number of copiers in 2014 that are not classified as fixed assets (i.e. <$5,000). This decrease is partially offset by an increase in postage expenses by $6,031. Interdepartmental charges decrease $5,407 mostly due to a decrease in vehicle replacement and worker's compensation charges. Fixed assets reflect the purchase of copier machines.

## Activity – Copier Replacement

| Copier Purchases | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Total Number of Units in Plan | 78 | 78 | 91 | 91 | 13 |
| Units Purchased Annually | 13 | 31 | 42 | 14 | (17) |

## Activity – Records Management

| Output Indicators | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Storage Boxes Received (a) | 840 | 550 | 840 | 700 | 150 |
| Storage Boxes Destroyed (a) | 1,101 | 1,000 | 1,100 | 1,100 | 100 |
| Boxes/Journals Offsite | 12,650 | 11,920 | 12,390 | 11,990 | 70 |

(a) In the year referenced.

## Activity – Microfilm/Imaging

| Output Indicators | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Images Converted (Microfilmed & Digitized) (b) | 844,558 | 705,000 | 728,000 | 682,000 | (23,000) |
| CD's Produced (b) | 1,208 | 1,150 | 1,150 | 1,150 | 0 |

(b) Directly related to the real estate market.

## Activity – Mail Services

| Output Indicators | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| Incoming Mail (Bins) | 1,618 | 1,600 | 1,565 | 1,550 | (50) |
| Outgoing Mail (Pieces) | 655,737 | 695,500 | 655,000 | 655,000 | (40,500) |
| Outgoing UPS (Pieces) | 238 | 300 | 240 | 240 | (60) |

## Fund Purpose

The Risk Management Fund is an Internal Service Fund established to safeguard the financial security of the County by protecting and responding to incidents involving its human, financial, and property assets from the adverse impact of a loss. Major activities include: identifying and analyzing risks, considering alternatives and selecting risk treatment devices (control, reduction, retention, and transfer), implementing appropriate treatment devices, preparing and guarding against catastrophic fiscal loss.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $0 | $0 | $0 | $0 | N/A |
| Interdepartmental (a) | $1,628,884 | $1,796,100 | $1,796,100 | $1,940,625 | $144,525 | 8.0% |
| Other Revenue (b) | $477,744 | $526,200 | $596,307 | $492,800 | ($33,400) | -6.3% |
| Appr. Fund Balance (c) | $456,971 | $243,154 | $243,154 | $179,885 | ($63,269) | -26.0% |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** | **N/A** |
| **Total Revenue Sources (a)(b)(c)** | **$2,563,599** | **$2,565,454** | **$2,635,561** | **$2,613,310** | **$47,856** | **1.9%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $284,215 | $300,045 | $298,763 | $304,633 | $4,588 | 1.5% |
| Operating Expenses | $2,319,237 | $2,197,797 | $2,349,258 | $2,242,228 | $44,431 | 2.0% |
| Interdept. Charges | $34,019 | $67,612 | $67,612 | $66,449 | ($1,163) | -1.7% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$2,637,471** | **$2,565,454** | **$2,715,633** | **$2,613,310** | **$47,856** | **1.9%** |
| Rev. Over (Under) Exp. | ($73,872) | $0 | ($80,072) | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 3.20 | 3.20 | 3.20 | 3.20 | 0.00 | |
| Extra Help | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| **Total FTEs** | 3.20 | 3.20 | 3.20 | 3.20 | 0.00 | |

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.
(b) Other revenues include investment income, Wisconsin Municipal Mutual Insurance company dividends and subrogation recoveries on claims which are decreased to reflect prior year use of Risk Management Fund Balance reducing available funds to invest.
(c) Appropriated Fund Balance consists of the following sources and uses:

| | 2012 Budget | 2013 Budget | 2014 Budget |
|---|---|---|---|
| Source | | | |
| General Fund Balance | $368,254 | $243,154 | $179,885 |
| Use | | | |
| General/Auto/Other Liability | $145,668 | $122,998 | $90,625 |
| Worker's Compensation | $222,586 | $120,156 | $89,260 |

## Major Departmental Strategic Outcomes and Objectives for 2014

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

**Objective 1:** Target workers' compensation loss control efforts to reduce worker's compensation claims.

Key Outcome Indicator:
Target benchmark is the County's Workers' Compensation Experience Modification Factor for the calendar year. Experience Modification Factors are commonly used to evaluate workers' compensation claims experience. The objective is to outperform other local governments in the State of Wisconsin with a comparable work force in terms of size and job classifications. An experience modification factor less than 1.00 is an indication of better than average performance. An experience modification greater than 1.00 is an indication of below average performance.

| Performance Measure: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Workers' Compensation Experience Modification Factor | 1.08 | At or below 1.00 | 1.05 | At or below 1.00 |

**NOTE: In 2010 the experience modification factor was 1.14. Progress is being made toward the goal of 1.00**

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# General/Auto Liability & Other Insurance

## Program Description

Management of the County's property and liability risks, safety and security programs and transfer of risk to insurance carriers or others where appropriate. Risk Management develops and implements a program which includes risk exposure identification and analysis, loss prevention and control, education and training of employees, contract monitoring and review, claims administration, self-insured loss reserve funding and insurance purchasing to reduce loss occurrences and their financial impact. Risk Management also monitors the County's investment in Wisconsin Municipal Mutual Insurance Company (WMMIC). This mutual insurance company was created by a group of large Wisconsin municipalities in 1988 to provide general and police professional liability, errors and omissions and vehicle liability excess coverage for member counties (14 in 2013) and cities (2 in 2013).

