

WAUKESHA COUNTY

2016 BUDGET IN BRIEF



Waukesha, Wisconsin

Waukesha County Executive

Paul Farrow

(Term Expires April 2019)

Board of Supervisors

(Terms Expire April 2016)

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About the cover:

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

A BRIEF GUIDE TO THE 2016 WAUKESHA COUNTY ADOPTED BUDGET



The Budget-In-Brief is a summary document. Further detail on the 2016 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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Waukesha County

OFFICE OF THE COUNTY EXECUTIVE

December 14, 2015

Dear Citizens of Waukesha County:

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

TAX IMPACT ON HOMEOWNERS

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

ONGOING IMPLEMENTATION OF INITIATIVES

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

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

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

New efforts to begin in 2016 include:

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

INVESTING IN INFRASTRUCTURE

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

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

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

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

ACKNOWLEDGEMENTS

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

Sincerely,



Paul Farrow
County Executive

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2016 BUDGET SUMMARY

	2015 Adopted Budget	2016 Budget	Incr/(Decr) From 2015 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$261,237,732	\$264,710,001	\$3,472,269	1.33%
MEMO: Less Interdept. Charges (a)	\$37,627,250	\$37,930,939	\$303,689	0.81%
MEMO: Net Expenditures (a)	\$223,610,482	\$226,779,062	\$3,168,580	1.42%
Less: Revenues (Excl. Retained Earnings)	\$148,791,057	\$151,348,108	\$2,557,051	1.72%
Less Net Appropriated Fund Balance	\$10,380,063	\$10,696,622	\$316,559	
TAX LEVY - OPERATING BUDGETS	\$102,066,612	\$102,665,271	\$598,659	0.59%
CAPITAL PROJECTS BUDGET				
Expenditures	\$16,141,400	\$20,782,800	\$4,641,400	28.8%
Less: Revenues	\$11,767,500	\$16,328,000	\$4,560,500	38.8%
Less: Appropriated Fund Balance	\$2,523,900	\$2,707,800	\$183,900	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,850,000	\$1,747,000	(\$103,000)	-5.6%
COUNTY TOTALS				
Expenditures (a)	\$277,379,132	\$285,492,801	\$8,113,669	2.9%
Less: Revenues	\$160,558,557	\$167,676,108	\$7,117,551	4.4%
Less: Appropriated Fund Balance	\$12,903,963	\$13,404,422	\$500,459	
County General Tax Levy (Excl Library)(c)	\$100,492,252	\$100,948,152	\$455,900	0.45%
Federated Library Tax Levy (b)	\$3,424,360	\$3,464,119	\$39,759	1.2%
Total County Tax Levy (c)	\$103,916,612	\$104,412,271	\$495,659	0.48%

(a) 2016 operating budget net expenditures are \$226,779,062 and total County net expenditures are \$247,561,862 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 2016 Budget purposes) increase is within Wisconsin's Act 55 Tax Levy limit provisions (see Planning and Budget Policy Section).

2016 Budget Tax Levy Breakdown

(General County and Federated Library)

	2015 Adopted Budget	2016 Budget	Incr/(Decr) From 2015 Adopted Budget	
			\$	%
General County Tax Levy	\$100,492,252	\$100,948,152	\$455,900	0.45%
General County Tax Rate	\$2.0813	\$2.0418	(\$0.0395)	-1.90%
General County Equalized Value	\$48,283,418,200	\$49,440,690,500	\$1,157,272,300	2.40%
Federated Library Tax Levy	\$3,424,360	\$3,464,119	\$39,759	1.16%
Federated Library Tax Rate	\$0.2863	\$0.2830	(\$0.0033)	-1.15%
Federated Library Equalized Value	\$11,960,623,400	\$12,239,774,800	\$279,151,400	2.33%

2016 TAX LEVY SUMMARY

Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$100,948,152, which is levied at a rate of \$2.04 (down from \$2.08) per \$1,000 of equalized value on all eligible property in the County. The Federated Library System Levy of \$3,464,119, which is levied at a rate of \$0.283 (down from \$0.286) 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 2015 adjusted from the 2000 census (the last time the long form was used to collect this information), is \$251,000. This is up \$4,700 from the 2014 value reflecting the County-wide average residential inflation rate of 1.9%. This results in no change in the County Tax Levy on the median home value as indicated below.



General County Tax Levy

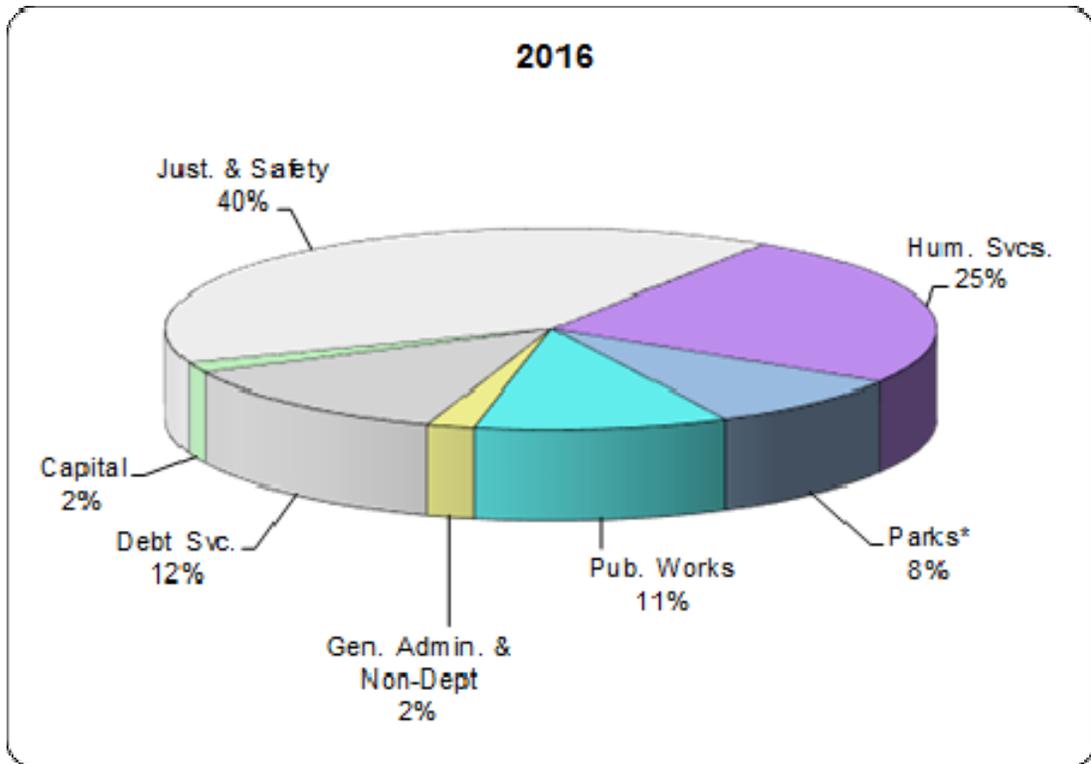
2014 Median Home Value	2014 County Tax	Residential Inflation	2015 Median Home Value	2015 County Tax	Change Amount	Change Percent
\$246,300	\$512	1.90%	\$251,000	\$512	\$0	0.0%

Homeowner County Taxes over 10 years Increase of \$1.20 (less than 1/4%) per Year

<u>Budget Year</u>	<u>Median Home Value</u>	<u>Rate / \$1,000</u>	<u>Tax</u>
2007	\$273,200	\$1.83	\$500
2016	\$251,000	\$2.04	\$512
Net 10-Year \$ Increase: \$12		10-Year Average:	0.24%

2015-2016 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2015 Adopted Budget		2016 Budget	Incr/(Decr) From 2015 Adopted Budget	
				\$	%
Justice & Public Safety	\$41,320,833		\$41,540,322	\$219,489	0.5%
Health & Human Services	\$25,716,440		\$25,760,161	\$43,721	0.2%
Parks, Env., Educ. & Land Use	\$9,103,832		\$9,053,591	\$(50,241)	-0.6%
Public Works	\$11,156,428		\$11,166,428	\$10,000	0.1%
General Administration	\$1,757,879		\$1,989,069	\$231,190	13.2%
Non-Departmental	\$61,200		\$46,200	\$(15,000)	-24.5%
Debt Service	\$12,950,000		\$13,109,500	\$159,500	1.2%
Capital Projects	\$1,850,000		\$1,747,000	\$(103,000)	-5.6%
Total Tax Levy	\$103,916,612		\$104,412,271	\$495,659	0.5%



*Includes Parks, Environment, Education, and Land Use

Mission Statement:

“The mission of Waukesha County government is to promote the health, safety and quality of life of citizens while fostering an economically vibrant community. We are committed to delivering effective, high quality programs and services in a courteous and fiscally prudent manner.”

