

WAUKESHA COUNTY

2016 ADOPTED BUDGET BOOK



Waukesha, Wisconsin

Waukesha County Executive

Paul Farrow

(Term Expires April 2019)

Board of Supervisors

(Terms Expire April 2016)

Paul L. DeckerChairperson
James A. Heinrich First Vice-Chairperson
David W. Swan.....Second Vice-Chairperson

James Batzko
Janel Brandtjen
Michael Crowley
Kathleen M. Cummings
Jennifer Grant
Keith Hammitt
Eric Highum
Christine M. Howard
Pauline T. Jaske
Robert L. Kolb
William A. Mitchell

Richard Morris
Larry Nelson
Duane E. Paulson
Carl Pettis
Thomas J. Schellinger
Jeremy Walz
Steve Whittow
Peter M. Wolff
Gilbert W. Yerke
William J. Zaborowski
David D. Zimmermann

Cover photos by:

William Stolte – Emergency Management
Coordinator

Sherri Stigler – Training and Operations
Manager, Waukesha County Communications

Melissa Vincze – Senior IT Systems
Professional DOA

Artwork by: Fue Yang, Senior IT Systems
Professional DOA

About the cover:

About the Cover: The Waukesha County Communications and Emergency Operations Center (WCC) was opened in 2004. WCC provides emergency dispatch services for 30 of the County's 37 municipalities and receives cellular 911 calls for the entire County. The 2016 Budget and 2016-17 Capital Plan provides for a 7,500 square foot expansion to accommodate equipment and staffing to dispatch all municipalities in the County when they choose to join. The capital project will also provide for expanded space for the Emergency Operations Center (EOC) to better manage countywide emergencies and facilitate training exercises.



Waukesha County

OFFICE OF THE COUNTY EXECUTIVE

December 14, 2015

Dear Citizens of Waukesha County:

Participating in the budget process for the first time as your County Executive was an enriching and educational experience. Working together with the County's budget team, department heads, County Board Chairman Paul Decker, Finance Committee Chairman Jim Heinrich and other members of the County Board, the County's budget was created with two key goals in mind, maintain the outstanding services the County provides to the citizens of Waukesha County and hold the line on taxes. Both goals were met. We were able to adequately provide the resources needed to keep county residents safe by funding our fine sheriff's department, district attorney's office, court system and vital public infrastructure, while controlling spending, and cutting the tax rate by almost 2%. **In fact, a County homeowner, with a median valued home estimated at about \$251,000, will see no change from last year on the county portion of their property tax bill.** I am proud of this budget and look forward to the year ahead.

TAX IMPACT ON HOMEOWNERS

The proposed 2016 County general property tax levy totals \$100.9 million, an increase of \$455,900 or 0.45%. This increase in levy is against an equalized property tax base of \$49.4 billion, which experienced a 2.4% increase. This increase includes a net new construction growth rate of 1.07% with new residential construction value over 20% higher than 2014. This results in a rate reduction of almost 2% or \$0.04 to \$2.04. The median home value in Waukesha County increased by almost 2% from \$246,300 to \$251,000 in 2015. The reduced rate applied to an increased home value results in no change from last year's bill of \$512 for the county portion of the property tax bill.

ONGOING IMPLEMENTATION OF INITIATIVES

The 2016 budget includes expenditure and revenue adjustments regarding major initiatives begun in prior years. These include:

- Full year operations of the Waukesha County/City of Milwaukee Menomonee Valley single-stream recyclable facility. Increased expenditures include full year depreciation of equipment and increase in dividend payments for potential new municipal program participants offset by full-year revenues as the program grows.
- Staff adjustments in the second-year implementation of the medical examiner contracts with Walworth and Washington Counties include a new pathologist assistant for the third forensic pathologist added in 2015, offset with reductions in use of temporary assistant resources.
- Continued implementation of the on-site health and wellness center to include additional outreach to address individuals with more risk factors and avoid higher long term medical costs.
- The 2016 budget includes the first full year of savings from implementing contracted shelter care services with Lad Lake estimated at \$130,000 on an annual basis.

515 W. Moreland Blvd., AC320
Waukesha, Wisconsin 53188
Phone: (262) 548-7902
Fax: (262) 896-8510
www.waukeshacounty.gov

- The County Clerk will implement a new election system for the 2016 spring elections. The system will address process improvements as well as automated system enhancements. All municipalities have signed on to standardize equipment to further enhance ballot preparation efficiencies. The County Board office will share an existing position with the Clerk's office to enhance system support and provide back up resources.

