

# Waukesha County

Presentation to Nutrition Coalition

4/21/09

# Agenda

- Budget –
  - What is it?
  - How long does it last?
  - What goes into it
- Budget Information Resources

# What is the budget?

- A prioritized plan of financial operation for a given calendar year.
  - A key policy document that acts as an operation guide.
  - Communication device for its implementation.
  - Includes Expenditure Appropriations and Revenue funding sources.
- Specifies type and level of County services to be provided.
- Expenditures cannot legally exceed adopted amounts to be spent at the department level, pursuant to Wis. Stat. §65.90.
- County policy, the County Board has chosen more restrictive controls at appropriation unit levels for the General and Special Budget Revenue Funds.

# Operating vs. Capital

## Operating Budget

- On-going
- Funds lapse at year end unless carried over
- Funded with current revenues, tax levy, and fund balance
- Operating budget process

## Capital Budget

- One time
- Over \$100k w/>7 Year useful life
- Non-lapsing funds
- Funded with current revenues, bond proceeds, tax levy, and fund balance
- Capital Budget process





# Capital Projects

- Expenditures represent the first year of the five-year Capital Projects Plan
- Expenditure levels vary from year to year based on the number and size of capital projects approved by the County Executive
- Funding Policy: Tax Levy “down payment” is at a minimum of 20% of net capital expenditures

# Capital Projects

- Capital Project: A non-recurrent expenditure in one or more specified plan years of an amount usually in excess of one hundred thousand dollars; for a permanent fixed asset (building, land, improvement, or equipment installation) which has a useful life or extends the useful life of an existing fixed asset usually in excess of seven years.
- Capital Projects Plan: A plan for capital expenditures to be incurred each year in the future five-year period. The first year in the plan is adopted as the Capital Budget.
- Capital Budget: A budget including those approved capital projects contained in the first year of the five-year Capital Projects Plan.

# What is a Department Budget submission?

- Mission/Purpose Statement
- Positions
- Objectives and Key Outcome Indicators
- Performance Measures - Results
- Programs including descriptions of services delivered highlights of efficiencies, cost effectiveness, and major budget changes
- Expenditures, Revenues, Tax Levy
- Activity – Workload Data

# Department program information

**Human Services Health & Human Services Program**  
**Fund**

**Birth to Three**

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

### Program Description

The Birth to Three program is a joint County/Lutheran Social Services (LSS) partnership program which provides early intervention services to parents with children from birth to age three with special needs who demonstrate at least 25% delay in one or more areas of development or have a diagnosed condition which will likely result in developmental delays. Examples include Down syndrome, autism, spina bifida, and cerebral palsy.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
<b>Staffing (FTE)</b>	0.00	0.00	0.00	0.00	0.00
General Government	\$619,189	\$619,189	\$612,414	\$612,414	(\$6,775)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (a)	\$208,033	\$223,033	\$223,033	\$244,808	\$21,775
<b>Total Revenues:</b>	<b>\$827,222</b>	<b>\$842,222</b>	<b>\$835,447</b>	<b>\$857,222</b>	<b>\$15,000</b>
Operating Expenses	\$827,222	\$842,222	\$842,222	\$857,222	\$15,000
<b>Total Expenditures:</b>	<b>\$827,222</b>	<b>\$842,222</b>	<b>\$842,222</b>	<b>\$857,222</b>	<b>\$15,000</b>
<b>Rev. Over (Under) Exp.</b>	-	-	(\$6,775)	-	-

(a) The Maintenance of effort involved with the Birth to Three program is \$277,600. The tax levy above reflects direct program operations. The balance of support costs of \$32,792 exists within the Administrative Services Program for associated administrative and supervisory support costs. In addition, this does not reflect unreimbursed costs incurred by the contract agency, which continues to sustain losses due to flat state and federal funding.

### Program Highlights



General Government revenue at \$612,414 reflects a reduction of State/Federal revenue to the Birth to Three program in Waukesha County of \$6,775. Tax levy is increased \$21,775 to \$244,808 as a result of the estimated decrease in revenues and increases in operating expenses.

Program and description

Multiple years

Highlights

Revenue

Expenditures

# What goes into a Department Budget?

- Plans
- Positions
- Support costs
- Outside purchases
- Computer requests
- Equipment requests
- Capital Project requests
- New initiatives and decision packages
- Discontinued programs

# Plans

- **Strategic Plans**
  - Department objectives for budget year
- **Equipment replacement plans**
  - Computers/Network infrastructure
  - Copiers
  - Vehicles
  - Communications Center/Dispatch and Radio Equipment
- **Maintenance Plans**
  - Buildings
  - Highways
  - Park Facilities, Parking Lots, and Roads
- **Capital Plan**
  - Building methodology
  - IT review process

# Department Strategic Objectives

Identification of department-wide strategic objectives (goals) anticipated to be accomplished in the upcoming budget year, in order of priority. The strategic objectives should be consistent, specific, measurable or observable, have a target timeframe to accomplish, and identifiable with a specific program area.

