

WAUKESHA COUNTY

2015 BUDGET IN BRIEF



Waukesha, Wisconsin

Waukesha County Executive

Daniel P. Vrakas

(Term Expires April 2015)

Board of Supervisors

(Terms Expire April 2016)

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About the cover:
Springtime at the Waukesha County Courthouse. The five year 2015-2019 County Capital Plan includes Phase I of a two phase plan to provide upgrades to the 1957 facility accommodated by Phase I construction of a criminal court building adjacent to the County Jail.

A BRIEF GUIDE TO THE 2015 WAUKESHA COUNTY ADOPTED BUDGET



The Budget-In-Brief is a summary document. Further detail on the 2015 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/budget (or scan the QR code to the right with your smart phone or tablet).



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December 15, 2014

Dear Citizens of Waukesha County:

Each spring I, along with the budget team and key staff, embark on the process of creating the County's budget with the goal of continuing to provide Waukesha County's outstanding services while also holding the line on taxes. This process requires strategic thinking and making difficult decisions, but also provides the opportunity to examine new and innovative ways to save tax dollars. This budget is no exception. I am proud of the innovations, partnerships and strategic decisions made throughout this budget that will continue our commitment to being a low tax leader. In fact, a **County homeowner, with a median valued home estimated at about \$246,300, will see no change from last year on the county portion of their property tax bill.**

I am proud of the relationship between the Executive and Legislative Branches in Waukesha County and appreciate your willingness to work with my administration on the passage of the 2015 Budget.

TAX IMPACT ON HOMEOWNERS

The 2015 County general property tax levy totals \$100.5 million. County Departments have worked diligently to be innovative, use technology to improve efficiency and seek collaborative efforts to control spending. Expenditures in the budget total \$277.4 million. The Budget contains \$261.2 million in operating appropriations and the remaining \$16.1 million is dedicated to our capital project budget for infrastructure investments. Total expenditures are down \$4.7 million from the 2014 budget. 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 1.45%.

COLLABORATION & COOPERATION

Waukesha County values collaboration and working with other governments to gain economies of scale and streamline government services while saving money. The 2015 budget includes the implementation of several collaborative capital projects funded in the prior 2014 budget. As a result, the capital budget is reduced about \$11.9 million. The operating budgets are increased, reflecting project impacts and other initiatives as follows:

- The Radio Upgrade project (Project expenditure of \$9.5 million) will be implemented in mid 2015. Radio Services expenditures increase \$734,700, offset with both Radio Services fund balance and increased charges to users, based on the formula in the 2014 Trunked Radio System Contract Addendum.

- A jointly operated single stream recyclable processing facility (Project expenditure of \$7.7 million) with the City of Milwaukee begins operation in 2015. The Material Recovery Facility (MRF) Fund budget includes an expenditure increase of \$1.0 million for the new vendor contract offset with an additional budgeted revenue increase of \$1.1 million in material sales with revenue sharing increasing from 50% to 80%.
- A new collaborative effort in the 2015 budget is a contract with Walworth County for Waukesha County to serve as its Medical Examiner, allowing a third forensic pathologist position to be funded. A similar contract will be implemented with Washington County. This increases expenditures and revenues \$442,000.
- A full year operation of the on-site Waukesha Employee Health and Wellness Center is included in the 2015 budget based on the contract signed in 2014 with the City and School District of Waukesha. The County is estimated to save \$3.1 million in health care costs over a 5 year period.
- At mid-year, the 2015 budget implements a more cost-effective shelter care operation for boys and girls by partnering with the private sector. This change is projected to result in an annual savings of \$130,000 which will allow the Department to invest in other Health and Human Services priorities.

INVESTING IN INFRASTRUCTURE

The County has consistently demonstrated its value of prudent financial planning by continuing to make sound strategic investment decisions to maintain our critical infrastructure. The 2015 capital budget spends \$16.1 million, and strikes a balance between maintaining our infrastructure to ensure economic viability and delivering critical core services to the people who need them most.

In the 2015 Budget, building infrastructure improvements total about \$5.3 million including new more energy-efficient equipment and roofing upgrades. The budget also includes \$1.5 million in 2015 to demolish the east wing building (constructed in 1963) of the former Health and Human Services (H&HS) Building, and construct additional parking.

The 2015 capital budget devotes more than \$6.8 million for key highway improvements including \$3.8 million for road surface repaving and intersection signal and safety improvements. Almost \$1.3 million will involve rehabilitation work and \$1.1 million is included for project design work to widen CTH M (North Avenue).

Parks and Land Use capital spending mostly includes \$1.6 million for pavement, trails and facility projects at the parks. County technology projects include \$1.0 million to complete an upgrade the County's election system through process improvements and automated system enhancements.

ACKNOWLEDGEMENTS

Year-after-year, through strategic planning, innovation and partnerships, we are able to ensure streamlined services and cost-savings to our taxpayers. I would like to thank the Waukesha County staff that helped prepare the 2015 County Executive's Budget and the County Board Supervisors that sat beside me in countless meetings. I have had the honor and privilege of signing ten budgets during my tenure as Waukesha County Executive. Although this budget will be my last, I am confident that the next person that sits behind this desk will ensure that Waukesha County will continue to "Lead the Way" long into the future.

Sincerely,



Daniel P. Vrakas
County Executive

2015 BUDGET SUMMARY

	2014 Adopted Budget	2015 Budget	Incr/(Decr) From 2014 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$254,076,679	\$261,237,732	\$7,161,053	2.82%
MEMO: Less Interdept. Charges (a)	<u>\$37,223,385</u>	<u>\$37,627,250</u>	<u>\$403,865</u>	1.08%
MEMO: Net Expenditures (a)	\$216,853,294	\$223,610,482	\$6,757,188	3.12%
Less: Revenues (Excl. Retained Earnings)	\$144,825,183	\$148,791,057	\$3,965,874	2.74%
Less Net Appropriated Fund Balance	<u>\$8,730,716</u>	<u>\$10,380,063</u>	<u>\$1,649,347</u>	
TAX LEVY - OPERATING BUDGETS	\$100,520,780	\$102,066,612	\$1,545,832	1.54%
CAPITAL PROJECTS BUDGET				
Expenditures	\$27,992,700	\$16,141,400	(\$11,851,300)	-42.3%
Less: Revenues	\$11,900,000	\$11,767,500	(\$132,500)	-1.1%
Less: Appropriated Fund Balance	<u>\$14,142,700</u>	<u>\$2,523,900</u>	<u>(\$11,618,800)</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,950,000	\$1,850,000	(\$100,000)	-5.1%
COUNTY TOTALS				
Expenditures (a)	\$282,069,379	\$277,379,132	(\$4,690,247)	-1.7%
Less: Revenues	\$156,725,183	\$160,558,557	\$3,833,374	2.4%
Less: Appropriated Fund Balance	<u>\$22,873,416</u>	<u>\$12,903,963</u>	<u>(\$9,969,453)</u>	
County General Tax Levy (Excl Library)(c)	\$99,505,152	\$100,492,252	\$987,100	0.99%
Federated Library Tax Levy (b)	\$2,965,628	\$3,424,360	\$458,732	15.5%
Total County Tax Levy (c)	\$102,470,780	\$103,916,612	\$1,445,832	1.41%

- (a) 2015 operating budget net expenditures are \$223,610,482 and total County net expenditures are \$239,751,882 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 2015 Budget purposes) increase is within Wisconsin's Act 20 Tax Levy limit provisions (see Planning and Budget Policy Section).

2015 Budget Tax Levy Breakdown

(General County and Federated Library)

	2014 Adopted Budget	2015 Budget	Incr/(Decr) From 2014 Adopted Budget	
			\$	%
General County Tax Levy	\$99,505,152	\$100,492,252	\$987,100	0.99%
General County Tax Rate	\$2.1451	\$2.0813	(\$0.0638)	-2.97%
General County Equalized Value	\$46,387,463,200	\$48,283,418,200	\$1,895,955,000	4.09%
Federated Library Tax Levy	\$2,965,628	\$3,424,360	\$458,732	15.47%
Federated Library Tax Rate	\$0.2768	\$0.2863	\$0.0095	3.44%
Federated Library Equalized Value	\$10,714,775,800	\$11,960,623,400	\$1,245,847,600	11.63%

2015 TAX LEVY SUMMARY

Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$100,492,252, which is levied at a rate of \$2.08 (down from \$2.15) per \$1,000 of equalized value on all eligible property in the County. The Federated Library System Levy of \$3,424,360, which is levied at a rate of \$0.286 (up from nearly \$0.277) 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 2014 adjusted from the 2000 census (the last time the long form was used to collect this information), is \$246,300. This is up \$7,400 from the 2013 value reflecting the County-wide average residential inflation rate of 3.09%. This results in no change in the County Tax Levy on the median home value as indicated below.