New efforts to begin in 2016 include:

- The Federated Library System became a two county library system with the addition of Jefferson County as approved by the County Board in June 2015. This results in increased State revenues of \$258,000 that will fund a new 1.0 FTE librarian position and services expanded to Jefferson County libraries. The merger begins with and is expected to continue to provide costs savings through economies of scale.
- A multi-year business growth initiative, based on specific strategic objectives, will begin implementation in 2016 with additional support of \$55,000 for a new, independent economic development organization.
- The budget include \$50,000 to fund an initial study of different levels of collaboration between independent municipal fire departments.

INVESTING IN INFRASTRUCTURE

The 2016 Capital budget, with total expenditures of \$20.8 million, identifies projects that maintain existing infrastructure and facilities which support high quality services and provide for future economic development.

In the 2016 Budget, building infrastructure improvements total about \$2.7 million including about \$1.8 million as part of a project to demolish the former Health and Human Services Building, \$700,000 to continue roofing upgrades on the UW-Waukesha campus and \$200,000 for HVAC upgrades at highway substations.

My proposed 2016 capital budget devotes more than \$13.6 million to maintain Waukesha County's existing County Trunk Highway (CTH) infrastructure. Maintaining our roads is key to providing safe transportation for our constituents as well as offer businesses consistency in their transportation system to foster greater economic development. Maintenance of existing infrastructure continues with more than \$4.2 million for road surface repaving and intersection signal and safety improvements. Bridge maintenance work includes funding of \$400,000 for three area bridges along with federal funds of \$1.8 million. The budget continues work to increase transportation capacity with funding for the Waukesha West Bypass, the widening of CTH M (North Avenue), reconstruction of CTH I and the rehabilitation of CTH NN.

Parks and Land Use capital spending includes \$1.5 million for pavement and trails and facility projects at the parks. County technology projects include \$245,000 to upgrade County Board room technology, study the jail security system and plan for the upgrade of the payroll system/Human Resources information system with new functionality to accommodate new Federal requirements, employee self-service and performance management.

ACKNOWLEDGEMENTS

This year, as in years past, we are able to ensure streamlined services and cost-savings to our taxpayers by being innovative and continuing to follow a strategic vision. I would like to thank the Waukesha County staff that helped prepare the 2016 County Executive's Budget and the County Board Supervisors that sat beside me in countless meetings in preparation of this budget. I believe this budget continues our commitment as a low tax leader.

Sincerely,



Paul Farrow
County Executive

515 W. Moreland Blvd., AC320
Waukesha, Wisconsin 53188
Phone: (262) 548-7902
Fax: (262) 896-8510
www.waukeshacounty.gov



Waukesha County

Department of Administration

December 14, 2015

Dear Honorable County Board Supervisors:

The 2016 Adopted County Budget continues a commitment to high standards and delivery of quality services while keeping taxes low during these challenging times. This budget will result in no increase in the County portion of the tax bill to most homeowners.

County Departments have worked diligently to be innovative, use technology to improve efficiency and seek collaborative efforts to control spending. Proposed expenditures in the budget total \$285.5 million. The Budget contains \$264.7 million in operating appropriations and the remaining \$20.8 million is dedicated to our capital project budget for infrastructure investments. Operating expenditures increase \$3.5 million or 1.3%. This budget maintains our low employee per capita ratio of 3.5 employees to 1,000 residents by controlling positions and limiting net personnel cost increases to 0.7%. Health insurance costs have been managed to a 2.4% increase, well below state-wide inflation trends including changes in deductibles and co-pays for 2016.

STABLE OPERATING BUDGET

The 2016 budget includes changes in key revenue sources.

- Investment income is decreased \$200,000 to \$3,408,000 reflecting continued historically low rates. Delinquent taxes penalty and interest is also reduced by \$55,000 as outstanding Delinquent Taxes declined during 2014. The prior budget reduced investment income \$800,000 and delinquent tax revenue by \$50,000.
- The real estate market has shown increased property sales with expected increases in real estate transfer fees of \$60,000 to \$1,428,500. This is offset by a reduction of \$130,000 in document recording fees. While revenue from home mortgage refinancings and home purchases have increased over the last couple of years, it has not reached historical levels, which requires another budget reduction in 2016.
- State revenues are largely stable overall, including Human Services community aids, youth aids and the Circuit Court support grant funding. These sources total \$16.2 million and fund significant on-going services. General Transportation Aids (\$4.6 million) have partially recovered from prior year reductions.