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.95** | **1.95** | **1.95** | **1.95** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental (a) | $766,468 | $804,700 | $804,700 | $844,900 | $40,200 |
| Other Revenue (b) | $405,093 | $477,000 | $477,000 | $445,000 | ($32,000) |
| Appr. Fund Balance | $229,925 | $122,998 | $122,998 | $90,625 | ($32,373) |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues (a)(b)** | **$1,401,486** | **$1,404,698** | **$1,404,698** | **$1,380,525** | **($24,173)** |
| Personnel Costs | $170,373 | $182,574 | $181,004 | $184,092 | $1,518 |
| Operating Expenses | $1,060,379 | $1,155,612 | $1,144,822 | $1,131,024 | ($24,588) |
| Interdept. Charges | $33,063 | $66,512 | $66,512 | $65,409 | ($1,103) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$1,263,815** | **$1,404,698** | **$1,392,338** | **$1,380,525** | **($24,173)** |
| Rev. Over (Under) Exp. | $137,671 | $0 | $12,360 | $0 | $0 |

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.
(b) Includes revenues from recoveries, investment income, Wisconsin Municipal Mutual Insurance Compay (WMMIC), and insurance reimbursements.

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

### Program Highlights

Interdepartmental revenues are generated from department insurance charges which increased 5% or $40,200 to better reflect historical claims payout patterns. The department charges were held at this increase with the assistance of $90,625 of General Fund balance. The goal is to continue to reduce reliance on General Fund Balance as department charges are modified to better reflect program costs. Other Revenue includes investment income which was adjusted down 7% or $32,000 to reflect actual earnings.

Personnel costs increased 1% or $1,518 based on cost to continue existing staff. Operating expenses decreased 2% or $24,588 due to reduction in insurance and loss control expenses based on historical payments. Interdepartmental charges down 2% or $1,103 due to reduction in vehicle collision damage claims.

## Worker's Compensation

### Program Description

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

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.25** | **1.25** | **1.25** | **1.25** | **0.00** |
| General Government | $0 | $0 | $0 | $0 | $0 |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 |
| Charges for Services | $0 | $0 | $0 | $0 | $0 |
| Interdepartmental (a) | $862,416 | $991,400 | $991,400 | $1,095,725 | $104,325 |
| Other Revenue | $72,651 | $49,200 | $119,307 | $47,800 | ($1,400) |
| Appr. Fund Balance | $227,046 | $120,156 | $120,156 | $89,260 | ($30,896) |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues (a)** | **$1,162,113** | **$1,160,756** | **$1,230,863** | **$1,232,785** | **$72,029** |
| Personnel Costs | $113,842 | $117,471 | $117,759 | $120,541 | $3,070 |
| Operating Expenses | $1,258,858 | $1,042,185 | $1,204,436 | $1,111,204 | $69,019 |
| Interdept. Charges | $956 | $1,100 | $1,100 | $1,040 | ($60) |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$1,373,656** | **$1,160,756** | **$1,323,295** | **$1,232,785** | **$72,029** |
| Rev. Over (Under) Exp. | ($211,543) | $0 | ($92,432) | $0 | $0 |

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

### Program Highlights

Interdepartmental revenues are generated from department insurance charges which increased 11% or $104,325 to better reflect historical claims payout patterns and to reduce fund balance subsidy. The department charges were held at this increase with the assistance of $89,260 in General Fund Balance. The goal is to reduce reliance on General Fund balance as department charges are modified to better reflect program costs. Other Revenue includes investment income and claims subrogation which decreased 3% or $1,400 to better reflect historical earnings.

Personnel costs increase 3% or $3,070 based on cost to continue existing staff. Operating expenses increased 7% or $69,019 to better reflect historical claims expenses. Interdepartmental charges remain stable.

