

WAUKESHA COUNTY

2014 BUDGET IN BRIEF



Waukesha, Wisconsin

A BRIEF GUIDE TO THE 2014 WAUKESHA COUNTY ADOPTED BUDGET



The Budget-In-Brief is a summary document. Further detail on the 2014 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 (or scan the QR code to the right with your smart phone or tablet).



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December 13, 2013

Dear Citizens of Waukesha County:

It is my privilege to present the 2014 Adopted Budget which holds the line on taxes, supports our vital infrastructure and reflects our County values. Last year, Waukesha County began updating and reenergizing the County's strategic plan. As the first step of this process our Strategic Planning Committee compiled a list of the County's core values. Among them were collaboration, ethics and integrity, innovation, efficiency and our Aaa/AAA standard. We reference these values in our daily decision making, a practice that is clear in the 2014 Budget.

TAX IMPACT ON HOMEOWNERS

My administration diligently works in partnership with the County Board of Supervisors to limit property taxes on hard working families and job creating businesses. Under the 2014 Adopted Budget, a **County homeowner, with a median valued home estimated at about \$238,900, will see no change on the county portion of their property tax bill.** Businesses and citizens in the County will continue to benefit from our stable tax environment and the fact that Waukesha County has the lowest county property tax rate among counties without a county sales tax. I remain committed to maintaining low taxes for County residents and businesses.

COLLABORATION & COOPERATION

Waukesha County exercises its value of collaboration by working with other governments to gain economies of scale and streamline government services while saving money. The 2014 budget includes several new areas where we will join forces with other governments to reduce taxes. These partnerships include:

- Radio Service operations working with Milwaukee County on the Digital Radio Upgrade project allowing for interoperable radio communications across county lines while saving both county's taxpayers money for capital investment and annual operating costs.
- Partnering with the City of Milwaukee to jointly process recyclables in a single stream facility and leverage over 20,000 tons each of recyclables to obtain optimal private sector processing proposals.
- Soliciting proposals for an on-site medical/wellness center with City and School District of Waukesha to save on health insurance costs.
- Studying courthouse remodel/replacement options that may include co-locating with City of Waukesha.

BUDGET DRIVERS

The 2014 budget addresses areas where revenue streams are declining and holds personnel expenditure increases to below 1.5% with the help of lower health insurance costs including plan design changes, premium costs share changes and greater health savings account (HSA) participation. Some areas are seeing rate increases greater than inflation, such as jail inmate costs - especially medical and food costs, vehicle fuel prices, mental health and related prescription drugs costs.

Several key revenue and expenditure highlights in the 2014 budget are listed below:

- Most major State revenue funding sources remained at or near their current 2011-2013 levels.
- Reduced prisoner board revenue for Federal prisoners and Huber room and board totaling \$259,000 and reduced fines and forfeiture and court fee revenues \$180,000 based on prior year actuals.
- Full year costs of both the transfer of New Berlin dispatch activity to the Communications Center and the implementation of the new computer aided dispatch software increasing expenditures \$269,000.
- \$212,000 increased levy support to offset reduced investment income expenses as historically low rates continue.
- State/Federal revenue increases of \$667,000 related to the 2013 mid-year creation of ten regular full time Economic Support Specialist positions to assist individuals applying for health insurance under the Affordable Care Act. These positions will sunset when the funding is reduced or terminated in 2015.

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 2014 Capital Budget continues capital spending at \$28.0 million but holds borrowing to \$10 million.

The capital budget devotes \$6.7 million for key highway improvements including \$3.2 million for road surface repaving, intersection signal and safety improvements. The remaining \$3.5 million includes roadway rehab and expanded capacity including \$1.5 million for the last phase of CTH L (Janesville Road) expansion in the City of Muskego.

Building infrastructure improvements total about \$1.5 million and technology investments include \$1.2 million for the first year of a two-year plan to implement the County's election system through process improvements and automated system enhancements.

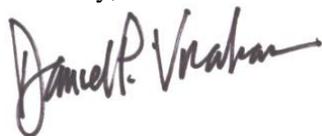
The Capital Budget continues a \$9.5 million project migrating the County's public safety radio technology from an analog to a digital signal in 2014. The budget also includes a project to replace radio console equipment for \$900,000, funded with previously reserved funds designated for equipment replacement at the Communications Center.

Parks and Land Use capital spending includes \$5.4 million as the County's share for a project to develop a collaborative Material Recycling Facility with the City of Milwaukee in 2014. Other funding will continue restroom renovations at reserved picnic sites throughout County parks and begin preliminary design work for a multi-use trail connecting Frame Park in the City of Waukesha to Mitchell Park in the City of Brookfield.

ACKNOWLEDGEMENTS

We are ensuring the County maintains its key values by focusing on our core service priorities, establishing strategic collaborative partnerships and using teamwork to continue to streamline operations and achieve ongoing cost-savings. I would like to take this opportunity to thank Waukesha County's devoted employees, entrusted appointed representatives, and capable elected officials for their professionalism and dedication in preparing and passing the 2014 Adopted Budget. The County strives to deliver quality services and make wise investments for the future to ensure we maintain our low taxes. I believe this budget strikes an important balance between funding the County's service needs and controlling taxes and spending.