515 W. Moreland Blvd.
Administration Center, Room 310
Waukesha, Wisconsin 53188
Phone: (262)548-7020
Fax: (262)548-7913
www.waukeshacounty.gov

SMART USE OF STATE FUNDS

A number of program areas will see increased service levels resulting from increases in State revenue. This includes:

- State funds for Economic Assistance include targeted funding increases of \$169,400 for FoodShare's new job training requirements and additional funding of \$43,900 for Child Care administration work. The FoodShare increase will fund 2.0 FTE Economic Support positions. This is offset with a reduction of \$71,000 in Patient Protection Affordable Care Act funding and involves the sunset of 1.0 FTE Economic Support position as caseloads from first year implementation subside.
- Children and Family Services funding includes an increase of \$95,000 for qualifying children to remain in foster care through age 21 and \$90,000 for family post-unification services.
- An additional \$770,000 in State revenues in the Comprehensive Community Services (CCS) program is due to a federal reimbursement change to cover 100% of costs. This funding provides psychosocial rehabilitative treatment in the community and in residential care facilities and will expand services to children.
- A new grant of \$115,000 will fund a State contracted special prosecutor in the District Attorney's office to specialize in cases of violence against women and to train local law enforcement and prosecutors in best practices.
- Community Development Block Grant (CDBG) funds will pay for \$150,000 of handicap accessible improvements at UW-Waukesha and County park facilities, including an accessible fishing pier at Fox Brook Park.
- Additional State funds of \$151,000 will meet the State request for an increase in highway maintenance on State roads in their contracts with the County.

PROJECT FUNDING AND DEBT MANAGEMENT

The County values strategic long range capital planning, budgeting and debt management policies and practices. Borrowed funds are budgeted at \$12 million, an increase of \$2 million from the 2015 budget. Although property tax levy support for the capital budget is reduced about \$100,000 to \$1,747,000, the tax levy and the use of governmental fund balance of \$2.1 million and other revenues of \$700,000 maintain the County's "down payment" at 27% of net capital expenditures, well above the target of 20%.

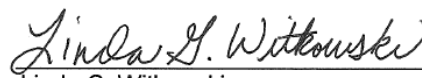
The County's 2016 debt service payment is budgeted at \$14.7 million, which is well within the County's key benchmark ratio of debt service expenditures to total governmental operating expenditures of less than 10%. Maintaining debt service on borrowing at a lower level in the range of 6.5% to 7.5% assures the County will be able to maintain its infrastructure without diminishing funding needed for direct services for future generations.

ACKNOWLEDGEMENTS

We believe you will find the 2016 Adopted County Budget balances essential service delivery needs while keeping taxes low. We take this opportunity to thank the County Board for its very thorough review and continued support. Certainly, this budget could not be accomplished without the cooperation of department administrators and their hard working, dedicated staff making decision that reflect the County's core values of collaboration, ethics and integrity, innovation, efficiency and our Aaa/AAA standard.

Sincerely,


Norman A. Cummings,
Director of Administration


Linda G. Witkowski
Budget Manager

515 W. Moreland Blvd.
Administration Center, Room 310
Waukesha, Wisconsin 53188
Phone: (262)548-7020
Fax: (262)548-7913
www.waukeshacounty.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 1, 2015

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, 2015.

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.

THIS PAGE LEFT BLANK

TABLE OF CONTENTS

INTRODUCTION

2016 Budget Message-County Executive Paul Farrow	3
2016 Transmittal Letter	5
Award for Distinguished Budget Presentation	7
List of Graphs.....	12
List of Tables.....	13
Readers Guide.....	14
Quick Reference Guide.....	16
Waukesha County Community Profile	17
Waukesha County Departments By Functional Area Chart.....	20
Waukesha County Departments Organizational Chart	21

SUMMARY

2016 Tax Levy Summary – Impact on Homeowners	25
2016 Budget Assumptions	26
2016 Budget Summary	27
2016 Budget Summary by Functional Area by Agency by Fund.....	28
Tax Levy by Functional Area	30
2014-2016 Expenditures.....	32
2014-2016 Revenues.....	40
Decision Making Criteria New Positions & Budgeted Positions Summary by Functional Area.....	45
Fund Balance Projections	46
Summary of Projected Fund Balance	49
Functional Area Summary by Fund Type	52
Appropriation Unit Summary by Fund Type	53

STRATEGIC PLANNING AND BUDGET PROCESS

Strategic Planning Overview	57
Waukesha County Planning Processes.....	60
Waukesha County Five Year Financial Forecast.....	62
Financial Management Policies	63
Capital and Operating Budget Process	68
Financial Structure	71
Waukesha County Budgetary Funds	73
Fund Descriptions	74

FUNCTIONAL AREA - JUSTICE AND PUBLIC SAFETY

Justice and Public Safety Summary	77
Emergency Preparedness	85
District Attorney	101
Circuit Court Services	109
Medical Examiner	123
Sheriff	129

