

WAUKESHA COUNTY

2013 BUDGET IN BRIEF



Waukesha, Wisconsin

Waukesha County Executive

Daniel P. Vrakas

(Term Expires April 2015)

Board of Supervisors

(Terms Expire April 2014)

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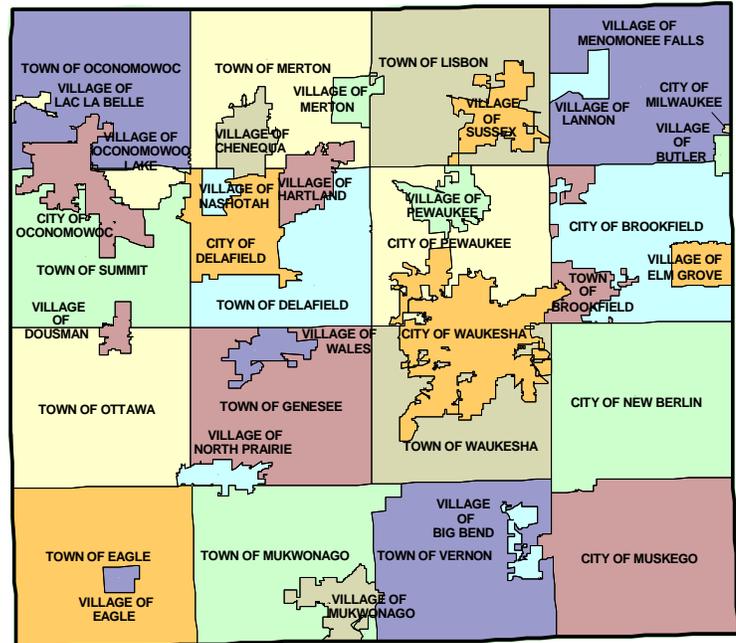
About the cover: The landscape picture from the top of Lapham Peak Tower, located near the city of Delafield, pans the Northern area of Waukesha County. Lapham Peak State Park is the highest elevation point in Waukesha County.

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The Budget-In-Brief is a summary document. Further detail on the 2013 budget and County operations can be obtained from the Waukesha County Department of Administration or from the County's web site at www.waukeshacounty.gov.

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.

FINANCIAL MANAGEMENT

Waukesha County's long- and short-term financial policies are derived from various sources. The State of Wisconsin Statutes prescribes the basic budgeting standards for county governments. The Waukesha County Code establishes the basis of accounting in conformance with Generally Accepted Accounting Principles (GAAP). **The County budget is balanced as County budgeted expenditures and revenues are equal (including the use of fund balances).**

In addition to statutory requirements and conformance with recognized financial standards, Waukesha County's commitment to strategic budgeting requires decisions to be made in conformance with the County's budget philosophy.

Waukesha County Budget Philosophy

The overriding goal of the Waukesha County budget is to keep the County's spending needs and the homeowners' ability to pay in balance.

- **Incorporate citizen and stakeholder involvement**
- **Establish links to strategic planning**
- **Base Decisions on measurable objectives**
- **Maintain best budgeting practices (for stable future budgets)**
- **Protect the County's Aaa / AAA bond ratings**

Daniel P. Vrakas
County Executive



December 14, 2012

Dear Citizens of Waukesha County:

It is my privilege to present the 2013 Adopted Budget that confirms Waukesha County's "Commitment to Excellence." It is that commitment that has distinguished Waukesha County as a leader in Wisconsin and the nation. This budget reaffirms this commitment by providing the outstanding services we are known for while respecting County taxpayers.

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. In the 2013 Budget, **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.** Businesses in the County continue to benefit from Waukesha County having the lowest county property tax rate among counties without a county sales tax. I remain committed to maintaining our low tax rate for County residents and businesses.

COLLABORATION & COOPERATION

Waukesha County continues to be committed to excellence by working together with municipalities and other County governments to gain economies of scale and streamline government services while saving money. Over the past few years, these partnerships have saved local taxpayers over \$2.0 million. The collaborations include countywide emergency dispatch services, Sheriff's contracts for police patrols, Public Works highway projects and operations, Parks and Land Use services and others.

The 2013 budget includes several new areas where we will join forces with other governments to reduce taxes.

- Waukesha County Communication Center (WCC) will provide 9-1-1 emergency dispatching to the City of New Berlin, resulting in an estimated cost savings to City taxpayers of about \$900,000 a year.
- Radio Service operations are working with Milwaukee County representatives to address the digital Radio Upgrade project and work toward interoperable digital radio communications across county lines – a plan that would save both county's taxpayers money.
- Prompted by the state, Waukesha County Health and Human Services (HHS) has joined with four other counties (Fond du Lac, Ozaukee, Walworth and Washington) to form the Moraine Lakes Consortium. The Income Maintenance consortium will assist low-income families through Medicaid, BadgerCare, FoodShare, Child Care, and other programs. Participating counties are seeking efficiencies by sharing call center duties, document processing and client interviews. Staff is rotated and cross-trained in these areas to increase productivity.

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BUDGET DRIVERS

Costs in certain key areas such as jail inmate medical costs, vehicle fuel prices, mental health and related prescription drug costs and workers compensation costs are increasing at rates greater than inflation. 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 highlights in the 2013 County budget are listed below:

- A \$200,000 cut in State youth aids funding to HHS for juvenile prevention, intervention and corrections programs. The state has cut this program by \$630,000 over three years.
- \$350,000 of additional tax levy is being used to fund the higher costs in the County jail.
- Emergency Preparedness expenditures increase by almost \$380,000. This includes the addition of 3.0 full-time dispatchers to support the consolidation of the City of New Berlin into WCC dispatch operations.
- State mental health placement costs for HHS adult and youth clients will increase by over \$300,000.
- Historically low interest rates have reduced investment income in the Treasurer's budget by \$280,000, bringing the 4 years total to \$2 million in income reductions.

INVESTING IN INFRASTRUCTURE

The County has consistently demonstrated its prudent financial planning by making sound strategic investment decisions to maintain our critical infrastructure. After several years of funding major portions of large construction projects, the 2013 Capital Budget reduces capital spending by over \$12 million to \$27.9 million.

The Capital Budget devotes over \$9.0 million to key highway improvements including \$1.5 million for road surface repaving and intersection signal and safety improvements. Additional priority corridor projects totaling over \$6.0 million include the widening and reconstruction of CTH L (Janesville Road) in the City of Muskego, the reconstruction and expansion of CTH VV (Silver Spring Drive) in the Village of Menomonee Falls and additional planning and design for the Waukesha West Bypass project.

Facility investments include nearly \$10.3 million for the second year of construction on the County's \$35.2 million HHS building project, a \$7.8 million reduction from the 2012 adopted budget. Other building improvement priorities are budgeted at a total of over \$1.4 million. These projects include nearly \$950,000 in improvements at the County owned UW-Waukesha campus, energy efficiency improvements to provide more cost effective lighting upgrades and various additional projects.

Nearly \$4 million is provided for major Parks projects in the 2013 Budget. Paving the Bugline Bike Trail continues in 2013 with work totaling \$2.5 million, funded in part with \$1.9 million in Federal funds. Additional Parks' projects include design work for bridge replacements at Wanaki Golf Course, demolition of the abandoned Menomonee Park Maintenance Building and the replacement of the roof at the Eble Ice Arena.

ACKNOWLEDGEMENTS

The County remains committed to our standard of excellence by focusing on our core service priorities, establishing strategic partnerships and implementing 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 preparing and passing the 2013 Adopted Budget. I believe this budget strikes an important balance between funding the County's service needs and controlling taxes and spending.

Sincerely,



Daniel P. Vrakas
County Executive

2013 BUDGET SUMMARY

	2012 Adopted Budget	2013 Adopted Budget	Incr/(Decr) From 2012 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$244,662,650	\$245,902,296	\$1,239,646	0.5%
MEMO: Less Interdept. Charges (a)	<u>\$36,150,998</u>	<u>\$36,708,567</u>	<u>\$557,569</u>	1.5%
MEMO: Net Expenditures (a)	\$208,511,652	\$209,193,729	\$682,077	0.3%
Less: Revenues (Excl. Retained Earnings)	\$136,098,060	\$137,669,948	\$1,571,888	1.2%
Less Net Appropriated Fund Balance	<u>\$10,068,621</u>	<u>\$8,503,222</u>	<u>(\$1,565,399)</u>	
TAX LEVY - OPERATING BUDGETS	\$98,495,969	\$99,729,126	\$1,233,157	1.3%
CAPITAL PROJECTS BUDGET				
Expenditures	\$39,956,000	\$27,870,000	(\$12,086,000)	-30.2%
Less: Revenues	\$27,100,000	\$22,273,500	(\$4,826,500)	-17.8%
Less: Appropriated Fund Balance	<u>\$10,431,000</u>	<u>\$3,596,500</u>	<u>(\$6,834,500)</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$2,425,000	\$2,000,000	(\$425,000)	-17.5%
COUNTY TOTALS				
Expenditures (a)	\$284,618,650	\$273,772,296	(\$10,846,354)	-3.8%
Less: Revenues	\$163,198,060	\$159,943,448	(\$3,254,612)	-2.0%
Less: Appropriated Fund Balance	<u>\$20,499,621</u>	<u>\$12,099,722</u>	<u>(\$8,399,899)</u>	
County General Tax Levy (Excl Library)(c)	\$98,037,483	\$98,798,522	\$761,039	0.8%
Federated Library Tax Levy (b)	\$2,883,486	\$2,930,604	\$47,118	1.6%
Total County Tax Levy (c)	\$100,920,969	\$101,729,126	\$808,157	0.8%

(a) 2013 operating budget net expenditures are \$209,193,729 and total County net expenditures are \$237,063,729 after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.

(b) Special County Federated Library tax applied to those communities without a library.

(c) The Tax Levy (for 2013 Budget purposes) increase is within Wisconsin's Act 32 Tax Levy limit provisions.

2013 Budget Tax Levy Breakdown (General County and Federated Library)

	2012 Adopted Budget	2013 Adopted Budget	Incr/(Decr) From 2012 Adopted Budget	
			\$	%
General County Tax Levy	\$98,037,483	\$98,798,522	\$761,039	0.8%
General County Tax Rate	\$2.0111	\$2.1055	\$0.0944	4.7%
General County Equalized Value	\$48,747,058,300	\$46,923,448,900	(\$1,823,609,400)	-3.7%
Federated Library Tax Levy	\$2,883,486	\$2,930,604	\$47,118	1.6%
Federated Library Tax Rate	\$0.2514	\$0.2690	\$0.0177	7.0%
Federated Library Equalized Value	\$11,470,623,100	\$10,892,998,400	(\$577,624,700)	-5.0%

2013 TAX LEVY SUMMARY

Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$98,798,522, which is levied at a rate of \$2.11 (up from \$2.01) per \$1,000 of equalized value on all eligible property in the County. The Federated Library System Levy of \$2,930,604, which is levied at a rate of nearly \$0.269 (up from \$0.251) per \$1,000 of taxable properties in communities without a library.



Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and property value changes (inflation/deflation), the tax bill impact on a specific property will vary. Waukesha County's median home value for 2012, adjusted from the 2000 census, is \$243,200. This is down \$12,442 from the 2011 value reflecting the County-wide average residential deflation rate of -4.85%. This results in a \$2 decrease in the County Tax Levy on the median home value as indicated below.

General County Tax Levy

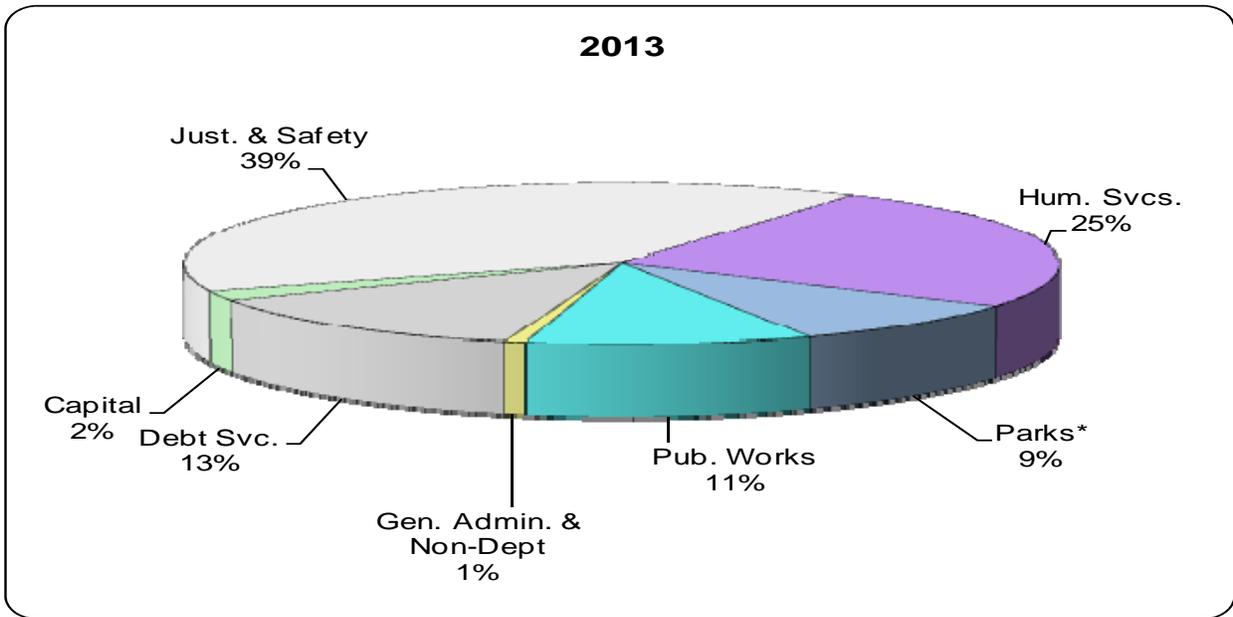
2011 Median Home Value	2011 County Tax	Residential Inflation	2012 Median Home Value	2012 County Tax	Change Amount	Change Percent
\$255,600	\$514	-4.85%	\$243,200	\$512	-\$2	-0.4%

Homeowner County Taxes over 7 years Increase of about 1/4% per Year

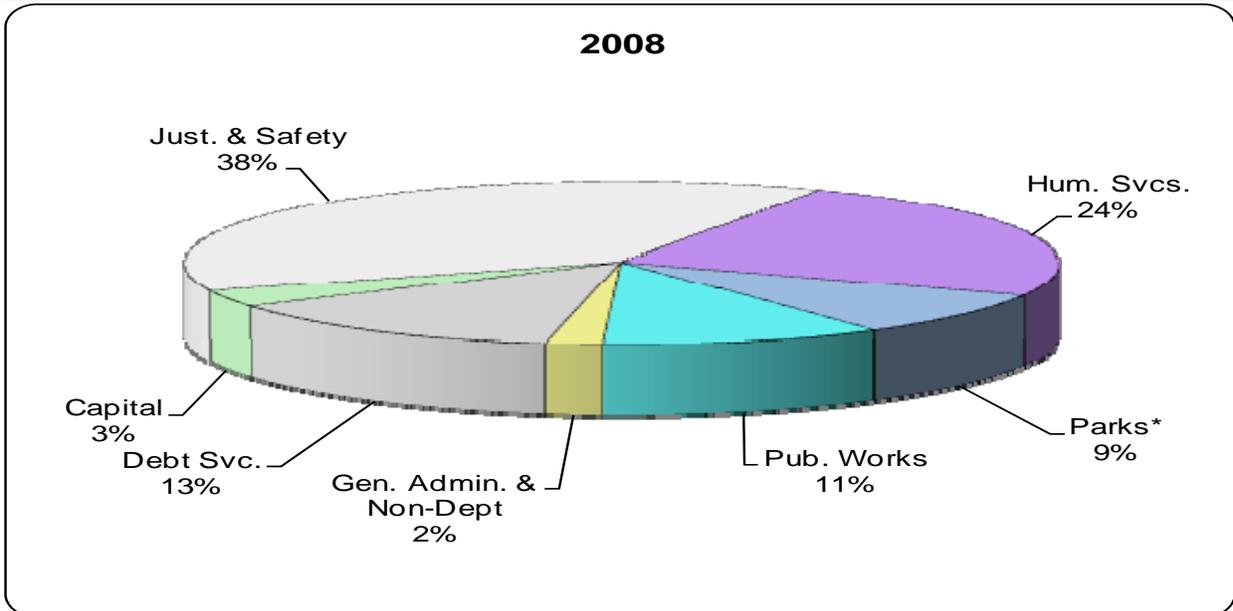
<u>Budget Year</u>	<u>Median Home Value</u>	<u>Rate / \$1,000</u>	<u>Tax</u>
2006*	\$256,700	\$1.96	\$504
2013	\$243,200	\$2.11	\$512
Net 7-Year \$ Increase: \$8		7-Year Average:	0.23%

*County Executive Vrakas' first budget year

2013 vs 2008 TAX LEVY FUNCTIONAL AREA (COMBINES ALL FUNDS)



- **Justice & Safety:** The 1% Tax Levy increase in this functional area is mainly due to jail support costs in the Sheriff's Department, Emergency Preparedness – Communication Center Expansion (including dispatching for the City of New Berlin) and no increase in State grant funds to Circuit Court Services in the past decade.
- **Human Services:** The 1% Tax Levy increase in this functional area is mainly due to the County's efforts, through the Criminal Justice Collaborating Council, to reduce costly jail inmate recidivism; addressing at-risk adults in the Adult Protective Services program; and flat or declining state/federal revenues that do not cover the ongoing cost to continue of mandated services. The Tax Levy increase is partially offset with the State Department of Health Services taking over long-term care funding for the elderly and disabled under the Family Care Program.



* Includes Parks, Environment, Education, and Land Use

TAX LEVY LIMITS AND TAX LEVY BY FUNCTIONAL AREA

Enrolled 2011 Wisconsin Act 32 (2011-2013 State Budget) imposed new local tax levy increase limits for the 2012 and 2013 budgets. The law allows a County to increase its total property tax levy for the 2012 and 2013 Budgets by the percentage change in the County growth in equalized value due to net new construction between the previous year and the current year. It continues major current law exemptions including the Federated Library system tax levy, debt service tax levy (including related refinancings and refundings) and bridge and culvert repair aids to towns paid with County tax levy and an exemption provision to allow for payments of consolidated (shared) services. In addition, unused tax levy authority up to a maximum of 0.5% of the prior year levy could be carried forward by a super majority vote of the County Board. Waukesha County does not plan to utilize the unused levy carry forward to meet its 2013 tax levy budget.

The 2013 Waukesha County Budget meets the tax levy limit as adopted in Wisconsin Act 32.

COMBINES ALL FUNDS TAX LEVY BY FUNCTIONAL AREA	2012 Adopted Budget	2013 Adopted Budget	Incr/(Decr) From 2012 Adopted Budget	
			\$	%
Justice & Public Safety	\$39,555,953	\$40,183,028	\$627,075	1.6%
Health & Human Services	\$25,119,547	\$25,281,140	\$161,593	0.6%
Parks, Env., Educ. & Land Use	\$9,157,258	\$9,260,376	\$103,118	1.1%
Public Works	\$10,655,983	\$10,855,983	\$200,000	1.9%
General Administration	\$417,228	\$643,599	\$226,371	54.3%
Non-Departmental	\$175,000	\$150,000	\$(25,000)	-14.3%
Debt Service	\$13,415,000	\$13,355,000	\$(60,000)	-0.4%
Capital Projects	\$2,425,000	\$2,000,000	\$(425,000)	-17.5%
Total Tax Levy	\$100,920,969	\$101,729,126	\$808,157	0.8%

2011 – 2013 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2011 Actual (c)	2012 Adopted Budget (c)	2012 Estimate (a)(c)	2013 Adopted Budget	Incr/(Decr) From 2012 Adpt. Budget
Personnel Costs	\$113,349,674	\$114,012,267	\$112,405,013	\$115,753,553	\$1,741,286
Operating Expenses (a)	\$92,532,887	\$95,735,308	\$98,417,360	\$94,359,254	\$(1,376,054)
Interdepartmental Charges (a)	\$18,094,052	\$18,834,052	\$18,984,383	\$19,248,324	\$414,272
Fixed Assets & Imprvmnts (a)(b)	\$1,033,083	\$1,382,125	\$1,857,081	\$1,757,800	\$375,675
Debt Service-Excl Proprietary (b)	\$14,260,230	\$14,698,898	\$14,050,501	\$14,783,365	\$84,467
Capital Projects	\$19,103,801	\$39,956,000	\$39,956,000	\$27,870,000	\$(12,086,000)
Total Gross Expenditures	\$258,373,727	\$284,618,650	\$285,670,338	\$273,772,296	\$(10,846,354)