## Worker's Compensation (cont.)

### Activity – Risk Management Fund Overall

| Output Indicators: | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Estimate |
|---|---|---|---|---|---|
| Safety Inspections/Surveys | 25 | 30 | 33 | 38 | 38 |
| Safety Meetings | 14 | 23 | 37 | 38 | 38 |
| Training In-services | 23 | 22 | 26 | 28 | 28 |
| Beat Articles/Flyers | 4 | 3 | 5 | 14 | 10 |
| Contracts & Ins Certificates Reviewed | 593 | 586 | 595 | 622 | 600 |
| Efficiency Indicators: | | | | | |
| Total Purchased Insurance Premium | $626,678 | $622,547 | $628,664 | $626,228 | $666,251 |
| Cost of Insurance Per $1,000 of County Expenditures* | $2.91 | $2.84 | $2.80 | $2.70 | $2.88 |
| Total Risk Mgmt Expenditures | $2,275,753 | $2,435,583 | $2,543,177 | $2,637,471 | $2,565,454 |
| Cost of Risk Per $1,000 of County Expenditures* | $10.56 | $11.11 | $11.31 | $11.38 | $11.10 |

*excludes capital projects & debt service

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

| Output Indicators: | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Estimate |
|---|---|---|---|---|---|
| # of Property/Auto Physical Claims | 45 | 57 | 55 | 39 | 45 |
| Paid & Reserve Net of Subrogation | $151,581 | $203,251 | $125,037 | $287,457 | N/A |
| Average Cost Per Claim | $3,368 | $3,566 | $2,273 | $7,371 | N/A |
| Subrogation Collections | $7,677 | $10,247 | $55,954 | $16,279 | N/A |
| # of General/Auto Liability Claims | 45 | 43 | 56 | 38 | 45 |
| Paid & Reserve | $337,284 | $308,433 | $231,372 | $69,796 | N/A |
| Average Cost Per Claim | $7,495 | $7,173 | $4,132 | $1,837 | N/A |

Note: Accident year claims data valued as of 06/31/13.
NA=estimates not available due to need for actuarial analysis.

### Activity – Workers' Compensation Program

| Output Indicators: | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Estimate |
|---|---|---|---|---|---|
| # of Worker's Compensation Claims | 116 | 112 | 110 | 89 | 100 |
| Paid & Reserve Net of Subrogation | $1,077,947 | $1,026,733 | $787,228 | $908,518 | N/A |
| Average Cost Per Claim | $9,293 | $9,167 | $7,157 | $10,208 | N/A |

Note: Accident year claims data valued as of 06/31/13
$ Includes legal expenses and statutory workers' compensation portion of disability pay.
NA=estimates not available due to need for actuarial analysis.

## Fund Purpose

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

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $0 | $0 | $0 | $0 | N/A |
| Interdepartmental | $800,618 | $781,783 | $788,950 | $786,843 | $5,060 | 0.6% |
| Other Revenue | $4,655 | $4,940 | $5,230 | $4,940 | $0 | 0.0% |
| Appr. Fund Balance (a)(b) | $32,462 | $9,087 | $9,087 | $0 | ($9,087) | -100.0% |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** | **N/A** |
| **Total Revenue Sources** | **$837,735** | **$795,810** | **$803,267** | **$791,783** | **($4,027)** | **-0.5%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $196,536 | $205,541 | $203,540 | $214,990 | $9,449 | 4.6% |
| Operating Expenses | $511,483 | $562,209 | $566,457 | $549,821 | ($12,388) | -2.2% |
| Interdept. Charges | $28,903 | $28,060 | $28,060 | $26,972 | ($1,088) | -3.9% |
| Fixed Assets (c) | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures (c)** | **$736,922** | **$795,810** | **$798,057** | **$791,783** | **($4,027)** | **-0.5%** |
| Rev. Over (Under) Exp. (b) | $100,813 | $0 | $5,210 | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 2.35 | 2.35 | 2.35 | 2.35 | 0.00 | |
| Extra Help | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Overtime | 0.02 | 0.02 | 0.02 | 0.01 | (0.01) | |
| **Total FTEs** | 2.37 | 2.37 | 2.37 | 2.36 | (0.01) | |

(a) Communications includes a Communications Fund Balance appropriation of $23,375 in 2012 to stabilize charges to departments. In 2012 and 2013 there is a Communications Fund Balance appropriation of $9,087 for depreciation of the voice mail system.
(b) The 2012 net operating income differs from the amount shown in the Comprehensive Annual Financial Report (CAFR) because the CAFR does not recognize Appropriated Fund Balance of $32,462 as a current-year revenue source.
(c) Total expenditures and net operating income exclude fixed assets to conform with financial accounting standards.

## Program Highlights

Interdepartmental revenues increase approximately $5,000 due to increased phone charges. Rates to departments in 2014 remains the same as the rates charges in 2013. Communications fund balance decreases $9,087.

Personnel costs increase approximately $9,400 mostly due to cost to continue existing staff and an increase in health and dental insurance for changes in plan selection, partially offset by a decrease in overtime by 0.01 FTE or $1,375. Operating expenses decrease approximately $12,400 mostly due to a decrease in phone charges with the new Voice Over Internet Protocol (VOIP) system, partially offset by and increase in depreciation and supplies for the new VOIP system.

## Major Departmental Strategic Outcomes and Objectives for 2014

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

**Objective 1:** Provide 7x24x365 phone services with very high stability and availability to support the County mission and all departments and employees.