Sincerely,



Daniel P. Vrakas
County Executive

2014 BUDGET SUMMARY

	2013 Adopted Budget	2014 Adopted Budget	Incr/(Decr) From 2013 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$245,902,296	\$254,076,679	\$8,174,383	3.32%
MEMO: Less Interdept. Charges (a)	\$36,708,567	\$37,223,385	\$514,818	1.40%
MEMO: Net Expenditures (a)	\$209,193,729	\$216,853,294	\$7,659,565	3.66%
Less: Revenues (Excl. Retained Earnings)	\$137,669,948	\$144,825,183	\$7,155,235	5.20%
Less Net Appropriated Fund Balance	<u>\$8,503,222</u>	<u>\$8,730,716</u>	<u>\$227,494</u>	
TAX LEVY - OPERATING BUDGETS	\$99,729,126	\$100,520,780	\$791,654	0.79%
CAPITAL PROJECTS BUDGET				
Expenditures	\$27,870,000	\$27,992,700	\$122,700	0.4%
Less: Revenues	\$22,273,500	\$11,900,000	(\$10,373,500)	-46.6%
Less: Appropriated Fund Balance	<u>\$3,596,500</u>	<u>\$14,142,700</u>	<u>\$10,546,200</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$2,000,000	\$1,950,000	(\$50,000)	-2.5%
COUNTY TOTALS				
Expenditures (a)	\$273,772,296	\$282,069,379	\$8,297,083	3.0%
Less: Revenues	\$159,943,448	\$156,725,183	(\$3,218,265)	-2.0%
Less: Appropriated Fund Balance	<u>\$12,099,722</u>	<u>\$22,873,416</u>	<u>\$10,773,694</u>	
County General Tax Levy (Excl Library)(c)	\$98,798,522	\$99,505,152	\$706,630	0.72%
Federated Library Tax Levy (b)	\$2,930,604	\$2,965,628	\$35,024	1.2%
Total County Tax Levy (c)	\$101,729,126	\$102,470,780	\$741,654	0.73%

- (a) 2014 operating budget net expenditures are \$216,853,294 and total County net expenditures are \$244,845,994 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 2014 Budget purposes) increase is within Wisconsin's Act 20 Tax Levy limit provisions (see Planning and Budget Policy Section).

2014 Budget Tax Levy Breakdown

(General County and Federated Library)

	2013 Adopted Budget	2014 Adopted Budget	Incr/(Decr) From 2013 Adopted Budget	
			\$	%
General County Tax Levy	\$98,798,522	\$99,505,152	\$706,630	0.72%
General County Tax Rate	\$2.1055	\$2.1451	\$0.0396	1.88%
General County Equalized Value	\$46,923,448,900	\$46,387,463,200	(\$535,985,700)	-1.14%
Federated Library Tax Levy	\$2,930,604	\$2,965,628	\$35,024	1.20%
Federated Library Tax Rate	\$0.2690	\$0.2768	\$0.0077	2.88%
Federated Library Equalized Value	\$10,892,998,400	\$10,714,775,800	(\$178,222,600)	-1.64%

2014 TAX LEVY SUMMARY

Impact on Homeowners

The Waukesha County Tax Levy is comprised of two segments. The general County Tax Levy of \$99,509,822, which is levied at a rate of \$2.15 (up from \$2.11) per \$1,000 of equalized value on all eligible property in the County. The Federated Library System Levy of \$2,965,628, which is levied at a rate of nearly \$0.277 (up from \$0.269) 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 2013 adjusted from the 2000 census (the last time the long form was used to collect this information), is \$238,900. This is down \$4,300 from the 2012 value reflecting the County-wide average residential deflation rate of -1.75%. This results in no change in the County Tax Levy on the median home value as indicated below.



General County Tax Levy

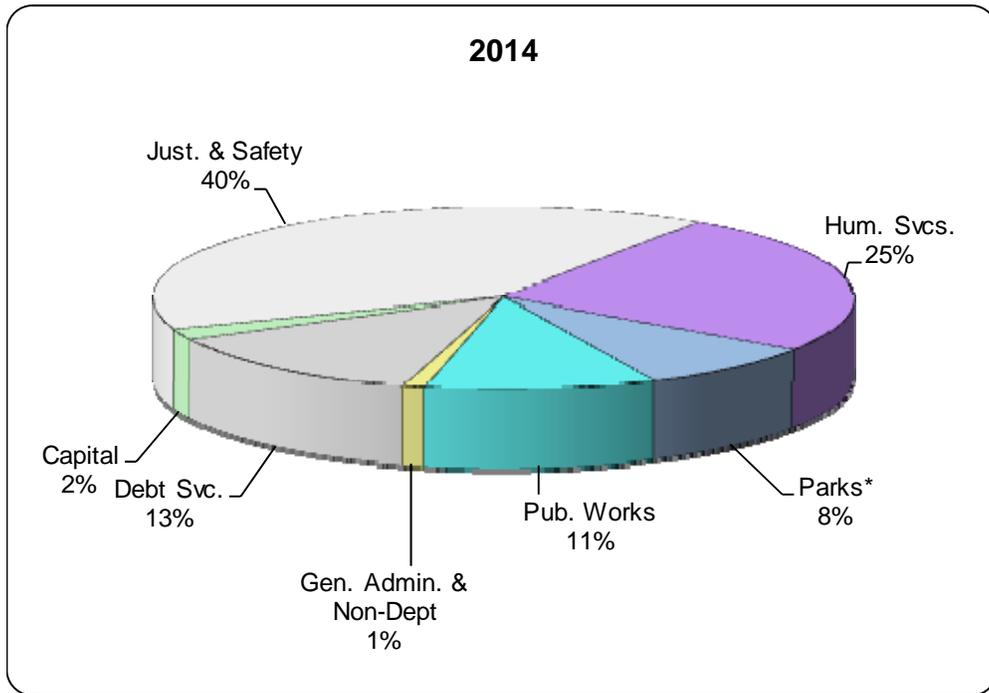
2012 Median Home Value	2012 County Tax	Residential Inflation	2013 Median Home Value	2013 County Tax	Change Amount	Change Percent
\$243,200	\$512	-1.75%	\$238,900	\$512	\$0	0.0%