TABLE OF CONTENTS

FUNCTIONAL AREA - HEALTH AND HUMAN SERVICES

Health and Human Services Summary	145
Corporation Counsel Child Support General Fund	153
Department of Health & Human Services (H&HS)	159
Health & Human Services General Fund	164
Administrative/Information Systems	165
Intake Support Services.....	171
Children and Family Division	177
Family Services & Juvenile Services.....	184
Clinical Services.....	192
Criminal Justice Collaborating Council.....	201
Public Health	206
Veterans' Services General Fund	212
Aging & Disability Resource Center (ADRC).....	215
H&HS-Aging and Disability Resource Center Contract Fund	223

FUNCTIONAL AREA - PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Parks, Environment, Education and Land Use Summary	227
Register of Deeds	235
University of Wisconsin - Extension	243
Federated Library System	253
Parks and Land Use	265

FUNCTIONAL AREA - PUBLIC WORKS

Public Works Summary.....	321
Public Works	327

FUNCTIONAL AREA - GENERAL ADMINISTRATION

General Administration Summary	375
County Executive	381
County Board	387
County Clerk	395
County Treasurer	401
Department of Administration	409
Corporation Counsel	441

FUNCTIONAL AREA - NON-DEPARTMENTAL

Non-Departmental Summary	447
Non-Departmental – General Fund.....	453
Non-Departmental – Health and Dental Insurance Fund.....	456
Contingency Fund	463

TABLE OF CONTENTS

FUNCTIONAL AREA - DEBT SERVICE

Debt Service	465
--------------------	-----

FUNCTIONAL AREA - CAPITAL PROJECTS

Capital Projects	473
Capital Projects Plan	515

STATS./TRENDS

Trends	521
Demographic Information	
Fiscal Trends	
Position Summaries	
-Administration	
-Circuit Court Services	
-Corporation Counsel	
-County Board	
-County Clerk	
-County Executive	
-District Attorney	
-Emergency Preparedness	
-Federated Library	
-Health & Human Services	
-Medical Examiner	
-Parks & Land Use	
-Public Works	
-Register of Deeds	
-Sheriff	
-Treasurer	
-University of Wisconsin-Extension	
Glossary of Significant Terms	
Glossary of Acronyms	
Agency Summary Budget Index	

LIST OF GRAPHS

Tax Levy by Functional Area 2016 compared to 2012	30
2012-2016 Budgeted Tax Levy by Functional Area	31
2016 Expenditures by Functional Area as a Percent of Total.....	33
2016 Revenues as a Percent of Total.....	41
Budgeted Total Revenues	41
Intergovernmental Revenues.....	42
Charges for Services	43
Fund Balance Projections	46
Justice & Public Safety 2014-2016, Expenditures, Revenues & Tax Levy	79
Health & Human Services 2014-2016, Expenditures, Revenues & Tax Levy.....	147
Parks, Environment, Education and Land Use 2014-2016, Expenditures, Revenues & Tax Levy	229
Public Works 2014-2016, Expenditures, Revenues & Tax Levy.....	323
General Administration 2014-2016, Expenditures, Revenues & Tax Levy	377
Non-Departmental 2014-2016, Expenditures, Revenues & Tax Levy	449
Debt Service Requirements, Payments 2015-2026.....	468
Projected Debt Service, Five-year Capital Projects Plan.....	471
Waukesha County Capital Projects Plan by Functional Area 2016-2020	516
County Tax Levy Dedicated to State Mandates.....	523
Equalized Property Value, Rate of Change	527
Equalized Property Value by Class of Property	528
Outstanding Debt Per Capita	533
Debt Service as a Percent of Operating Expenditures	534
Operating Revenues Per Capita	535
Operating Expenditures Per Capita	536
Employees Per 1,000 Population.....	537

LIST OF TABLES

2016 Tax Levy Summary-Impact on Homeowners	25
2016 Budget Summary	27
2016 County Tax Levy Breakdown	27
2016 Budget Summary by Functional Area by Agency by Fund.....	28
2015-2016 Tax Levy by Function.....	31
2014-2016 Expenditure Summary	32
2014-2016 Revenue Summary	40
Budgeted Positions 2014-2016, Summary by Functional Area	45
Functional Area Summary By Fund Type	52
Appropriation Unit Summary By Fund Type.....	53
Justice and Public Safety Summary by Agency.....	80
Justice and Public Safety Budgeted Positions 2014-2016.....	83
Health and Human Services Summary by Agency	148
Health and Human Services Budgeted Positions 2014-2016	151
Parks, Environment, Education and Land Use Summary by Agency	230
Parks, Environment, Education and Land Use Budgeted Positions 2014-2016	233
Parks & Land Use Three Year Maintenance Plan	275
Public Works Summary by Agency	324
Public Works Budgeted Positions 2014-2016.....	326
Public Works Building Improvement Plan	340
2015 Vehicle Replacement Plan	368
Five-Year Vehicle Replacement Plan	369
General Administration Summary by Agency	378
General Administration Budgeted Positions 2014-2016	380
Non-Departmental Summary by Agency.....	450
Debt Service Requirements	469
Current and Planned Debt Service Requirements	470
2016 Capital Budget Expenditure Plan	475
2016 Capital Project Listing	476
Five-Year Capital Projects Plan Summary	517
Five-Year Capital Project Listing.....	519
County Demographics Statistics Trends.....	524
Waukesha County Population.....	525
Waukesha County Equalized Property Value by Municipality	526
General County Purpose Property Tax Levy Data.....	529
Comparative County Property Rates for 2015 Adopted Budget	531
Comparative Property Tax Per Person for 2014 and 2015 Budgets.....	532
Personnel Costs as a Percent of Net Operating Budget.....	538
General County Tax Levy as a Percent of Net Expenditures 2012-2016	539
Operating and Capital Budget Summary with 8 Months Information	540
Budgeted Positions Summary By Department, Total FTEs	541
Budgeted Positions Summary, Regular Full-Time/Part-Time	542
Summary of Net Change in Funded Regular Full-Time/Part-Time	543