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

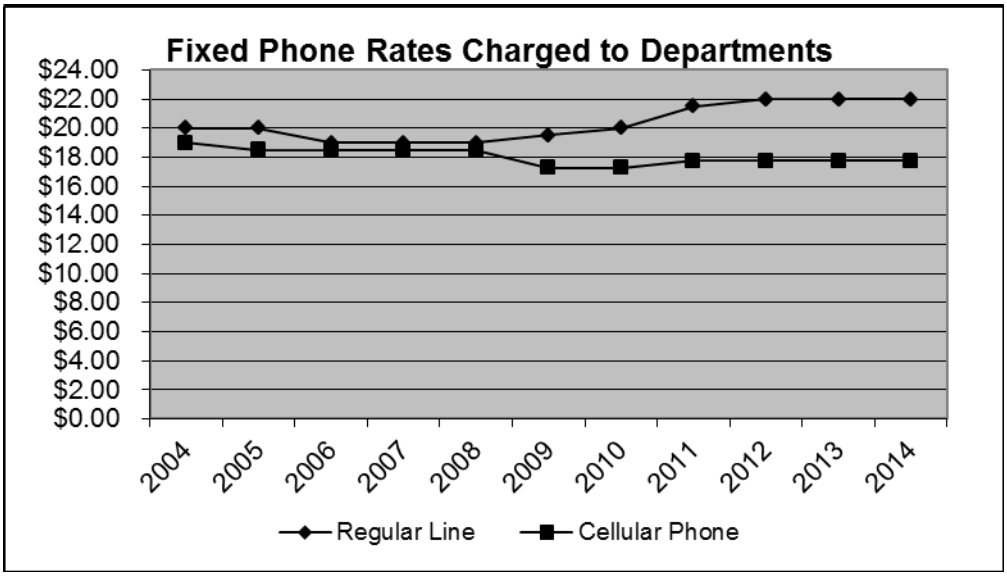
| Performance Measure: | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| System Uptime* | 99.99% | 99.99% | 99.99% | 95% |

*2014 system uptime unknown due to new system and linked to a new network.

**Objective 2:** Engineer solutions, evaluate proposals and controls to ensure the most cost-effective services for voice and data communications.

Key Outcome Indicator: A County telecommunications system that remains supportable and meets County requirements and where costs increase only in proportion to Cost of Living, or in proportion to added infrastructure.

Performance Measure:




**Objective 3:** Provide responsive support and repair efforts to solve problems and address issues.

Key Outcome Indicator: A County voice communications system that is reliable and supportable, given current staffing and resources. Systems and staffing that provide for expeditious return to service for all problems and move/change requests.

| Performance Measures: | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Average time to clear issue: Standard Repair – 6 hours | 98% | 90% | 95% | 90% |
| Announced Move – 14 days | 99% | 95% | 98% | 95% |

## Current Capital Projects

| Proj# | Project Name | Expected Completion Year | Total Project Costs | Estimated % Complete End of '13 | Estimated Operating Impact | A = Annual T = One-Time |
|---|---|---|---|---|---|---|
| 200820 | VOIP and Infrastructure Upgrades (a) | 2015 | $1,175,500 | 35% | ($50,000) | A |

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

## Activity

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| # of Regular Telephone Lines | 1,779 | 1,776 | 1,265 | 120 | (1,656) |
| # of Business Set Lines | 191 | 192 | 185 | 0 | (191) |
| # of Non-Centrex Telephone Lines | 122 | 136 | 120 | 120 | (16) |
| # of Cellular Phones | 278 | 277 | 273 | 273 | (4) |
| # of VOIP Lines | 0 | 0 | 504 | 1847 | 1847 |

## Fund Purpose

The Collections Division (1) operates as an Internal Service fund by providing financially responsible centralized collection services to all agencies of the County and participating external Waukesha County municipalities; (2) generates savings to taxpayers by maximizing the collection of dollars owed to the County in the most consistent, timely, efficient, and cost effective manner possible in compliance with all laws, rules, and regulations; (3) strives toward a fair and equitable balance between clients who receive goods and services from the County and taxpayers who bear the cost of unpaid goods and services.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $180,051 | $180,500 | $180,500 | $186,000 | $5,500 | 3.0% |
| Interdepartmental | $462,846 | $462,000 | $465,000 | $463,412 | $1,412 | 0.3% |
| Other Revenue | $27,534 | $113,525 | $102,300 | $102,300 | ($11,225) | -9.9% |
| Appr. Fund Balance (a) | $207,910 | $200,000 | $200,000 | $200,000 | $0 | 0.0% |
| **County Tax Levy (b)(c)** | **($120,000)** | **($120,000)** | **($120,000)** | **($90,000)** | **$30,000** | **25.0%** |
| **Total Revenue Sources** | **$758,341** | **$836,025** | **$827,800** | **$861,712** | **$25,687** | **3.1%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $501,297 | $622,487 | $560,022 | $632,047 | $9,560 | 1.5% |
| Operating Expenses (a) | $75,962 | $121,858 | $95,050 | $100,949 | ($20,909) | -17.2% |
| Interdept. Charges | $180,499 | $211,680 | $217,555 | $218,716 | $7,036 | 3.3% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$757,758** | **$956,025** | **$872,627** | **$951,712** | **($4,313)** | **-0.5%** |
| Rev. Over (Under) Exp. (b)(c) | $583 | ($120,000) | ($44,827) | ($90,000) | $30,000 | 25.0% |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 5.75 | 5.75 | 5.75 | 5.75 | 0.00 | |
| Extra Help | 5.15 | 3.35 | 3.35 | 3.35 | 0.00 | |
| Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| **Total FTEs** | 10.90 | 9.10 | 9.10 | 9.10 | 0.00 | |