Homeowner County Taxes over 8 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
2014	\$238,900	\$2.15	\$512
Net 8-Year \$ Increase: \$8		8-Year Average:	0.2%

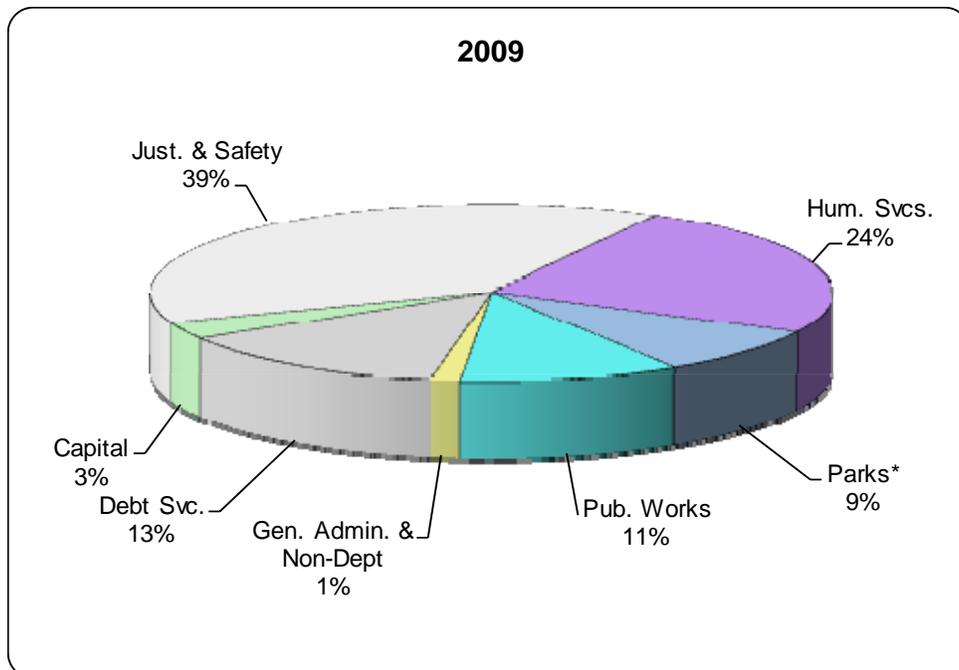
*County Executive Vrakas' first budget year

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.
- **Human Services:** The 1% Tax Levy increase in this functional area is mainly due to the County's efforts to address at-risk adults in the Adult Protective Services program; and flat or declining state/federal revenues that do not cover the ongoing cost to continue of mandated services.

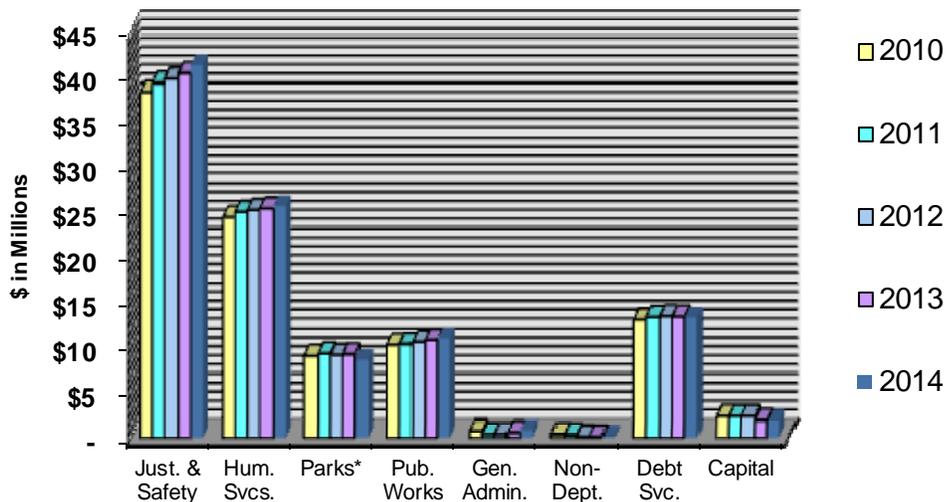


* Includes Parks, Environment, Education, and Land Use

2013-2014 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2013 Adopted Budget		2014 Adopted Budget	Incr/(Decr) From 2013 Adopted Budget	
				\$	%
Justice & Public Safety	\$40,183,028		\$41,069,128	\$886,100	2.2%
Health & Human Services	\$25,281,140		\$25,561,140	\$280,000	1.1%
Parks, Env., Educ. & Land Use	\$9,260,376		\$8,608,400	\$(651,976)	-7.0%
Public Works	\$10,855,983		\$11,022,983	\$167,000	1.5%
General Administration	\$643,599		\$877,929	\$234,330	36.4%
Non-Departmental	\$150,000		\$171,200	\$21,200	14.1%
Debt Service	\$13,355,000		\$13,210,000	\$(145,000)	-1.1%
Capital Projects	\$2,000,000		\$1,950,000	\$(50,000)	-2.5%
Total Tax Levy	\$101,729,126		\$102,470,780	\$741,654	0.7%