General County Tax Levy

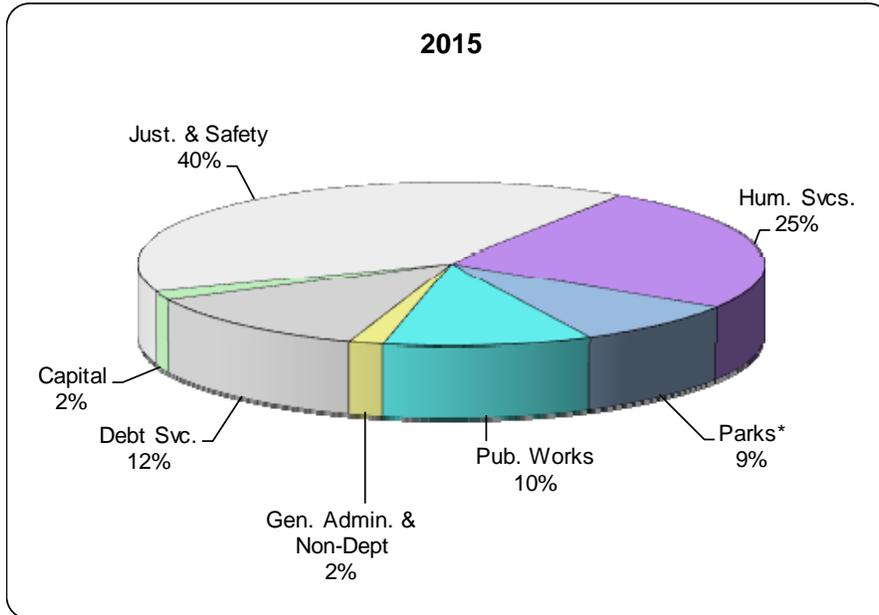
2013 Median Home Value	2013 County Tax	Residential Inflation	2014 Median Home Value	2014 County Tax	Change Amount	Change Percent
\$238,900	\$512	3.09%	\$246,300	\$512	\$0	0.0%

Homeowner County Taxes over 9 years Increase of less than 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
2015	\$246,300	\$2.08	\$512
Net 9-Year \$ Increase: \$8		9-Year Average:	0.2%

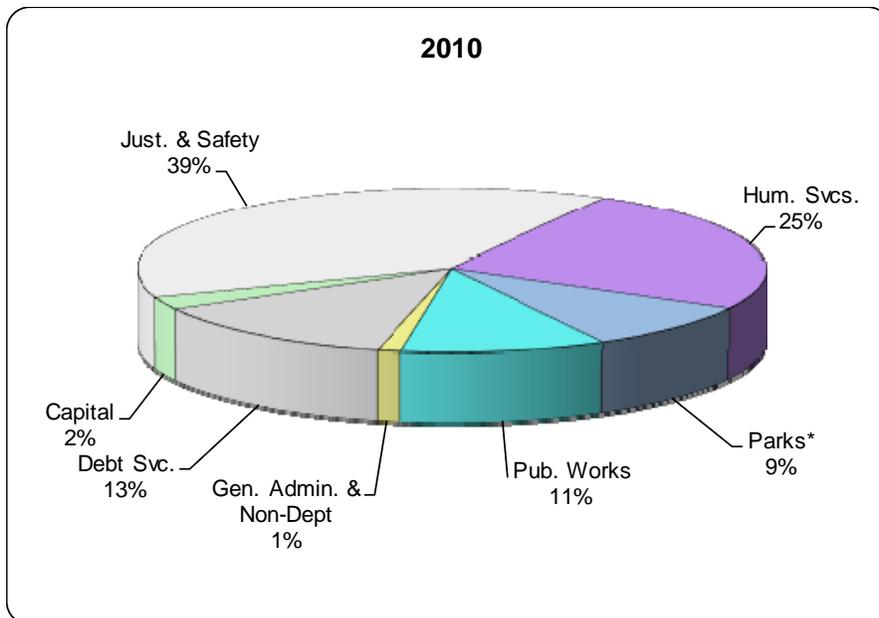
*County Executive Vrakas' first budget year

TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

- **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.
- **Public Works:** The 1% Tax Levy decrease in this functional area is related to the department adjusting to tighter county tax levy targets and the need to maximize alternative funding sources.
- **General Administration:** The Tax Levy increase of 1% is related to a one-year increase in county tax levy assigned to the Treasurer's budget to offset an anticipated decrease in investment income revenues in 2015.

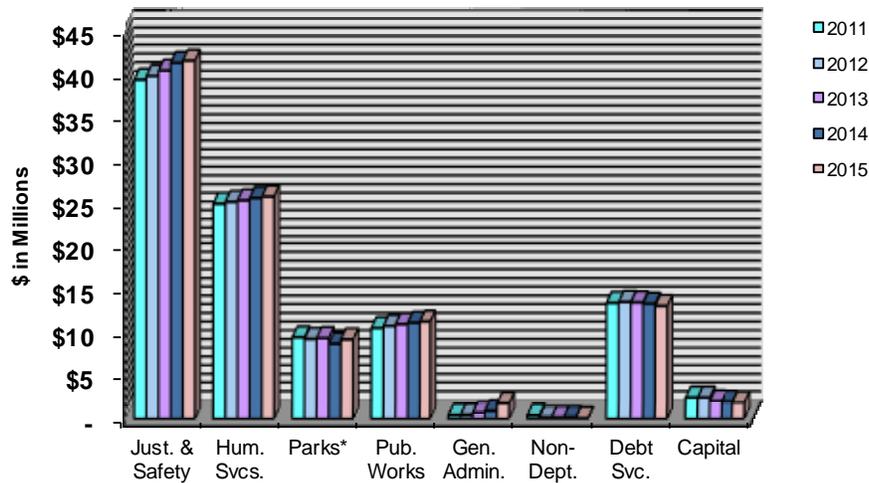


* Includes Parks, Environment, Education, and Land Use

2014-2015 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2014 Adopted Budget		2015 Budget	Incr/(Decr) From 2014 Adopted Budget	
				\$	%
Justice & Public Safety	\$41,069,128		\$41,320,833	\$251,705	0.6%
Health & Human Services	\$25,561,140		\$25,716,440	\$155,300	0.6%
Parks, Env., Educ. & Land Use	\$8,608,400		\$9,103,832	\$495,432	5.8%
Public Works	\$11,022,983		\$11,156,428	\$133,445	1.2%
General Administration	\$877,929		\$1,757,879	\$879,950	100.2%
Non-Departmental	\$171,200		\$61,200	\$(110,000)	-64.3%
Debt Service	\$13,210,000		\$12,950,000	\$(260,000)	-2.0%
Capital Projects	\$1,950,000		\$1,850,000	\$(100,000)	-5.1%
Total Tax Levy	\$102,470,780		\$103,916,612	\$1,445,832	1.4%

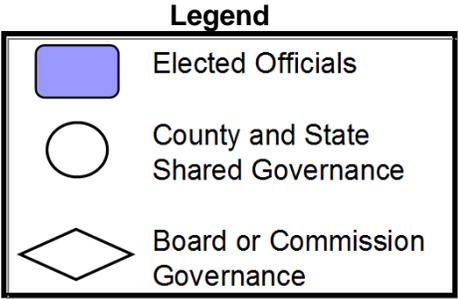
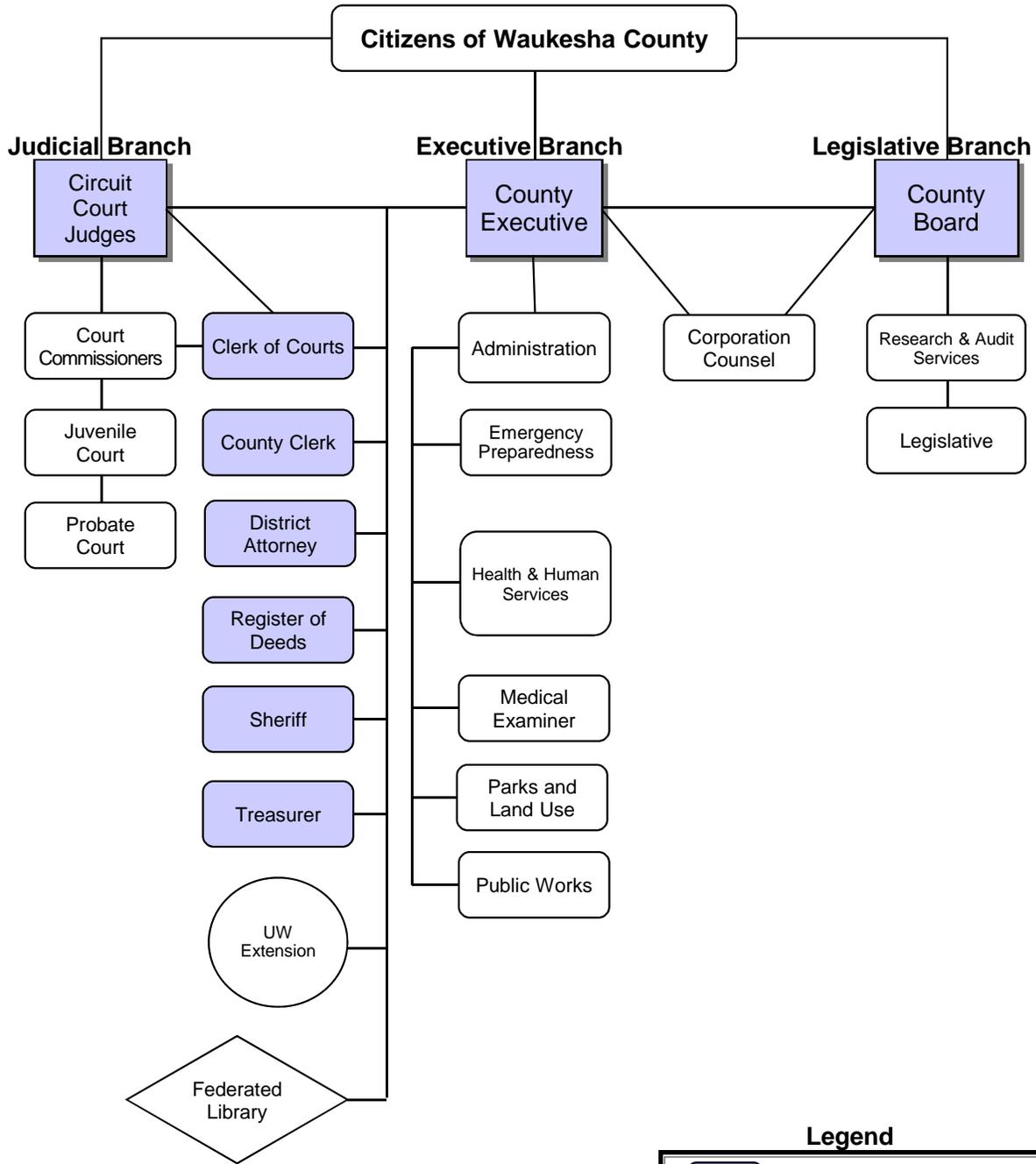
**2011-2015 Budgeted Tax Levy
by Functional Area**



The chart above shows the majority of recent tax levy growth trend to be primarily within the Justice and Public Safety and Health and Human Service Functional areas.