Vision Statement:

“Waukesha County...leading the way with quality and value.”

Core Values:

Collaboration, Ethics and Integrity, Innovation, Efficiency, Communication, Diversity and Respect, Seeking Cost Savings and High-Quality Customer Service

County-Wide Key Strategic Outcomes:

Strategic Outcomes provide departments with a framework for identifying core priorities and establishing program goals:

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

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:

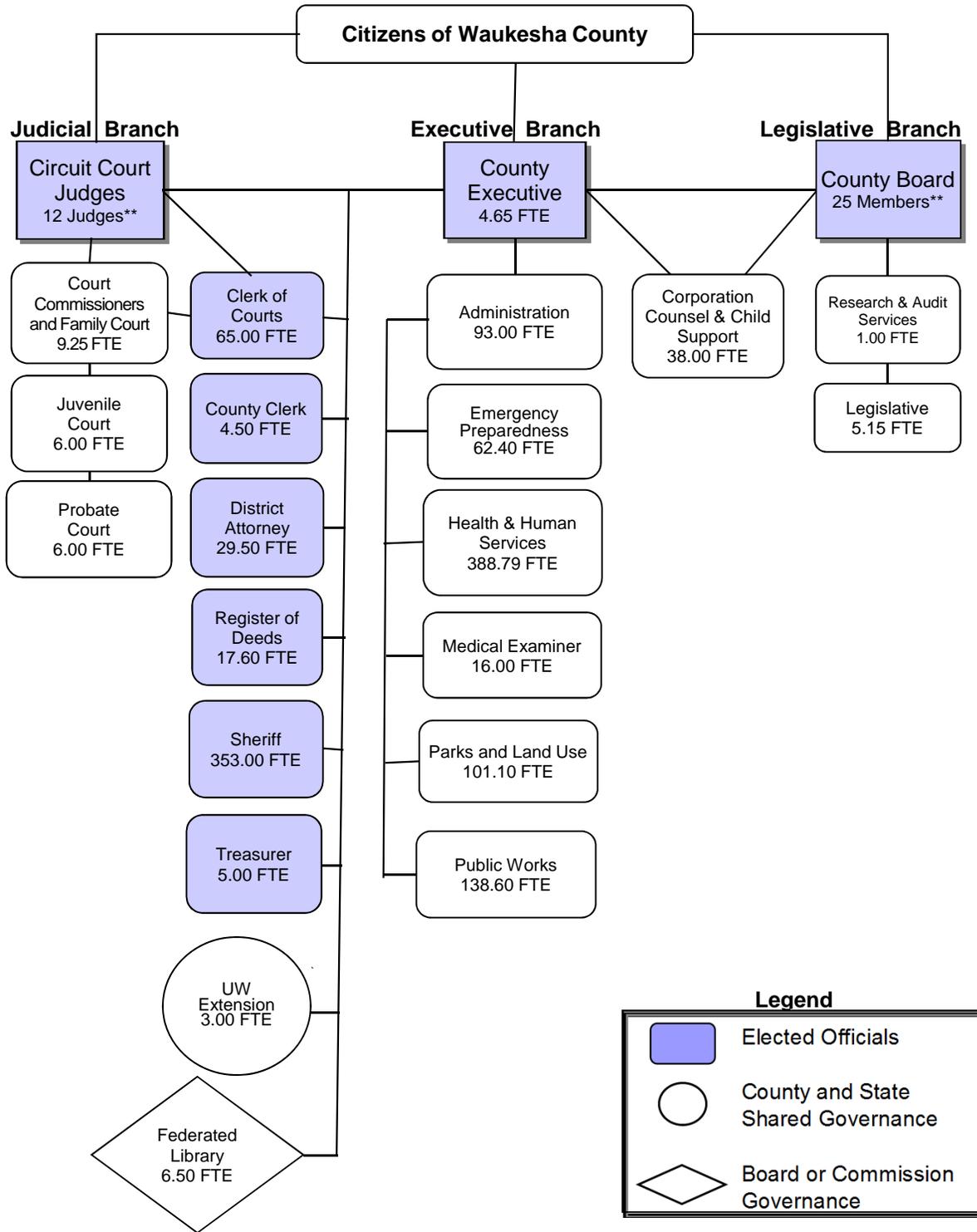
- Balance spending with people's ability to pay
- Incorporate citizen and stakeholder involvement
- Establish links to strategic planning
- Base Decisions on measurable objectives
- Maintain best budgeting practices (for stable future budgets)
- Protect the County's Aaa/AAA bond ratings

Departmental budgets are tied to the Strategic Plan in the following manner:

- Budget initiatives are organized under County-Wide Key strategic Outcomes.
- Objectives focus on areas that utilize significant budget resources.
- Key Outcome Indicators identify how the measure is an indication of success.
- Performance Measure data demonstrates level of achievement over multiple years and targets for the upcoming budget year.

Waukesha County Organizational Chart

With Total FTEs*



TOTAL POSITION EQUIVALENTS COUNTY WIDE* 1354.04 FTEs

*Does Not Include Extra Help and Overtime

**Elected Positions not included in total FTE Positions

BUDGETED POSITIONS 2014-2016 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2014 Year End</u>	<u>2015 Adopted Budget</u>	<u>2015 Modified Budget</u>	<u>2016 Budget</u>	<u>Incr/(Decr) From 2015 Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	93.50	93.50	93.50	93.00	(0.50)
Circuit Court Services	90.00	88.00	88.00	86.25	(1.75)
Corporation Counsel	38.00	38.00	38.00	38.00	0.00
County Board	7.00	7.00	7.00	6.15	(0.85)
County Clerk	4.00	4.00	4.00	4.50	0.50
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	62.40	62.40	62.40	0.00
Federated Library	7.00	6.00	6.00	6.50	0.50
Health & Human Services	398.46	391.54	391.54	388.79	(2.75)
Medical Examiner	11.00	15.00	15.00	16.00	1.00
Parks & Land Use	104.60	103.60	103.60	101.10	(2.50)
Public Works	135.60	139.60	139.60	138.60	(1.00)
Register Of Deeds	18.60	18.60	18.60	17.60	(1.00)
Sheriff	354.00	354.00	354.00	353.00	(1.00)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	3.00	3.00	3.00	3.00	0.00
Total Regular Positions (FTE)	1,364.31	1,363.39	1,363.39	1,354.04	(9.35)
Total Extra-Help Positions (FTE)	120.72	111.47	111.47	112.48	1.01
Total Overtime Positions (FTE)	22.37	22.26	22.32	22.39	0.13
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,507.40</u>	<u>1,497.12</u>	<u>1,497.18</u>	<u>1,488.91</u>	<u>(8.21)</u>

SIGNIFICANT CHANGES FOR 2016:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 8.21 FTE, including temporary extra help and overtime.
- There is a net decrease of 9.35 FTE budgeted regular positions.
- Temporary extra help increases by 1.01 FTE (about 2,109 hours), and budgeted overtime decreases by 0.13 FTE (about 271 hours).

2016 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2016 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '15 - '16
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$6,198,863	\$409,650	\$349,841	\$5,439,372	\$57,489
Radio Services	\$1,811,697 (a)	\$2,092,590	(\$280,893)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$280,893)	\$280,893	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$751,723)	\$751,723	\$0	\$0
DISTRICT ATTORNEY	\$2,512,876	\$679,539	\$0	\$1,833,337	\$26,000
CIRCUIT COURT SERVICES	\$9,262,381	\$3,702,200	\$20,000	\$5,540,181	(\$34,300)
MEDICAL EXAMINER	\$2,202,659	\$1,247,049	\$0	\$955,610	(\$24,700)
SHERIFF	<u>\$39,016,226</u>	<u>\$10,987,935</u>	<u>\$256,469</u>	<u>\$27,771,822</u>	<u>\$195,000</u>
Subtotal: Justice & Public Safety	\$61,004,702	\$18,086,347	\$1,378,033	\$41,540,322	\$219,489
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,473,725	\$2,131,542	\$0	\$342,183	\$6,721
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$69,950,099	\$44,436,980	\$95,141	\$25,417,978	\$37,000
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$3,166,363</u>	<u>\$3,166,363</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$75,590,187	\$49,734,885	\$95,141	\$25,760,161	\$43,721
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,337,809	\$3,052,110	\$275,000	(\$1,989,301)	(\$33,000)
UW-EXTENSION: EDUCATION	\$579,929	\$216,466	\$13,700	\$349,763	\$0
FEDERATED LIBRARY					
County	\$3,464,119	\$0	\$0	\$3,464,119	\$39,759
State Aids	\$1,647,682	\$1,547,682	\$100,000	\$0	\$0
CAFÉ Shared Automation	\$357,639	\$418,719	(\$61,080)	\$0	\$0
CAFÉ Rtn'd. Fund Balance	\$0	(\$61,080)	\$61,080	\$0	\$0
PARKS & LAND USE					
General	\$11,802,265	\$4,503,255	\$70,000	\$7,229,010	(\$57,000)
Community Development	\$2,949,112	\$2,949,112	\$0	\$0	\$0
Land Information Systems	\$770,066	\$770,066	\$0	\$0	\$0
Tarmann Parkland Acquisitions	\$1,000,000	\$200,000	\$800,000	\$0	\$0
Golf Courses	\$3,178,577 (a)	\$3,233,100	(\$54,523)	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	(\$54,523)	\$54,523	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,180,525 (a)	\$1,082,700	\$97,825	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$97,825	(\$97,825)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$4,507,866 (a)	\$4,545,000	(\$37,134)	\$0	\$0
MRF Retained Earnings	\$0	(\$37,134)	\$37,134	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$1,342,500)</u>	<u>\$1,342,500</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$32,775,589	\$21,120,798	\$2,601,200	\$9,053,591	(\$50,241)

(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.