FUNCTIONAL AREA	2011 Actual	2012 Adopted Budget	2012 Estimate (a)	2013 Adopted Budget	Incr/(Decr) From 2012 Adpt. Budget
Justice & Public Safety (a)	\$56,996,988	\$57,271,551	\$57,477,412	\$57,928,271	\$656,720
Health & Human Services (a)(c)	\$67,085,651	\$66,280,157	\$66,292,699	\$67,191,597	\$911,440
Parks, Env., Educ. & Land Use (a)(c)	\$31,776,010	\$29,836,688	\$34,089,646	\$30,070,618	\$233,930
Public Works (a)	\$28,636,700	\$29,396,652	\$29,415,620	\$29,665,367	\$268,715
General Administration	\$19,886,025	\$21,563,104	\$21,389,880	\$21,482,428	\$(80,676)
Non-Departmental	\$20,628,323	\$25,615,600	\$22,998,580	\$24,780,650	\$(834,950)
Debt Service-Excl Proprietary (b)	\$14,260,230	\$14,698,898	\$14,050,501	\$14,783,365	\$84,467
Capital Projects	\$19,103,801	\$39,956,000	\$39,956,000	\$27,870,000	\$(12,086,000)
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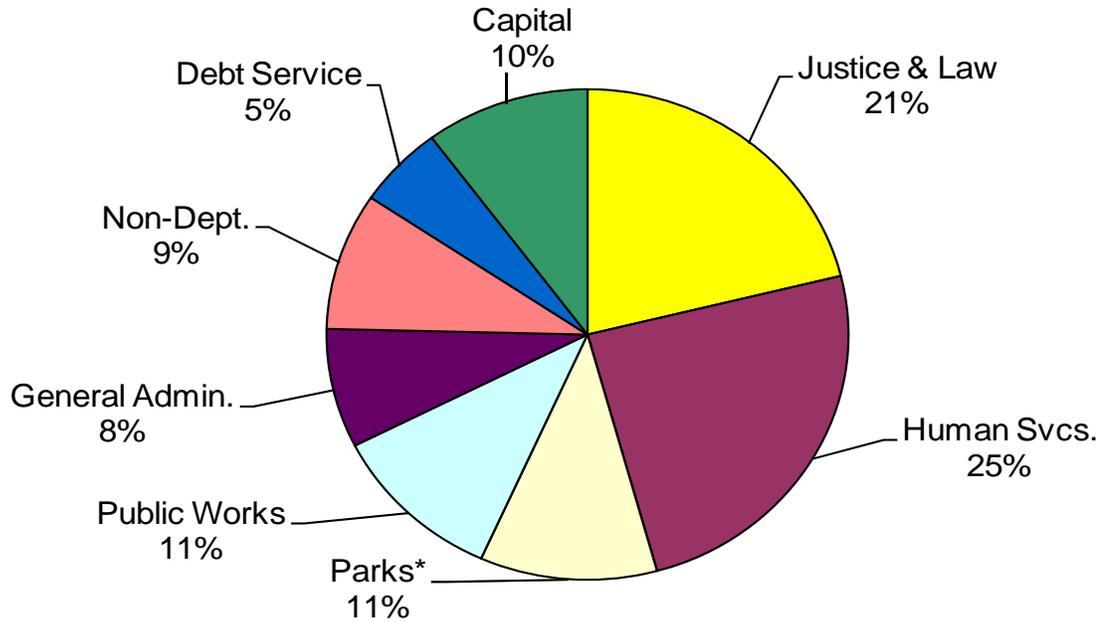
(a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.

(b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.

(c) The Community Development Fund, was transferred to the Parks and Land Use Department in the Parks, Environment, Education and Land Use Functional Area in 2012 per County Board enrolled resolution 166-5 from the County Executive Department in the Health and Human Services Functional Area. The 2011 History has been restated for comparative purposes.

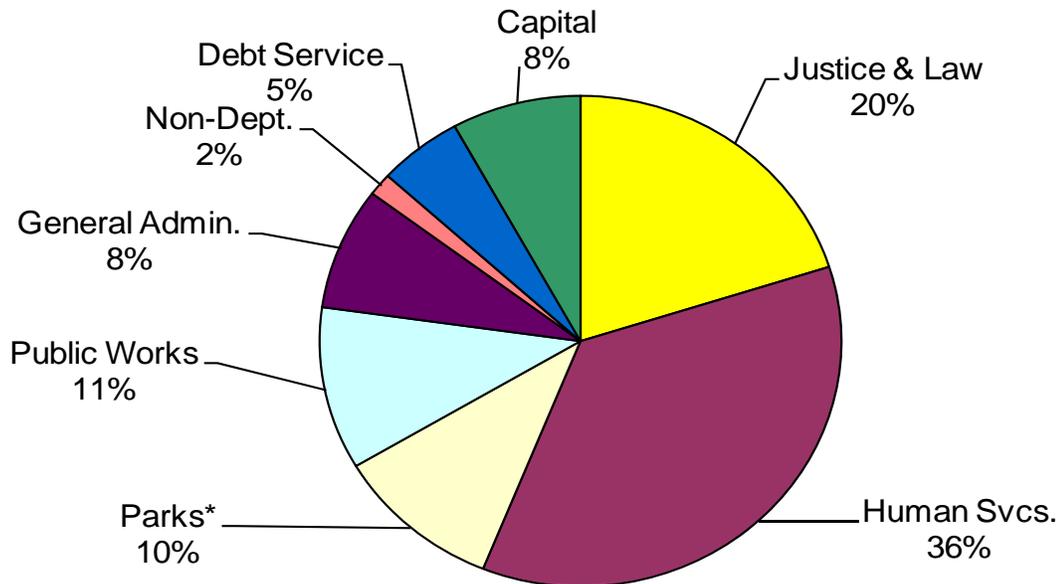
2013 vs 2008 EXPENDITURES BY FUNCTIONAL AREA

2013 Expenditures as a Percent of Total



- Human Services: Percentage decrease is mainly due to the State taking over long-term funding for the elderly and disabled under the new Family Care Program. State aid funds were also reduced due to expenditures of \$3.7 million being shifted from counties to a third party administrator for CLTS.
- Non-Departmental: Percentage increase is due mostly to the County creating a new Health and Dental Internal Services Fund.

2008 Expenditures as a Percent of Total



*Includes Parks, Environment, Education, and Land Use Programs

2011 – 2013 REVENUE SUMMARY

SOURCE	2011 Actual (c)	2012 Adopted Budget (c)	2012 Estimate (c)	2013 Adopted Budget	Incr/(Decr) From 2012 Adpt. Budget
Intgov't Contracts & Grants (c)	\$53,431,489	\$49,594,332	\$54,444,219	\$48,863,909	\$(730,423)
State Transportation Aids	\$5,228,001	\$4,678,002	\$4,705,201	\$4,678,002	-
State Shared Revenues	\$1,041,769	\$995,000	\$995,000	\$845,500	\$(149,500)
Fines & Licenses	\$2,614,193	\$2,674,320	\$2,604,675	\$2,714,927	\$40,607
Charges for Services (a) (c)	\$32,222,883	\$33,407,891	\$33,604,131	\$33,276,305	\$(131,586)
Interdepartmental Revenue	\$34,918,324	\$36,150,998	\$35,581,952	\$36,708,567	\$557,569
Other Revenues (c)	\$10,610,927	\$8,045,956	\$9,294,175	\$8,543,050	\$497,094
Interest/Penalty on Delinq Taxes	\$3,685,657	\$2,850,000	\$2,850,000	\$2,850,000	-
Investment Inc-Unrestricted Funds	\$5,620,459	\$5,520,000	\$5,000,000	\$5,050,000	\$(470,000)
Debt Borrowing	\$10,000,000	\$20,000,000	\$20,000,000	\$17,000,000	\$(3,000,000)
Appropriated Fund Balance	\$4,410,893	\$20,499,621	\$18,077,854	\$12,099,722	\$(8,399,899)
Retained Earnings (a)(b)	\$(5,686,873)	\$(718,439)	\$(2,407,838)	\$(586,812)	\$131,627
Tax Levy	\$100,276,004	\$100,920,969	\$100,920,969	\$101,729,126	\$808,157
Total Gross Revenues	\$258,373,727	\$284,618,650	\$285,670,338	\$273,772,296	\$(10,846,354)

FUNCTION	2011 Actual (c)	2012 Adopted Budget (c)	2012 Estimate (c)	2013 Adopted Budget	Incr/(Decr) From 2012 Adpt. Budget
Justice & Public Safety	\$18,423,699	\$17,509,910	\$17,752,994	\$17,484,529	\$(25,381)
Health & Human Services	\$42,963,175	\$40,473,300	\$41,239,159	\$41,616,777	\$1,143,477
Parks, Env, Educ & Land Use	\$23,440,968	\$19,244,272	\$24,155,797	\$19,201,782	\$(42,490)
Public Works	\$18,998,741	\$17,600,757	\$17,980,912	\$17,783,157	\$182,400
General Administration	\$20,189,533	\$19,498,660	\$18,940,351	\$19,639,815	\$141,155
Non-Departmental	\$21,927,064	\$22,489,600	\$22,110,140	\$22,530,700	\$41,100
Debt Borrowing	\$10,000,000	\$20,000,000	\$20,000,000	\$17,000,000	\$(3,000,000)
Capital Projects	\$3,430,524	\$7,100,000	\$6,900,000	\$5,273,500	\$(1,826,500)
Appropriated Fund Balance	\$4,410,893	\$20,499,621	\$18,077,854	\$12,099,722	\$(8,399,899)
Retained Earnings (a)(b)	\$(5,686,873)	\$(718,439)	\$(2,407,838)	\$(586,812)	\$131,627
Tax Levy	\$100,276,004	\$100,920,969	\$100,920,969	\$101,729,126	\$808,157
Total Gross Revenues	\$258,373,727	\$284,618,650	\$285,670,338	\$273,772,296	\$(10,846,354)

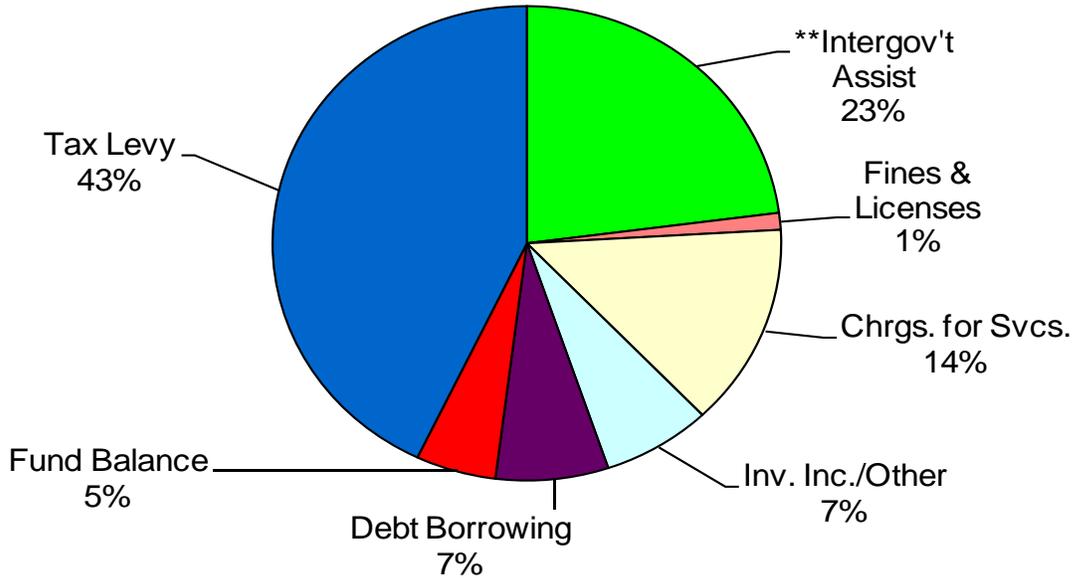
(a) Includes revenues from Proprietary Fund user fees which are estimated to result in retained earnings.