(a) The Collections Fund Balance appropriation in 2012 of $13,120 is for depreciation expense, $13,469 relates to 2011 carryover expenses and $181,321 to maintain Collections internal cost to departments for total of $207,910. A Collections Fund Balance appropriation in 2013 of $13,000 is for depreciation expense and $187,000 to maintain Collections internal cost to departments for total of $200,000. A Collections Fund Balance appropriation in 2014 of $13,000 is for depreciation expense and $187,000 to maintain Collections internal cost to departments for total of $200,000.

(b) The 2012 net operating income differs from the amount shown in the Comprehensive Annual Financial Report by the Fund Balance amount shown.

(c) A Fund Balance appropriation is used to repay the General Fund for start-up funds and deferred indirect costs provided in prior years, which reduces the overall general County Tax Levy. From 2000 to 2014, the overall amount of this general tax levy reduction totals $1,270,000. The (negative) levy provided will be reduced in future years beginning in 2014 reflecting full payment to the General Fund.

## Major Departmental Strategic Outcomes and Objectives for 2014

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

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

Key Outcome Indicator: Achieve greater than 75% reduction in the amount of time staff spends on HHS referral processing measured post project implementation.

| Performance Measure: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Reduced total staff time per referral | 75% | 75% | 95% | 95% |

*Following 12 months of implementation, return on Investment calculations will be refreshed. Current Collections staff time to process a referral batch is less than 30 minutes, down from 8 hours pre-project implementation.

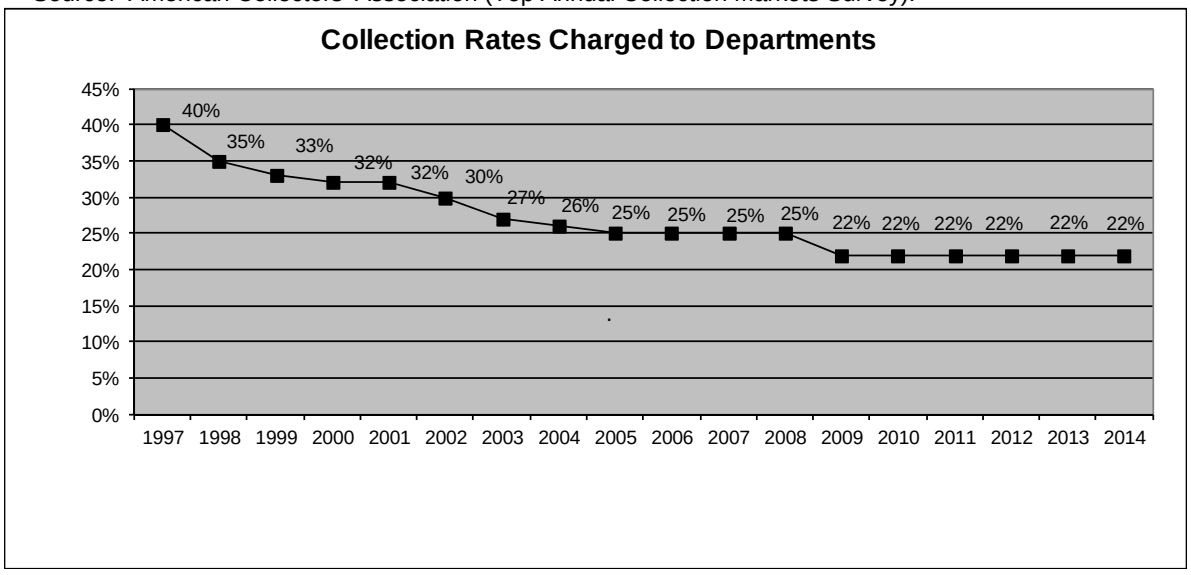
*As more difficult collection cases are referred, maintain desired County Efficiency Ratio. This is the ratio of dollars collected versus dollars expensed or return on investment for each dollar spent (includes depreciation).*

| Performance Measure: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Ratio – All Collected Funds* | 3.79 | 3.06 | 3.06 | 3.06 |

*Maintain a recovery % greater than collection agency industry average specific to governmental accounts. Ratio reduction mainly due to lower level of judgment (bail forfeiture and interest) backlog accounts from prior year success.*

| | | | | |
|---|---|---|---|---|
| Waukesha County Recovery %** | 32.4% | 31.0% | 31% | 31% |
| Collection Agencies Rec. %*** | 11.27% | 11.27% | 11.27% | 11.27% |

*Calculated as total dollars collected divided by expenditures; desired goal ratio greater than or equal to 2.5 to 1.
**The overall recovery percent is being impacted by increasing referrals from Health & Human Services. These accounts are increasingly more difficult to collect given the nature of the debt, the financial status of the parties being collected from and the State's ability to pay provisions.
***Source: American Collectors' Association (Top Annual Collection Markets Survey).