2016 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2016 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '15 - '16
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,682,178	\$438,383	\$130,000	\$8,113,795	\$145,358
Transportation	\$15,022,600	\$12,034,530	\$88,000	\$2,900,070	(\$125,358)
Central Fleet Maintenance	\$4,090,150 (a)	\$4,091,729	(\$1,579)	\$0	\$0
Central Fleet Rtn'd. Earnings	\$0	(\$1,579)	\$1,579	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$111,083)	\$111,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,170,208 (a)	\$3,171,437	(\$1,229)	\$0	\$0
Veh. Replace Rtn'd. Earnings	\$0	(\$1,229)	\$1,229	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,179,441 (a)</u>	<u>\$826,049</u>	<u>\$200,829</u>	<u>\$152,563</u>	<u>(\$10,000)</u>
Subtotal: Public Works	\$32,144,577	\$20,448,237	\$529,912	\$11,166,428	\$10,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE					
General	\$583,365	\$12,000	\$0	\$571,365	\$10,400
COUNTY BOARD	\$1,114,052	\$0	\$0	\$1,114,052	(\$62,713)
COUNTY CLERK	\$676,241	\$235,470	\$85,287	\$355,484	\$43,124
TREASURER	\$687,896	\$6,401,746	\$0	(\$5,713,850)	\$270,000
ADMINISTRATION					
General	\$6,447,002 (b)	\$1,723,048	\$28,000	\$4,695,954	(\$54,900)
Risk Management	\$2,761,728 (a)	\$2,698,300	\$63,428	\$0	\$0
Collections	\$900,312 (a)	\$900,312	\$30,000	(\$30,000)	\$30,000
Collections Fund Bal. Appr.	\$0	(\$86,154)	\$86,154	\$0	\$0
End User Technology	\$7,434,889 (a)(b)(c)	\$7,493,243	(\$58,354)	\$0	\$0
End User Technology Rtn'd. Earn.	\$0	(\$58,354)	\$58,354	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$846,750)	\$846,750	\$0	\$0
General	<u>\$1,480,744</u>	<u>\$484,680</u>	<u>\$0</u>	<u>\$996,064</u>	<u>(\$4,721)</u>
Subtotal: General Administration	\$22,086,229	\$18,957,541	\$1,139,619	\$1,989,069	\$231,190
NON DEPARTMENTAL					
GENERAL	\$1,906,600	\$1,476,300	\$384,100	\$46,200	(\$15,000)
HEALTH & DENTAL INSURANCE	\$23,348,500 (a)	\$21,524,000	\$1,824,500	\$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	\$26,455,100	\$23,000,300	\$3,408,600	\$46,200	(\$15,000)
DEBT SERVICE--GENERAL					
	<u>\$14,653,617</u>	<u>\$0</u>	<u>\$1,544,117</u>	<u>\$13,109,500</u>	<u>\$159,500</u>
Subtotal: Operating Budget	\$264,710,001	\$151,348,108	\$10,696,622	\$102,665,271	\$598,659
CAPITAL PROJECTS					
	<u>\$20,782,800</u>	<u>\$16,328,000</u>	<u>\$2,707,800</u>	<u>\$1,747,000</u>	<u>(\$103,000)</u>
GRAND TOTAL	<u>\$285,492,801</u>	<u>\$167,676,108</u>	<u>\$13,404,422</u>	<u>\$104,412,271</u>	<u>\$495,659</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 2016 Budget, the Information Technology Solutions program (levy funded) is shifted from the Department of Administration (DOA) – End User Technology Internal Service Fund to the DOA – General Fund. History has been restated for comparability purposes.

(c) For the 2016 Budget, the Department of Administration (DOA) - Communications Fund is shifted into the DOA - End User Technology Fund and is now reflected as a program within the fund. History has been restated for comparability purposes.

2014 - 2016 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2014 Actual	2015 Adopted Budget	2015 Estimate (a)	2016 Budget	Incr/(Decr) From 2015 Adpt. Budget
Personnel Costs	\$115,906,014	\$118,911,343	\$117,658,527	\$119,791,099	\$879,756
Operating Expenses	\$93,789,069	\$105,789,707	\$101,632,389	\$107,901,267	\$2,111,560
Interdepartmental Charges	\$19,644,927	\$20,352,615	\$20,009,214	\$20,513,368	\$160,753
Fixed Assets & Imprvmnts (a)(b)	\$1,761,470	\$1,564,750	\$1,630,329	\$1,850,650	\$285,900
Debt Service-Excl Proprietary (b)	\$14,117,312	\$14,619,317	\$14,435,806	\$14,653,617	\$34,300
Capital Projects	\$20,353,546	\$16,141,400	\$19,302,945	\$20,782,800	\$4,641,400
Total Expenditures	\$265,572,338	\$277,379,132	\$274,669,210	\$285,492,801	\$8,113,669

FUNCTIONAL AREA	2014 Actual	2015 Adopted Budget	2015 Estimate (a)	2016 Budget	Incr/(Decr) From 2015 Adpt. Budget
Justice & Public Safety (a)	\$59,893,334	\$60,302,142	\$60,376,894	\$61,004,702	\$702,560
Health & Human Services	\$69,753,738	\$74,290,321	\$73,391,328	\$75,590,187	\$1,299,866
Parks, Env., Educ. & Land Use	\$28,253,517	\$32,295,829	\$30,867,457	\$32,775,589	\$479,760
Public Works	\$30,936,994	\$31,878,744	\$31,305,116	\$32,144,577	\$265,833
General Administration	\$20,560,343	\$21,812,379	\$21,426,512	\$22,086,229	\$273,850
Non-Departmental	\$21,703,554	\$26,039,000	\$23,563,152	\$26,455,100	\$416,100
Debt Service-Excl Proprietary (b)	\$14,117,312	\$14,619,317	\$14,435,806	\$14,653,617	\$34,300
Capital Projects (a)	\$20,353,546	\$16,141,400	\$19,302,945	\$20,782,800	\$4,641,400
Total Expenditures	\$265,572,338	\$277,379,132	\$274,669,210	\$285,492,801	\$8,113,669

(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.

2016 EXPENDITURE HIGHLIGHTS

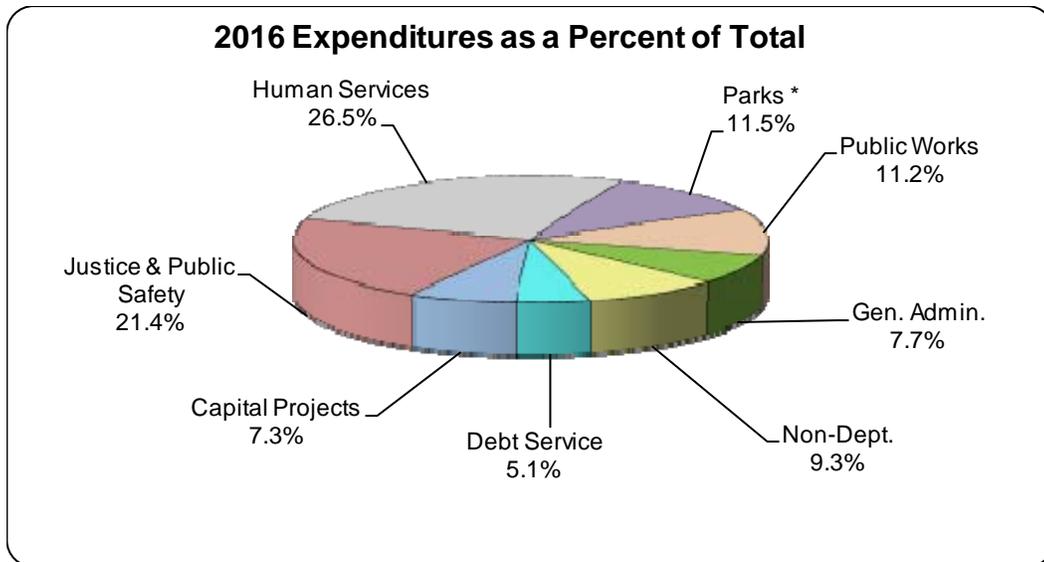
Expenditure Budget:

The 2016 total gross expenditure budget is \$285,492,801, an increase of \$8,113,669 or 2.9% from the 2015 adopted budget. The 2016 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$264,710,001 and capital project spending of \$20,782,800. The total operating budget increases by \$3,472,269 or 1.3% from the 2015 adopted operating budget while capital project expenditures increase by \$4,641,400 or 28.8% from the 2015 adopted budget.

