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READER'S GUIDE

Introduction

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

Document Organization

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

The **Introduction** includes County demographics, the County Executive's Budget message, Transmittal letter and the Community Profile.

The **Summary** provides a synopsis of the Operating and Capital budgets; Tax Impact on the Homeowner; Budget Assumptions; Budget Summaries; annual County budget major expenditures, revenues, and tax levy highlights which affect the Budget; County Organization Chart; Criteria for New Positions; Summary of the Positions Budgeted; Fund Balance Projections; Fund Descriptions; and Functional Area and Appropriation Unit revenue and expenditure summaries.

The **Strategic Planning and Budget Policies** section includes the County's Strategic Planning Mission Statement; Vision Statement; Core Values; Strategic Outcomes; County Planning Process; Financial Management Policies; Capital and Operating Budget Process; Budget Amendment Process and Financial Structure of the County.

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

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

Each department is introduced by a page that details the functional/program structure of that department. The Fund Summary page includes the Fund Type, which is indicated using a seal in the upper right corner of the first page of each fund. Fund Types are defined in the Glossary of Significant Terms and explained in the Fund Description pages of the Summary section and Fund Structure section of the Strategic Planning and Budget Policies section. The seals can be identified below:



General Fund



Special Revenue Fund



Internal Service Fund



Enterprise Fund

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

READER'S GUIDE

Department Budget Sections

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

Department Statement of Purpose/Summary - This section includes the department's statement of purpose, summary of the department's revenues, tax levy, and expenditures. The department's revenues, expenditures, and tax levy are required by fund for the prior year actual, for the current year adopted budget, the current year's estimated budget, and for the ensuing year budget request. This section includes the absolute dollar and percentage change by appropriation unit, from the current year adopted budget to the ensuing year budget request. Also included, is a budgeted position summary of all full-time and part-time budgeted positions for a department, and the use of overtime and temporary extra help, which are stated in full-time equivalents (FTEs) based on 2080 hours per year.

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

County-Wide Key Strategic Outcomes are indicated - This section identifies key strategic outcomes linked to the Strategic Plan, with objectives (goals) anticipated to be accomplished in the ensuing budget year. The department objectives are categorized by the County's seven Strategic Plan Outcomes: 1. A safe county, 2. An economically vibrant county, 3. An environmentally responsible county, 4. A well-planned county, 5. A county that assists at-risk citizens, 6. A county that provides customers with quality programs and services, and 7. Cost-effective services delivered with competence and skill.

Departmental objectives (goals) - are to be in line and linked with the County-Wide Strategic Outcomes. They should be measurable and identify a **key outcome indicator (KOI)**, which explains how to measure success and what is being measured to provide evidence of results in achieving each objective.

Performance Measures - are metrics that measure progress towards achieving the stated objective (goal) over a period of time.

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

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

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

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

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

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

QUICK REFERENCE GUIDE

The following should assist the reader with answering some of the more commonly asked questions about the Waukesha County budget.

<u>To answer these questions:</u>	<u>Refer to:</u>	<u>Page</u>
How will the tax levy affect me as a homeowner?	Tax Levy Impact on Homeowner	21
How can the reader easily locate key information?	Reader's Guide	8
	Agency/Subject Budget Index	600
What is the County's Mission?	Strategic Planning Overview	47
What are the major policy issues in the budget?	Budget Message	13
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 1, 2012

Linda C. Davidson Jeffrey R. Emmer

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Waukesha County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2012.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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September 25, 2012

Dear Honorable County Board Supervisors:

It is my privilege to present the proposed 2013 County Executive Budget that confirms our “Commitment to Excellence.” It is that commitment that has distinguished Waukesha County as a leader in Wisconsin and the nation. In all that we do here at Waukesha County, that commitment is clear. I am so proud of the Waukesha County employees who have repeatedly proven this by providing excellent service to all of our County residents. This budget reaffirms this commitment by providing the outstanding services we are known for while respecting the taxpayer.

I would like to thank you in advance for your continued contribution to the County’s “Commitment to Excellence.” I greatly appreciate your willingness to work collaboratively with my administration on the passage of our County’s budget and keeping our citizens and taxpayers in mind.

TAX IMPACT ON HOMEOWNERS AND BUSINESSES

My administration diligently works in partnership with the County Board of Supervisors to limit property taxes on hard working families and job creating businesses. Based on the budget I am proposing, **a homeowner, with a median valued home estimated at \$243,200, will see a \$2 decrease on the County portion of their property tax bill** and businesses would pay less than half the County property taxes invoked on a similarly valued property in Milwaukee County. I remain committed to maintaining our low tax rate for County residents and businesses.