(b) Revenues in excess of expenditures from enterprise funds that are retained in the appropriate fund and not used to offset the overall County Tax Levy.

(c) 2011 Actual, 2012 Budget, and 2012 Estimate have been restated for comparative purposes due to more accurately reflecting revenues classifications.

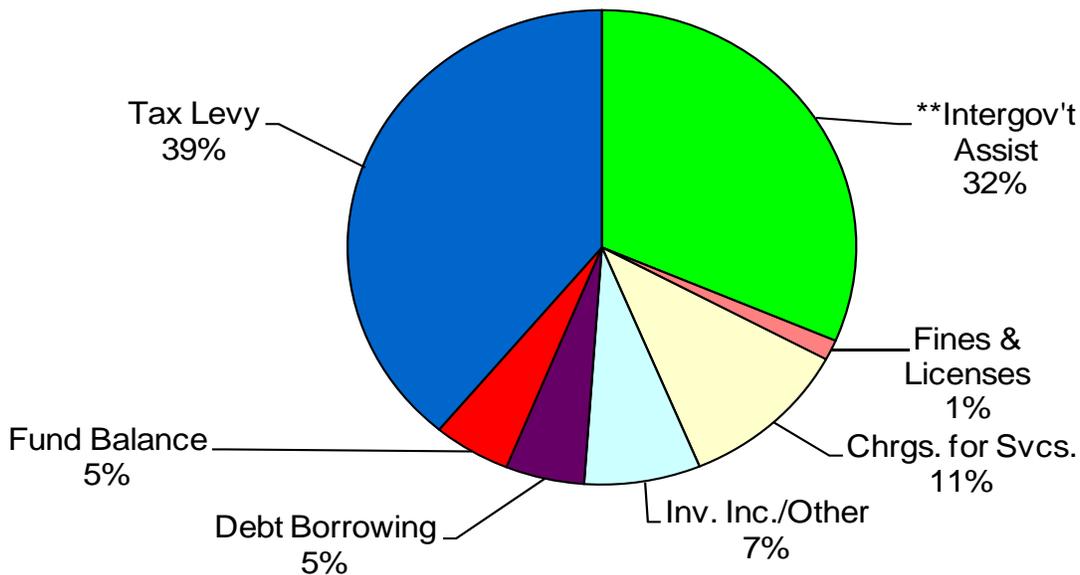
2013 vs 2008 REVENUES BY SOURCE

2013 Revenue Sources as a Percent of Total
(Excludes Interdepartmental Revenues and Retained Earnings)



**The significant drop in State and Federal funding results in a shift to a combination of increased County tax levy and service charges (user fees).

2008 Revenue Sources as a Percent of Total
(Excludes Interdepartmental Revenues and Retained Earnings)



2013 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2012 ADOPTED BUDGET			2013 ADOPTED BUDGET			Tax Levy	
EXPEND.	REVENUES	TAX LEVY	AGENCY NAME	EXPEND.	REVENUES	TAX LEVY	\$ Change '12-'13
JUSTICE AND PUBLIC SAFETY							
EMERGENCY PREPAREDNESS							
\$5,177,394	\$327,511	\$4,849,883	General	\$5,557,058	\$507,175	\$5,049,883	\$200,000
\$961,038 (a)	\$961,038	\$0	Radio Services	\$926,587 (a)	\$926,587	\$0	\$0
\$2,437,666	\$681,479	\$1,756,187	DISTRICT ATTORNEY	\$2,332,774	\$551,587	\$1,781,187	\$25,000
\$9,275,631	\$4,068,250	\$5,207,381	CIRCUIT COURT SERVICES	\$9,379,631	\$4,037,250	\$5,342,381	\$135,000
\$1,434,085	\$484,850	\$949,235	MEDICAL EXAMINER	\$1,547,680	\$571,370	\$976,310	\$27,075
<u>\$37,985,737</u>	<u>\$11,192,470</u>	<u>\$26,793,267</u>	SHERIFF	<u>\$38,184,541</u>	<u>\$11,151,274</u>	<u>\$27,033,267</u>	<u>\$240,000</u>
\$57,271,551	\$17,715,598	\$39,555,953	Subtotal: Justice & Public Safety	\$57,928,271	\$17,745,243	\$40,183,028	\$627,075
HEALTH AND HUMAN SERVICES							
CORPORATION COUNSEL							
\$2,537,464	\$2,198,595	\$338,869	Child Support (General Fund)	\$2,497,974	\$2,132,512	\$365,462	\$26,593
HEALTH & HUMAN SERVICES							
\$60,810,130	\$36,029,452	\$24,780,678	Human Services (General Fund)	\$61,663,573	\$36,747,895	\$24,915,678	\$135,000
\$2,932,563	\$2,932,563	\$0	ADRC Grant Fund	<u>\$3,030,050</u>	<u>\$3,030,050</u>	<u>\$0</u>	<u>\$0</u>
\$66,280,157	\$41,160,610	\$25,119,547	Subtotal: Health and Human Services	\$67,191,597	\$41,910,457	\$25,281,140	\$161,593
PARKS, ENVIR, EDUC. & LAND USE							
\$1,448,199	\$2,816,500	(\$1,368,301)	REGISTER OF DEEDS	\$1,416,699	\$2,811,000	(\$1,394,301)	(\$26,000)
\$713,054	\$371,991	\$341,063	UW-EXTENSION: EDUCATION	\$682,048	\$338,985	\$343,063	\$2,000
FEDERATED LIBRARY							
\$2,883,486	\$0	\$2,883,486	County	\$2,930,604	\$0	\$2,930,604	\$47,118
\$1,325,754	\$1,325,754	\$0	State Aids	\$1,390,377	\$1,390,377	\$0	\$0
\$390,996	\$390,996	\$0	CAFÉ Shared Automation	\$376,359	\$376,359	\$0	\$0
PARKS & LAND USE							
\$11,315,103	\$4,014,093	\$7,301,010	General	\$11,504,553	\$4,123,543	\$7,381,010	\$80,000
\$3,110,840	\$3,110,840	\$0	Community Development	\$3,057,118	\$3,057,118	\$0	\$0
\$726,335	\$726,335	\$0	Land Information Systems	\$788,100	\$788,100	\$0	\$0
\$1,000,000	\$1,000,000	\$0	Tarmann Parkland Acquisitions	\$1,000,000	\$1,000,000	\$0	\$0
\$3,227,000 (a)	\$3,227,000	\$0	Golf Courses	\$3,212,071 (a)	\$3,212,071	\$0	\$0
\$1,076,203 (a)	\$1,076,203	\$0	Ice Arenas	\$1,078,740 (a)	\$1,078,740	\$0	\$0
\$2,619,718 (a)	\$2,619,718	\$0	Material Recycling Facility	<u>\$2,633,949 (a)</u>	<u>\$2,633,949</u>	<u>\$0</u>	<u>\$0</u>
\$29,836,688	\$20,679,430	\$9,157,258	Subtotal: Parks, Env., Ed. & Land Use	\$30,070,618	\$20,810,242	\$9,260,376	\$103,118

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

2013 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2012 ADOPTED BUDGET			2013 ADOPTED BUDGET			Tax Levy	
EXPEND.	REVENUES	TAX LEVY	AGENCY NAME	EXPEND.	REVENUES	TAX LEVY	\$ Change '12-'13
PUBLIC WORKS							
DEPARTMENT OF PUBLIC WORKS							
\$10,424,970	\$1,963,430	\$8,461,540	General	\$10,167,809	\$1,708,061	\$8,459,748	(\$1,792)
\$11,712,839	\$9,710,959	\$2,001,880	Transportation	\$11,791,305	\$9,587,633	\$2,203,672	\$201,792
\$3,581,024 (a)	\$3,581,024	\$0	Central Fleet Maintenance	\$3,806,289 (a)	\$3,806,289	\$0	\$0
\$2,569,597 (a)	\$2,569,597	\$0	Vehicle/Equipment Replacement	\$2,773,466 (a)	\$2,773,466	\$0	\$0
<u>\$1,108,222 (a)</u>	<u>\$915,659</u>	<u>\$192,563</u>	Airport	<u>\$1,126,498 (a)</u>	<u>\$933,935</u>	<u>\$192,563</u>	<u>\$0</u>
\$29,396,652	\$18,740,669	\$10,655,983	Subtotal: Public Works	\$29,665,367	\$18,809,384	\$10,855,983	\$200,000
GENERAL ADMINISTRATION							
\$559,069	\$11,500	\$547,569	COUNTY EXECUTIVE	\$559,569	\$12,000	\$547,569	\$0
\$1,172,875	\$0	\$1,172,875	COUNTY BOARD	\$1,167,493	\$0	\$1,167,493	(\$5,382)
\$689,605	\$377,245	\$312,360	COUNTY CLERK	\$534,710	\$222,350	\$312,360	\$0
\$643,788	\$7,932,250	(\$7,288,462)	TREASURER	\$640,038	\$7,693,500	(\$7,053,462)	\$235,000
ADMINISTRATION							
\$4,719,664	\$1,588,234	\$3,131,430	General	\$4,809,300 (b)	\$1,647,870	\$3,161,430	\$30,000
\$2,548,754 (a)	\$2,548,754	\$0	Risk Management	\$2,565,454 (a)	\$2,565,454	\$0	\$0
\$1,038,380 (a)	\$1,158,380	(\$120,000)	Collections	\$956,025 (a)	\$1,076,025	(\$120,000)	\$0
\$795,534 (a)	\$795,534	\$0	Communications	\$795,810 (a)	\$795,810	\$0	\$0
\$7,913,303 (a)	\$6,281,879	\$1,631,424	End User Technology	\$7,987,854 (a)(b)	\$6,366,430	\$1,621,424	(\$10,000)
CORPORATION COUNSEL							
<u>\$1,482,132</u>	<u>\$452,100</u>	<u>\$1,030,032</u>	General	<u>\$1,466,175</u>	<u>\$459,390</u>	<u>\$1,006,785</u>	<u>(\$23,247)</u>
\$21,563,104	\$21,145,876	\$417,228	Subtotal: General Administration	\$21,482,428	\$20,838,829	\$643,599	\$226,371
NON DEPARTMENTAL							
\$2,431,100	\$2,256,100	\$175,000	GENERAL	\$1,896,300	\$1,746,300	\$150,000	(\$25,000)
\$21,984,500 (a)	\$21,984,500	\$0	HEALTH & DENTAL INSURANCE	\$21,684,350 (a)	\$21,684,350	\$0	\$0
<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$0</u>	CONTINGENCY	<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
\$25,615,600	\$25,440,600	\$175,000	Subtotal: Non-Departmental	\$24,780,650	\$24,630,650	\$150,000	(\$25,000)
<u>\$14,698,898</u>	<u>\$1,283,898</u>	<u>\$13,415,000</u>	DEBT SERVICE--GENERAL	<u>\$14,783,365</u>	<u>\$1,428,365</u>	<u>\$13,355,000</u>	<u>(\$60,000)</u>
\$244,662,650	\$146,166,681	\$98,495,969	Subtotal: Operating Budget	\$245,902,296	\$146,173,170	\$99,729,126	\$1,233,157
<u>\$39,956,000</u>	<u>\$37,531,000</u>	<u>\$2,425,000</u>	CAPITAL PROJECTS	<u>\$27,870,000</u>	<u>\$25,870,000</u>	<u>\$2,000,000</u>	<u>(\$425,000)</u>
<u>\$284,618,650</u>	<u>\$183,697,681</u>	<u>\$100,920,969</u>	GRAND TOTAL	<u>\$273,772,296</u>	<u>\$172,043,170</u>	<u>\$101,729,126</u>	<u>\$808,157</u>

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

(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.