The net total operating expenditure budget after excluding \$37,930,939 of interdepartmental charges, mainly from Internal Service Funds (which are double budgeted), is \$226,779,062, an increase of \$3,168,580 or 1.4%.

The budget includes net personnel costs totaling \$119.8 million or about 45% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$879,800, or 0.7% from the 2015 adopted budget level.

Operating expenditures (including purchased services, operating expenses and interdepartmental charges) increase by about \$2.3 million or 1.8% from \$126.1 million in the 2015 budget to \$128.4 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1.9 million, an increase of \$285,900 from the 2016 budget. Debt service payments are budgeted at \$14.7 million which is an increase of \$34,300 from the 2015 budget level or about 6.9% 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	\$61,004,702	21.4%
Human Services	\$75,590,187	26.5%
Parks *	\$32,775,589	11.5%
Public Works	\$32,144,577	11.2%
Gen. Admin.	\$22,086,229	7.7%
Non-Dept.	\$26,455,100	9.3%
Debt Service	\$14,653,617	5.1%
Capital Projects	<u>\$20,782,800</u>	7.3%
Total Expenditures	\$285,492,801	100.0%

* Includes Parks, Environment, Education and Land Use

2014-2016 REVENUE SUMMARY

SOURCE	2014	2015	2015	2016	Incr/(Decr)
	Actual	Adopted Budget (c)	Estimate	Budget	From 2015 Adpt. Budget
Intgov't Contracts & Grants	\$52,200,897	\$51,896,065	\$52,937,819	\$56,086,793	\$4,190,728
State Transportation Aids	\$4,478,931	\$4,478,931	\$4,617,114	\$4,617,114	\$138,183
State Shared Revenues	\$1,151,334	\$845,000	\$845,000	\$835,000	\$(10,000)
Fines & Licenses	\$2,769,996	\$2,704,795	\$2,713,736	\$2,798,157	\$93,362
Charges for Services (a)(c)	\$32,208,476	\$35,361,871	\$34,742,164	\$36,055,087	\$693,216
Interdepartmental Revenue	\$36,276,091	\$37,627,250	\$36,214,471	\$37,930,939	\$303,689
Other Revenues (a)(c)	\$14,352,650	\$11,638,927	\$11,577,074	\$11,639,339	\$412
Interest/Penalty on Delinq Taxes	\$2,726,236	\$2,758,000	\$2,758,000	\$2,703,000	\$(55,000)
Investment Inc-Unrestricted Funds	\$2,469,790	\$3,607,646	\$2,000,000	\$3,407,646	\$(200,000)
Debt Borrowing	\$10,000,000	\$10,000,000	\$10,000,000	\$12,000,000	\$2,000,000
Appropriated Fund Balance	\$8,188,140	\$12,903,963	\$14,206,320	\$13,404,422	\$500,459
Retained Earnings (a)(b)	\$(3,720,983)	\$(359,928)	\$(1,859,100)	\$(396,967)	\$(37,039)
Tax Levy	\$102,470,780	\$103,916,612	\$103,916,612	\$104,412,271	\$495,659
Total Revenues	\$265,572,338	\$277,379,132	\$274,669,210	\$285,492,801	\$8,113,669

FUNCTION	2014	2015	2015	2016	Incr/(Decr)
	Actual	Adopted Budget	Estimate	Budget	From 2015 Adpt. Budget
Justice & Public Safety	\$16,774,968	\$17,921,665	\$17,671,725	\$18,367,240	\$445,575
Health & Human Services	\$46,799,209	\$48,342,734	\$48,928,049	\$49,734,885	\$1,392,151
Parks, Env, Educ & Land Use	\$18,394,479	\$20,870,789	\$20,781,630	\$21,175,710	\$304,921
Public Works	\$20,642,227	\$19,949,821	\$19,716,284	\$20,451,045	\$501,224
General Administration	\$18,700,151	\$19,103,376	\$17,614,490	\$19,015,895	\$(87,481)
Non-Departmental	\$22,357,105	\$22,962,600	\$21,925,700	\$23,000,300	\$37,700
Debt Borrowing	\$10,000,000	\$10,000,000	\$10,000,000	\$12,000,000	\$2,000,000
Capital Projects	\$4,966,262	\$1,767,500	\$1,767,500	\$4,328,000	\$2,560,500
Appropriated Fund Balance	\$8,188,140	\$12,903,963	\$14,206,320	\$13,404,422	\$500,459
Retained Earnings (a)(b)	\$(3,720,983)	\$(359,928)	\$(1,859,100)	\$(396,967)	\$(37,039)
Tax Levy	\$102,470,780	\$103,916,612	\$103,916,612	\$104,412,271	\$495,659
Total Revenues	\$265,572,338	\$277,379,132	\$274,669,210	\$285,492,801	\$8,113,669

- (a) Includes revenues from Proprietary Fund (e.g., Radio Services) 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 2015 budget has been restated for comparative purposes to the 2016 budget.

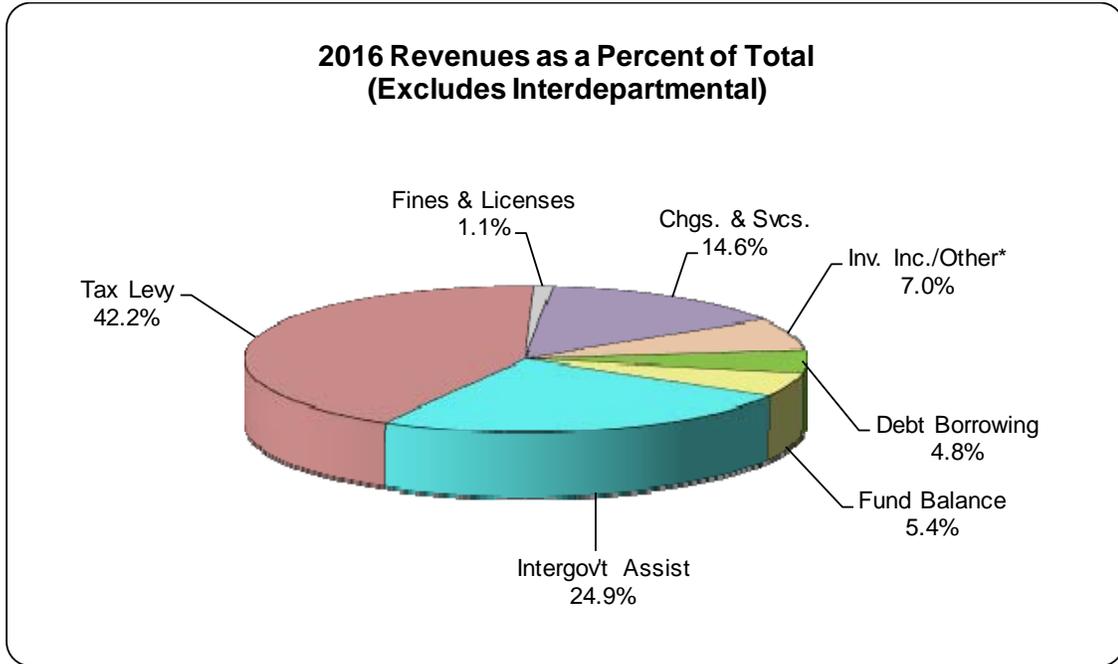
2016 REVENUE HIGHLIGHTS

Revenue Budget:

The 2016 revenue budget (excluding property Tax Levy, Fund Balance appropriations and revenue generating proprietary fund retained earnings) totals \$168,073,075, an increase of \$7,154,590 or 4.4% from the 2015 Adopted Budget. The revenue budget includes \$37,930,939 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 2016 revenues consist of departmental operating revenues budgeted at \$151,348,108 and capital project funds at \$16,328,000 including \$12,000,000 from planned borrowing. Overall, the operating revenues increase nearly \$2.56 million or 1.7% from the prior year budget, while capital project revenues increase by \$4.56 million or 38.8%.