- Link to County Strategic Plan
- Provide an anticipated completion date
- Measurable with Key Outcome Indicator(s)
  - Performance Measures indicate results

# County Wide Strategic Directives/Goals/Objectives

1. A safe county.
2. An economically vibrant county.
3. An environmentally responsible county.
4. A well-planned county.
5. A county that assists at-risk citizens.
6. A county that provides customers with quality programs and services.
7. Cost effective services delivered with competence and skill.

# Budget Information Resources

- Adopted Budget Book
- Budget in Brief
- County Website

# County Budget Information on the Web

The screenshot shows the Waukesha County website in Microsoft Internet Explorer. The browser's address bar displays <http://www.waukeshacounty.gov/default.aspx>. The website header includes the Waukesha County logo and the slogan "WORKING TOGETHER... LEADING THE WAY".

The main content area features a "Quick Links" menu on the right side, which is highlighted by a callout bubble containing the text "Budget Access". The "Quick Links" menu includes the following items:

- Agendas & Minutes
- Budget**
- Calculate Home Taxes
- Contact Information
- County Code
- Criminal Justice Collaborating Council
- Disaster Information
- Election Results
- Employment
- Land Info System
- Pay Your Taxes Online
- Purchasing
- Recycling Information
- Security Screening
- Submit Feedback
- Sustainability Plan
- Tax Listing
- Vendor Services

Other sections visible on the page include "Elected Officials", "Departments", and "In The News". The "Elected Officials" section lists various roles such as Circuit Court Judges, Clerk of Circuit Courts, County Board, County Clerk, County Executive, District Attorney, Register of Deeds, Sheriff, and Treasurer. The "Departments" section lists various services including Administration, Aging and Disability Resource Center, Airport, Circuit Court Services, Corporation Counsel, Emergency Preparedness, Federated Library System, Health and Human Services, Medical Examiner, Parks and Land Use, Public Works, and University of Wisconsin Extension.

The "In The News" section includes a "News Release Listing" with items like "Community Block Grant Board Awards", "WCEDC Sustainability Grant", and "Milwaukee - Waukesha Bus Transfer Fee".

The browser's taskbar at the bottom shows the Start button, several open Microsoft Office applications, and the system tray with the time 11:09 AM.

# Adopted Budget Book Table of Contents

- Introduction
- Summary
- Strategic Planning and Budget Process

# Adopted Budget Book Table of Contents by Functional Areas

- Justice and Public Safety
- Health and Human Services
- Parks, Environment, Education and Land Use
- Public Works and Airport
- General Administration
- Non Departmental
- Debt Service
- Capital Projects
- Stats/Trends

# Functional Area

## Justice and Public Safety

- Emergency Preparedness, District Attorney, Circuit Court Services, Medical Examiner, and Sheriff
- This is a growth area
- Includes about 20% of all County expenditures
- Uses more than 39% of County tax levy

# Functional Area

## Health and Human Services

- Community Development Programs, Child Support, Human Services, Aging and Disability Resource Center, Criminal Justice Collaboration Council, and Veterans' Services
- Receives State and Federal dollars not sufficient to cover inflationary cost increases
- State/Federal shifting responsibility
- Includes the largest share of County expenditures at 28%
- Use about 24% of County tax levy

## Functional Area

### Parks, Environment, Education & Land Use

- Register of Deeds, UW-Extension, Federated Library System, Parks and Land Use, Land Information Systems, Golf Courses, Ice Arenas, Parkland Acquisition Fund, and Material Recovery Facility (Recycling)
- Includes a large percent of user fee revenues
- Includes more than 10% of County expenditures
- Uses about 9% of County tax levy

# Functional Area

## Public Works

- Highway operations, Transit Services, Central Fleet, Vehicle Replacements, and Airport
  - Responsible for 95% of capital projects
  - Uses significant amounts of State and Federal Transportation Aids on Highways and Transit Services
  - Includes more than 11% of County expenditures
  - Uses more than 10% of County tax levy
- Excluding Expenditures and Tax Levy for Capital Projects

# Functional Area

## General Administration

- County Executive, County Board, County Clerk, County Treasurer, Administration, Risk Management, Communications, Collections, End User Technology, and Corporation Counsel
- Supports direct service Departments
- County investment income offsets tax levy need
- Includes less than 8% of expenditures
- Uses about 1% of County tax levy

## Non-Departmental

- Budgets Not Directly Associated with County Departments
- Non-departmental General and Contingency fund
- Health and Dental Insurance Internal Service fund
- Includes about 10% of Expenditures less than 1% of County tax levy

## Debt Service

- Funds County repayment of debt (borrowing) for Capital Projects
- Almost entirely County Tax levy funded
- About 13% of total county tax levy

# Stats and Trends

- Demographics and Community Profile
- Historical Trends of key indicators
- Position information
- Glossary of Significant Terms
- Subject Index