* Includes Parks, Environment, Education and Land Use

Waukesha County Organizational Chart



BUDGETED POSITIONS 2013-2015 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2013</u> <u>Year End</u>	<u>2014</u> <u>Adopted</u> <u>Budget</u>	<u>2014</u> <u>Modified</u> <u>Budget</u>	<u>2015</u> <u>Budget</u>	<u>Incr/(Decr)</u> <u>From 2014</u> <u>Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	93.50	93.50	93.50	93.50	0.00
Circuit Court Services	91.00	90.00	90.00	88.00	(2.00)
Corporation Counsel	38.00	38.00	38.00	38.00	0.00
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	4.65	4.65	4.65	4.65	0.00
District Attorney	29.50	29.50	29.50	29.50	0.00
Emergency Preparedness	60.40	60.40	60.40	62.40	2.00
Federated Library	7.00	7.00	7.00	6.00	(1.00)
Health & Human Services	399.46	398.46	402.21	391.54	(6.92)
Medical Examiner	11.00	11.00	11.00	15.00	4.00
Parks & Land Use	104.60	104.60	104.60	103.60	(1.00)
Public Works	135.60	135.60	135.60	139.60	4.00
Register Of Deeds	18.60	18.60	18.60	18.60	0.00
Sheriff	353.00	354.00	354.00	354.00	0.00
Treasurer	5.50	5.00	5.00	5.00	0.00
UW-Extension	3.00	3.00	3.00	3.00	0.00
Total Regular Positions (FTE)	1,365.81	1,364.31	1,368.06	1,363.39	(0.92)
Total Extra-Help Positions (FTE)	121.40	120.71	120.71	111.47	(9.24)
Total Overtime Positions (FTE)	22.95	22.38	22.38	22.27	(0.11)
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,510.16</u>	<u>1,507.40</u>	<u>1,511.15</u>	<u>1,497.13</u>	<u>(10.27)</u>

SIGNIFICANT CHANGES FOR 2015:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 10.27 FTE, including temporary extra help and overtime.
- There is a net decrease of 0.92 FTE budgeted regular positions.
- Temporary extra help decreases a net of 9.24 FTE (about 19,220 hours), and budgeted overtime decrease a net of 0.10 FTE (about 208 hours).

2015 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2015 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '14 - '15
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$6,087,346	\$356,622	\$348,841	\$5,381,883	\$41,000
Radio Services	\$1,798,921 (a)	\$2,071,397	(\$272,476)	\$0	\$0
Radio Svcs. Rtn. Earn.	\$0	(\$272,476)	\$272,476	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$753,410)	\$753,410	\$0	\$0
DISTRICT ATTORNEY	\$2,397,530	\$590,193	\$0	\$1,807,337	\$38,150
CIRCUIT COURT SERVICES	\$9,245,265	\$3,650,784	\$20,000	\$5,574,481	\$0
MEDICAL EXAMINER	\$2,207,061	\$1,226,751	\$0	\$980,310	\$4,000
SHERIFF	<u>\$38,566,019</u>	<u>\$10,779,328</u>	<u>\$209,869</u>	<u>\$27,576,822</u>	<u>\$168,555</u>
Subtotal: Justice & Public Safety	\$60,302,142	\$17,649,189	\$1,332,120	\$41,320,833	\$251,705
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,453,784	\$2,118,322	\$0	\$335,462	(\$20,000)
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$68,351,352	\$42,739,227	\$231,147	\$25,380,978	\$175,300
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$3,485,185</u>	<u>\$3,485,185</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$74,290,321	\$48,342,734	\$231,147	\$25,716,440	\$155,300
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,439,232	\$3,095,533	\$300,000	(\$1,956,301)	\$25,000
UW-EXTENSION: EDUCATION	\$558,478	\$197,515	\$11,200	\$349,763	\$1,700
FEDERATED LIBRARY					
County	\$3,424,360	\$0	\$0	\$3,424,360	\$458,732
State Aids	\$1,332,275	\$1,282,225	\$50,050	\$0	\$0
CAFÉ Shared Automation	\$340,989	\$380,989	(\$40,000)	\$0	\$0
CAFÉ Rtn. Fund Balance	\$0	(\$40,000)	\$40,000	\$0	\$0
PARKS & LAND USE					
General	\$11,600,060	\$4,246,950	\$67,100	\$7,286,010	\$10,000
Community Development	\$3,066,944	\$3,066,944	\$0	\$0	\$0
Land Information Systems	\$783,733	\$783,733	\$0	\$0	\$0
Tarmann Parkland Acquisitions	\$1,000,000	\$200,000	\$800,000	\$0	\$0
Golf Courses	\$3,225,242 (a)	\$3,115,000	\$110,242	\$0	\$0
Golf Course Rtn. Earnings	\$0	\$110,242	(\$110,242)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,188,008 (a)	\$1,106,500	\$81,508	\$0	\$0
Ice Arenas Rtn. Earnings	\$0	\$81,508	(\$81,508)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	(\$25,000)	\$25,000	\$0	\$0
Material Recycling Facility	\$4,336,508 (a)	\$4,520,400	(\$183,892)	\$0	\$0
MRF Retained Earnings	\$0	(\$183,892)	\$183,892	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$1,100,000)</u>	<u>\$1,100,000</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$32,295,829	\$20,838,647	\$2,353,350	\$9,103,832	\$495,432

(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.

2015 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2015 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '14 - '15
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,799,752	\$580,315	\$251,000	\$7,968,437	\$96,992
Transportation	\$14,945,560	\$11,695,132	\$225,000	\$3,025,428	\$66,453
Central Fleet Maintenance	\$3,893,197 (a)	\$3,893,769	(\$572)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$572)	\$572	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,076,661 (a)	\$3,091,506	(\$14,845)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$14,845)	\$14,845	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,163,574 (a)</u>	<u>\$790,182</u>	<u>\$210,829</u>	<u>\$162,563</u>	<u>(\$30,000)</u>
Subtotal: Public Works	\$31,878,744	\$19,934,404	\$787,912	\$11,156,428	\$133,445
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE					
General	\$572,965	\$12,000	\$0	\$560,965	\$5,000
COUNTY BOARD	\$1,176,765	\$0	\$0	\$1,176,765	\$10,496
COUNTY CLERK	\$547,057	\$234,697	\$0	\$312,360	\$0
TREASURER	\$673,396	\$6,657,246	\$0	(\$5,983,850)	\$857,454
ADMINISTRATION					
General	\$4,856,719	\$1,653,566	\$28,000	\$3,175,153	(\$17,277)
Risk Management	\$2,696,027 (a)	\$2,577,100	\$118,927	\$0	\$0
Collections	\$975,771 (a)	\$975,771	\$60,000	(\$60,000)	\$30,000
Collections Fund Bal. Appr.	\$0	(\$184,471)	\$184,471	\$0	\$0
Communications	\$706,893 (a)	\$706,893	\$0	\$0	\$0
End User Technology	\$8,133,358 (a)	\$6,597,550	(\$39,893)	\$1,575,701	(\$14,723)
End User Technology Rtn. Earn.	\$0	(\$39,893)	\$39,893	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$599,619)	\$599,619	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,473,428</u>	<u>\$472,643</u>	<u>\$0</u>	<u>\$1,000,785</u>	<u>\$9,000</u>
Subtotal: General Administration	\$21,812,379	\$19,063,483	\$991,017	\$1,757,879	\$879,950
NON DEPARTMENTAL					
GENERAL	\$1,859,500	\$1,498,000	\$300,300	\$61,200	(\$110,000)
HEALTH & DENTAL INSURANCE	\$22,979,500 (a)	\$21,464,600	\$1,514,900	\$0	\$0
CONTINGENCY	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Non-Departmental	\$26,039,000	\$22,962,600	\$3,015,200	\$61,200	(\$110,000)
DEBT SERVICE--GENERAL					
	<u>\$14,619,317</u>	<u>\$0</u>	<u>\$1,669,317</u>	<u>\$12,950,000</u>	<u>(\$260,000)</u>
Subtotal: Operating Budget	\$261,237,732	\$148,791,057	\$10,380,063	\$102,066,612	\$1,545,832
CAPITAL PROJECTS					
	<u>\$16,141,400</u>	<u>\$11,767,500</u>	<u>\$2,523,900</u>	<u>\$1,850,000</u>	<u>(\$100,000)</u>
GRAND TOTAL	<u>\$277,379,132</u>	<u>\$160,558,557</u>	<u>\$12,903,963</u>	<u>\$103,916,612</u>	<u>\$1,445,832</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.

2013 - 2015 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Incr/(Decr) From 2014 Adpt. Budget
Personnel Costs	\$114,168,575	\$117,209,142	\$116,110,028	\$118,911,343	\$1,702,201
Operating Expenses	\$97,089,615	\$100,941,738	\$98,430,084	\$105,789,707	\$4,847,969
Interdepartmental Charges	\$19,096,365	\$19,874,195	\$19,957,847	\$20,352,615	\$478,420
Fixed Assets & Imprvmnts (a)(b)	\$1,069,631	\$1,628,450	\$2,458,359	\$1,564,750	\$(63,700)
Debt Service-Excl Proprietary (b)	\$14,420,889	\$14,423,154	\$14,117,313	\$14,619,317	\$196,163
Capital Projects	\$28,399,768	\$27,992,700	\$30,783,200	\$16,141,400	\$(11,851,300)
Total Expenditures	\$274,244,843	\$282,069,379	\$281,856,831	\$277,379,132	\$(4,690,247)

FUNCTIONAL AREA	2013 Actual	2014 Adopted Budget	2014 Estimate (a)	2015 Budget	Incr/(Decr) From 2014 Adpt. Budget
Justice & Public Safety (a)	\$57,199,216	\$58,617,579	\$60,267,283	\$60,302,142	\$1,684,563
Health & Human Services	\$69,936,151	\$72,331,404	\$71,082,795	\$74,290,321	\$1,958,917
Parks, Env., Educ. & Land Use	\$30,975,379	\$30,233,247	\$30,093,787	\$32,295,829	\$2,062,582
Public Works (a)	\$30,003,312	\$30,294,985	\$31,474,382	\$31,878,744	\$1,583,759
General Administration	\$20,873,239	\$21,809,410	\$21,168,471	\$21,812,379	\$2,969
Non-Departmental	\$22,436,889	\$26,366,900	\$22,869,600	\$26,039,000	\$(327,900)
Debt Service-Excl Proprietary (b)	\$14,420,889	\$14,423,154	\$14,117,313	\$14,619,317	\$196,163
Capital Projects (a)	\$28,399,768	\$27,992,700	\$30,783,200	\$16,141,400	\$(11,851,300)
Total Expenditures	\$274,244,843	\$282,069,379	\$281,856,831	\$277,379,132	\$(4,690,247)

(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.