The graph below reflects the ratio of revenue sources budgeted for 2016 to all revenue sources, with tax levy of 42.2% and Intergovernmental Assistance of 24.9% (after excluding Interdepartmental revenues) as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

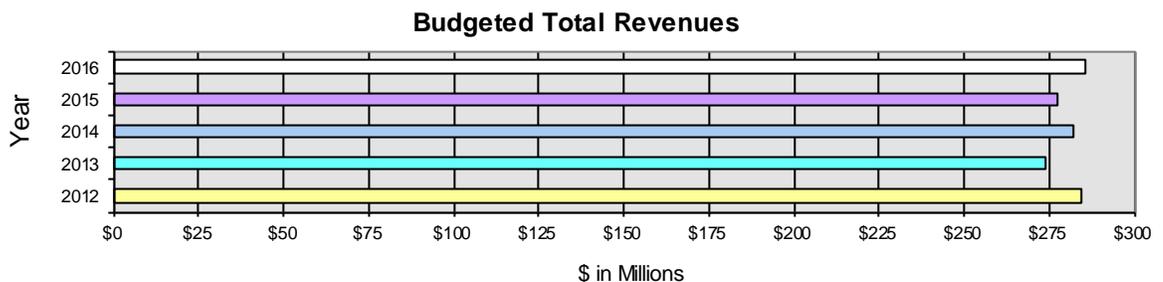
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The County combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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, historically low interest rates impacting County investments, 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 2012-2016. Total revenues are budgeted to increase nearly \$8.11 million or 2.9% to \$285.5 million.



Pg #	PROJECT TITLE	Project Number	2016 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT						
482	RUNWAY 10/28 SAFETY AREAS	200310			(a)	\$0
EMERGENCY PREPAREDNESS - BUILDINGS						
483	COMMUNICATIONS CENTER EXPANSION	200808	\$203,000			\$203,000
PUBLIC WORKS - BUILDINGS						
484	LAW ENFORCEMENT CTR MECHANICAL UPGRADES	201413	\$2,376,000			\$2,376,000
485	HIGHWAY SUBSTATION HVAC UPGRADES	201109	\$200,000			\$200,000
486	DEMOLISH FORMER HHS BUILDING	201503	\$1,785,000		(b)	\$1,785,000
UW - WAUKESHA						
487	UWW ROOFING UPGRADES	201210	\$700,000	\$0		\$700,000
PUBLIC WORKS - HIGHWAYS						
488	CTH I, CTH ES TO CTH O REHAB	201005	\$1,164,000	\$0		\$1,164,000
489	CTH Q OCONOMOWOC RIVER BRIDGE	201201	\$119,000	\$0		\$119,000
490	CHT P, BARK RIVER BRIDGE	200606	\$286,000	\$0		\$286,000
491	WEST WAUKESHA BYPASS	200917	\$2,137,000	\$200,000	(c)	\$1,937,000
493	CTH NN, STH 83 TO CTH ES	201006	\$1,798,000	\$1,762,000	(d)	\$36,000
494	CTH M, CTH YY TO EAST COUNTY LINE	201008	\$1,200,000	\$0		\$1,200,000
495	CTH M, CALHOUN RD-CTH YY	201202	\$324,000	\$0		\$324,000
496	CTH C, MILL STREET TO OAKWOOD ROAD	201116	\$2,128,000	\$741,000	(e)	\$1,387,000
497	CTH I, FOX RIVER BRIDGE	201601	\$6,000			\$6,000
498	BRIDGE AID PROGRAM	9131	\$100,000	\$0		\$100,000
499	CULVERT REPLACEMENT PROGRAM THRU 2017	9817	\$100,000	\$0		\$100,000
500	REPAVING PROGRAM 2013-2017	200911	\$3,000,000	\$600,000	(f)	\$2,400,000
501	SIGNAL/SAFETY IMPROVEMENTS	200427	\$1,250,000	\$0		\$1,250,000

- (a) Project includes a change in scope. No additional expenditure authority is requested in 2016.
- (b) Capital Project Fund Balance is budgeted to cover this project (see footnote (m) on next page).
- (c) Federal/State highway revenue.
- (d) Includes local highway reimbursement of \$1,218,000 and County Highway Improvement Program – Discretionary (CHIP - D) funding of \$544,000
- (e) Local highway reimbursement.
- (f) Includes CHIP funding of \$300,000 and CHIP – D funding of \$300,000.

For more information about these capital projects, visit the 2016 Waukesha County Adopted Budget Book, online at www.waukeshacounty.gov/budget. Once open, view the page numbers corresponding to the various capital projects.

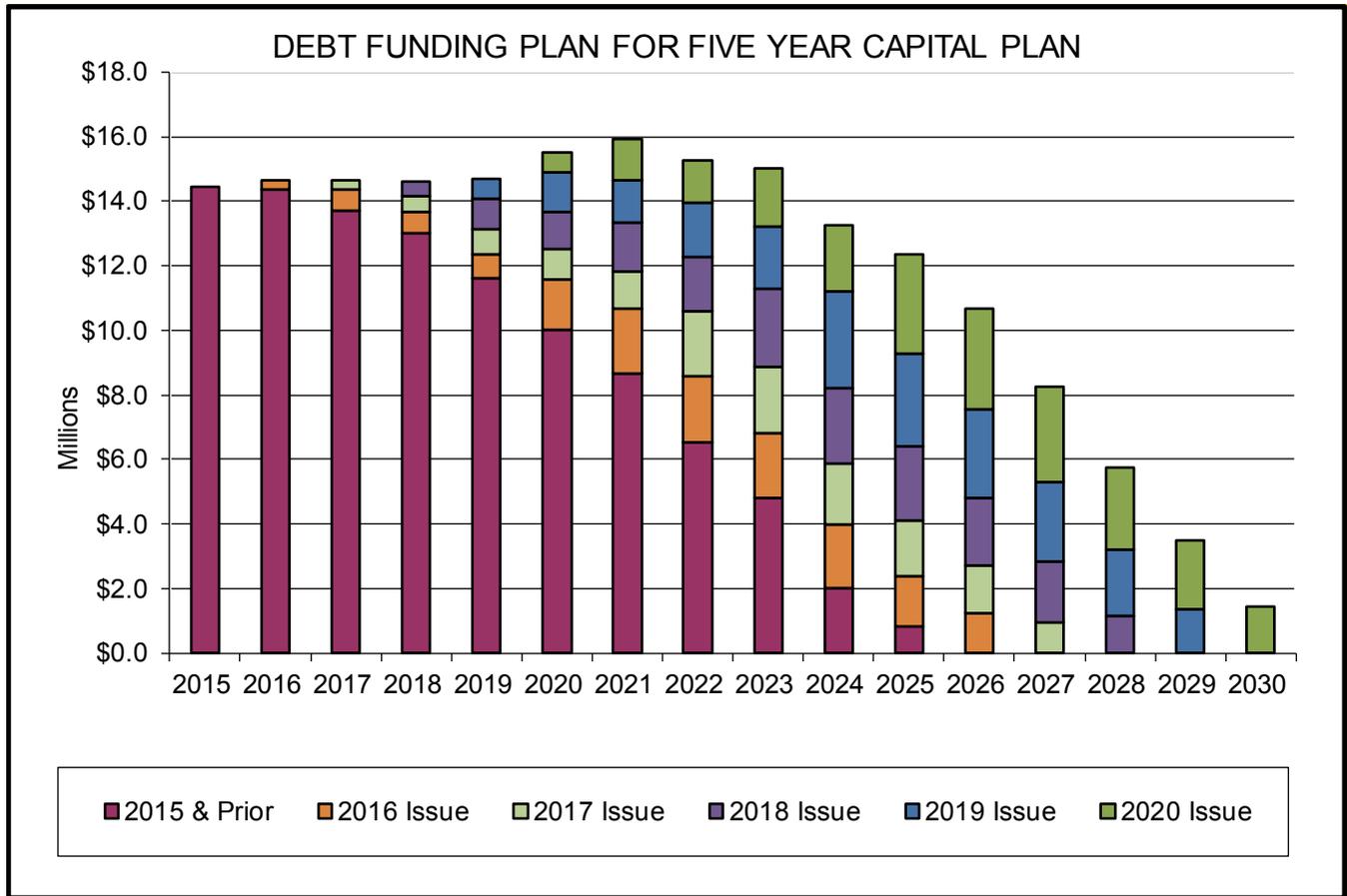
Pg #	PROJECT TITLE	Project Number	2016 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PARKS AND LAND USE						
503	ENERGY EFFICIENCY IMPROVEMENTS	201208	\$180,000	\$65,000	(g)(l)	\$115,000
504	MINOOKA RESTROOM SHELTER	201602	\$50,000			\$50,000
505	RETZER NATURE CENTER MRF EDU SPACE RENOVATION	201606	\$356,000	\$356,000	(h)	\$0
506	LAKE COUNTRY TRAIL STH 67 UNDERPASS	201607	\$229,000	\$50,000	(i)	\$179,000
507	NAGAWAUKEE ICE ARENA DASHER BOARD PROJECT	201608	\$216,800	\$216,800	(j)	\$0
508	PAVEMENT MANAGEMENT 2013 - 2017	200824	\$500,000	\$0		\$500,000
IT - SHERIFF						
509	SEC REC/DISPLAY EQPMNT RPLCMNT/VIDEO VISIT STUDY	201615	\$55,000	\$55,000	(k)	\$0
IT - COUNTY BOARD/COUNTY CLERK						
511	COUNTY BOARDROOM TECHNOLOGY UPGRADE PROJECT	201619	\$115,000		(l)	\$115,000
COUNTYWIDE TECHNOLOGY PROJECTS						
513	PAYROLL/HUMAN RESOURCES INFORMATION SYSTEM	201617	\$75,000			\$75,000
EST. FINANCING (Includes Arb Rebate/Discount)		999999	\$130,000	\$0		\$130,000
TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed			\$20,782,800	\$4,045,800		\$16,737,000
ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED						
STATE COMPUTER EQUIPMENT EXEMPTION				\$600,000		
STATE SHARED REVENUE/UTILITY PAYMENT				\$100,000		
GENERAL FUND BALANCE				\$230,000	(l)	
CAPITAL PROJECT FUND BALANCE				\$1,785,000	(m)	
DEBT ISSUE PROCEEDS				\$12,000,000		
INVESTMENT INCOME EARNED ON DEBT ISSUE				\$275,000		
TOTAL FROM OTHER FUNDING SOURCES						\$14,990,000
TAX LEVY						\$1,747,000