## Program Highlights

Charges for Services revenues increase $5,500 to reflect increased municipal and interdepartmental collections. Other revenue decrease $11,255 mainly due to reduced interest revenue on judgments. A Collections Fund Balance appropriation of $200,000 is for general depreciation expenses and to maintain a low collection fee for internal customers.

Personnel costs increase $9,560 or 1.5% reflecting the cost to continue existing staffing levels. Operating costs decrease $20,909, mainly due to a $13,922 decrease in budgeted third party temporary help, $3,100 in credit card processing fees and $3,000 in third party collection services reflecting historical expenditures in these areas.

Interdepartmental charges increase $7,036 reflecting an increase of $3,113 in postage to accommodate increased automated processing of placement and tax intercept mailings. Business Office cross charges from the Department of Administration Business Services program increase $3,010 due a slight increase of staff time focusing on Collection Division month-end and reporting needs.

## Activity

| | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|
| $ Coll. for Wauk. Cty. Customers | 1,416,877 | 1,477,625 | 1,465,300 | 1,473,300 | ($4,325) |
| $ Coll. & Shared with State | $784,240 | $830,000 | $745,000 | $737,000 | ($93,000) |
| $ Coll. for Municipal Customers | $673,137 | $645,714 | $665,000 | $665,400 | $19,686 |
| **Total $ Collected** | **$2,874,254** | **$2,953,339** | **$2,875,300** | **$2,875,700** | **($77,639)** |
| Total $ Retained by County | $1,974,057 | $2,027,675 | $2,020,750 | $2,028,862 | $1,187 |
| Accts Referred to Collection Div. | 25,557 | 13,000 | 25,500 | 25,500 | 12,500 |
| $ Referred to Collection Division * | $11,788,150 | $8,500,000 | $10,000,000 | $10,000,000 | $1,500,000 |
| # of External Intergovernmental Customers | 38 | 38 | 38 | 38 | 0 |

Collections shared with the State decrease $93,000 because of discontinuation of collection of Medicaid third party liability/subrogation collections. These HHS activities were assumed by the Kettle Moraine Consortium in 2012.

Total accounts referred increase 12,500 reflecting recognizing individual HHS account referrals rather than aggregating them by debtor. This change was necessitated because of referral automation undertaken in 2012.

*89.12% of the 2011 County revenue referrals are for bail forfeitures and Health and Human Services private pay billings. Given the nature of the parties the Division is attempting to collect from, and the State's provision for clients' ability to pay, recovery in these areas is anticipated at less than 15% of the amount referred.

# Corporation Counsel



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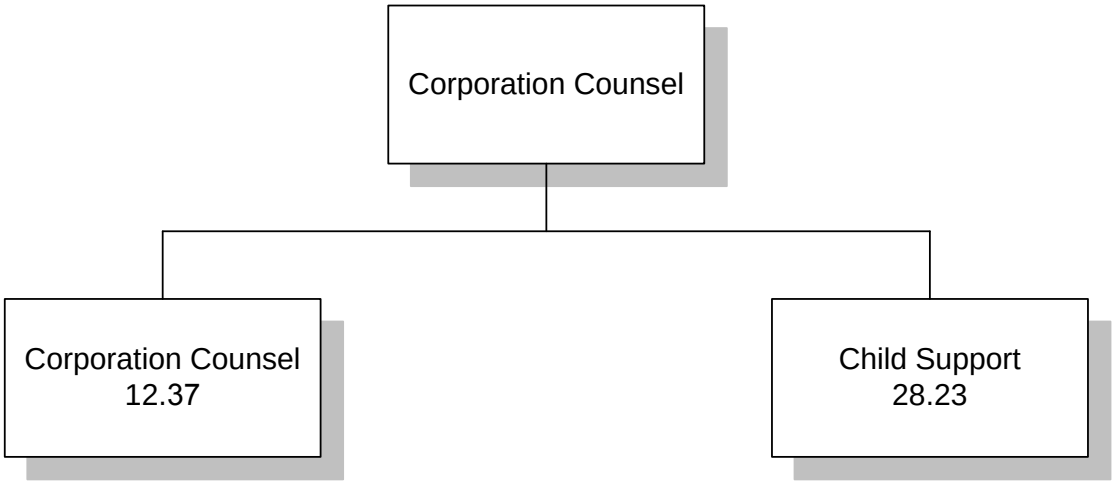
# CORPORATION COUNSEL'S OFFICE