REDUCING SPENDING & LIMITING TAXES

Waukesha County is “Committed to Excellence” and has a long history of fiscal prudence. When it comes to limiting spending and taxes, I am proud to announce that the 2013 County Executive Budget maintains our reputation as a low tax leader while maintaining quality core services. Our goal is for Waukesha County to continue to have the lowest spending per capita of all 72 counties in the State.

We continue to have the lowest county property tax rate in the State among counties that have not implemented a county-imposed sales tax. We are one of only ten counties that have not implemented such a sales tax, and should be proud of it. When comparing our County to those with an enacted sales tax, I am pleased to point out that Waukesha County ranks 70th out of 72 counties in the State for the lowest tax rate. Additionally, we continue to be one of a select few counties, out of more than 3,000 nationwide, to hold the coveted AAA/Aaa bond rating status. This rating reflects our exemplary financial management practices and allows us to borrow funds at the lowest rate possible and helps keep our taxes low.

County Departments have worked diligently to be innovative, use technology to improve efficiency and seek collaborative efforts and partnerships to help us continue to control spending. The proposal cuts spending by \$10.9 million, taking total expenditures down to \$273.7 million. Our operating Budget appropriates \$245.8 million to delivering our high quality, core services, with the remaining \$27.9 million dedicated to our capital

infrastructure investments. This budget maintains our low employee per capita ratio of 3.5 employees to 1,000 residents, the lowest in the state, by controlling positions and limiting net personnel costs increases overall to 1.5%.

COLLABORATION & COOPERATION

Waukesha County continues to be “Committed to Excellence” by working together with other municipalities and County governments to gain economies of scale and streamline government services while saving taxpayers millions dollars. Over the past few years, the County has reached out to municipalities seeking mutually beneficial partnerships that have saved local taxpayers over \$2.0 million. These partnerships and collaborations include Countywide emergency dispatch services, Sheriff’s contracts for police patrol services, Public Works highway projects and operations, Parks and Land Use services and others. This proposed 2013 County Executive Budget includes several areas where strategic, cooperative efforts allow us to leverage our limited resources and reduce taxes.

- Emergency Preparedness Communication Center will provide emergency 9-1-1 dispatching to the City of New Berlin, resulting in an estimated net cost saving to City taxpayers of about \$650,000 a year.
- Radio Service operations are working with Milwaukee County representatives to address the design phase of the digital Radio Upgrade project to work toward interoperable digital radio communications across County lines – a plan that would save both counties money.
- Parks and Land Use management is working with an interested citizen group to raise funds for at least one-third of the cost to develop a new dog exercise area planned to open at Mukwonago Park mid-year 2013.
- Prompted by the state, Waukesha County Health and Human Services has joined with four other counties (Fond Du Lac, Ozaukee, Walworth and Washington) to form the Moraine Lakes Consortium in 2012. Income Maintenance programs assist low-income families through Medicaid, BadgerCare, FoodShare, Child Care, and other programs. Participating counties are seeking continuous improvement and efficiencies by collaborating in call center duties, document processing and client interviews. Staff is rotated and cross-trained in these duties with the goal of increasing productivity.
- The Register of Deeds and Administration - Records Management Division are cooperating to image a backlog of real estate documents and redact social security information from those records.
- The County Board Office is working cooperatively with the County Executive’s Office, and numerous other agencies throughout the County, in effort to improve economic development coordination.

BUDGET DRIVERS

The 2013 budget addresses certain areas where revenue streams are still soft or declining, and therefore must be addressed, while escalating operational costs need to be funded. Cost in certain key areas are increasing greater than inflation rates, such as Jail inmate medical costs, vehicle fuel prices, mental health and related prescription drugs costs, and workers compensation costs.

The slower than expected economic recovery, historically low interest rates and slow real estate market recovery continue to have a significant negative impact on revenue sources throughout this budget. Several key Revenue and Expenditure impacts addressed in the 2013 County budget are listed below:

- State youth aids funding to Health and Human Services used for juvenile prevention, intervention and corrections programs is reduced over \$200,000, now totaling \$630,000 in the past three years.
- State Circuit Court Support grant (which has basically been frozen since 2000) and other court related funding is estimated to drop by another \$30,000, while tax levy funding necessary to provide adequate on-going Court support services is increased by \$135,000.
- Investment income in the Treasurer’s budget is reduced by \$280,000 due to historically low interest rates of return for an extended period.
- Tax levy impact to fund the higher costs of on-going adult corrections in the County’s Jails is over \$350,000.
- The Medical Examiner’s Office expenditures are budgeted to increase by \$113,600 to address growing caseloads. This includes adding staff and contracting for additional autopsy coverage.
- Emergency Preparedness expenditures increase by over \$367,000. This includes the addition of 3.0 full-time Telecommunicators (additional personnel costs of \$213,000) for the transfer of New Berlin dispatch activity to the Communications Center.