2013 CAPITAL PROJECTS BUDGET

PROJECT TITLE	Project Number	2013 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS AIRPORT					
AIRPORT FACILITY UPGRADES	201118	\$11,000	\$11,000	(a)	\$0
RECONSTRUCT HANGAR 674	201213	\$10,000	\$10,000	(a)	\$0
RUNWAY 10/28 SAFETY ZONES	200310	\$260,000	\$260,000	(a)	\$0
TAXIWAYS C REALIGNMENT & LIGHTING	201308	\$210,000	\$210,000	(a)	\$0
PUBLIC WORKS - BUILDINGS					
FUEL SITE UPGRADES	201211	\$82,000	\$0		\$82,000
COURTHOUSE FUTURE STUDY	200914	\$250,000	\$0		\$250,000
HEALTH & HUMAN SERVICES BLDG	200615	\$10,261,000	\$0		\$10,261,000
SHERIFF					
JAIL SYSTEM RE-ENGINEERING & UPGRADES	201307	\$20,000	\$20,000	(b)	\$0
PUBLIC WORKS BUILDINGS					
MHC CHILLER UPGRADES	201212	\$48,000	\$0		\$48,000
ENERGY EFFICIENCY IMPROVEMENTS	201208	\$333,000	\$333,000	(c)	\$0
UW-Waukesha					
UWW BOILER,CHILLER & CONTROLS REPLACE	200902	\$947,000	\$0		\$947,000
PUBLIC WORKS - HIGHWAYS					
CTH ES, Fox River Bridge	201004	\$150,000	\$0		\$150,000
CTH NN, STH 83 to CTH ES	201006	\$288,000	\$0		\$288,000
CTH L, CTH Y to Moorland Road	200011	\$3,377,000	\$2,013,000	(d)	\$1,364,000
CTH D, CALHOUN -INTERSECTION	200511	\$590,000	\$0		\$590,000
CTH VV, CTH Y to JACKSON	200608	\$1,536,000	\$0		\$1,536,000
WAUKESHA WEST BYPASS	200917	\$1,220,000	\$0		\$1,220,000
CTH O, CTH HH TO GRANGE AVE.	201007	\$351,000	\$0		\$351,000
CTH D, Deer Creek Bridge	201303	\$5,000	\$0		\$5,000
REPAVING PROGRAM 2013-2017	200911	\$1,200,000	\$0		\$1,200,000
CULVERT REPLACEMENT PROGRAM	9817	\$100,000	\$0		\$100,000
SIGNAL/SAFETY IMPROVEMENTS	200427	\$300,000	\$300,000	(e)	\$0

(a) Airport Fund Balance

(b) General Fund Balance from prior year jail assessment fees

(c) General Fund Balance

(d) Local Reimbursement for city road amenities

(e) County Highway Improvement Program (CHIP)-Discretionary Funds

2013 CAPITAL PROJECTS BUDGET

PROJECT TITLE	Project Number	2013 Project Budget	Fund Balance & Revenue Applied	Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

PARKS RESTROOM RENOVATION	200505	\$700,000	\$0		\$700,000
MENOMONEE MAIN BLDG DEMOLITION	201106	\$325,000	\$325,000	(f)	\$0
BIKEWAY PAVEMENT IMPROVEMENTS	200014	\$2,636,000	\$1,900,000	(g)	\$736,000
EBLE ICE ARENA ROOF REPLACEMENT	201305	\$285,000	\$285,000	(h)	\$0
WANAKI GC BRIDGE REPLACEMENT	201309	\$50,000	\$50,000	(i)	\$0

FEDERATED LIBRARY

REPLACEMENT OF INTEGRATED LIBRARY SYS	201212	\$65,000	\$65,000	(j)	\$0
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COUNTY CLERK

ELECTION SYSTEM UPGRADE	201310	\$70,000	\$70,000	(f)	\$0
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REGISTER OF DEEDS

ROD ELECTRONIC RECORD REDACTION	201117	\$300,000	\$300,000	(k)	\$0
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IT-EMERGENCY PREPAREDNESS

DIGITAL RADIO SYSTEM UPGRADE	200815	\$775,000	\$387,500	(l)	\$387,500
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TECHNOLOGY PROJECTS

ENTERPRISE CONTENT MANAGEMENT	200910	\$250,000	\$250,000	(m)	\$0
IMPLEMENT HHS AUTOMATED SYS	200109	\$460,000	\$460,000	(n)	\$0
WORKFORCE MANAGEMENT SYSTEM	200912	\$275,000	\$275,000	(m)	\$0

EST. FINANCING (Includes Arb Rebate/Discount)	999999	\$130,000	\$0		\$130,000
TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed		\$27,870,000	\$7,524,500		\$20,345,500

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

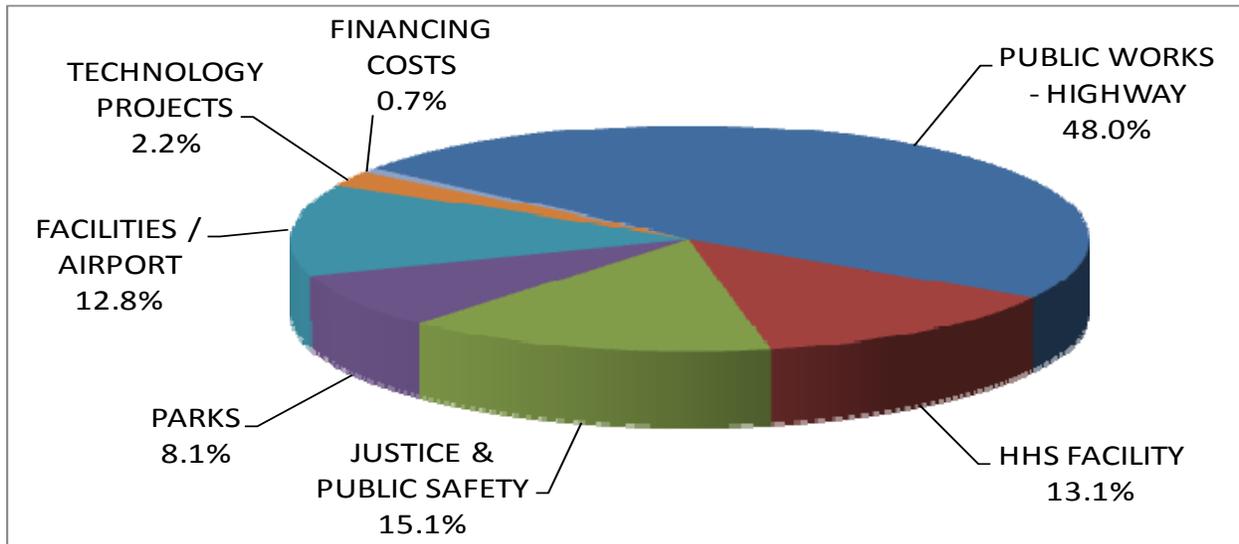
STATE COMPUTER EQUIPMENT EXEMPTION	\$350,000
STATE SHARED REVENUE/UTILITY PAYMENT	\$200,500
CAPITAL PROJECT FUND BALANCE	\$285,000
DEBT ISSUE PROCEEDS	\$17,000,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$510,000
TOTAL FROM OTHER FUNDING SOURCES	\$18,345,500

TAX LEVY

\$2,000,000

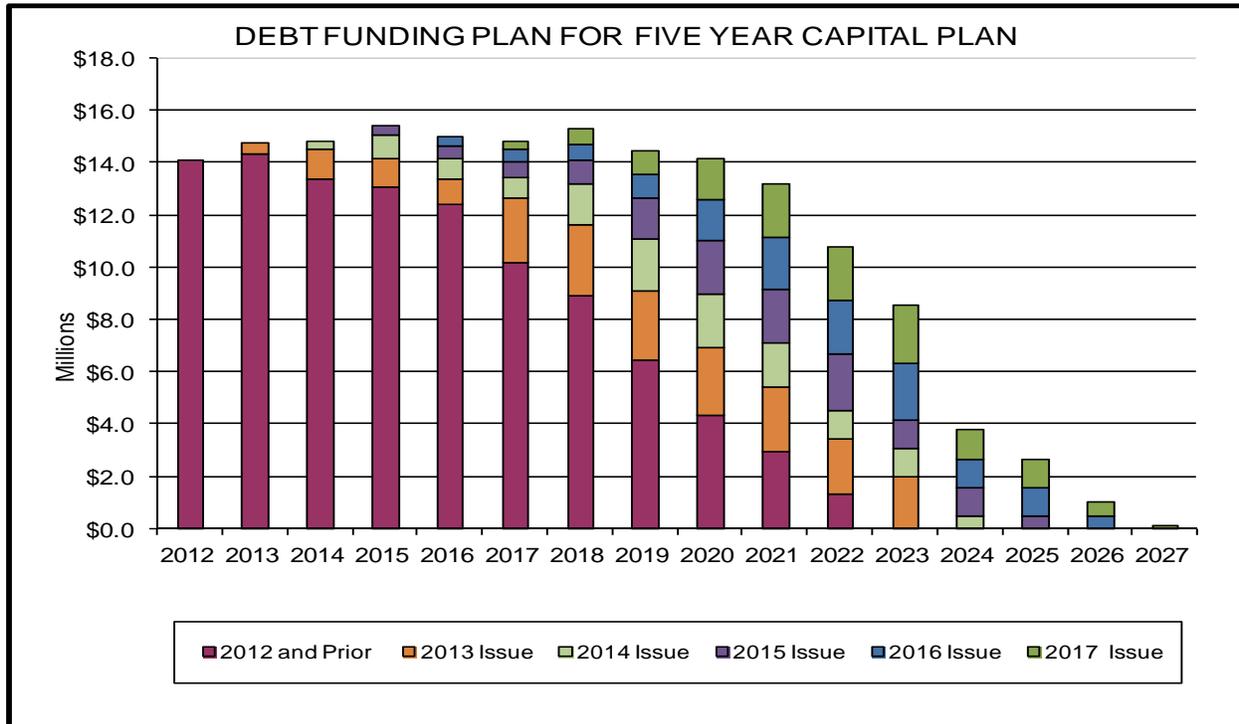
- (f) General Fund Balance
- (g) Federal Transportation Enhancement Grant Funding
- (h) Ice Arena Fund Balance \$142,500 and General Fund Balance \$142,500
- (i) Golf Course Fund Balance
- (j) CAFÉ Library Fund Balance
- (k) General Fund Balance from prior year document recording fees
- (l) Radio Services Fund Balance
- (m) End User Technology Fund Balance
- (n) Capital Project fund balance \$110,000 and \$350,000 General Fund Balance