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 (in the Adopted Budget Book) 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.

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

QUICK REFERENCE GUIDE

(See page 611-612 for the Subject Index)

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

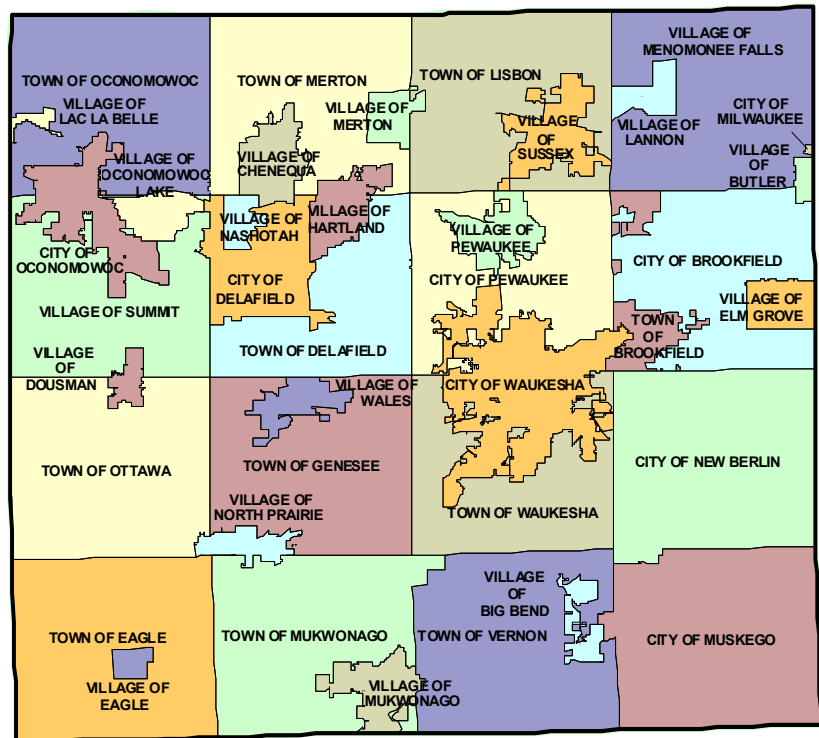
<u>To answer these questions:</u>	<u>Refer to:</u>	<u>Page</u>
How will the tax levy affect me as a homeowner?	Tax Levy Impact on Homeowner	25
How can the reader easily locate key information?	Reader's Guide	14
	Agency/Subject Budget Index	611
What is the County's Mission?	Strategic Planning Overview	57
What are the major policy issues in the budget?	Budget Message	3
What is the budget development process?	Capital & Operating Budget Process	68
How is the County's tax levy used?	Tax Levy By Functional Area	30
What are the County's major expenditures?	Expenditure Summary	32
What are the County's major revenue sources?	Revenue Summary	40
What are the County's financial management policies/budget philosophies?	Financial Management Policies	63
How is the County organized?	County Organizational Chart	20-21
How many staff does the County employ?	Budgeted Positions	45
	Summary/Detail	541-600
Where is general demographic information about the County?	County Community Profile	17
What is the population of the County?	Waukesha County Population	525
What is the total County equalized property value?	Equalized Property Value	527-528
What is the County's equalized property value for each municipality?	County Equalized Property Value by Municipality	526
What funds are included in the County budget?	Fund Descriptions	74
How does the County plan for future decisions?	Waukesha County Planning Processes	60
Where does the County rank in terms of property tax rates compared to other Wisconsin counties?	Comparative County Property Rates	531

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2015	393,927
2010 Census	389,891
*Wisconsin DOA (2014), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	\$50,187,624,500
Excluding TID	\$49,440,690,500



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. Beginning in April 2016, the County Board Chairperson will no longer be compensated as a full-time position.