2015 EXPENDITURE HIGHLIGHTS

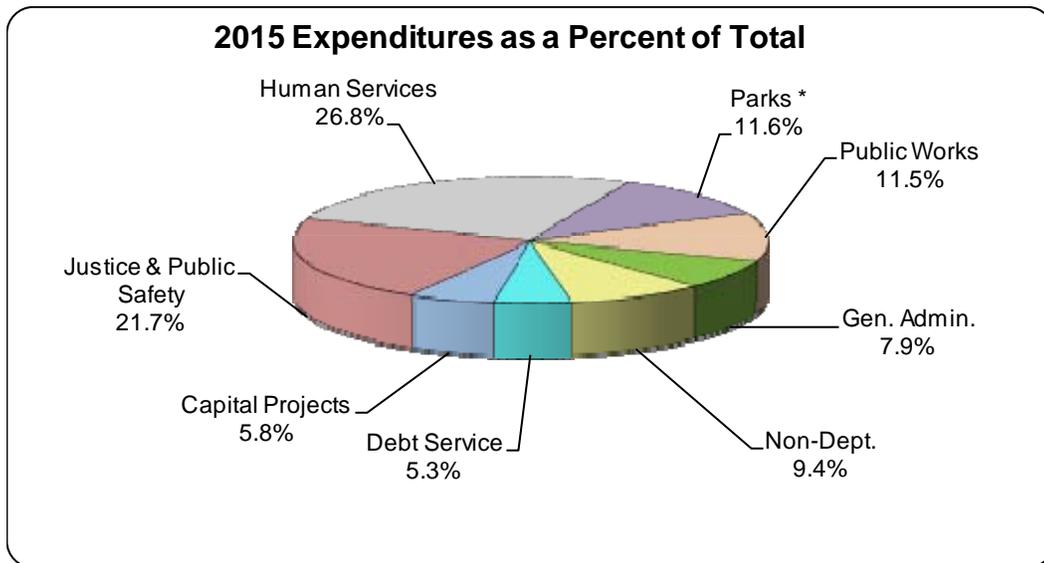
Expenditure Budget:

The 2015 total gross expenditure budget is \$277,379,132, a reduction of \$4,690,247 or 1.7% from the 2014 Adopted Budget. 2015 Budget appropriations consist of departmental operating budget and debt service expenditures totaling \$261,237,732 and capital project spending of \$16,141,400. The total operating budget increases by \$7,161,053 or 2.8% from the 2014 Adopted Operating Budget while capital project expenditures decrease by \$11,851,300 or 42% from the 2014 Adopted Budget.

The net total operating expenditure budget after excluding \$37,627,250 of interdepartmental charges, mainly from Internal Service Funds (which are double budgeted) is \$223,610,482, an increase of \$6,757,188 or 3.1%.

The budget includes net personnel costs totaling \$118.9 million or about 42.9% of the total expenditure budget. Personnel costs are budgeted to increase by about \$1.7 million, or 1.5% from the 2014 Adopted Budget level.

Operating expenditures (including purchased services, operating expenses and interdepartmental charges) increase by about \$5.33 million or 4.4% from \$120.8 million in the 2014 budget to \$126.1 million in this budget. Fixed Assets and improvement (excluding capital projects) expenditures are budgeted at \$1.56 million, a reduction of \$63,700 from the 2014 budget. Debt service payments are budgeted at \$14.62 million which is an increase of \$196,200 from the 2014 budget level or about 5.2% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$60,302,142	21.7%
Human Services	\$74,290,321	26.8%
Parks *	\$32,295,829	11.6%
Public Works	\$31,878,744	11.5%
Gen. Admin.	\$21,812,379	7.9%
Non-Dept.	\$26,039,000	9.4%
Debt Service	\$14,619,317	5.3%
Capital Projects	<u>\$16,141,400</u>	<u>5.8%</u>
Total Expenditures	\$277,379,132	100.0%

* Includes Parks, Environment, Education and Land Use

2013-2015 REVENUE SUMMARY

SOURCE	2013 Actual	2014 Adopted Budget (c)	2014 Estimate	2015 Budget	Incr/(Decr) From 2014 Adpt. Budget
Intgov't Contracts & Grants	\$50,853,560	\$50,266,126	\$50,799,696	\$51,896,065	\$1,629,939
State Transportation Aids	\$4,449,345	\$4,678,002	\$4,478,931	\$4,478,931	\$(199,071)
State Shared Revenues	\$1,423,883	\$845,000	\$845,000	\$845,000	-
Fines & Licenses	\$2,739,315	\$2,677,545	\$2,592,974	\$2,704,795	\$27,250
Charges for Services (a)(c)	\$32,899,248	\$34,578,301	\$33,469,267	\$35,376,871	\$798,570
Interdepartmental Revenue	\$36,225,193	\$37,223,385	\$36,360,924	\$37,627,250	\$403,865
Other Revenues (a)(c)	\$13,165,658	\$9,848,239	\$9,881,505	\$11,623,927	\$1,775,688
Interest/Penalty on Delinq Taxes	\$2,745,257	\$2,808,000	\$2,808,000	\$2,758,000	\$(50,000)
Investment Inc-Unrestricted Funds (c)	\$2,491,347	\$4,413,000	\$2,750,000	\$3,607,646	\$(805,354)
Debt Borrowing	\$17,000,000	\$10,000,000	\$10,000,000	\$10,000,000	-
Appropriated Fund Balance	\$11,786,993	\$22,873,416	\$27,716,203	\$12,903,963	\$(9,969,453)
Retained Earnings (a)(b)	\$(3,264,082)	\$(612,415)	\$(2,316,449)	\$(359,928)	\$252,487
Tax Levy	\$101,729,126	\$102,470,780	\$102,470,780	\$103,916,612	\$1,445,832
Total Revenues	\$274,244,843	\$282,069,379	\$281,856,831	\$277,379,132	\$(4,690,247)

FUNCTION	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Incr/(Decr) From 2014 Adpt. Budget
Justice & Public Safety	\$17,148,453	\$17,207,786	\$16,702,945	\$17,921,665	\$713,879
Health & Human Services	\$45,241,376	\$46,592,542	\$46,261,861	\$48,342,734	\$1,750,192
Parks, Env, Educ & Land Use	\$22,154,342	\$20,075,617	\$20,080,949	\$20,870,789	\$795,172
Public Works	\$18,910,975	\$18,497,560	\$19,419,721	\$19,949,821	\$1,452,261
General Administration	\$17,471,394	\$19,789,593	\$17,976,821	\$19,103,376	\$(686,217)
Non-Departmental	\$22,840,632	\$23,274,500	\$21,644,000	\$22,962,600	\$(311,900)
Debt Borrowing	\$17,000,000	\$10,000,000	\$10,000,000	\$10,000,000	-
Capital Projects	\$3,225,634	\$1,900,000	\$1,900,000	\$1,767,500	\$(132,500)
Appropriated Fund Balance	\$11,786,993	\$22,873,416	\$27,716,203	\$12,903,963	\$(9,969,453)
Retained Earnings (a)(b)	\$(3,264,082)	\$(612,415)	\$(2,316,449)	\$(359,928)	\$252,487
Tax Levy	\$101,729,126	\$102,470,780	\$102,470,780	\$103,916,612	\$1,445,832
Total Revenues	\$274,244,843	\$282,069,379	\$281,856,831	\$277,379,132	\$(4,690,247)

(a) Includes revenues from Proprietary Fund user fees and other revenue 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) The 2014 budget has been restated for comparative purposes to the 2015 budget.

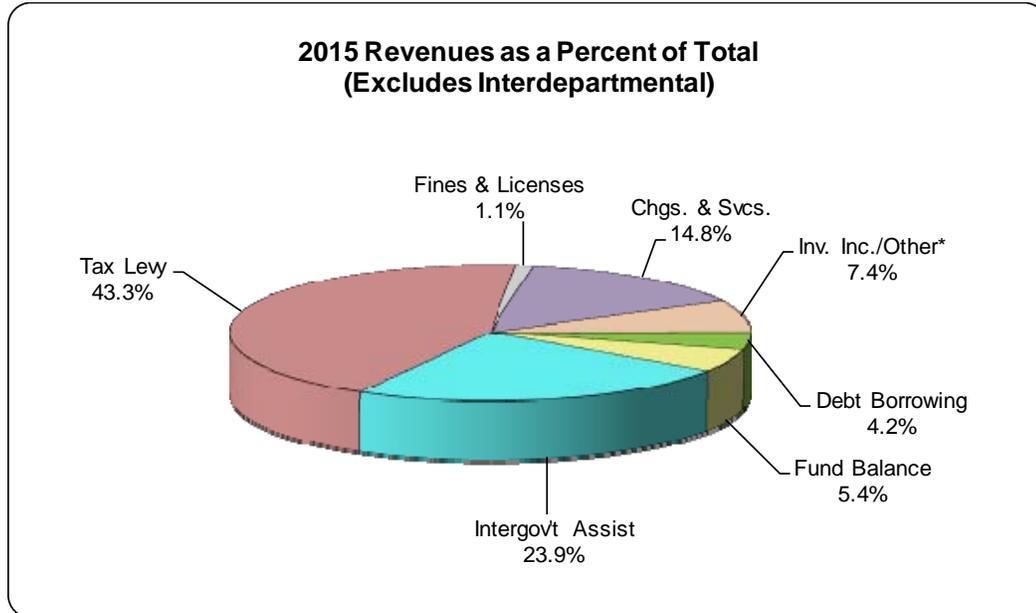
2015 REVENUE HIGHLIGHTS

Revenue Budget:

The **2015 revenue budget (excluding property Tax Levy, Fund Balance appropriations and revenue generating proprietary fund retained earnings) totals \$160,918,485**, an increase of \$3,580,887 or 2.3% from the 2014 Adopted Budget. The revenue budget includes \$37,627,250 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund and cross charges such as Sheriff Bailiff, court security, etc.).