WAUKESHA COUNTY 2013 – 2017 CAPITAL PROJECT PLAN



FUNCTIONAL AREA:	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan	5 YR TOTAL
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$250,000	\$0	\$20,000	\$90,000	\$2,000,000	\$2,360,000
System Projects	\$795,000	\$10,018,000	\$0	\$250,000	\$0	\$11,063,000
HEALTH & HUMAN SERVICES						
Facility Projects	\$10,261,000	\$1,000,000	\$0	\$0	\$0	\$11,261,000
System Projects	\$460,000	\$0	\$0	\$0	\$0	\$460,000
PARKS & LAND USE						
Parks/Facilities, Pavement	\$3,996,000	\$1,200,000	\$860,480	\$670,000	\$500,000	\$7,226,480
PUBLIC WORKS						
Highways	\$7,517,000	\$2,934,000	\$4,513,000	\$4,568,000	\$5,330,000	\$24,862,000
Highways/Major Maintenance	\$1,600,000	\$3,300,000	\$4,350,000	\$4,350,000	\$4,350,000	\$17,950,000
Subtotal Highways	\$9,117,000	\$6,234,000	\$8,863,000	\$8,918,000	\$9,680,000	\$42,812,000
Facilities	\$463,000	\$206,000	\$839,000	\$575,000	\$718,000	\$2,801,000
UW-Waukesha	\$947,000	\$1,007,000	\$2,828,000	\$2,632,000	\$0	\$7,414,000
Airport	\$491,000	\$211,000	\$539,000	\$0	\$0	\$1,241,000
Subtotal Public Works	\$11,018,000	\$7,658,000	\$13,069,000	\$12,125,000	\$10,398,000	\$54,268,000
GENERAL ADMINISTRATION						
COUNTY WIDE						
Technology	\$960,000	\$575,500	\$200,000	\$200,000	\$0	\$1,935,500
Est. Financing Costs	\$130,000	\$115,000	\$115,000	\$115,000	\$115,000	\$590,000
Subtotal	\$1,090,000	\$690,500	\$315,000	\$315,000	\$115,000	\$2,525,500
TOTAL GROSS EXPENDITURES	\$27,870,000	\$20,566,500	\$14,264,480	\$13,450,000	\$13,013,000	\$89,163,980
LESS PROJECT SPECIFIC REVENUES & ENTERPRISE FUND BALANCES APPLIED	(\$5,349,000)	(\$4,902,500)	(\$1,704,000)	(\$633,000)	(\$708,400)	(\$13,296,900)
NET EXPENDITURES	\$22,521,000	\$15,664,000	\$12,560,480	\$12,817,000	\$12,304,600	\$75,867,080
Cash Balances Excluding Property Tax Levy	\$3,011,000	\$2,659,500	\$200,000	\$450,000	\$0	\$6,320,500
NET EXPENDITURES BEFORE TAXES, DEBT BORROWING AND INTEREST APPLIED	\$19,510,000	\$13,004,500	\$12,360,480	\$12,367,000	\$12,304,600	\$69,546,580

PROJECTED DEBT SERVICE



Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. Debt is managed to maintain debt service payments at less than 10% of each respective budget year governmental operating expenditures.

	2013 Budget	2014 5- Year Plan	2015 5- Year Plan	2016 5- Year Plan	2017 5- Year Plan
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Capital Plan Project Costs	\$27,870,000	\$20,566,500	\$14,264,480	\$13,450,000	\$13,013,000
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Capital Plan Funding

Project Direct Funding Sources (a)	\$5,349,000	\$4,902,500	\$1,704,000	\$633,000	\$708,400
Investment Income on Cash Balances	\$510,000	\$400,000	\$400,000	\$400,000	\$400,000
Tax levy/Current Funds (b)	\$5,011,000	\$5,264,000	\$2,160,480	\$2,417,000	\$1,904,600
Borrowed Funds	<u>\$17,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>
Total Capital Plan Funding	\$27,870,000	\$20,566,500	\$14,264,480	\$13,450,000	\$13,013,000

Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.00%	4.00%	4.00%	4.00%	4.00%
Planned Bond Issue	\$17,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.

(b) Includes funds from Capital and General Fund Balances.

DEBT SERVICE RATIO AND DEBT OUTSTANDING

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than ten percent of the total governmental operating expenditures in future County budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2013-2017 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2013.

(Millions)	2011	2012	2013	2014	2015	2016	2017
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$196.4	\$196.2	\$196.3	\$202.2	\$208.2	\$214.5	\$220.9
Debt Ser.**	\$14.3	\$14.1	\$14.8	\$14.9	\$15.4	\$15.4	\$15.5
Ratio (%) of Debt to Oper	7.3%	7.2%	7.5%	7.3%	7.4%	7.2%	7.0%

*Excludes proprietary fund operating expenditures.

**Does not include refunding and debt redemption activity.

Debt Outstanding

Debt outstanding is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

Year Issue (a)	Budget Year	Final Payment Year	Amount Issued	True Interest Cost	Outstanding Debt
2012 GOPN	2012	2022	\$20,000,000	1.64%	\$20,000,000
2012 Refunding (b)	2012	2015	\$6,635,000	1.19%	\$6,635,000
2011 GOPN (c)	2011	2021	\$19,490,000	1.81%	\$15,830,000
2010 GOPN (d)	2010	2020	\$9,000,000	1.93%	\$8,700,000
2009 GOPN (e)	2009	2019	\$15,700,000	2.70%	\$7,200,000
2008 GOPN (f)	2008	2018	\$10,000,000	3.28%	\$8,200,000
2007 GOPN	2007	2017	\$10,000,000	3.77%	\$6,700,000
2006 GOPN	2006	2016	\$12,000,000	4.05%	\$6,400,000
TOTAL DEBT 12/31/12					\$79,665,000
2013 BUDGET					<u>\$17,000,000</u>
TOTAL DEBT (g)					<u>\$96,665,000</u>

(a) GOPN=General Obligation Promissory Note

(b) 2012 refunding includes \$6,635,000 of the 2005 notes refunded in April, 2012.

(c) 2011 includes refunding of \$9.9 million balance of 2003 and 2004 debt issues.

(d) The 2010 Adopted Budget was reduced by \$1,000,000 to offset related Capital Budget reductions.

(e) The 2009 issue includes a reduction of \$2,000,000 to \$8,000,000 for 2009 capital expenditures reduced \$2.0 million by ordinance and \$7.7 million to refinance debt issued in 2001 and 2002.

(f) The 2008 Adopted Budget was for \$12,000,000. After reviewing 2007 year end results, it was determined that \$2 million was available from undesignated fund balance to reduce the 2008 borrowing to \$10,000,000

(g) The 2013 budget will reduce the outstanding debt with the budgeted principal payment of \$12,380,000 to \$87,945,000.

Debt Limit

By statute, the County's outstanding debt is limited to 5% of the equalized value of all County property.

	2011 Budget Year	2012 Budget Year	2013 Budget Year
Equalized Value (h)	\$50,288,874,199	\$49,552,562,500	\$47,739,764,800
Debt Limit (5% x equalized value)	\$2,514,443,710	\$2,477,628,125	\$2,386,988,240
Outstanding Debt (i)	\$71,590,000	\$79,665,000	\$96,665,000
Available Debt Limit	\$2,442,853,710	\$2,397,963,125	\$2,290,323,240
Percent of Debt Limit Available	97.2%	96.8%	96.0%

(h) Total County equalized value including Tax Incremental Districts for budget year purposes.

(i) Includes anticipated 2013 debt issue of \$17.0 million.

**BUDGETED POSITIONS 2011-2013 – SUMMARY BY DEPARTMENT
(INCLUDES EXTRA HELP AND OVERTIME)**

<u>BY DEPARTMENT</u>	<u>2011 Year End</u>	<u>2012 Adopted Budget</u>	<u>2012 Modified Budget</u>	<u>2013 Adopted Budget</u>	<u>Incr/(Decr) From 2012 Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	93.50	93.50	93.50	93.50	0.00
Circuit Court Services	95.50	92.00	92.00	91.00	(1.00)
Corporation Counsel	39.00	39.00	39.00	38.00	(1.00)
County Board	7.00	7.00	7.00	7.00	0.00
County Clerk	4.00	4.00	4.00	4.00	0.00
County Executive	4.50	4.65	4.65	4.65	0.00
District Attorney	30.00	30.00	30.00	29.50	(0.50)
Emergency Preparedness	57.00	57.40	57.40	60.40	3.00
Federated Library	7.00	7.00	7.00	7.00	0.00
Health & Human Services	392.02	390.46	390.46	390.46	0.00
Medical Examiner	10.75	10.62	10.62	11.00	0.38
Parks & Land Use	106.75	105.10	105.10	104.60	(0.50)
Public Works	144.10	135.60	135.60	135.60	0.00
Register Of Deeds	19.00	18.60	18.60	18.60	0.00
Sheriff	356.50	354.50	354.50	353.00	(1.50)
Treasurer	6.00	5.50	5.50	5.50	0.00
UW-Extension	3.00	3.00	3.00	3.00	0.00
Total Regular Positions (FTE)	1,375.62	1,357.93	1,357.93	1,356.81	(1.12)
Total Extra-Help Positions (FTE)	121.02	123.64	123.64	121.41	(2.23)
Total Overtime Positions (FTE)	23.10	22.89	22.89	22.95	0.06
 TOTAL POSITION EQUIVALENTS COUNTY-WIDE	 <u>1,519.74</u>	 <u>1,504.46</u>	 <u>1,504.46</u>	 <u>1,501.17</u>	 <u>(3.29)</u>

SIGNIFICANT CHANGES FOR 2013:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 3.29 FTE, including temporary extra help and overtime.
- There is a net decrease of 1.12 FTE budgeted regular positions.
- Temporary extra help decreases a net of 2.23 FTE (about 4,640 hours), and budgeted overtime increases a net of 0.06 FTE (about 125 hours).

