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# READER'S GUIDE

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## Introduction

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

## Document Organization

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

The **Introduction** includes county demographics, the County Executive's Budget message, the Transmittal letter (in the Adopted Budget Book), county organizational charts, and the Community Profile.

The **Summary** provides a synopsis of the operating and capital budgets; tax levy; budget assumptions; budget summaries, highlighting major expenditures and revenues; criteria for new positions; a summary of budgeted positions; fund balance projections (in the Adopted Budget Book); fund descriptions; and functional area and appropriation unit revenue and expenditure summaries.

The **Strategic Planning and Budget Policies** section includes the County's Strategic Planning Mission Statement Vision Statement, Standards of Excellence and County-wide Pillars; County Planning Process; Financial Management Policies; Capital and Operating Budget Process; Budget Amendment Process and Financial Structure of the county.

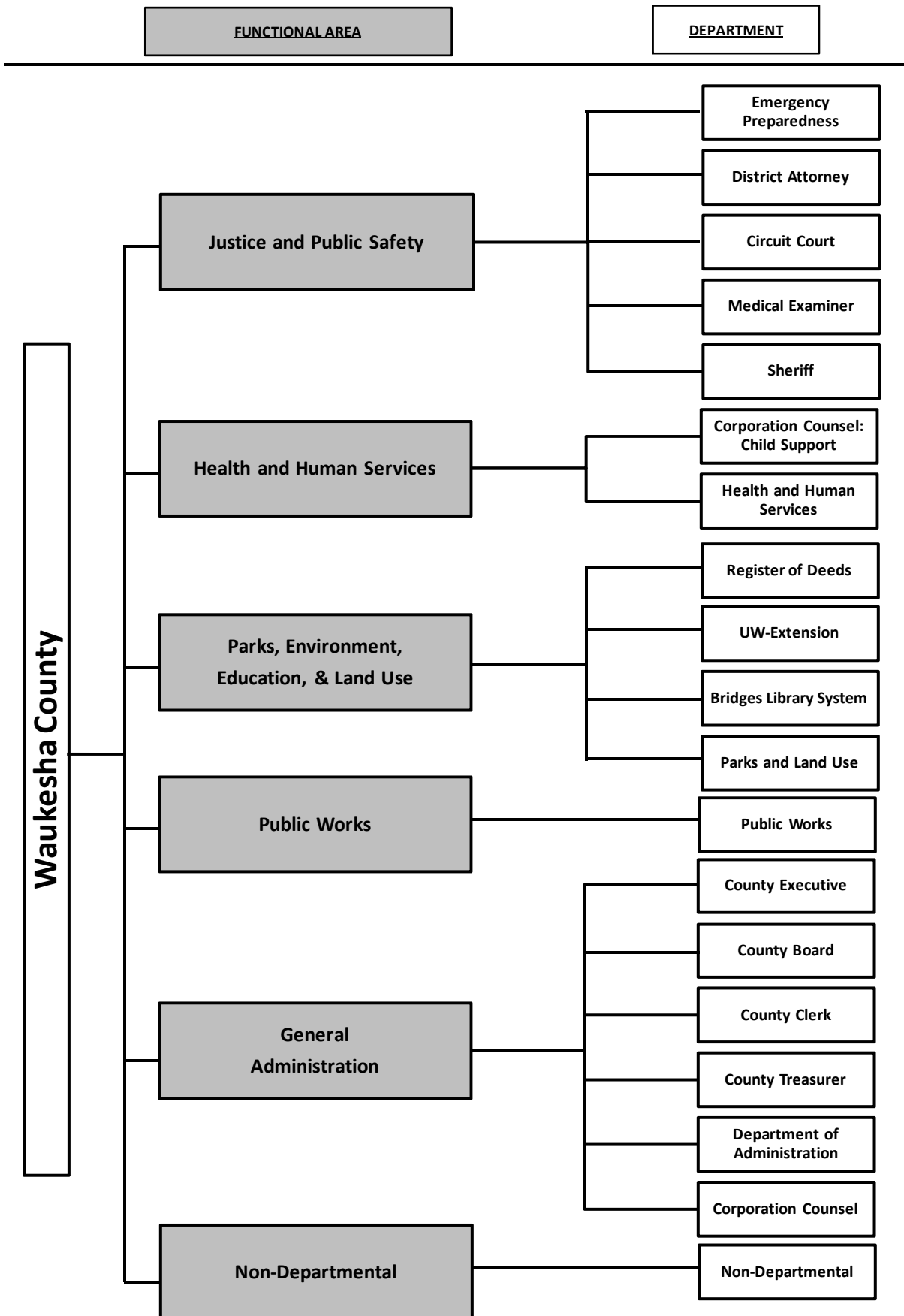
The **Operating, Debt Service, and Capital budgets** are presented within functional areas with a summary section included at the beginning of each area. Functional areas include:

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

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

Each department is introduced by a page that details the functional/program structure of that department. The summary page includes the fund type. Fund types are defined in the Glossary of Significant Terms and explained in the Fund Description pages of the Summary section and Fund Structure section of the Strategic Planning and Budget Policies section.

# WAUKESHA COUNTY DEPARTMENTS BY FUNCTIONAL AREA CHART



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## Department Budget Sections

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

**Department Statement of Purpose/Summary** - This section includes the department's statement of purpose, summary of the department's revenues, tax levy, and expenditures. The department's revenues, expenditures, and tax levy are required by fund for the prior year actual, for the current year adopted budget, the current year estimate, and for the ensuing year budget request. This section includes the absolute dollar and percentage change by appropriation unit, from the current year adopted budget to the ensuing year budget request. Also included, is a budgeted position summary of all full-time and part-time budgeted positions for a department, and the use of overtime and temporary extra help, which are stated in full-time equivalents (FTEs) based on 2,080 hours per year.

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

**Major Departmental Strategic Plan Objectives are indicated** - This section identifies key budget initiatives organized under County-Wide Pillars. The five pillars are 1. Customer Service 2, Quality, 3. Team, 4. Health and Safety, and 5. Finance.

**Departmental objectives** (goals) – focus on areas that utilize significant budget resources.

**Performance Measures** - are metrics that demonstrate level of achievement over multiple years.

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

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

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

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

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

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