- (g) Project includes \$65,000 of Golf Course Fund Balance to fund energy efficiency improvements related to that enterprise fund. The project is also funded with \$115,000 of General Fund Balance to cover the cost of non-enterprise energy efficiency improvements (see footnote (l)).
- (h) Material Recycling Fund Balance.
- (i) Local share reimbursement.
- (j) Ice Arena Fund Balance.
- (k) Prior-year jail assessment fee revenues reserves.
- (l) Projects are funded with \$115,000 of General Fund Balance each.
- (m) Capital Project Fund Balance is budgeted to cover costs of the project to demolish the former Health and Human Services Building.

WAUKESHA COUNTY 2016-2020 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2016 BUDGET	2017 PLAN	2018 PLAN	2019 PLAN	2020 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$2,579,000	\$4,183,000	\$8,000,000	\$14,000,000	\$13,700,000	\$42,462,000
System Projects	<u>\$55,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$246,000</u>	<u>\$0</u>	<u>\$301,000</u>
Subtotal	\$2,634,000	\$4,183,000	\$8,000,000	\$14,246,000	\$13,700,000	\$42,763,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects	\$1,531,800	\$2,580,700	\$4,576,500	\$700,000	\$1,591,100	\$10,980,100
PUBLIC WORKS						
Highways	\$9,162,000	\$4,726,000	\$3,565,000	\$4,676,000	\$4,552,000	\$26,681,000
Highways/Major Maintenance	<u>\$4,450,000</u>	<u>\$4,450,000</u>	<u>\$3,200,000</u>	<u>\$3,200,000</u>	<u>\$3,250,000</u>	<u>\$18,550,000</u>
Subtotal Highways	\$13,612,000	\$9,176,000	\$6,765,000	\$7,876,000	\$7,802,000	\$45,231,000
Facilities	\$1,985,000	\$1,366,200	\$638,000	\$200,000	\$200,000	\$4,389,200
UW-Waukesha	\$700,000	\$0	\$2,000,000	\$0	\$0	\$2,700,000
Airport	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Public Works	\$16,297,000	\$10,542,200	\$9,403,000	\$8,076,000	\$8,002,000	\$52,320,200
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$190,000	\$0	\$0	\$0	\$0	\$190,000
FINANCING	<u>\$130,000</u>	<u>\$150,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$805,000</u>
Subtotal	\$320,000	\$150,000	\$175,000	\$175,000	\$175,000	\$995,000
TOTAL GROSS EXPENDITURES	\$20,782,800	\$17,455,900	\$22,154,500	\$23,197,000	\$23,468,100	\$107,058,300
LESS PROJECT SPECIFIC REVENUES	<u>(\$3,353,000)</u>	<u>(\$2,222,400)</u>	<u>(\$3,090,300)</u>	<u>(\$215,500)</u>	<u>(\$375,000)</u>	<u>(\$9,256,200)</u>
NET EXPENDITURES	\$17,429,800	\$15,233,500	\$19,064,200	\$22,981,500	\$23,093,100	\$97,802,100
Cash Balances Excluding Property Tax Levy	<u>\$3,407,800</u>	<u>\$1,837,500</u>	<u>\$257,500</u>	<u>\$246,000</u>	<u>\$195,500</u>	<u>\$5,944,300</u>
NET EXPENDITURES BEFORE TAXES, DEBT BORROWING AND INTEREST APPLIED	\$14,022,000	\$13,396,000	\$18,806,700	\$22,735,500	\$22,897,600	\$91,857,800

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)



	2016	2017	2018	2019	2020
	Budget	5 - Year Plan			

Capital Plan Project Costs	\$20,782,800	\$17,455,900	\$22,154,500	\$23,197,000	\$23,468,100
Capital Plan Funding					
Project Direct Funding Sources (a)	\$3,353,000	\$2,222,400	\$3,090,300	\$215,500	\$375,000
Tax levy/Current Funds/Investment Income (b)	\$5,429,800	\$4,233,500	\$5,064,200	\$6,981,500	\$6,093,100
Borrowed Funds	<u>\$12,000,000</u>	<u>\$11,000,000</u>	<u>\$14,000,000</u>	<u>\$16,000,000</u>	<u>\$17,000,000</u>
Total Capital Plan Funding	\$20,782,800	\$17,455,900	\$22,154,500	\$23,197,000	\$23,468,100
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	\$12,000,000	\$11,000,000	\$14,000,000	\$16,000,000	\$17,000,000

(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 2016-2020 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2016.

(Millions)	2014	2015	2016	2017	2018	2019	2020
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$196.1	\$200.6	\$211.1	\$217.5	\$224.0	\$230.7	\$237.6
Debt Ser.**	\$14.1	\$14.4	\$14.7	\$14.7	\$14.6	\$14.7	\$15.5
Ratio (%) of Debt to Oper	7.2%	7.2%	6.9%	6.7%	6.5%	6.4%	6.5%

*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
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$10,000,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$9,700,000
2014 Refunding (b)	2014	2017	\$4,255,000	0.80%	\$2,625,000
2013 GOPN	2013	2023	\$17,000,000	1.64%	\$15,900,000
2013 Refunding (c)	2013	2016	\$4,550,000	0.65%	\$1,035,000
2012 GOPN	2012	2022	\$20,000,000	1.64%	\$16,600,000
2011 GOPN (d)	2011	2021	\$19,490,000	1.81%	\$8,000,000
2010 GOPN (e)	2010	2020	\$9,000,000	1.93%	\$6,275,000
2009 GOPN (f)	2009	2019	\$15,700,000	2.70%	\$5,300,000
2008 GOPN	2008	2018	\$10,000,000	3.28%	\$3,900,000
TOTAL DEBT 12/31/15					\$79,335,000
2016 ISSUE					\$12,000,000
TOTAL DEBT (g)					<u>\$91,335,000</u>

(a) GOPN=General Obligation Promissory Note

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

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

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

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

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

(g) The 2016 budget will reduce the outstanding debt with the budgeted principal payment of \$12,705,000 to \$78,630,000.

Outstanding Debt Limit

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

	2014 Budget Year	2015 Budget Year	2016 Budget Year
Equalized Value (h)	\$47,217,366,700	\$48,995,016,900	\$50,187,624,500
Debt Limit (5% x equalized value)	\$2,360,868,335	\$2,449,750,845	\$2,509,381,225
Outstanding Debt (i)	\$94,235,000	\$91,970,000	\$91,335,000
Available Debt Limit	\$2,266,633,335	\$2,357,780,845	\$2,418,046,225
Percent of Debt Limit Available	96.0%	96.2%	96.4%

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

(i) Includes anticipated 2016 debt issue of \$12.0 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 42% 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

Section 66.0602 of Wisconsin Statutes imposes a limit on property tax levies for Counties. The statutes allow a County to increase its total property tax levy by the percentage change in growth in equalized value due to net new construction between the previous year and the current year. The limit includes exemptions for the Federated Library system tax levy, debt services obligations (including related refinancings and refundings), bridge and culvert repaid aids to Towns paid with County tax levy, and a provision to allow for adjustments for consolidated (shared) services as well as services transferred from one unit of government to another. In addition, unused tax levy authority up to a maximum of 1.5% of the prior year levy could be carried forward if authorized by a vote of the County Board.

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.