## FUNCTION / PROGRAM CHART




40.60 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

## Statement of Purpose

It is the mission of the Corporation Counsel Office to improve the quality of life for all residents of Waukesha County by facilitating effective policy making and administrative decision making of the County Board and County Executive; to provide for the establishment and enforcement of financial support for needy children and establish care for the mentally ill and elderly infirm; to cooperate in providing stability for dysfunctional families through the Juvenile Court System; to assist in establishing and enforcing land use plans and zoning regulations; to enforce health ordinances; to give sound legal advice to all County Departments, Boards and Commissions to assist them in effectively carrying out their functions; and to respond to the legal needs of County employees whose function is to provide various governmental services to the public. In addition, the Corporation Counsel Office is responsible for overseeing the activities of the Child Support Program.

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate(h) | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Corporation Counsel** | | | | | | |
| Revenues (a) | $467,214 | $459,390 | $459,419 | $463,784 | $4,394 | 1.0% |
| County Tax Levy (b) | $1,030,032 | $1,006,785 | $1,006,785 | $991,785 | ($15,000) | -1.5% |
| Expenditures (c ) | $1,277,079 | $1,466,175 | $1,317,536 | $1,455,569 | ($10,606) | -0.7% |
| Rev. Over (Under) Exp. | $220,167 | $0 | $148,668 | $0 | - | N/A |
| **Child Support** | | | | | | |
| Revenues (d)(e ) | $2,126,316 | $2,132,512 | $2,043,334 | $2,138,622 | $6,110 | 0.3% |
| County Tax Levy (f) | $338,869 | $365,462 | $365,462 | $355,462 | ($10,000) | -2.7% |
| Expenditures (g) | $2,269,581 | $2,497,974 | $2,380,766 | $2,494,084 | ($3,890) | -0.2% |
| Rev. Over (Under) Exp. | $195,604 | $0 | $28,030 | $0 | - | N/A |
| **Total** | | | | | | |
| Revenues (a)(d) | $2,593,530 | $2,591,902 | $2,502,753 | $2,602,406 | $10,504 | 0.4% |
| County Tax Levy (b)(f) | $1,368,901 | $1,372,247 | $1,372,247 | $1,347,247 | ($25,000) | -1.8% |
| Expenditures (c )(g) | $3,546,660 | $3,964,149 | $3,698,302 | $3,949,653 | ($14,496) | -0.4% |
| Rev. Over (Under) Exp. | $415,771 | - | $176,698 | - | - | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 39.00 | 38.00 | 38.00 | 38.00 | 0.00 | |
| Extra Help | 2.77 | 2.53 | 2.53 | 2.49 | (0.04) | |
| Overtime | 0.12 | 0.11 | 0.11 | 0.11 | (0.00) | |
| Total | 41.89 | 40.64 | 40.64 | 40.60 | (0.04) | |

(a) In 2014, Corporation Counsel Revenues increase $4,394 or 1% to $463,784, mainly from legal services providing to the Health and Human Services Department.
(b) Corporation Counsel County Tax Levy decreases $15,000 or -1.5% to $991,785.
(c) Corporation Counsel Expenditures decrease $10,606 or -.7% to $1,455,569 mostly due to reduction of personnel costs.
(d) Child Support Revenues included General Fund Balance appropriations of $55,000 in 2011, $156,800 in 2012, $50,000 in 2013, and $0 in 2014.
(e) Child Support's performance funding is not expected to be matched by the Federal funding in 2014. However, in May, the Joint Finance Committee's Omnibus Funding Motion moved to restore funding for local child support enforcement activities, which provides an additional $4.25 million State GPR (General Purpose Revenue) and $8.25 million FED annually. Therefore, the Waukesha County Child Support Agency is anticipated to budget an additional of $81,202 or 52.5% to $236,000 of State GPR to address part of the revenue gap created by the 2005 Deficit Reduction Act and 100% reduction of General Fund Balance appropriation.
(f) Child Support County Tax Levy decreases $10,000 or -2.7% to $355,462.
(g) Child Support Expenditures decrease $3,890 or -.2% to $2,494,084.
(h) Fiscal year 2013 budget projected to finish favorably.