The 2015 revenues consist of departmental operating revenues budgeted at \$148,791,057 and capital project funds at \$11,767,500 including \$10,000,000 from planned borrowing. Overall, the operating revenues increase nearly \$3.97 million or 2.7% from the prior year budget, while capital project revenues decrease by \$132,500.

The graph below reflects the ratio of revenue sources budgeted for 2015 to all revenue sources, with tax levy of 43.3% and Intergovernmental Assistance of 23.9% (after excluding Interdepartmental revenues) as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

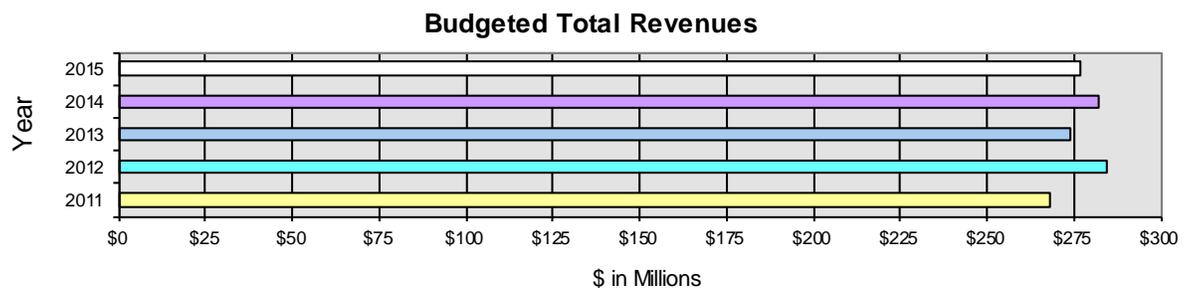
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The County combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

1. Informed and Expert Judgment (e.g., the advice of a department head).
2. Deterministic Techniques (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

Projection and Trends:

External factors that may impact estimated future revenue trends include a continued slow economic recovery, a lack of recovery in the real estate market and its impact on future property tax base values, moderate inflation, Federal and State budget deficits which will likely result in revenue reductions and the potential for higher future interest rates. Internal factors mainly include user fee rate increases which help cover the rising costs of services and the ability to collect on client accounts.

The graph below shows the total budgeted revenue trends from all sources for 2011-2015. Total revenues are budgeted to decrease nearly \$4.69 million or 1.7% to \$277.4 million to be within about 2.5% of the 5-year high of \$284.6 million in 2012 summarized below.



Pg #	PROJECT TITLE	Project Number	2015 Project Budget	Fund Balance & Revenue Applied	Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT					
470	AIRPORT FACILITY UPGRADES	201118	\$540,000	\$540,000 (a)	\$0
471	SOUTH AND WEST TERMINAL RAMP EXPANSION	201311	\$140,000	\$140,000 (b)	\$0
PUBLIC WORKS - FLEET & HIGHWAY OPS					
472	REPLACE BRINE MAKER/CONSTR CANOPY ROOF	201401	\$10,500	\$0	\$10,500
EMERGENCY PREPAREDNESS - BUILDINGS					
473	COMMUNICATIONS CENTER EXPANSION	200808	\$45,000	\$0	\$45,000
PUBLIC WORKS - BUILDINGS					
474	ADMINISTRATION CENTER ROOFING UPGRADES	201113	\$211,000	\$0	\$211,000
475	HWY OPS-FLEET HVAC UPGRADES	201206	\$45,000	\$0	\$45,000
476	MHC CHILLER UPGRADES	201214	\$694,000	\$0	\$694,000
477	LAW ENFORCEMENT CTR MECHANICAL UPGRADES	201413	\$220,000	\$220,000 (c)	\$0
478	LIMIT DEMOLITION TO EAST WING OF FORMER HHS BLDG	201503	\$1,515,000	\$0 (d)	\$1,515,000
UW - WAUKESHA					
479	UWW BOILER,CHILLER & CONTROLS REPLACEMENT	200902	\$1,386,000	\$0	\$1,386,000
481	UWW ROOFING UPGRADES	201210	\$1,442,000	\$0	\$1,442,000
PUBLIC WORKS - HIGHWAYS					
482	CTH I, CTH ES TO CTH O REHAB	201005	\$353,000	\$0	\$353,000
483	CTH M, CTH YY TO EAST COUNTY LINE	201008	\$1,098,000	\$0	\$1,098,000
484	CTH D, CALHOUN -INTERSECTION (Memo)	200511	(\$200,000)	\$0 (e)	\$0
485	CHT P, BARK RIVER BRDG	200606	\$106,000	\$0	\$106,000
486	CTH CW, ASHIPUN RIVER BRIDGE	200810	\$407,600	\$0	\$407,600
487	CTH NN, STH 83 TO CTH ES	201006	\$818,000	\$0	\$818,000
488	CTH C, MILL STREET TO OAKWOOD ROAD	201116	\$103,000	\$0	\$103,000
489	CULVERT REPLACEMENT PROGRAM	9817	\$100,000	\$0	\$100,000
490	REPAVING PROGRAM 2013-2017	200911	\$3,000,000	\$330,000 (f)	\$2,670,000
491	SIGNAL/SAFETY IMPROVEMENTS	200427	\$842,400	\$0	\$842,400

(a) Airport Fund Balance of \$530,000 and donation revenue of \$10,000

(b) Airport Fund Balance

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

(d) Capital Project Fund Balance of \$1,003,400 is budgeted to partially cover this project (see footnote (m) on next page)

(e) Expenditure budget is reduced \$200,000 and re-appropriated as Capital Projects Fund Balance in 2015. Since budgeted expenditure authority for this project was approved in prior years, the reduction is displayed as a memo item and does not affect the bottom-line project totals in this summary.

(f) County Highway Improvement Program (CHIP)

For more information about these capital projects, visit the 2015 Waukesha County Adopted Budget Book, online at www.waukeshacounty.gov/budget. Once open, view the page numbers corresponding to the various capital projects.

Capital Projects 2015 Capital Projects Project Listing

Pg #	PROJECT TITLE	Project Number	2015 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

493	ORTHOPHOTOGRAPHY	201119	\$195,500	\$195,500	(g)	\$0
494	WAUKESHA-BROOKFIELD MULTI-USE TRAIL	201407	\$450,000	\$427,500	(h)	\$22,500
495	PARK BEACH AREA RENOVATIONS	201408	\$15,000	\$0		\$15,000
496	ENERGY EFFICIENCY IMPROVEMENTS	201208	\$75,000	\$75,000	(i)	\$0
497	CAMP POW WOW EXPANSION	201504	\$54,400	\$0		\$54,400
498	PAVEMENT MANAGEMENT PLAN 2013 - 2017	200824	\$800,000	\$0		\$800,000

IT - COUNTY CLERK

499	ELECTION SYSTEM UPGRADE	201310	\$1,000,000		(j)	\$1,000,000
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TECHNOLOGY PROJECTS

501	COUNTY-WIDE CASHIERING	200414			(k)	\$0
503	ENTERPRISE CONTENT MANAGEMENT	200910	\$150,000	\$150,000	(l)	\$0
505	WORKFORCE MANAGEMENT SYSTEM	200912	\$100,000	\$100,000	(l)	\$0
506	END USER REPORT DEVELOPMENT	201411	\$110,000	\$110,000	(l)	\$0

EST. FINANCING (Includes Arb Rebate/Discount)	999999	\$115,000	\$0	\$115,000
TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed		\$16,141,400	\$2,288,000	\$13,853,400

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$600,000	
STATE SHARED REVENUE/UTILITY PAYMENT	\$100,000	
CAPITAL PROJECT FUND BALANCE	\$1,003,400	(m)
DEBT ISSUE PROCEEDS	\$10,000,000	
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$300,000	
TOTAL FROM OTHER FUNDING SOURCES	\$12,003,400	

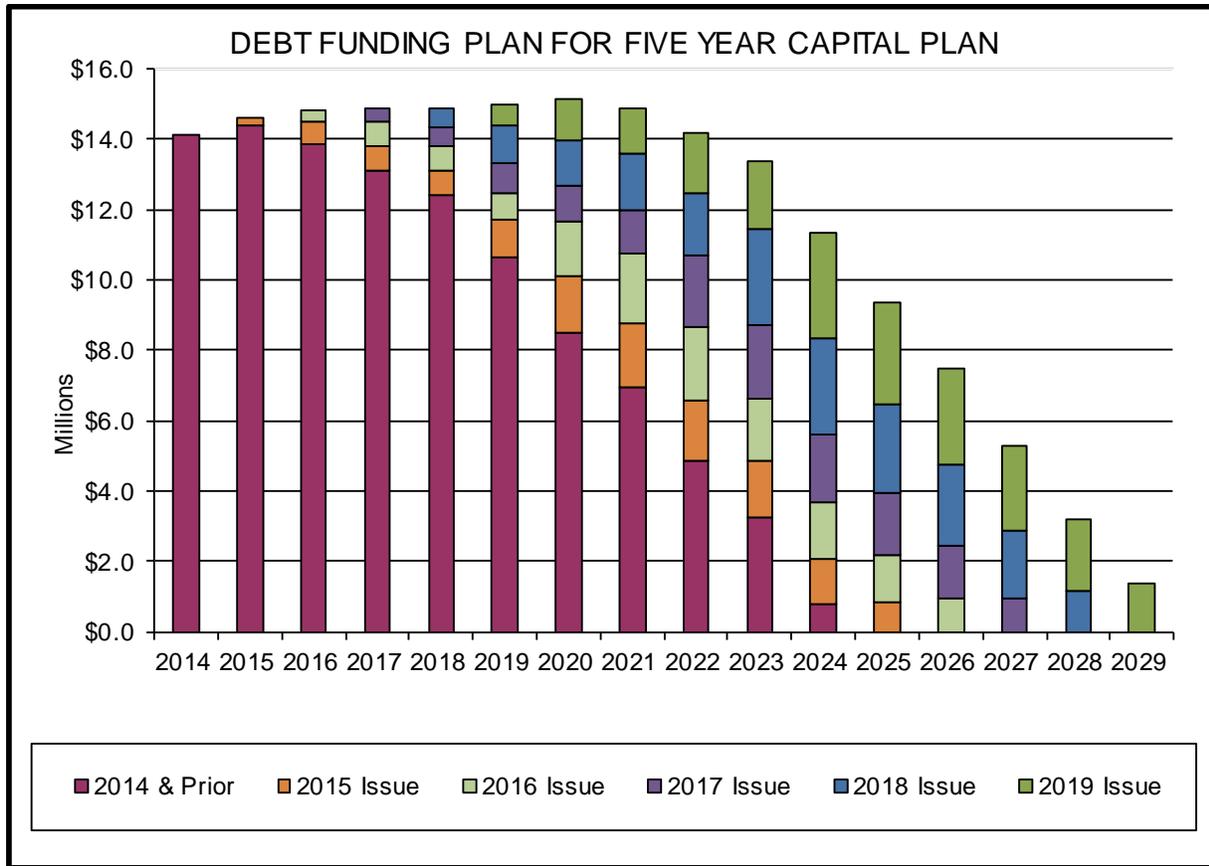
TAX LEVY	\$1,850,000
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- (g) Land Information Systems Fund Balance
- (h) Federal Transportation Alternatives Program (TAP) Grant funding
- (i) Golf Courses Fund Balance
- (j) Of the upfront County funding toward this project, it is estimated that municipalities will repay the County in future years for a portion of their share, totaling approximately \$650,000.
- (k) Project includes a change in scope. No additional expenditure authority is requested in 2015.
- (l) End User Technology Fund Balance
- (m) Capital Project Fund Balance is budgeted to partially cover the cost of the project to demolish the east wing of the former Health and Human Services Building (see footnote (d) on previous page).