- State mental health institute placement costs for Human Services adult and youth clients are budgeted to increase by nearly \$312,000.
- Mental Health Outpatient and Support Services expenditure are budgeted to include an anticipated increase in room, board and treatment costs for the Comprehensive Community Services clients, Community Recovery Services clients and residential care placements. Costs increase by about \$270,600, based on management anticipated increase in days of care.
- Mental Health and Alcohol and Other Drug related pharmaceutical and medical supply costs are budgeted to increase by nearly \$170,000.

INVESTING IN INFRASTRUCTURE

The County has consistently demonstrated its prudent financial planning as it is “Committed to Excellence” by continuing to make sound strategic investment decisions to maintain our critical infrastructure. My proposed 2013 Capital Budget follows our capital plans to phase down capital spending by over \$12 million in 2013 to \$27.9 million, after funding major portions of construction costs on our two largest building and highway projects to date (the new Health and Human Services building and expanding CTH L - Janesville Road in the City of Muskego) in last years adopted budget. We continue to reinforce our mutual objectives of striking a balance between maintaining our important infrastructure assets to ensure the County’s economic viability while delivering critical core services to those people in the community who need them most.

Major 2013 Capital budget spending highlights are outlined in the following key areas: County Facilities, Transportation, Technology and Parks projects.

County Facilities

- The proposed capital budget includes nearly \$10.3 million for the second year of construction funding on the County’s \$35.2 million Health and Human Service building project which is \$7.8 million less funding than included in the 2012 adopted budget. This proposed budget reduces the overall building project cost by another \$1.0 million on top of a \$500,000 reduction in last year’s budget because of favorable weather conditions for construction and a very competitive building bid market. The new building, which replaces the current building built in 1911 and the existing Public Health Center, is planned to open by the fourth quarter of 2013.
- Prioritized building infrastructure improvement projects are budgeted at a total of over \$1.4 million in 2013. These projects include nearly \$950,000 for the replacement of the chiller and controls at the County owned UW-Waukesha campus. Energy efficiency improvements are budgeted at \$333,000 to provide more cost effective lighting upgrades. This projects is expected to achieve reduced energy consumption and cost savings in the range of 10 to 20 percent. Fueling Site upgrades at County facilities are expected to be completed with second year funding of \$82,000. In addition, design work to address the chiller equipment at the Mental Health Center is budgeted at \$48,000 with plans for future replacement.

Transportation

The County’s first rate County Trunk Highway (CTH) system is a critical contributor to our strong economic future. These important infrastructure assets promote public safety and economic development. My proposed 2013 capital budget devotes over \$9.0 million to key highway improvements including \$1.5 million for road surface repaving, intersection signal and safety improvements. Three significant priority corridor projects totaling over \$6.0 million are outlined below:

- By far the largest County highway project to date, CTH L (Janesville Road), in the City of Muskego, is set to be completed with a total project cost of over \$27 million. This budget includes the final year construction cost of nearly \$3.4 million of County funding, \$2.2 million of city revenue reimbursement for locally requested amenities.
- \$1.5 million is budgeted for the second phase of CTH VV (Silver Spring Drive) in the Village of Menomonee Falls where 1.5 miles of road will be reconstructed into multi-lane sections.
- Additional planning and design costs of \$1.2 million are budgeted for the Waukesha West Bypass project.

Technology

The Capital Budget continues to make key technological investments to improve operational efficiencies with over \$2.2 million in funding for 2013. For the Justice and Public Safety areas, projects include \$20,000 for the design of the jail system software upgrade and \$775,000 for the planned digital upgrade of the Countywide interoperable public safety trunked radio system. The design plans, budget and concept work related to this system is being coordinated for a possible joint system with Milwaukee County. Waukesha County's portion of this project has an estimated total cost of \$9.5 million. County funding is being supplemented with contributions by municipal partners.

Other technology projects funded in the 2013 budget include an additional \$275,000 for the Workforce Management system project to extend scheduling and provide consultant assistance to minimize the impact of implementation work on regular staff. A multi-year project in the Register of Deeds office to remove social security numbers from electronic real estate records will continue with redaction fee revenue funding of \$300,000. A document fee surcharge provides funding needed for software and third party work. A project to redact old files is also planned, and will be done with in-house staff. An Enterprise Content Management project is funded at \$250,000 to complete the automation process for storage of electronic records. In addition, a study of the County's Election System is planned at a cost of \$70,000.

Parks

Nearly \$4 million is provided for major Parks projects in the 2013 Proposed Budget. The multi-year restroom renovation projects, at reserved picnic sites throughout County parks, continues at Minooka Park with \$700,000 in funding. Paving the Bugline bike trail continues in 2013 with \$2.5 million, funded in part with \$1.9 million in Federal funds. Additional projects include the first year design work for bridge replacements at Wanaki Golf Course at a cost of \$50,000; demolition of the abandoned Menomonee Park Maintenance Building at a cost of \$325,000; and \$285,000 for the replacement of the Eble Ice Arena Roof.