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

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
Kohl's Department Stores	5,122
Pro Health Care	4,560
Quad Graphics Inc.	3,828
General Electric Healthcare	3,554
Roundy's	2,857
Froedtert	2,828
School District of Waukesha	1,799
Wal-Mart Corporation	1,583
Target Corporation	1,423
Aurora Health Care	1,369
Waukesha County	1,363*
Elmbrook School District	1,220
Elmbrook Memorial Hospital	1,202
AT&T	1,192
* Full-time equivalent employees.	
Source: Waukesha County February, 2015 employer inquiry updates.	

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2014 NAICS (1)
Retail Trade, Transportation, Utilities	47,190
Manufacturing	43,665
Education and Health	38,678
Professional and Business Services	34,121
Leisure and Hospitality	19,779
Financial Activities	14,837
Construction	13,566
Other Services (2)	8,563
Public Administration	6,119
Information	4,714
Total	231,232
(1) North American Industry Classification System	
Source: Wisconsin Department of Workforce Development, Bureau of Workforce Information	
(2) Includes Natural Resources.	

PRINCIPAL TAXPAYERS		
TAXPAYER	2014 EQUALIZED VALUE	2013 RANK
Brookfield Square*	\$205,248,700	1
Pro Health Care	\$141,422,540	6
Aurora	\$136,309,100	2
Individual	\$121,675,100	3
Kohl's Dept. Stores	\$114,783,350	4
Wal-Mart	\$108,804,900	5
Target Corporation	\$105,568,900	7
Pabst Farms	\$99,332,800	9
Wimmer Brothers	\$37,088,600	10
Belinski Brothers	\$88,647,400	8
Total	\$1,158,881,390	
*Incl CBL & Associates Properties, Inc, Sears, Boston Store and JC Penney		
Source: Waukesha County Tax System		
See Waukesha County Comprehensive Annual		
Financial Report for more detailed information		

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2014	710	\$245,830
2013	671	\$230,391
2012	566	\$192,414
2011	448	\$140,906
2010	445	\$151,984
Source: U.S. Department of Commerce		

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2014 (1)		
Waukesha County		\$60,945
State of Wisconsin		\$44,186
United States		\$46,049
JOBS, 2014 (2)		231,232
UNEMPLOYMENT RATE, 2014 (3)		4.5%
(1) Bureau of Economic Analysis - US Department of Commerce		
(2) Wisconsin Department of Workforce Development		
(3) Bureau of Labor Statistics - US Department of Labor		

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other
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
2014	\$35,263,595	\$1,105,906	\$9,202,897	\$1,367,263	\$277,706
2015	\$36,654,772	\$1,159,551	\$9,509,067	\$1,395,080	\$276,547
2016	\$37,729,840	\$1,103,400	\$9,641,547	\$1,433,208	\$279,629
% of Total	75.2%	2.2%	19.2%	2.9%	0.6%
See STATS/TRENDS Section for more detailed information					
* Includes Tax Incremental District Value					

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

DEMOGRAPHICS

ELEMENTARY AND SECONDARY EDUCATION

School Districts

Arrowhead Union High; Elmbrook; Hamilton; Hartland Lakeside; Kettle Moraine; Lake Country; Menomonee Falls; Merton Community; Mukwonago Area; Muskego-Norway; New Berlin; Norris; North Lake; Oconomowoc Area; Pewaukee; Richmond; Stone Bank; Swallow; Waukesha

Educational Attainment: Percent High School Graduate or Higher*

Waukesha County: 95.6%

Wisconsin: 90.4%

*Source: US Census Bureau, 2009-2013 American Community Survey 5-Year Estimates, updated annually.

SCHOOL ENROLLMENT*

2014-2015 Academic Year

Public: 62,285

Private: 11,734

Home schooling: 1,185**

*Source: Wisconsin Department of Public Instruction

**May exclude enrollment counts from districts that have few home-schooled students, due to privacy law.

POST-SECONDARY EDUCATION

Colleges and Universities

Carroll University, City of Waukesha
Ottawa University-Milwaukee, City of Brookfield
University of Wisconsin-Waukesha, City of Waukesha
University of Phoenix, City of Brookfield

Technical and Vocational Schools

Waukesha County Technical College,
Village of Pewaukee campus
Village of Menomonee Falls campus
City of Waukesha campus

TRANSPORTATION

Roads

392 miles Waukesha County roads

236 miles State Highway roads (In County)

Public Transit

Waukesha Metro Transit Contract Administrator
Wisconsin Coach Lines
Milwaukee County Transit System (MCTS)

Commuter-oriented bus services along major corridors – Para Transit Services
Specialized transportation (Ride line) service provided by the Waukesha County, Department of Aging and Disability Resource Center

UTILITIES

Electric Power

WE Energies

City of Oconomowoc Electric & Gas

Telephone

Ameritech, Inc.