WAUKESHA COUNTY 2015-2019 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2015 BUDGET	2016 PLAN	2017 PLAN	2018 PLAN	2019 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$265,000	\$2,579,000	\$3,643,000	\$8,000,000	\$14,000,000	\$28,487,000
System Projects	<u>\$0</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$151,000</u>	<u>\$0</u>	<u>\$176,000</u>
Subtotal	\$265,000	\$2,579,000	\$3,668,000	\$8,151,000	\$14,000,000	\$28,663,000
HEALTH AND HUMAN SERVICES						
SYSTEMS DEVELOPMENT						
Subtotal						\$0
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects	\$1,589,900	\$2,780,200	\$2,958,800	\$1,711,000	\$810,000	\$9,849,900
PUBLIC WORKS						
Highways	\$2,885,600	\$6,020,000	\$4,616,000	\$3,256,000	\$3,793,000	\$20,570,600
Highways/Major Maintenance	<u>\$3,942,400</u>	<u>\$4,450,000</u>	<u>\$4,450,000</u>	<u>\$3,200,000</u>	<u>\$3,200,000</u>	<u>\$19,242,400</u>
Subtotal Highways	\$6,828,000	\$10,470,000	\$9,066,000	\$6,456,000	\$6,993,000	\$39,813,000
Facilities	\$2,475,500	\$575,000	\$1,046,200	\$638,000	\$200,000	\$4,934,700
UW-Waukesha	\$2,828,000	\$700,000	\$46,000	\$2,324,000	\$0	\$5,898,000
Airport	<u>\$680,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$680,000</u>
Subtotal Public Works	\$12,811,500	\$11,745,000	\$10,158,200	\$9,418,000	\$7,193,000	\$51,325,700
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$1,360,000	\$0	\$0	\$0	\$0	\$1,360,000
FINANCING	<u>\$115,000</u>	<u>\$130,000</u>	<u>\$150,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$745,000</u>
Subtotal	\$1,475,000	\$130,000	\$150,000	\$175,000	\$175,000	\$2,105,000
TOTAL GROSS EXPENDITURES	\$16,141,400	\$17,234,200	\$16,935,000	\$19,455,000	\$22,178,000	\$91,943,600
LESS PROJECT SPECIFIC REVENUES	<u>(\$2,068,000)</u>	<u>(\$2,385,200)</u>	<u>(\$2,486,600)</u>	<u>(\$210,000)</u>	<u>(\$90,000)</u>	<u>(\$7,239,800)</u>
NET EXPENDITURES	\$14,073,400	\$14,849,000	\$14,448,400	\$19,245,000	\$22,088,000	\$84,703,800
Cash Balances Excluding Property Tax Levy	<u>\$1,923,400</u>	<u>\$1,250,000</u>	<u>\$275,000</u>	<u>\$151,000</u>	<u>\$0</u>	<u>\$3,599,400</u>
NET EXPENDITURES BEFORE TAXES, DEBT BORROWING AND INTEREST APPLIED	\$12,150,000	\$13,599,000	\$14,173,400	\$19,094,000	\$22,088,000	\$81,104,400

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. (See Debt Service Activity page)



2015 Budget	2016 5- Year Plan	2017 5- Year Plan	2018 5- Year Plan	2019 5- Year Plan
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Capital Plan Project Costs	\$16,141,400	\$17,234,200	\$16,935,000	\$19,455,000	\$22,178,000
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Capital Plan Funding

Project Direct Funding Sources (a)	\$767,500	\$2,185,200	\$2,261,600	\$210,000	\$90,000
Investment Income on Cash Balances	\$300,000	\$350,000	\$450,000	\$500,000	\$600,000
Tax levy/Current Funds (b)	\$5,073,900	\$3,699,000	\$3,223,400	\$3,845,000	\$5,488,000
Borrowed Funds	<u>\$10,000,000</u>	<u>\$11,000,000</u>	<u>\$11,000,000</u>	<u>\$14,900,000</u>	<u>\$16,000,000</u>
Total Capital Plan Funding	\$16,141,400	\$17,234,200	\$16,935,000	\$19,455,000	\$22,178,000

Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.00%	3.50%	4.00%	4.50%	4.50%
Planned Bond Issue	\$10,000,000	\$11,000,000	\$11,000,000	\$14,900,000	\$16,000,000

(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

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 2015-2019 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2015.

(Millions)	2013	2014	2015	2016	2017	2018	2019
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$198.0	\$198.9	\$207.1	\$213.3	\$219.7	\$226.3	\$233.1
Debt Ser.**	\$14.4	\$14.1	\$14.6	\$14.8	\$14.9	\$14.9	\$15.0
Ratio (%) of Debt to Oper	7.3%	7.1%	7.1%	6.9%	6.8%	6.6%	6.4%

*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
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$10,000,000
2014 Refunding (b)	2014	2017	\$4,255,000	0.80%	\$4,255,000
2013 GOPN	2013	2023	\$17,000,000	1.64%	\$16,500,000
2013 Refunding (c)	2013	2016	\$4,550,000	0.65%	\$2,515,000
2012 GOPN	2012	2022	\$20,000,000	1.64%	\$18,800,000
2012 Refunding (d)	2012	2015	\$6,635,000	1.19%	\$1,400,000
2011 GOPN (e)	2011	2021	\$19,490,000	1.81%	\$9,200,000
2010 GOPN (f)	2010	2020	\$9,000,000	1.93%	\$7,350,000
2009 GOPN (g)	2009	2019	\$15,700,000	2.70%	\$6,250,000
2008 GOPN	2008	2018	\$10,000,000	3.28%	\$5,700,000
TOTAL DEBT 12/31/14					\$81,970,000
2015 BUDGET (h)					\$10,000,000
TOTAL DEBT					<u>\$91,970,000</u>

(a) GOPN=General Obligation Promissory Note

(b) 2014 refunding includes \$4,255,000 of 2007 notes refunded in 2014.

(c) 2013 refunding includes \$4,550,000 of 2006 notes refunded in 2013.

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

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

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

(g) The 2009 issue includes \$7.7 million to refinance debt issued in 2001 and 2002.

(h) The 2015 budget will reduce the outstanding debt with the budgeted principal payment of \$12,635,000 to \$79,335,000.

Outstanding Debt Limit

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

	2013	2014	2015
	Budget Year	Budget Year	Budget Year
Equalized Value (i)	\$47,739,764,800	\$47,217,366,700	\$48,995,016,900
Debt Limit (5% x equalized value)	\$2,386,988,240	\$2,360,868,335	\$2,449,750,845
Outstanding Debt (j)	\$96,665,000	\$94,235,000	\$91,970,000
Available Debt Limit	\$2,290,323,240	\$2,266,633,335	\$2,357,780,845
Percent of Debt Limit Available	96.0%	96.0%	96.2%

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

(j) Includes anticipated 2014 debt issue of \$10.0 million.

FINANCIAL MANAGEMENT POLICIES

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). Below is a description of the County's fiscal management policies for revenues, operating expenditures, capital improvements, debt, investments, reserves, and the basis of budgeting and accounting methods. **The County budget is balanced as County budgeted expenditures and revenues are equal (including the use of fund balances).**

Revenue Policy

1. The County relies on property tax as its sole source of local tax revenues to fund state and local programs and services. Property taxes account for about 37% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 43% of revenue. Other tax options allowable by statute to counties include a 0.5% County sales tax and a local motor vehicle registration fee. Waukesha County has not implemented these other tax options.
2. The County attempts to maintain a diversified and stable revenue stream. The County continues its efforts for greater reliance on true user fee service charges to help offset reductions of federal/state funding and to reduce reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The County's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to cover increasing costs of providing those services.
3. The County maximizes its return on investment consistent with its investment policy. Investment income is used to reduce reliance on the property tax levy. There is minimal risk of market losses because of the strict adherence to investment and liquidity guidelines.
4. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.
5. Revenue forecasts (estimates) need to document the methods employed and the underlying assumptions that the revenue projections are based on.

Balanced Budget

A balanced budget is a budget in which revenues and expenditures are equal. Waukesha County's budget is balanced, as County budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses, fees, or fines), property taxes, and funds available for appropriation in fund balances as identified in the prior year Comprehensive Annual Financial Report.