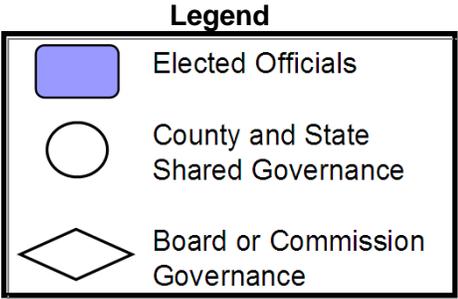
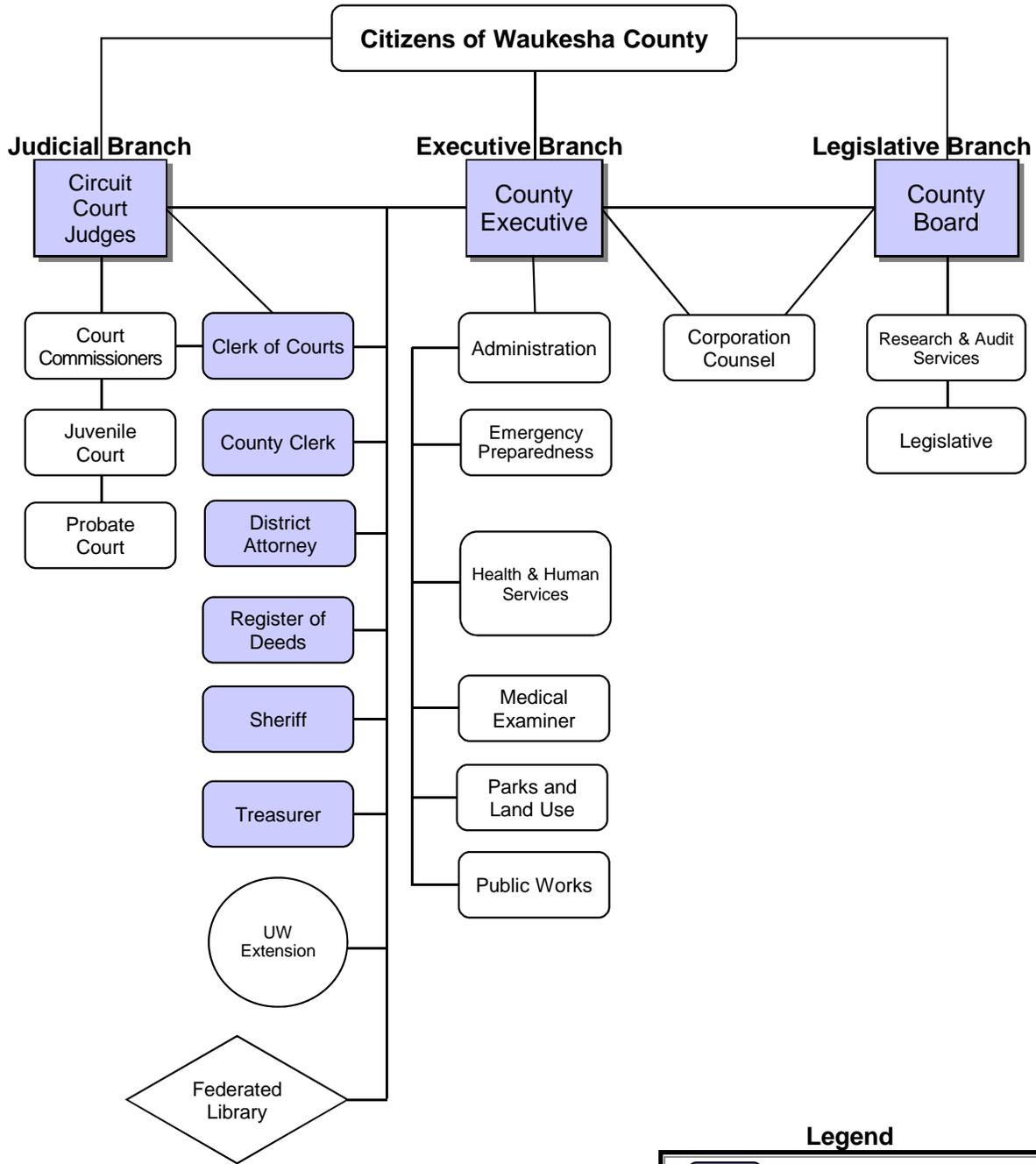
**2010-2014 Budgeted Tax Levy
by Functional Area**



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 2012-2014 - SUMMARY BY DEPARTMENT

(INCLUDES EXTRA HELP AND OVERTIME)