CenturyTel

Natural Gas

WE Energies

Wisconsin Gas Company

Solid Waste

Private Collection and Hauling Services
General use landfills within the County
Community recycling programs

The County oversees a privately operated Material Recycling Facility in partnership with the City of Milwaukee, with 25 Waukesha County municipalities participating.

Water

14 publicly owned water utilities

Numerous small-private water utilities

Water drawn from groundwater aquifers

Sanitary Sewerage

19 sanitary sewerage systems served by 7 public wastewater treatment plants

EMERGENCY SERVICES*

26 Police Agencies

Waukesha County Sheriff's Department

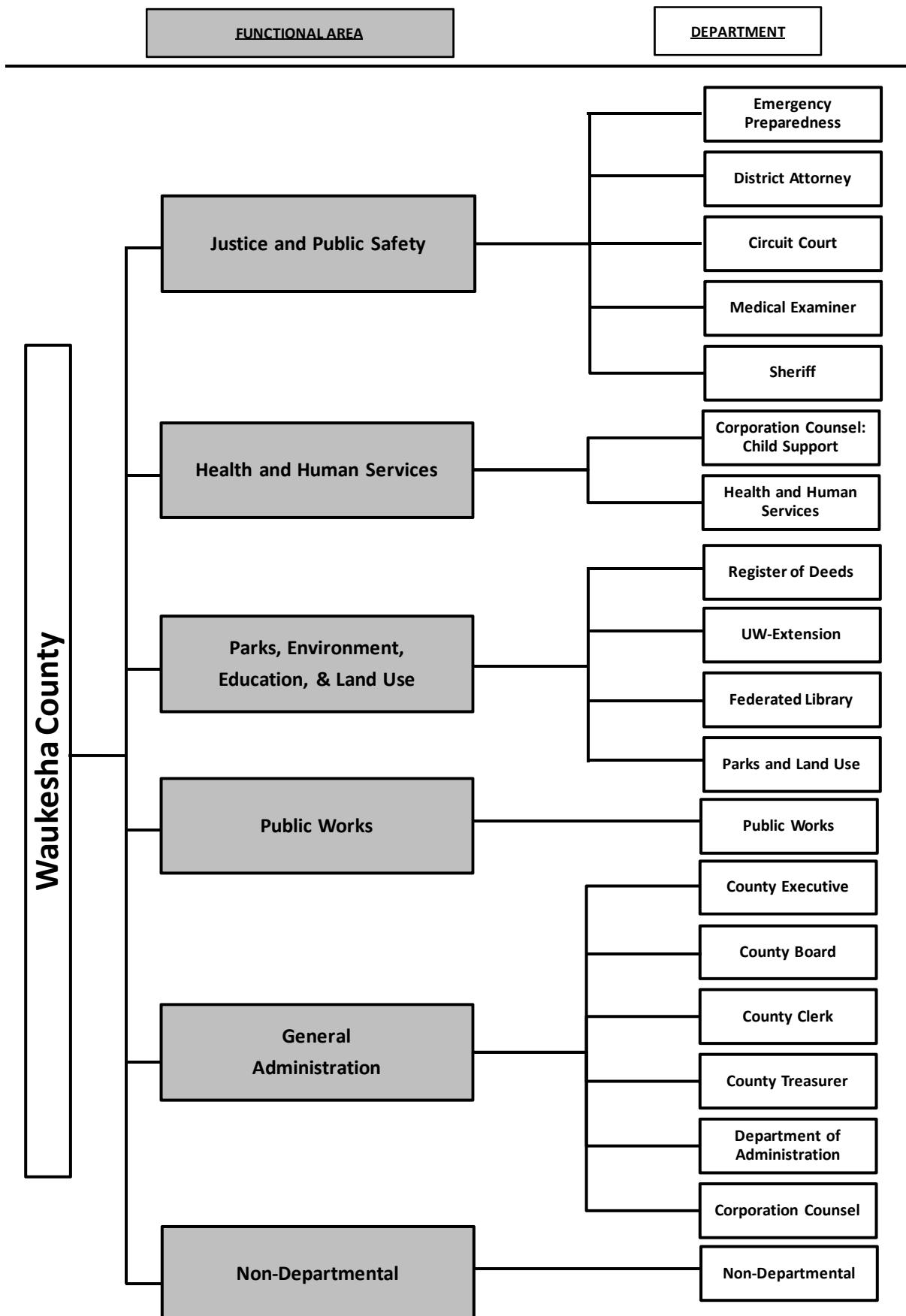
30 Fire Departments/Districts

Waukesha County Communications Center consolidates police, fire, and emergency dispatch operations for 31 of the County's public safety agencies