WAUKESHA COUNTY PLANNING PROCESSES

PLANNING FOR THE FUTURE

To plan for the future, Waukesha County continues to engage in a strategic planning process, which focuses on long-term planning and the desire to be a mission driven organization continuously improving its services and operations.

The County develops five-year capital projects and debt financing plans. In addition, a five-year operating budget plan is developed, which incorporates key assumptions, significant strategic budget initiatives, and budget drivers.

The County has processes to identify and plan for recurring operational needs for the following: Building and Grounds Maintenance, Vehicle and Equipment Replacements, and Technology and Transportation infrastructures.

BUDGET BOOK REFERENCE

The County's Strategic Plan is referenced throughout the budget document as part of each department's strategic outcomes and objectives. These outcomes and objectives are directly linked to Waukesha County's Mission Statement.

The County's capital operational equipment replacement facilities, grounds and parks maintenance plans are part of the operating budget document. The specific page references for these plans are included in the table of contents and in the budget index.

The specific plans and processes used in the development and management of the county budget are listed in the summary chart below.

Further detail on the county budget and operations can be obtained from the Waukesha County website at www.waukeshacounty.gov

PLAN	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Strategic Planning	Long range (3 to 10 years) with objectives established for the budget year.	The County Executive's Office coordinates department plans with review by Strategic Planning Steering workgroup.	Allows for the reallocation of resources to pre-determined strategic goals and objectives.
Capital Projects Plan	Five-year plan that includes project listing by plan year.	County Executive submits plan for County Board approval by resolution with possible County Board amendments.	Provides a predictable funding level from year to year to allow for the planning of debt service requirements, operating costs of new facilities, and infrastructure improvements. (Capital Projects and Operational Impacts)
Operating Budget Financial Forecast	Operating five year forecast to facilitate long term financial planning.	DOA Budget Division staff work together with department staff to determine key forecast assumptions to project major revenue sources and expenditures.	Provides for budget stability, planning and direction for future resource allocation.
Technology Projects Review Process	Multi-year (3 years) technology review process.	Department submits projects for review by Technology Review & Steering Committees. Criteria are established to set priorities and make recommendations for funding.	Provides a thorough technology review, considers best practices, and cost/benefit criteria. Ranks projects to meet budget priorities over the three-year planning cycle.

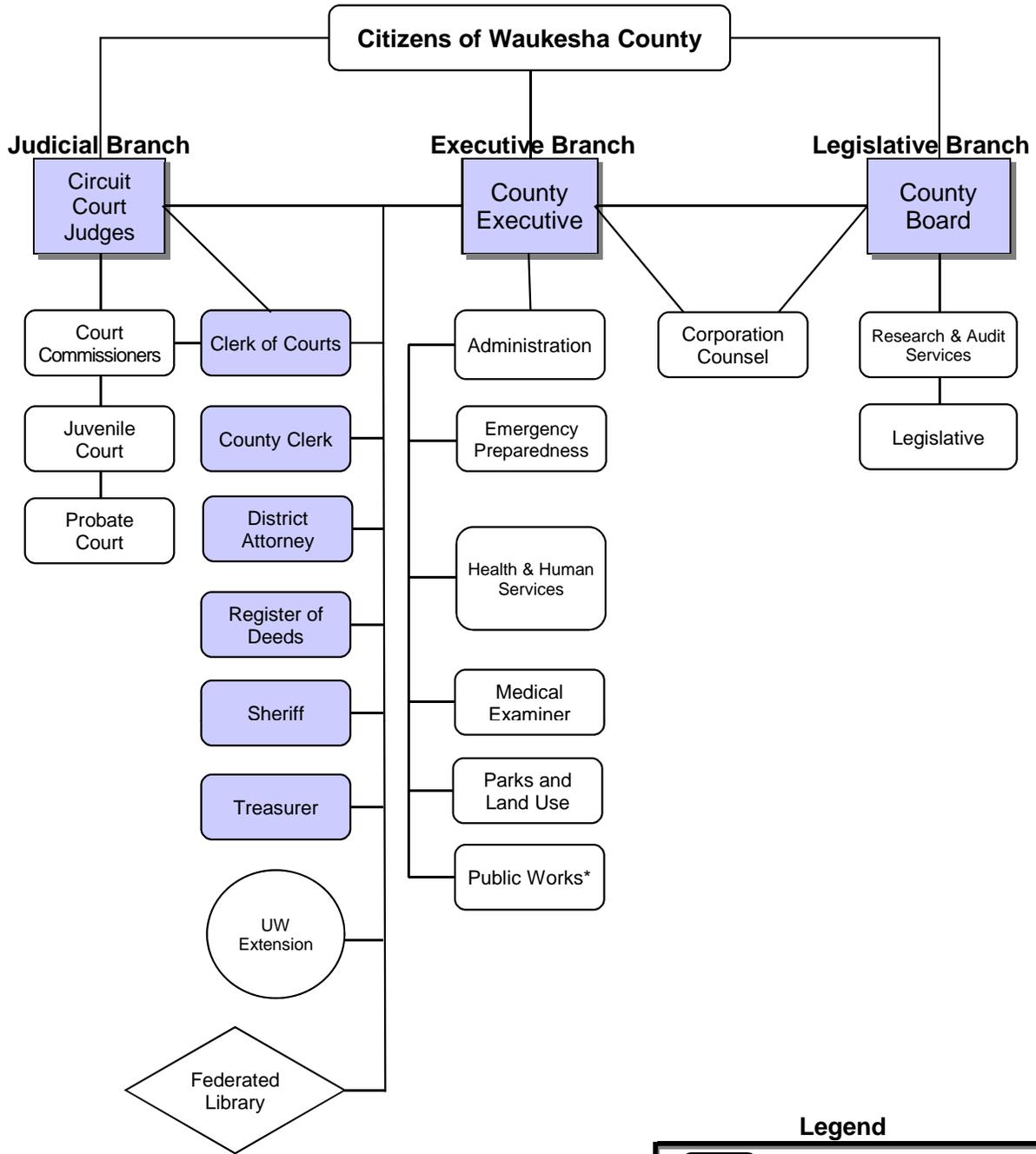
WAUKESHA COUNTY PLANNING PROCESSES, CONT.

PLAN	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
End User Technology Fund (Internal service fund)	Multi-year plan to replace computers and network infrastructure. Provides for IT support, maintenance, help desk support, web administration, & Records Management.	The DOA Information Systems (Computers) and Records Management (Copiers) maintains computer support, inventories and approves IT equipment replacements and computer support based on criteria reflective of the cost drivers.	Allows for the funding of IT equipment replacements, maintenance, service utilization, help desk support, network infrastructure, and web administration annually. Replacement decisions consider changing software technology, economic issues, maintenance costs, & downtime. This is based on IT utilization of IT resources.
Building Maintenance	Five-year plan by facility and maintenance activity or project.	The Public Works Department prioritizes department requests for projects along with known required maintenance.	Provides a stable annual level of expenditures to insure continued maintenance of county facilities. (Public Works Section, Five-Year Building Improvement Plan)
Parks Maintenance	Three-year plan to address County grounds, park facilities, parking lots, roadways, and paths.	The Parks and Land Use Department schedule identifies ground maintenance for park facilities projects according to priorities and funding level.	Provides for a stable annual level of expenditures to insure the continued maintenance of county grounds. (Parks, Environment, Education & Land Use Section, Three-Year Maintenance Plan)
Vehicle/Equip. Replacement (Internal service fund)	Five-year plan to replace most vehicles and contractor type equipment.	A Vehicle Replacement Advisory Committee reviews and approves replacement criteria.	Allows funding of the replacement of vehicles or major equipment items annually at an established base level. This ensures that the condition of the fleet is at an optimal level, which reduces fleet maintenance and costs of service. (Public Works Section, Five-Year Vehicle & Equipment Replacement Plan)
Sherriff's Jail Replacement	Five-year plan to replace most jail equipment costing less than \$100,000	The Sherriff's Department submits and updates the replacement plan annually as part of the operating budget.	Allows for funding necessary jail equipment replacements efficiently.
Highway Improvements Program - Culvert Replacement - Repaving Plan - Bridge Replacement -Signal/Safety Improvements	Internal ten-year plan to maintain and improve the County trunk highway system that integrates with the five-year Capital Plan.	Public Works staff develops an internal highway improvement program based on Southeastern Wisconsin Regional Planning Commission (SEWRPC)'s Highway Jurisdictional Plan with priorities and criteria. - Replace 1-2 culverts annually. - Resurface approx. 15 to 20 mi. of CTH using pavement mgmt. system with pavement index goal of >70%. - Install new traffic signals.	Long term planning for highway infrastructure needs, which mitigates future on-going maintenance costs, addresses highway safety issues, and extends the life of highways and bridges. Therefore, delays the need for their reconstruction.

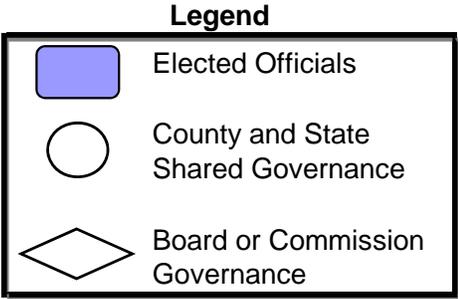
CAPITAL AND OPERATING BUDGET PROCESS

Operating Budget Process	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Review prior year results/identify potential budget issues.	■											
Analyze impact of State budget on County funding/programs.		■										
Develop budget assumptions and Internal Service rates for the ensuing year.			■									
Department budget targets developed and issued.				■								
Department budget development.					■							
Co. Executive holds Town Hall public hearing on budget.							■					
Departments submit budget and new position requests.							■					
Department Heads present budget requests to Co. Executive.							■					
Executive budget prepared.									■			
Co. Executive message and budget presented to Co. Board.								■				
Publication of County Board Public Notice.										■		
Finance Committee holds public hearing on Proposed Budget.										■		
Committees review of Co. Executive Proposed Budget.										■		
Finance Committee reviews amendments and makes recommendation to Board.										■		
Co. Board votes for adoption/amendment of budget.											■	
Co. Executive vetoes (if necessary)- Co. Board action.											■	
Budget Monitoring.	■											
Capital Budget Process	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
All open projects reviewed; completed projects closed.	■											
Project list developed and submitted to departments.			■									
Review of open and planned projects.			■									
Preliminary consideration of new project requests.			■									
Technical reviews of projects.				■								
Departments present project plans to Co. Executive.							■					
Co. Executive holds Town Hall public hearing on budget.							■					
Executive review and decision making.							■					
Executive's capital budget and five-year plan developed.								■				
Executive presents five-year plan to Co. Board.									■			
Committees review of five-year capital plan.								■				
Finance Committee holds public hearing on proposed budget.										■		
Board adopts/amends capital plan.										■		
Capital budget is adopted with operating budget.											■	

Waukesha County Organizational Chart



* Airport became part of the Department of Public Works in 2011



EQUALIZED PROPERTY VALUE BY MUNICIPALITY

As of August 15, 2012, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$47,739,764,800. This represents a decrease of \$1,812,797,700 or -3.66% from 2011. A table listing 2011 and 2012 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have declined.