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 15, 2015 reports provided by the State Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$50,187,624,500. This represents an increase of \$1,192,607,600 or 2.43% from 2014. A table listing 2014 and 2015 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2014 EQUAL PROP. VALUE	2015 EQUAL PROP. VALUE	'14-'15 CHANGE	% CHANGE
CITIES:				
Brookfield	\$6,321,394,700	\$6,460,106,800	\$138,712,100	2.19%
Delafield	\$1,318,097,600	\$1,359,614,200	\$41,516,600	3.15%
* Milwaukee	\$12,633,500	\$12,563,700	(\$69,800)	-0.55%
Muskego	\$2,644,311,300	\$2,706,118,900	\$61,807,600	2.34%
New Berlin	\$4,703,599,700	\$4,808,727,900	\$105,128,200	2.24%
Oconomowoc	\$1,860,351,900	\$1,918,686,500	\$58,334,600	3.14%
Pewaukee	\$2,682,773,200	\$2,807,997,900	\$125,224,700	4.67%
Waukesha	\$5,546,910,300	\$5,664,111,600	\$117,201,300	2.11%
SUBTOTAL	\$25,090,072,200	\$25,737,927,500	\$647,855,300	2.58%
TOWNS:				
Brookfield	\$979,150,300	\$964,456,300	(\$14,694,000)	-1.50%
Delafield	\$1,388,798,900	\$1,482,061,800	\$93,262,900	6.72%
Eagle	\$439,546,900	\$444,946,800	\$5,399,900	1.23%
Genesee	\$888,842,200	\$916,662,200	\$27,820,000	3.13%
Lisbon	\$1,054,644,000	\$1,081,769,100	\$27,125,100	2.57%
Merton	\$1,437,796,500	\$1,474,347,800	\$36,551,300	2.54%
Mukwonago	\$831,954,300	\$850,061,200	\$18,106,900	2.18%
Oconomowoc	\$1,386,514,300	\$1,455,892,000	\$69,377,700	5.00%
Ottawa	\$515,515,200	\$517,097,000	\$1,581,800	0.31%
Vernon	\$801,301,200	\$823,104,100	\$21,802,900	2.72%
Waukesha	\$915,414,800	\$920,256,800	\$4,842,000	0.53%
SUBTOTAL	\$10,639,478,600	\$10,930,655,100	\$291,176,500	2.74%
VILLAGES:				
Big Bend	\$143,260,200	\$147,500,500	\$4,240,300	2.96%
Butler	\$244,134,500	\$247,977,500	\$3,843,000	1.57%
Chenequa	\$455,550,200	\$443,267,900	(\$12,282,300)	-2.70%
Dousman	\$174,715,800	\$178,863,500	\$4,147,700	2.37%
Eagle	\$144,892,500	\$154,133,700	\$9,241,200	6.38%
Elm Grove	\$1,054,284,600	\$1,076,396,900	\$22,112,300	2.10%
Hartland	\$1,167,590,600	\$1,189,880,500	\$22,289,900	1.91%
Lac la Belle	\$107,641,800	\$109,786,400	\$2,144,600	1.99%
Lannon	\$108,443,800	\$114,285,300	\$5,841,500	5.39%
Menomonee Falls	\$4,493,874,800	\$4,583,053,600	\$89,178,800	1.98%
Merton	\$376,123,800	\$390,073,900	\$13,950,100	3.71%
Mukwonago	\$705,867,600	\$730,516,100	\$24,648,500	3.49%
Nashotah	\$177,638,500	\$176,327,300	(\$1,311,200)	-0.74%
North Prairie	\$217,495,300	\$220,510,400	\$3,015,100	1.39%
Oconomowoc Lake	\$316,908,100	\$312,903,400	(\$4,004,700)	-1.26%
Pewaukee	\$899,143,000	\$927,731,500	\$28,588,500	3.18%
Summit	\$921,408,200	\$942,920,100	\$21,511,900	2.33%
Sussex	\$1,202,160,100	\$1,221,640,000	\$19,479,900	1.62%
Wales	\$354,332,700	\$351,273,400	(\$3,059,300)	-0.86%
SUBTOTAL	\$13,265,466,100	\$13,519,041,900	\$253,575,800	1.91%
TOTAL	\$48,995,016,900	\$50,187,624,500	\$1,192,607,600	2.43%

* 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 2015 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 393,927. This represents an increase of 4,036 persons county-wide, or 1% from the 2010 Census.

	2010 CENSUS	2014	2015	'14 - '15 CHANGE	'10 - '15 % CHANGE
CITIES					
Brookfield	37,920	37,847	37,859	12	0.03%
Delafield	7,085	7,093	7,111	18	0.25%
Milwaukee*	0	0	0	0	0.00%
Muskego	24,135	24,304	24,410	106	0.44%
New Berlin	39,584	40,130	40,195	65	0.16%
Oconomowoc	15,759	16,293	16,464	171	1.09%
Pewaukee	13,195	13,728	13,843	115	0.87%
Waukesha	70,718	71,044	71,316	272	0.38%
CITIES TOTAL	208,396	210,439	211,198	759	0.36%
TOWNS					
Brookfield	6,116	6,064	6,049	(15)	-0.25%
Delafield	8,400	8,221	8,227	6	0.07%
Eagle	3,507	3,507	3,507	0	0.00%
Genesee	7,340	7,330	7,348	18	0.25%
Lisbon	10,157	10,236	10,250	14	0.14%
Merton	8,338	8,383	8,402	19	0.23%
Mukwonago	7,959	8,010	8,020	10	0.13%
Oconomowoc	8,408	8,602	8,609	7	0.08%
Ottawa	3,859	3,876	3,880	4	0.10%
Vernon	7,601	7,624	7,632	8	0.11%
Waukesha	9,133	9,168	9,170	2	0.02%
TOTAL TOWNS	80,818	81,021	81,094	73	0.09%
VILLAGES					
Big Bend	1,290	1,292	1,296	4	0.31%
Butler	1,841	1,832	1,827	(5)	-0.27%
Chenequa	590	587	588	1	0.17%
Dousman	2,302	2,327	2,325	(2)	-0.09%
Eagle	1,950	1,946	1,953	7	0.36%
Elm Grove	5,934	5,963	5,956	(7)	-0.12%
Hartland	9,110	9,141	9,167	26	0.29%
Lac la Belle	289	291	290	(1)	-0.35%
Lannon	1,107	1,099	1,109	10	0.90%
Menomonee Falls	35,626	35,798	35,928	130	0.36%
Merton	3,346	3,435	3,468	33	0.99%
Mukwonago	7,254	7,390	7,478	88	1.21%
Nashotah	1,395	1,387	1,382	(5)	-0.36%
North Prairie	2,141	2,144	2,144	0	0.00%
Oconomowoc Lake	595	589	585	(4)	-0.67%
Pewaukee	8,166	8,154	8,138	(16)	-0.20%
Summit	4,674	4,713	4,719	6	0.13%
Sussex	10,518	10,669	10,743	74	0.70%
Wales	2,549	2,544	2,539	(5)	-0.20%
TOTAL VILLAGES	100,677	101,301	101,635	334	0.33%
TOTAL: COUNTY	389,891	392,761	393,927	1,166	0.30%

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

SOURCE: Wisconsin Department of Administration.

Capital and Operating Budget Process

Operating Budget Process	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 9				■								
Department budget development.						■							
Co. Executive holds Town Hall public hearing on budget. Twitter town hall	July 15, 23, 30 July 29							■					
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.	Sep. 22								■				
Publication of County Board Public Notice.	Sept. 29									■			
Finance Committee holds public hearing on Proposed Budget.	Oct. 14									■			
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	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. Twitter town hall	July 15, 23, 30 July 29							■					
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. 14									■			
Board adopts/amends capital plan.										■			
Capital budget is adopted with operating budget.	2nd Tues. in Nov.											■	

GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA
EXCLUDES FEDERATED LIBRARY