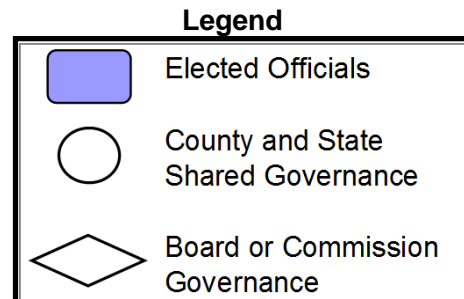
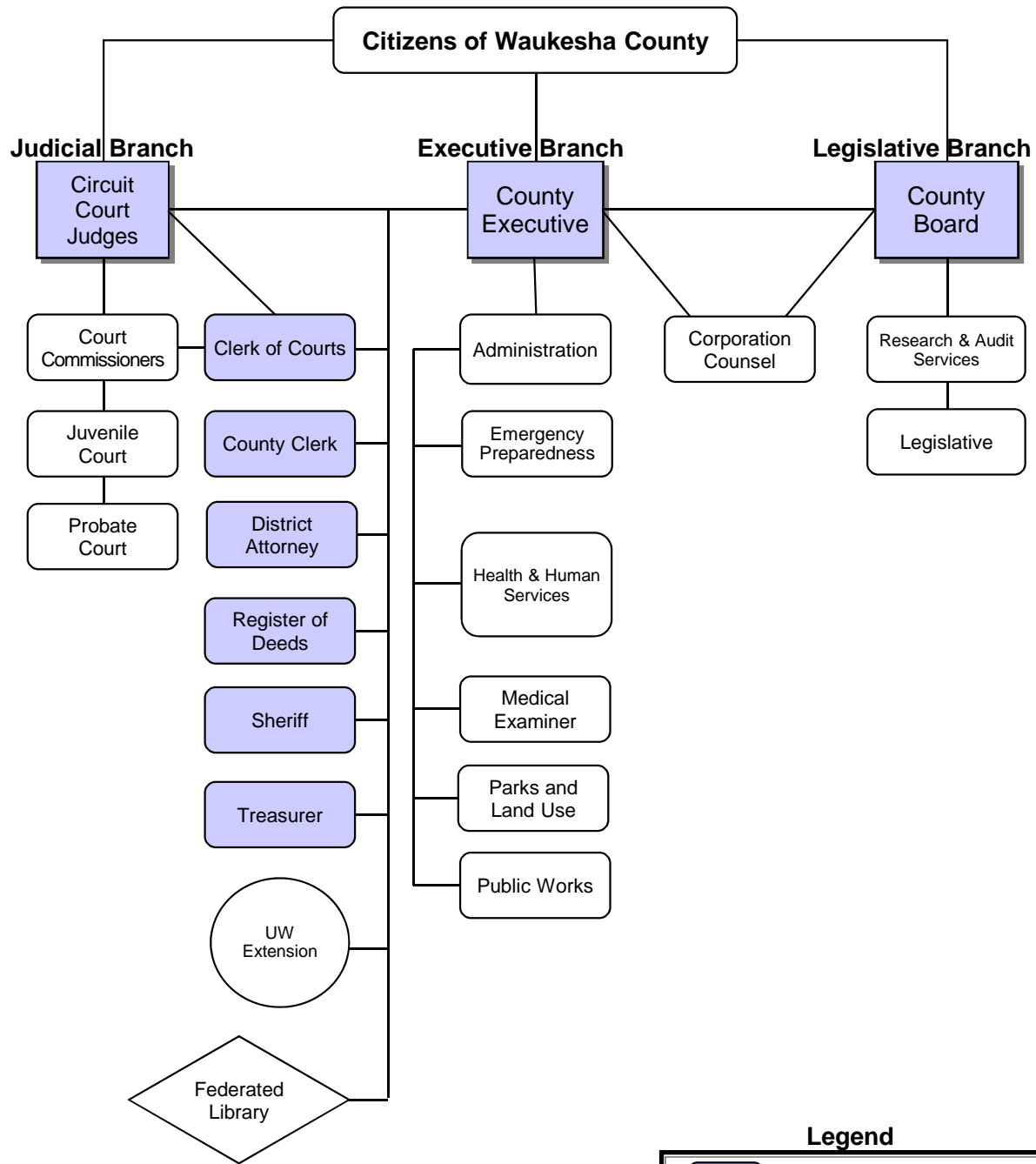
*Source: State of Wisconsin, Department of Justice

*For additional statistics, refer to the Stats./Trends section of the budget document.

WAUKESHA COUNTY DEPARTMENTS BY FUNCTIONAL AREA CHART



Waukesha County Organizational Chart



THIS PAGE LEFT BLANK