BY DEPARTMENT	2012 Year End	2013 Adopted Budget	2013 Modified Budget	2014 Adopted Budget	Incr/(Decr) From 2013 Adpt Budget
Administration (Includes End User Operations & Tech.)	93.50	93.50	93.50	93.50	0.00
Circuit Court Services	92.00	91.00	91.00	90.00	(1.00)
Corporation Counsel	39.00	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	30.00	29.50	29.50	29.50	0.00
Emergency Preparedness	57.40	60.40	60.40	60.40	0.00
Federated Library	7.00	7.00	7.00	7.00	0.00
Health & Human Services	390.46	390.46	399.46	398.46	8.00
Medical Examiner	10.62	11.00	11.00	11.00	0.00
Parks & Land Use	105.10	104.60	104.60	104.60	0.00
Public Works	135.60	135.60	135.60	135.60	0.00
Register Of Deeds	18.60	18.60	18.60	18.60	0.00
Sheriff	354.50	353.00	353.00	354.00	1.00
Treasurer	5.50	5.50	5.50	5.00	(0.50)
UW-Extension	3.00	3.00	3.00	3.00	0.00
Total Regular Positions (FTE)	1,357.93	1,356.81	1,365.81	1,364.31	7.50
Total Extra-Help Positions (FTE)	123.64	121.41	121.40	120.72	(0.69)
Total Overtime Positions (FTE)	22.89	22.95	22.95	22.38	(0.57)
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,504.46</u>	<u>1,501.17</u>	<u>1,510.16</u>	<u>1,507.41</u>	<u>6.24</u>

SIGNIFICANT CHANGES FOR 2014:

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 6.24 FTE, including temporary extra help and overtime.
- There is a net increase of 7.50 FTE budgeted regular positions.
- Temporary extra help decreases a net of 0.69 FTE (about 1,435 hours), and budgeted overtime decrease a net of 0.57 FTE (about 1,186 hours).

2014 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2014 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '13 - '14
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$5,828,521	\$354,638	\$133,000	\$5,340,883	\$291,000
Radio Services	\$1,064,251 (a)	\$1,330,004	(\$265,753)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$265,753)	\$265,753	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$173,746)	\$173,746	\$0	\$0
DISTRICT ATTORNEY	\$2,356,224	\$587,037	\$0	\$1,769,187	(\$12,000)
CIRCUIT COURT SERVICES	\$9,364,181	\$3,769,700	\$20,000	\$5,574,481	\$232,100
MEDICAL EXAMINER	\$1,625,845	\$649,535	\$0	\$976,310	\$0
SHERIFF	<u>\$38,378,557</u>	<u>\$10,690,618</u>	<u>\$279,672</u>	<u>\$27,408,267</u>	<u>\$375,000</u>
Subtotal: Justice & Public Safety	\$58,617,579	\$16,942,033	\$606,418	\$41,069,128	\$886,100
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,494,084	\$2,138,622	\$0	\$355,462	(\$10,000)
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$66,753,497	\$41,370,097	\$177,722	\$25,205,678	\$290,000
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$3,083,823</u>	<u>\$3,083,823</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$72,331,404	\$46,592,542	\$177,722	\$25,561,140	\$280,000
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,441,059	\$3,422,360	\$0	(\$1,981,301)	(\$587,000)
UW-EXTENSION: EDUCATION	\$662,614	\$297,051	\$17,500	\$348,063	\$5,000
FEDERATED LIBRARY					
County	\$2,965,628	\$0	\$0	\$2,965,628	\$35,024
State Aids	\$1,368,669	\$1,299,369	\$69,300	\$0	\$0
CAFÉ Shared Automation	\$393,100	\$444,200	(\$51,100)	\$0	\$0
CAFÉ Rtn'd. Fund Balance	\$0	(\$51,100)	\$51,100	\$0	\$0
PARKS & LAND USE					
General	\$11,551,980	\$4,210,970	\$65,000	\$7,276,010	(\$105,000)
Community Development	\$3,072,108	\$3,072,108	\$0	\$0	\$0
Land Information Systems	\$780,559	\$780,559	\$0	\$0	\$0
Tarmann Parkland Acquisitions	\$1,000,000	\$300,000	\$700,000	\$0	\$0
Golf Courses	\$3,219,767 (a)	\$3,095,000	\$124,767	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	\$124,767	(\$124,767)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,145,590 (a)	\$1,068,000	\$77,590	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$77,590	(\$77,590)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	(\$5,000)	\$5,000	\$0	\$0
Material Recycling Facility	\$2,632,173 (a)	\$3,064,700	(\$432,527)	\$0	\$0
MRF Retained Earnings	\$0	(\$432,527)	\$432,527	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$973,700)</u>	<u>\$973,700</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$30,233,247	\$19,794,347	\$1,830,500	\$8,608,400	(\$651,976)

(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.