Property Tax Levy Increase Limits

Enrolled 2013 Wisconsin Act 20 (2013-2015 State Budget) modified local tax levy increase limits for the 2013-2015 Budgets. The law allows a County to increase its total property tax levy for the 2013-2015 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 majority vote of the County Board.

The 2015 Waukesha County Budget tax levy increase is 0.99% as compared to the net new construction between 2013 and 2014 of 1.04%.

Property Tax Levy Rate Limit

Enrolled 2013 Wisconsin Act 20 (2013-2015 State Budget) eliminated property tax levy rate limits for Wisconsin counties.

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 fiscal sustainability, planning and direction for future action plans of resource allocation, linked to the County's strategic planning goals.
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, and 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 and return on investment.	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, and 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 and Land Use Section, Three-Year Maintenance Plan)
Vehicle/Equip. Replacement (Internal service fund)	Multi-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, Vehicle & Equipment Replacement Plan)
Sheriff's Jail Equipment Replacement	Five-year plan to replace most jail equipment costing less than \$100,000	The Sheriff'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		2014 KEY DATES											
		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.	June 5					■							
Department budget development.							■						
Co. Executive holds Town Hall public hearing on budget.	July 15, 24, & 28							■					
Departments submit budget and new position requests.								■					
Department Heads present budget requests to Co. Executive.								■					
Executive budget prepared.	Sept. 17									■			
Co. Executive message and budget presented to Co. Board.	Sep. 23								■				
Publication of County Board Public Notice.	Sept. 30										■		
Finance Committee holds public hearing on Proposed Budget.	Oct. 15										■		
Committees review of Co. Executive Proposed Budget.											■		
Finance Committee reviews amendments and makes recommendation to Board.											■		
Co. Board votes for adoption/amendment of budget.	2nd Tues. in Nov.											■	
Co. Executive vetoes (if necessary)- Co. Board action.												■	
Budget Monitoring.		■											

Capital Budget Process		2014 KEY DATES											
		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.	July 15, 24, & 28							■					
Executive review and decision making.								■					
Executive's capital budget and five-year plan developed.									■				
Executive presents five-year plan to Co. Board.	By Sep. 1									■			
Committees review of five-year capital plan.									■				
Finance Committee holds public hearing on proposed budget.	Oct. 15										■		
Board adopts/amends capital plan.											■		
Capital budget is adopted with operating budget.	2nd Tues. in Nov.											■	

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 15, 2014 reports provided by the State Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$48,995,016,900. This represents an increase of \$1,777,650,200 or 3.76% from 2013. A table listing 2013 and 2014 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2013 EQUAL PROP. VALUE	2014 EQUAL PROP. VALUE	'13-'14 CHANGE	% CHANGE
CITIES:				
Brookfield	\$5,997,534,700	\$6,321,394,700	\$323,860,000	5.40%
Delafield	\$1,253,023,400	\$1,318,097,600	\$65,074,200	5.19%
* Milwaukee	\$12,818,300	\$12,633,500	(\$184,800)	-1.44%
Muskego	\$2,534,512,400	\$2,644,311,300	\$109,798,900	4.33%
New Berlin	\$4,523,919,800	\$4,703,599,700	\$179,679,900	3.97%
Oconomowoc	\$1,799,980,600	\$1,860,351,900	\$60,371,300	3.35%
Pewaukee	\$2,569,531,900	\$2,682,773,200	\$113,241,300	4.41%
Waukesha	\$5,389,651,300	\$5,546,910,300	\$157,259,000	2.92%
SUBTOTAL	\$24,080,972,400	\$25,090,072,200	\$1,009,099,800	4.19%
TOWNS:				
Brookfield	\$992,266,200	\$979,150,300	(\$13,115,900)	-1.32%
Delafield	\$1,362,607,500	\$1,388,798,900	\$26,191,400	1.92%
Eagle	\$436,250,900	\$439,546,900	\$3,296,000	0.76%
Genesee	\$861,565,200	\$888,842,200	\$27,277,000	3.17%
Lisbon	\$1,019,198,300	\$1,054,644,000	\$35,445,700	3.48%
Merton	\$1,389,594,500	\$1,437,796,500	\$48,202,000	3.47%
Mukwonago	\$812,016,200	\$831,954,300	\$19,938,100	2.46%
Oconomowoc	\$1,378,151,000	\$1,386,514,300	\$8,363,300	0.61%
Ottawa	\$505,847,800	\$515,515,200	\$9,667,400	1.91%
Vernon	\$798,058,100	\$801,301,200	\$3,243,100	0.41%
Waukesha	\$887,517,600	\$915,414,800	\$27,897,200	3.14%
SUBTOTAL	\$10,443,073,300	\$10,639,478,600	\$196,405,300	1.88%
VILLAGES:				
Big Bend	\$140,045,300	\$143,260,200	\$3,214,900	2.30%
Butler	\$234,060,400	\$244,134,500	\$10,074,100	4.30%
Chenequa	\$434,159,000	\$455,550,200	\$21,391,200	4.93%
Dousman	\$168,721,500	\$174,715,800	\$5,994,300	3.55%
Eagle	\$147,658,700	\$144,892,500	(\$2,766,200)	-1.87%
Elm Grove	\$976,671,200	\$1,054,284,600	\$77,613,400	7.95%
Hartland	\$1,129,413,700	\$1,167,590,600	\$38,176,900	3.38%
Lac la Belle	\$109,118,400	\$107,641,800	(\$1,476,600)	-1.35%
Lannon	\$103,997,200	\$108,443,800	\$4,446,600	4.28%
Menomonee Falls	\$4,245,013,600	\$4,493,874,800	\$248,861,200	5.86%
Merton	\$362,858,100	\$376,123,800	\$13,265,700	3.66%
Mukwonago	\$674,276,600	\$705,867,600	\$31,591,000	4.69%
Nashotah	\$172,338,000	\$177,638,500	\$5,300,500	3.08%
North Prairie	\$204,322,200	\$217,495,300	\$13,173,100	6.45%
Oconomowoc Lake	\$320,329,600	\$316,908,100	(\$3,421,500)	-1.07%
Pewaukee	\$901,140,700	\$899,143,000	(\$1,997,700)	-0.22%
Summit	\$911,487,300	\$921,408,200	\$9,920,900	1.09%
Sussex	\$1,118,931,800	\$1,202,160,100	\$83,228,300	7.44%
Wales	\$338,777,700	\$354,332,700	\$15,555,000	4.59%
SUBTOTAL	\$12,693,321,000	\$13,265,466,100	\$572,145,100	4.51%
TOTAL	\$47,217,366,700	\$48,995,016,900	\$1,777,650,200	3.76%

* 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 2014 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 392,879. This represents an increase of 2,988 persons county-wide, or 0.77% from the 2010 Census.

	2010 CENSUS	2013	2014	'13 - '14 CHANGE	% CHANGE
CITIES					
Brookfield	37,920	37,835	37,847	12	0.03%
Delafield	7,085	7,083	7,093	10	0.14%
Milwaukee	0	0	0	0	0.00%
Muskego	24,135	24,239	24,304	65	0.27%
New Berlin	39,584	39,915	40,130	215	0.54%
Oconomowoc	15,759	16,004	16,293	289	1.83%
Pewaukee	13,195	13,654	13,728	74	0.56%
Waukesha	70,718	70,900	71,044	144	0.20%
CITIES TOTAL	208,396	209,630	210,439	809	0.39%
TOWNS					
Brookfield	6,116	6,095	6,064	(31)	-0.51%
Delafield	8,400	8,199	8,221	22	0.26%
Eagle	3,507	3,507	3,507	0	0.00%
Genesee	7,340	7,319	7,330	11	0.15%
Lisbon	10,157	10,202	10,236	34	0.33%
Merton	8,338	8,368	8,383	15	0.18%
Mukwonago	7,959	7,990	8,010	20	0.25%
Oconomowoc	8,408	8,547	8,602	55	0.65%
Ottawa	3,859	3,872	3,876	4	0.10%
Vernon	7,601	7,612	7,624	12	0.16%
Waukesha	9,133	9,131	9,168	37	0.41%
TOTAL TOWNS	80,818	80,842	81,021	179	0.22%
VILLAGES					
Big Bend	1,290	1,284	1,292	8	0.62%
Butler	1,841	1,834	1,832	(2)	-0.11%
Chenequa	590	587	587	0	0.00%
Dousman	2,302	2,320	2,327	7	0.30%
Eagle	1,950	1,944	1,946	2	0.10%
Elm Grove	5,934	5,934	5,963	29	0.49%
Hartland	9,110	9,124	9,141	17	0.19%
Lac la Belle	289	290	292	2	0.69%
Lannon	1,107	1,101	1,099	(2)	-0.18%
Menomonee Falls	35,626	35,710	35,798	88	0.25%
Merton	3,346	3,413	3,435	22	0.66%
Mukwonago	7,254	7,319	7,507	188	2.59%
Nashotah	1,395	1,383	1,387	4	0.29%
North Prairie	2,141	2,142	2,144	2	0.09%
Oconomowoc Lake	595	591	589	(2)	-0.34%
Pewaukee	8,166	8,166	8,154	(12)	-0.15%
Summit	4,674	4,695	4,713	18	0.39%
Sussex	10,518	10,623	10,669	46	0.44%
Wales	2,549	2,546	2,544	(2)	-0.08%
TOTAL VILLAGES	100,677	101,006	101,419	413	0.41%
TOTAL: COUNTY	389,891	391,478	392,879	1,401	0.36%