	2011 EQUAL PROP. VALUE	2012 EQUAL PROP. VALUE	'11-'12 CHANGE	% CHANGE
CITIES:				
Brookfield	\$6,083,418,800	\$5,975,204,600	(\$108,214,200)	-1.78%
Delafield	\$1,307,413,400	\$1,235,854,000	(\$71,559,400)	-5.47%
Milwaukee *	\$18,280,400	\$12,751,700	(\$5,528,700)	-30.24%
Muskego	\$2,634,299,800	\$2,566,467,000	(\$67,832,800)	-2.57%
New Berlin	\$4,745,968,400	\$4,583,167,900	(\$162,800,500)	-3.43%
Oconomowoc	\$1,921,427,200	\$1,795,970,900	(\$125,456,300)	-6.53%
Pewaukee	\$2,609,197,200	\$2,609,715,000	\$517,800	0.02%
Waukesha	\$5,767,116,700	\$5,426,429,500	(\$340,687,200)	-5.91%
TOTAL CITIES:	\$25,087,121,900	\$24,205,560,600	(\$881,561,300)	-3.51%
TOWNS:				
Brookfield	\$1,015,838,400	\$984,336,100	(\$31,502,300)	-3.10%
Delafield	\$1,463,319,600	\$1,388,600,100	(\$74,719,500)	-5.11%
Eagle	\$436,390,000	\$432,829,000	(\$3,561,000)	-0.82%
Genesee	\$934,827,700	\$911,387,300	(\$23,440,400)	-2.51%
Lisbon	\$1,087,393,700	\$1,033,412,700	(\$53,981,000)	-4.96%
Merton	\$1,433,687,800	\$1,407,585,400	(\$26,102,400)	-1.82%
Mukwonago	\$846,691,900	\$816,237,000	(\$30,454,900)	-3.60%
Oconomowoc	\$1,442,750,200	\$1,319,416,800	(\$123,333,400)	-8.55%
Ottawa	\$549,566,100	\$531,485,600	(\$18,080,500)	-3.29%
Vernon	\$851,747,300	\$780,189,100	(\$71,558,200)	-8.40%
Waukesha	\$974,055,300	\$910,321,800	(\$63,733,500)	-6.54%
TOTAL TOWNS:	\$11,036,268,000	\$10,515,800,900	(\$520,467,100)	-4.72%
VILLAGES:				
Big Bend	\$151,147,000	\$141,032,400	(\$10,114,600)	-6.69%
Butler	\$234,430,800	\$234,172,500	(\$258,300)	-0.11%
Chenequa	\$493,358,200	\$462,212,100	(\$31,146,100)	-6.31%
Dousman	\$167,305,300	\$167,350,500	\$45,200	0.03%
Eagle	\$158,986,300	\$147,784,400	(\$11,201,900)	-7.05%
Elm Grove	\$1,047,445,900	\$1,011,730,300	(\$35,715,600)	-3.41%
Hartland	\$1,173,978,700	\$1,129,849,800	(\$44,128,900)	-3.76%
Lac la Belle	\$116,696,700	\$109,168,900	(\$7,527,800)	-6.45%
Lannon	\$110,570,100	\$107,122,800	(\$3,447,300)	-3.12%
Menomonee Falls	\$4,441,598,500	\$4,315,491,900	(\$126,106,600)	-2.84%
Merton	\$381,799,300	\$370,326,300	(\$11,473,000)	-3.00%
Mukwonago	\$724,702,200	\$718,663,100	(\$6,039,100)	-0.83%
Nashotah	\$173,437,700	\$169,060,600	(\$4,377,100)	-2.52%
North Prairie	\$237,620,900	\$222,806,900	(\$14,814,000)	-6.23%
Oconomowoc Lake	\$395,634,500	\$368,894,300	(\$26,740,200)	-6.76%
Pewaukee	\$925,472,800	\$924,934,400	(\$538,400)	-0.06%
Summit	\$987,268,000	\$938,988,400	(\$48,279,600)	-4.89%
Sussex	\$1,151,031,800	\$1,125,021,900	(\$26,009,900)	-2.26%
Wales	\$356,687,900	\$353,791,800	(\$2,896,100)	-0.81%
TOTAL VILLAGES:	\$13,429,172,600	\$13,018,403,300	(\$410,769,300)	-3.06%
TOTAL COUNTY:	\$49,552,562,500	\$47,739,764,800	(\$1,812,797,700)	-3.66%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Revenue.

WAUKESHA COUNTY POPULATION

According to the January 2012 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 390,914. This represents an increase of 1,023 persons county-wide, or 0.26% from the 2010 Census.

	2010 CENSUS	2011	2012	'11 - '12 CHANGE	% CHANGE
CITIES:					
Brookfield	37,920	37,890	37,870	(20)	-0.05%
Delafield	7,085	7,092	7,095	3	0.04%
Milwaukee *	0	0	0	0	0.00%
Muskego	24,135	24,168	24,217	49	0.20%
New Berlin	39,584	39,594	39,770	176	0.44%
Oconomowoc	15,759	15,805	15,834	29	0.18%
Pewaukee	13,195	13,294	13,464	170	1.29%
Waukesha	70,718	70,735	71,020	285	0.40%
TOTAL CITIES:	208,396	208,578	209,270	692	0.33%
TOWNS:					
Brookfield	6,116	6,109	6,102	(7)	-0.11%
Delafield	8,400	8,374	8,195	(179)	-2.13%
Eagle	3,507	3,510	3,514	4	0.11%
Genesee	7,340	7,331	7,331	0	0.00%
Lisbon	10,157	10,174	10,184	10	0.10%
Merton	8,338	8,353	8,361	8	0.10%
Mukwonago	7,959	7,972	7,976	4	0.05%
Oconomowoc	8,408	8,474	8,505	31	0.37%
Ottawa	3,859	3,867	3,867	0	0.00%
Vernon	7,601	7,600	7,603	3	0.04%
Waukesha	9,133	9,133	9,142	9	0.10%
TOTAL TOWNS:	80,818	80,897	80,780	(117)	-0.14%
VILLAGES:					
Big Bend	1,290	1,290	1,287	(3)	-0.23%
Butler	1,841	1,840	1,837	(3)	-0.16%
Chenequa	590	589	586	(3)	-0.51%
Dousman	2,302	2,304	2,317	13	0.56%
Eagle	1,950	1,948	1,947	(1)	-0.05%
Elm Grove	5,934	5,941	5,930	(11)	-0.19%
Hartland	9,110	9,115	9,118	3	0.03%
Lac la Belle	289	290	289	(1)	-0.35%
Lannon	1,107	1,106	1,104	(2)	-0.18%
Menomonee Falls	35,626	35,675	35,680	5	0.01%
Merton	3,346	3,364	3,384	20	0.60%
Mukwonago	7,254	7,272	7,281	9	0.12%
Nashotah	1,395	1,391	1,387	(4)	-0.29%
North Prairie	2,141	2,146	2,145	(1)	-0.05%
Oconomowoc Lake	595	595	594	(1)	-0.17%
Pewaukee	8,166	8,159	8,178	19	0.23%
Summit	4,674	4,671	4,680	9	0.19%
Sussex	10,518	10,552	10,573	21	0.20%
Wales	2,549	2,544	2,547	3	0.12%
TOTAL VILLAGES:	100,677	100,792	100,864	72	0.07%
TOTAL COUNTY:	389,891	390,267	390,914	647	0.17%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Administration.

GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA EXCLUDES FEDERATED LIBRARY

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(1)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
2003	2002	\$78,065,454	\$2,842,325	3.78%	
2004	2003	\$81,552,478	\$3,487,024	4.47%	
2005	2004	\$84,919,831	\$3,367,353	4.13%	
2006	2005	\$87,595,762	\$2,675,931	3.15%	
2007	2006	\$88,696,977	\$1,101,215	1.26%	
2008	2007	\$90,524,503	\$1,827,526	2.06%	
2009	2008	\$93,086,754	\$2,562,251	2.83%	
2010	2009	\$95,717,457	\$2,630,703	2.83%	
2011	2010	\$97,422,065	\$1,704,608	1.78%	
2012	2011	\$98,037,483	\$615,418	0.63%	
Adopted	2013	2012	\$98,798,522	\$761,039	0.78%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (2)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
2003	2002	\$33,791,109,550	\$2,716,815,800	8.74%	
2004	2003	\$36,910,435,050	\$3,119,325,500	9.23%	
2005	2004	\$40,244,065,050	\$3,333,630,000	9.03%	
2006	2005	\$44,614,092,450	\$4,370,027,400	10.86%	
2007	2006	\$48,476,599,550	\$3,862,507,100	8.66%	
2008	2007	\$50,954,981,250	\$2,478,381,700	5.11%	
2009	2008	\$52,055,313,050	\$1,100,331,800	2.16%	
2010	2009	\$51,220,442,050	(\$834,871,000)	-1.60%	
2011	2010	\$49,439,797,100	(\$1,780,644,950)	-3.48%	
2012	2011	\$48,747,058,300	(\$692,738,800)	-1.40%	
Adopted	2013	2012	\$46,923,448,900	(\$1,823,609,400)	-3.74%

PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--					
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(3)	RATE CHANGE (\$)	Tax Rate Change (%)	
2003	2002	\$2.31	(\$0.11)	-4.48%	
2004	2003	\$2.21	(\$0.10)	-4.33%	
2005	2004	\$2.11	(\$0.10)	-4.50%	
2006	2005	\$1.96	(\$0.15)	-6.95%	
2007	2006	\$1.83	(\$0.13)	-6.77%	
2008	2007	\$1.78	(\$0.05)	-2.95%	
2009	2008	\$1.79	\$0.01	0.66%	
2010	2009	\$1.87	\$0.08	4.50%	
2011	2010	\$1.97	\$0.10	5.42%	
2012	2011	\$2.01	\$0.04	2.03%	
Adopted	2013	2012	\$2.11	\$0.10	4.98%

- NOTES: (1) Excludes amounts for Federated Library System.
(2) Equalized value excludes tax incremental financing districts (TIDs).
(3) Rounded to nearest cent.



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