2014 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2014 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '13 - '14
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,641,294	\$499,849	\$270,000	\$7,871,445	\$60,160
Transportation	\$13,790,959	\$10,609,084	\$222,900	\$2,958,975	\$106,840
Central Fleet Maintenance	\$3,873,489 (a)	\$3,874,084	(\$595)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$595)	\$595	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$133,083)	\$133,083	\$0	\$0
Vehicle/Equipment Replacement	\$2,838,601 (a)	\$2,870,376	(\$31,775)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$31,775)	\$31,775	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	\$1,150,642 (a)	\$777,250	\$180,829	\$192,563	\$0
Subtotal: Public Works	\$30,294,985	\$18,465,190	\$806,812	\$11,022,983	\$167,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE					
General	\$567,965	\$12,000	\$0	\$555,965	\$8,396
COUNTY BOARD	\$1,166,269	\$0	\$0	\$1,166,269	(\$1,224)
COUNTY CLERK	\$672,285	\$249,925	\$110,000	\$312,360	\$0
TREASURER	\$677,696	\$7,519,000	\$0	(\$6,841,304)	\$212,158
ADMINISTRATION					
General	\$4,836,912	\$1,616,482	\$28,000	\$3,192,430	\$31,000
Risk Management	\$2,613,310 (a)	\$2,433,425	\$179,885	\$0	\$0
Collections	\$951,712 (a)	\$951,712	\$90,000	(\$90,000)	\$30,000
Collections Fund Bal. Appr.	\$0	(\$200,000)	\$200,000	\$0	\$0
Communications	\$791,783 (a)	\$791,783	\$0	\$0	\$0
End User Technology	\$8,075,909 (a)	\$6,518,507	(\$33,022)	\$1,590,424	(\$31,000)
End User Technology Rtn. Earn.	\$0	(\$33,022)	\$33,022	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$567,025)	\$567,025	\$0	\$0
CORPORATION COUNSEL					
General	\$1,455,569	\$463,784	\$0	\$991,785	(\$15,000)
Subtotal: General Administration	\$21,809,410	\$19,756,571	\$1,174,910	\$877,929	\$234,330
NON DEPARTMENTAL					
GENERAL	\$2,095,400	\$1,205,000	\$719,200	\$171,200	\$21,200
HEALTH & DENTAL INSURANCE	\$23,071,500 (a)	\$22,069,500	\$1,002,000	\$0	\$0
CONTINGENCY	\$1,200,000	\$0	\$1,200,000	\$0	\$0
Subtotal: Non-Departmental	\$26,366,900	\$23,274,500	\$2,921,200	\$171,200	\$21,200
DEBT SERVICE--GENERAL	\$14,423,154	\$0	\$1,213,154	\$13,210,000	(\$145,000)
Subtotal: Operating Budget	\$254,076,679	\$144,825,183	\$8,730,716	\$100,520,780	\$791,654
CAPITAL PROJECTS	\$27,992,700	\$11,900,000	\$14,142,700	\$1,950,000	(\$50,000)
GRAND TOTAL	\$282,069,379	\$156,725,183	\$22,873,416	\$102,470,780	\$741,654

(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.

2012 - 2014 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2012 Actual	2013 Adopted Budget	2013 Estimate (a)	2014 Adopted Budget	Incr/(Decr) From 2013 Adpt. Budget
Personnel Costs	\$112,076,749	\$115,753,553	\$114,431,076	\$117,209,142	\$1,455,589
Operating Expenses (a)	\$91,161,876	\$94,359,254	\$98,907,139	\$100,941,738	\$6,582,484
Interdepartmental Charges	\$18,661,345	\$19,248,324	\$19,145,939	\$19,874,195	\$625,871
Fixed Assets & Imprvmnts (a)(b)	\$1,159,892	\$1,757,800	\$1,799,408	\$1,628,450	\$(129,350)
Debt Service-Excl Proprietary (b)	\$14,025,660	\$14,783,365	\$14,420,889	\$14,423,154	\$(360,211)
Capital Projects	\$35,759,182	\$27,870,000	\$28,430,000	\$27,992,700	\$122,700
Total Gross Expenditures	\$272,844,704	\$273,772,296	\$277,134,451	\$282,069,379	\$8,297,083

FUNCTIONAL AREA	2012 Actual	2013 Adopted Budget	2013 Estimate (a)	2014 Adopted Budget	Incr/(Decr) From 2013 Adpt. Budget
Justice & Public Safety (a)	\$56,794,514	\$57,928,271	\$58,503,971	\$58,617,579	\$689,308
Health & Human Services (a)	\$65,764,112	\$67,191,597	\$69,552,019	\$72,331,404	\$5,139,807
Parks, Env., Educ. & Land Use (a)	\$29,426,961	\$30,070,618	\$32,239,930	\$30,233,247	\$162,629
Public Works (a)	\$28,042,966	\$29,665,367	\$29,944,379	\$30,294,985	\$629,618
General Administration	\$20,381,502	\$21,482,428	\$21,271,013	\$21,809,410	\$326,982
Non-Departmental	\$22,649,807	\$24,780,650	\$22,772,250	\$26,366,900	\$1,586,250
Debt Service-Excl Proprietary (b)	\$14,025,660	\$14,783,365	\$14,420,889	\$14,423,154	\$(360,211)
Capital Projects (a)	\$35,759,182	\$27,870,000	\$28,430,000	\$27,992,700	\$122,700
Total Gross Expenditures	\$272,844,704	\$273,772,296	\$277,134,451	\$282,069,379	\$8,297,083

(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.