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# Corporation Counsel

## Fund Purpose

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

| Financial Summary | 2012 Actual | 2013 Adopted Budget | 2013 Estimate | 2014 Budget | Change From 2013 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services (a) | $33 | $300 | $300 | $300 | $0 | 0.0% |
| Interdepartmental (b) | $466,929 | $459,090 | $459,090 | $463,484 | $4,394 | 1.0% |
| Other Revenue | $252 | $0 | $29 | $0 | $0 | N/A |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 | N/A |
| **County Tax Levy (c )** | **$1,030,032** | **$1,006,785** | **$1,006,785** | **$991,785** | **($15,000)** | **-1.5%** |
| **Total Revenue Sources** | **$1,497,246** | **$1,466,175** | **$1,466,204** | **$1,455,569** | **($10,606)** | **-0.7%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $1,086,290 | $1,164,272 | $1,117,001 | $1,152,486 | ($11,786) | -1.0% |
| Operating Expenses | $121,246 | $228,278 | $129,110 | $228,278 | $0 | 0.0% |
| Interdept. Charges | $69,543 | $73,625 | $71,425 | $74,805 | $1,180 | 1.6% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | **$1,277,079** | **$1,466,175** | **$1,317,536** | **$1,455,569** | **($10,606)** | **-0.7%** |
| Rev. Over (Under) Exp. | $220,167 | $0 | $148,668 | $0 | $0 | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 11.40 | 11.40 | 11.40 | 11.40 | 0.00 | |
| Extra Help | 0.97 | 0.97 | 0.97 | 0.93 | (0.04) | |
| Overtime | 0.04 | 0.04 | 0.04 | 0.04 | 0.00 | |
| **Total FTEs** | 12.41 | 12.41 | 12.41 | 12.37 | (0.04) | |

(a) Charges for Services include copy and duplicating fees and legal fees.
(b) Interdepartmental revenues include legal services mainly provided to the Health and Human Services Department. In 2014, it is budgeted to increase $4,394 or 1% to $463,484.
(c) County Tax Levy decreases $15,000 or -1.5% to $991,785, mainly due to a reduction in expenditures.

Personnel Costs decrease $11,786 or -1% to $1,152,486 for costs to continue of 12.37 FTEs. This reduction is mainly due to lower-than-budget wages and health insurance due to employee turnovers, including 1.0 FTE principal assistant corporation counsel, 0.5 FTE senior attorney under filled as an attorney, and 1.0 FTE legal clerk. The budget for Extra Help expenses remains at 2013 levels, however, its FTE decreases 0.04.

Operating Expenses are budgeted to remain at 2013 levels of $228,278.

Interdepartmental Charges increase $1,180 or 1.6% to $74,805, mainly due to higher technology costs based on information technology resource usage for the total cost of computer ownership.

## Major Departmental Strategic Outcomes and Objectives for 2014

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

**Objective 1:** Provide quality and timely review of contracts, ordinances and resolutions for Waukesha County Departments. Represent the County successfully in civil litigation prosecution and defense. Issue validated opinions concerning interpretation of the rights, duties and powers of the municipal corporation, its departments and officials.

Key Outcome Indicator: Time that it takes to review contracts effectively and the number of cases filed.

| Performance Measure: | 2012 Actual | 2013 Target | 2013 Estimate | 2014 Target |
|---|---|---|---|---|
| Review and return contract within 72 hours (Dept. standard is 4 business days) | 97% | >90% | >90% | >90% |
| Percent of contracts approved that do not result in dispute resolution including mediation, arbitration and litigation | 99% | >98% | >98% | >98% |

| Activity - Workload Data | 2011 Actual | 2012 Actual | 2013 Budget | 2013 Estimate | 2014 Budget | Budget Change |
|---|---|---|---|---|---|---|
| **Total Number of Cases Filed** | | | | | | |
| Bankruptcy Cases | 408 | 431 | 375 | 400 | 375 | 0 |
| Claims Received | 67 | 47 | 60 | 50 | 55 | -5 |
| Lawsuits Monitored | 21 | 11 | 25 | 15 | 15 | -10 |
| Contracts Reviewed | 256 | 239 | 280 | 240 | 250 | -30 |
| Opinions Issued | 330 | 302 | 300 | 300 | 300 | 0 |
| Resolutions/Ordinances Reviewed | 117 | 118 | 120 | 120 | 120 | 0 |

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

**Objective 2:** To provide support for children, establish care for the mentally ill and elderly infirm, and provide stability for families in need through the Court system. Provide high-quality, effective legal representation of Waukesha County residents in matters such as adult and juvenile guardianships/protective placements, involuntary commitment proceedings for adults and minors, juvenile court actions for children in need of protective services, and termination of parental rights/adoptions (in conjunction with services offered by the Department of Health and Human Services).

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

| Workload Data | 2011 Actual | 2012 Actual | 2013 Budget | 2013 Estimate (a) | 2014 Budget | Budget Change |
|---|---|---|---|---|---|---|
| Adult and Juvenile Chapter 51 Cases | 1,588 | 1,520 | 1,620 | 1,550 | 1,560 | -60 |
| Guardianships/Protective Placements: | | | | | | |
| - Adults (b) | 435 | 468 | 425 | 440 | 440 | 15 |
| - Juveniles | 50 | 37 | 45 | 40 | 40 | 5 |
| Juvenile Court Petitions: | | | | | | |
| - Children/Juveniles in Need of Protection/Services (CHIPS) cases | 422 | 417 | 420 | 420 | 420 | 0 |
| - Termination of Parental Rights (TPR) | 3 | 8 | 10 | 9 | 9 | -1 |

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

(b) WATTS hearings, as a separate case type, were included as of January 1, 2010.