PROJECT FUNDING AND DEBT MANAGEMENT

The County's "Commitment to Excellence" is built on a solid foundation of strategic, long-range capital planning, budgeting and debt management policies and practices. Our prudently planned infrastructure improvements (capital investments) are funded with a planned borrowing of \$17 million, cash balance down payments of over \$5.0 million which includes \$2.0 million of County property tax levy, for a total of 22.5% of net Capital expenditures.

The County's 2013 debt service payment is budgeted at \$14.8 million, which is well within the County's key benchmark ratio of Debt Service expenditure to the total governmental operating expenditures. Maintaining debt service on borrowing at a lower level than 10%, in the range of 7% -7.5%, assures the County will be able to concentrate funding on direct services for future generations.

ACKNOWLEDGEMENTS

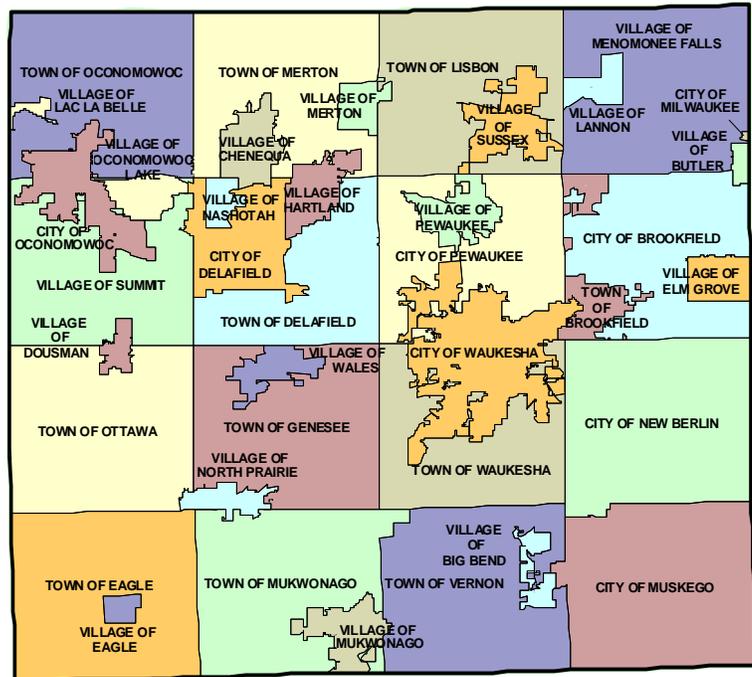
The County remains committed to our standard of excellence by focusing on our core service priorities, establishing strategic partnerships and implementing business process efficiencies to streamline operations and achieve ongoing cost-savings. I would like to take this opportunity to thank Waukesha County's devoted employees, entrusted appointed representatives, and capable elected officials for their professionalism and dedication in helping me in preparing the 2013 County Executive's Budget. As the County Board begins its budget deliberations, I ask for your support of my budget proposal. I believe that you will find this proposed budget balances the County's service delivery needs while controlling taxes and spending.

Sincerely,



Daniel P. Vrakas
County Executive

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



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

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

BRIEF WAUKESHA COUNTY HISTORY

In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings.

In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously.

In April of 1990, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA) and is the third most populous county in the State. The County has the highest median household income, the second highest per capita income and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 19 villages and 11 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

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

Source: Wisconsin Department of Workforce Development

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

Source: Waukesha County Tax System

See Waukesha County Comprehensive Annual Financial Report for more detailed information

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

(1) North American Industry Classification System

*Data Suppressed by DWD for Information Industry Category

Source: Wisconsin Department of Workforce

Development, Bureau of Workforce Information

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2011*	412	\$128,146
2010	445	\$151,984
2009	394	\$137,285
2008	577	\$219,001
2007	969	\$330,382

Source: U.S. Department of Commerce

* Preliminary

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

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

(2) Wisconsin Department of Workforce Development

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other
2009	\$40,317,412	\$1,047,674	\$10,024,713	\$1,369,402	\$296,676
2010	\$39,273,723	\$1,100,032	\$10,084,520	\$1,355,180	\$298,055
2011	\$37,883,814	\$1,103,080	\$9,655,814	\$1,360,989	\$285,177
2012	\$37,329,217	\$1,076,627	\$9,525,264	\$1,335,918	\$285,537
2013	\$35,670,846	\$1,055,120	\$9,389,591	\$1,346,196	\$278,012
% of Total	74.7%	2.2%	19.7%	2.8%	0.6%

See STATS/TRENDS Section for more detailed information

* Includes Tax Incremental District Value