2014 EXPENDITURE HIGHLIGHTS

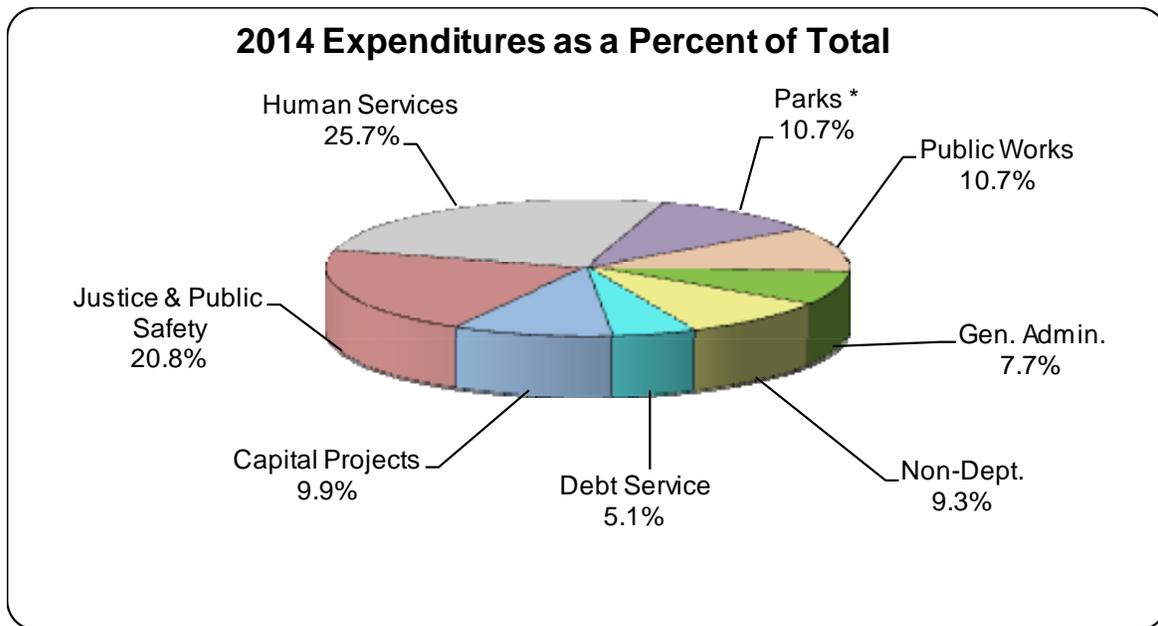
Expenditure Budget:

The 2014 total gross expenditure budget is \$282,069,379, an increase of \$8,297,083 or 3.0% from the 2013 Adopted Budget. 2014 Budget appropriations consist of departmental operating budget and debt service expenditures totaling \$254,076,679 and capital project spending of \$27,992,700. The total operating budget increases by \$8,174,383 or 3.3% from the 2013 adopted operating budget while capital project expenditures increase by \$122,700 or 0.4% from the 2013 Adopted Budget.

The net total operating expenditure budget after excluding \$37,223,385 of interdepartmental charges, mainly from Internal Service Funds (which are double budgeted) is \$216,853,294, an increase of \$7,659,565 or 3.7%.

The budget includes net personnel costs totaling \$117.2 million or about 41.6% of the total expenditure budget. Personnel costs are budgeted to increase by about \$1.46 million, or 1.25% from the 2013 Adopted budget level.

Operating expenditures (including purchased services, operating expenses and interdepartmental charges appropriations) increase by about \$7.2 million or 6.3% from \$113.6 million in the 2013 budget to \$120.8 million in this budget. Fixed Assets and improvements (excluding capital projects) expenditures are budgeted at \$1.63 million, a reduction of \$129,350 from the 2013 budget. Debt service payments are budgeted at \$14.42 million which is a decrease of \$360,200 from the 2013 budget level or about 5.1% 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	\$58,617,579	20.8%
Human Services	\$72,331,404	25.7%
Parks *	\$30,233,247	10.7%
Public Works	\$30,294,985	10.7%
Gen. Admin.	\$21,809,410	7.7%
Non-Dept.	\$26,366,900	9.4%
Debt Service	\$14,423,154	5.1%
Capital Projects	<u>\$27,992,700</u>	<u>9.9%</u>
Total Expenditures	\$282,069,379	100.0%

* Includes Parks, Environment, Education and Land Use

2012-2014 REVENUE SUMMARY

SOURCE	2012 Actual	2013 Adopted Budget	2013 Estimate	2014 Adopted Budget	Incr/(Decr) From 2013 Adpt. Budget
Intgov't Contracts & Grants	\$46,136,448	\$48,863,909	\$55,680,988	\$50,266,126	\$1,402,217
State Transportation Aids	\$4,678,002	\$4,678,002	\$4,449,345	\$4,678,002	-
State Shared Revenues	\$1,090,418	\$845,500	\$845,500	\$845,000	\$(500)
Fines & Licenses	\$2,626,005	\$2,714,927	\$2,655,450	\$2,677,545	\$(37,382)
Charges for Services (a)	\$34,637,033	\$33,276,305	\$33,128,053	\$34,728,301	\$1,451,996
Interdepartmental Revenue	\$35,072,085	\$36,708,567	\$36,126,437	\$37,223,385	\$514,818
Other Revenues (a)	\$12,950,208	\$8,543,050	\$8,996,406	\$9,448,239	\$905,189
Interest/Penalty on Delinq Taxes	\$3,540,821	\$2,850,000	\$3,200,000	\$2,808,000	\$(42,000)
Investment Inc-Unrestricted Funds	\$4,413,343	\$5,050,000	\$3,550,000	\$4,663,000	\$(387,000)
Debt Borrowing	\$20,000,000	\$17,000,000	\$17,000,000	\$10,000,000	\$(7,000,000)
Appropriated Fund Balance	\$11,573,839	\$12,099,722	\$11,010,747	\$22,873,416	\$10,773,694
Retained Earnings (a)(b)	\$(4,794,467)	\$(586,812)	\$(1,237,601)	\$(612,415)	\$(25,603)
Tax Levy	\$100,920,969	\$101,729,126	\$101,729,126	\$102,470,780	\$741,654
Total Gross Revenues	\$272,844,704	\$273,772,296	\$277,134,451	\$282,069,379	\$8,297,083