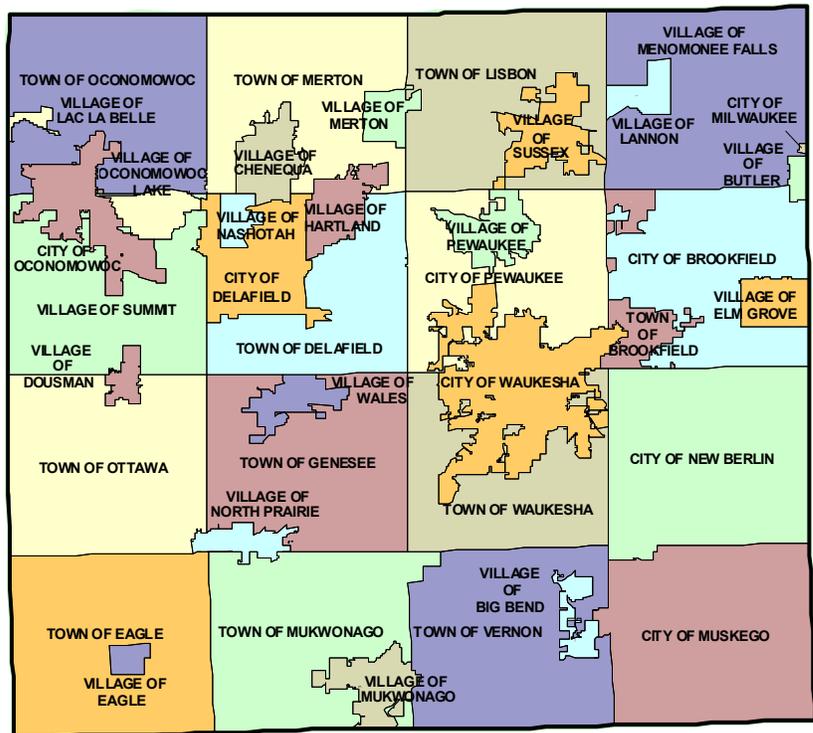
PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--					
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2006	2005	\$1.96	(\$0.15)	-6.95%	
2007	2006	\$1.83	(\$0.13)	-6.77%	
2008	2007	\$1.78	(\$0.05)	-2.95%	
2009	2008	\$1.79	\$0.01	0.66%	
2010	2009	\$1.87	\$0.08	4.50%	
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	1.90%	
2015	2014	\$2.08	(\$0.07)	-3.26%	
Adopted	2016	2015	\$2.04	(\$0.04)	-1.92%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
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%	
2015	2014	\$100,492,252	\$987,100	0.99%	
Adopted	2016	2015	\$100,948,152	\$455,900	0.45%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
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%	
2015	2014	\$48,283,418,200	\$1,895,955,000	4.09%	
Adopted	2016	2015	\$49,440,690,500	\$1,157,272,300	2.40%

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

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

BRIEF WAUKESHA COUNTY HISTORY

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

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

In April of 1990, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees. Beginning in April 2016, the County Board Chairperson will no longer be compensated as a full-time position.

WAUKESHA COUNTY TODAY

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

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

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

* Full-time equivalent employees.
Source: Waukesha County February, 2015 employer inquiry updates.

PRINCIPAL TAXPAYERS		
TAXPAYER	2014 EQUALIZED VALUE	2013 RANK
Brookfield Square*	\$205,248,700	1
Pro Health Care	\$141,422,540	6
Aurora	\$136,309,100	2
Individual	\$121,675,100	3
Kohl's Dept. Stores	\$114,783,350	4
Wal-Mart	\$108,804,900	5
Target Corporation	\$105,568,900	7
Pabst Farms	\$99,332,800	9
Wimmer Brothers	\$37,088,600	10
Belinski Brothers	\$88,647,400	8
Total	\$1,158,881,390	

*Incl CBL & Associates Properties, Inc, Sears, Boston Store and JC Penney
Source: Waukesha County Tax System
See Waukesha County Comprehensive Annual Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2014 NAICS (1)
Retail Trade, Transportation, Utilities	47,190
Manufacturing	43,665
Education and Health	38,678
Professional and Business Services	34,121
Leisure and Hospitality	19,779
Financial Activities	14,837
Construction	13,566
Other Services (2)	8,563
Public Administration	6,119
Information	4,714
Total	231,232

(1) North American Industry Classification System
Source: Wisconsin Department of Workforce Development, Bureau of Workforce Information
(2) Includes Natural Resources.

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

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2014 (1)		
Waukesha County		\$60,945
State of Wisconsin		\$44,186
United States		\$46,049
JOBS, 2014 (2)		231,232
UNEMPLOYMENT RATE, 2014 (3)		4.5%

(1) Bureau of Economic Analysis - US Department of Commerce
(2) Wisconsin Department of Workforce Development
(3) Bureau of Labor Statistics - US Department of Labor

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other
2012	\$37,329,217	\$1,076,627	\$9,525,264	\$1,335,918	\$285,537
2013	\$35,670,846	\$1,055,120	\$9,389,591	\$1,346,196	\$278,012
2014	\$35,263,595	\$1,105,906	\$9,202,897	\$1,367,263	\$277,706
2015	\$36,654,772	\$1,159,551	\$9,509,067	\$1,395,080	\$276,547
2016	\$37,729,840	\$1,103,400	\$9,641,547	\$1,433,208	\$279,629
% of Total	75.2%	2.2%	19.2%	2.9%	0.6%

See STATS/TRENDS Section for more detailed information
* Includes Tax Incremental District Value



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

Alex J. Klosterman, Budget Intern

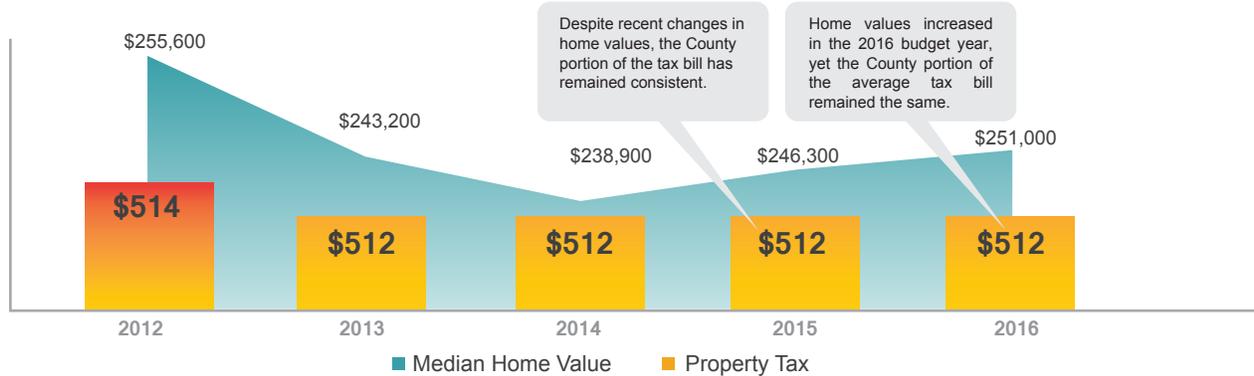
WAUKESHA COUNTY

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.....	Paul Farrow
* District Attorney.....	Susan L. Opper
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	Eric J. Severson
* Treasurer	Pamela F. Reeves
University of Wisconsin-Extension.....	Jerry Braatz
* Elected Position	



Home Values VS. Property Taxes



2016 Comparative County Property Tax Rates of Contiguous Counties per \$1,000 of Equalized Value



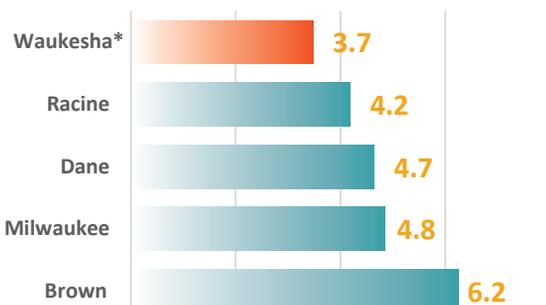
2016 Budget Highlights

- County homeowners with a median valued home, estimated at about \$251,000, will see no change from last year on the county portion of their property tax bill.
- The adopted expenditure budget totals \$285.5 million - \$264.7 million in operating appropriations and \$20.8 million for capital projects.
- A multi-year business growth initiative, based on specific strategic objectives, will begin in 2016 with \$150,000 in start up funding for a new independent economic development organization. The new entity is expected to evolve to be self-sustaining as the business model is implemented.
- The Federated Library System became a two county library system with the addition of Jefferson County as approved by the County Board in June 2015. This results in increased State revenues of \$258,000 that will fund a new 1.0 FTE librarian position and expand services to Jefferson County libraries and provide cost savings through economies of scale.

WHERE DOES YOUR LEVY GO? - 2016 TAX LEVY



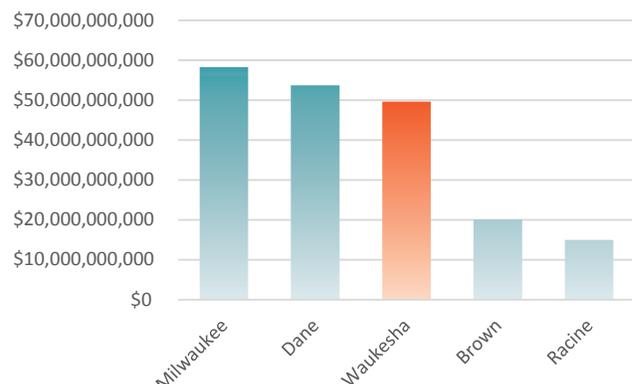
Employees per 1,000 Population



* Includes Extra-Help for comparability purposes

** Source: Wisconsin Department of Administration & Individual Budget Documents

Largest WI County Property Values



*Source: Wisconsin Taxpayers Alliance