* 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

PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--

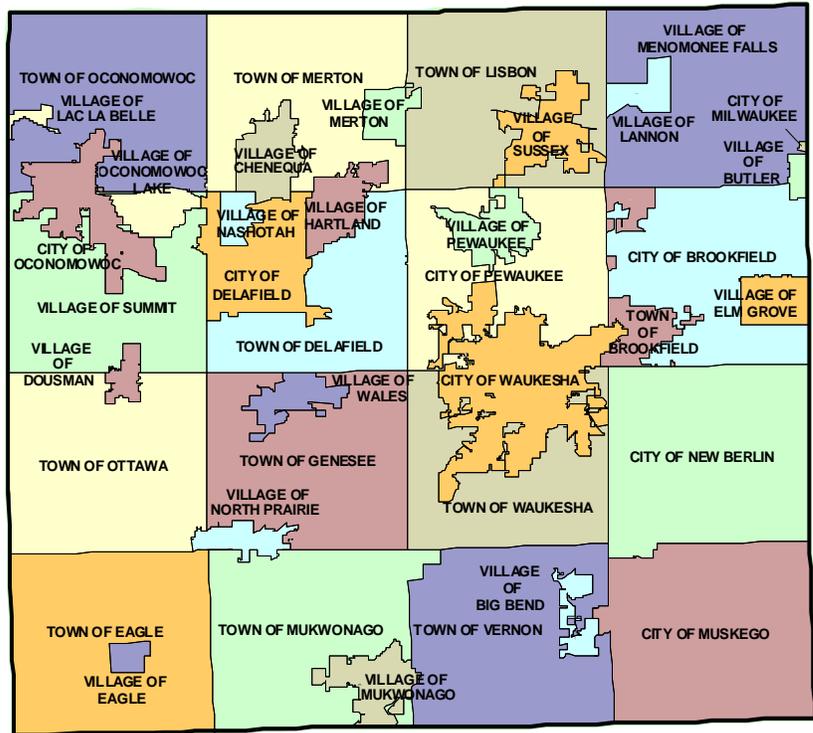
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2005	2004	\$2.11	(\$0.10)	-4.50%	
2006	2005	\$1.96	(\$0.15)	-6.95%	
2007	2006	\$1.83	(\$0.13)	-6.77%	
2008	2007	\$1.78	(\$0.05)	-2.95%	
2009	2008	\$1.79	\$0.01	0.66%	
2010	2009	\$1.87	\$0.08	4.50%	
2011	2010	\$1.97	\$0.10	5.42%	
2012	2011	\$2.01	\$0.04	2.03%	
2013	2012	\$2.11	\$0.10	4.98%	
2014	2013	\$2.15	\$0.04	1.66%	
Adopted	2015	2014	\$2.08	(\$0.06)	-2.97%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
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%	
2013	2012	\$98,798,522	\$761,039	0.78%	
2014	2013	\$99,505,152	\$706,630	0.72%	
Adopted	2015	2014	\$100,492,252	\$987,100	0.99%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
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%	
2013	2012	\$46,923,448,900	(\$1,823,609,400)	-3.74%	
2014	2013	\$46,387,463,200	(\$535,985,700)	-1.14%	
Adopted	2015	2014	\$48,283,418,200	\$1,895,955,000	4.09%

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

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2014	392,879
2010 Census	389,891
*Wisconsin DOA (2014), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	\$48,995,016,900
Excluding TID	\$48,283,418,200

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 second highest median household income, the second highest per capita income and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 19 villages and 11 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

TEN LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
Kohl's Department Stores	5,054
Pro Health Care	4,794
General Electric Healthcare	3,700
Quad Graphics Inc.	3,664
Roundy's	2,728
School District of Waukesha	1,784
Wal-Mart Corporation	1,543
Target Corporation	1,441
Waukesha County	1,364*
Community Memorial Hospital	1,333
Aurora Health Care	1,297
Elmbrook School District	1,220
Harley Davidson	1,219
Elmbrook Memorial Hospital	1,209
* Full-time equivalent employees.	
Source: Waukesha County February, 2014 employer inquiry updates.	

PRINCIPAL TAXPAYERS		
TAXPAYER	2013 EQUALIZED VALUE	2012 RANK
Brookfield Square*	\$189,220,000	1
Aurora	\$134,952,700	3
Individual	\$123,219,200	2
Kohl's Dept. Stores	\$104,432,350	4
Wal-Mart	\$103,164,800	6
Pro Health Care	\$101,187,690	5
Target Corporation	\$100,393,900	8
Belinski Bros.	\$98,614,400	10
Pabst Farms	\$93,310,700	7
Wimmer Brothers	\$93,056,600	N/A
Total	\$1,141,552,340	
*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		

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2013 NAICS (1)
Retail Trade, Transportation, Utilities	47,562
Manufacturing	43,617
Education and Health	38,567
Professional and Business Services	33,450
Leisure and Hospitality	19,695
Financial Activities	14,504
Construction	12,580
Other Services	7,960
Public Administration	5,980
Information	4,853
Natural Resources	489
Total	229,257
(1) North American Industry Classification System	
Source: Wisconsin Department of Workforce	
Development, Bureau of Workforce Information	

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2013	671	\$230,391
2012	566	\$192,414
2011	448	\$140,906
2010	445	\$151,984
2009	394	\$137,285
Source: U.S. Department of Commerce		

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2012 (1)		
Waukesha County		\$58,055
State of Wisconsin		\$42,121
United States		\$43,735
JOBS, 2012 (2)		229,257
UNEMPLOYMENT RATE, 2012 (2)		5.9%
(1) Bureau of Economic Analysis - US Department of Commerce		
(2) Wisconsin Department of Workforce Development		

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other
2011	\$37,883,814	\$1,103,080	\$9,655,814	\$1,360,989	\$285,177
2012	\$37,329,217	\$1,076,627	\$9,525,264	\$1,335,918	\$285,537
2013	\$35,670,846	\$1,055,120	\$9,389,591	\$1,346,196	\$278,012
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
% of Total	74.8%	2.4%	19.4%	2.8%	0.6%
See STATS/TRENDS Section for more detailed information					
* Includes Tax Incremental District Value					



Norman A. Cummings, Director
Waukesha County Department of Administration

Department of Administration – Budget Division:

Linda G. Witkowski, Budget Manager

William P. Duckwitz, Budget Management Specialist

Clara L. Daniels, Senior Financial Budget Analyst

Aaron M. Daul, Senior Financial Budget Analyst

Steven E. Trimborn, Senior Financial Budget Analyst

Mark R. Yatchak, Budget Intern

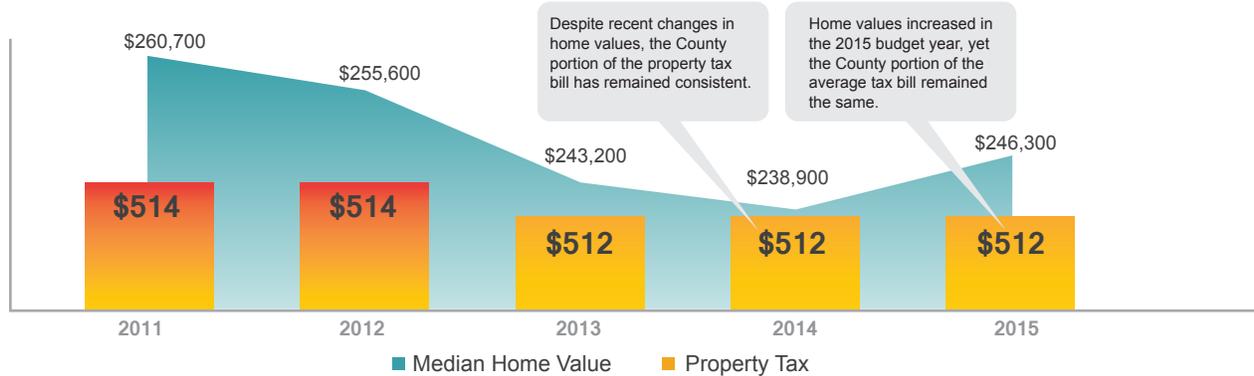
WAUKESHA COUNTY

Department Heads

Administration	Norman A. Cummings
* Deputy Chief Judge.....	Jennifer R. Dorow
* Clerk of Courts	Kathleen A. Madden
Corporation Counsel.....	Thomas P. Farley
* County Board Chairperson	Paul L. Decker
* County Clerk	Kathleen O. Novack
* County Executive	Daniel P. Vrakas
* District Attorney	Brad D. Schimel
Emergency Preparedness	Gary Bell
Federated Library	Connie Meyer
Health & Human Services.....	Antwayne Robertson
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Public Works	Allison M. Bussler
* Register of Deeds	James R. Behrend
* Sheriff	Daniel J. Trawicki
* Treasurer	Pamela F. Reeves
University of Wisconsin-Extension	Jerry Braatz
* Elected Position	



Home Values vs. County Property Taxes



2015 Comparative County Property Tax Rates

Per \$1,000 of Equalized Value



*Source: Wisconsin Taxpayers Alliance

2015 Budget Highlights

- County homeowners with a median valued home, estimated at about \$246,300, will see no change from last year on the county portion of their property tax bill.
- The adopted expenditure budget totals \$277.4 million - \$261.2 million in operating appropriations and \$16.1 million for capital projects. Total expenditures are down \$4.7 million from the 2014 Budget.
- A jointly operated single-stream material recycling facility with the City of Milwaukee will begin operation in 2015. County residents will no longer have to sort their paper, plastic, or other recyclable materials.
- A regional initiative has been established beginning in 2015 in which the Waukesha County Medical Examiner will be taking on the medical examiner responsibilities for Walworth and Washington Counties, providing stability, enhanced services, and professional oversight.

WHERE DOES YOUR LEVY GO? - 2015 TAX LEVY

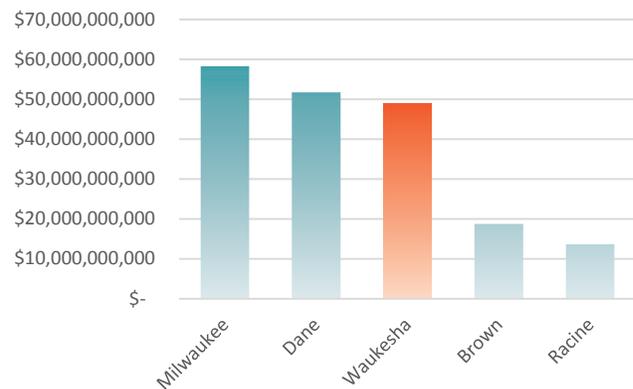


Employees per 1,000 Population



*Source: Wisconsin Department of Administration & Individual Budget Documents

Largest WI County Property Values



*Source: Wisconsin Taxpayers Alliance