FUNCTION	2012 Actual	2013 Adopted Budget	2013 Estimate	2014 Adopted Budget	Incr/(Decr) From 2013 Adpt. Budget
Justice & Public Safety	\$17,574,485	\$17,484,529	\$17,079,083	\$17,207,786	\$(276,743)
Health & Human Services	\$41,685,652	\$41,616,777	\$45,413,227	\$46,592,542	\$4,975,765
Parks, Env, Educ & Land Use	\$21,915,761	\$19,201,782	\$22,419,911	\$20,075,617	\$873,835
Public Works	\$18,429,656	\$17,783,157	\$17,902,670	\$18,497,560	\$714,403
General Administration	\$19,521,427	\$19,639,815	\$18,507,788	\$19,789,593	\$149,778
Non-Departmental	\$22,821,883	\$22,530,700	\$22,036,000	\$23,274,500	\$743,800
Debt Borrowing	\$20,000,000	\$17,000,000	\$17,000,000	\$10,000,000	\$(7,000,000)
Capital Projects	\$3,195,499	\$5,273,500	\$5,273,500	\$1,900,000	\$(3,373,500)
Appropriated Fund Balance	\$11,573,839	\$12,099,722	\$11,010,747	\$22,873,416	\$10,773,694
Retained Earnings (a)(b)	\$(4,794,467)	\$(586,812)	\$(1,237,601)	\$(612,415)	\$(25,603)
Tax Levy	\$100,920,969	\$101,729,126	\$101,729,126	\$102,470,780	\$741,654
Total Gross Revenues	\$272,844,704	\$273,772,296	\$277,134,451	\$282,069,379	\$8,297,083

(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.

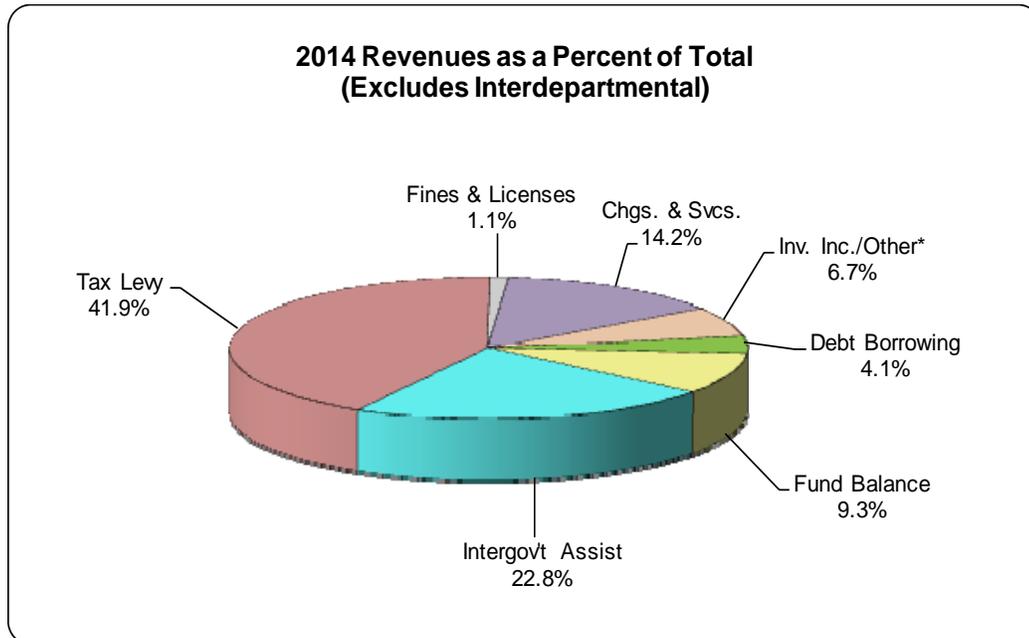
2014 REVENUE HIGHLIGHTS

Revenue Budget:

The 2014 revenue budget (excluding property Tax Levy, Fund Balance appropriations and revenue generating proprietary fund retained earnings) totals \$157,337,598, a decrease of \$3,192,662 or -2.0% from the 2013 Adopted Budget. The revenue budget includes \$37,223,385 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 2014 revenues consist of departmental operating revenues budgeted at \$144,825,183 and capital project funds at \$11,900,000 including \$10,000,000 from planned borrowing. Overall, the operating revenues increase nearly \$7.16 million or 5.2% from the prior year budget, while capital project revenues decrease by about \$10.4 million.

The graph below reflects the ratio of revenue sources budgeted for 2014 to all revenue sources, with tax levy of 41.9% and Intergovernmental Assistance of 22.8% (after excluding Interdepartmental revenues) as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

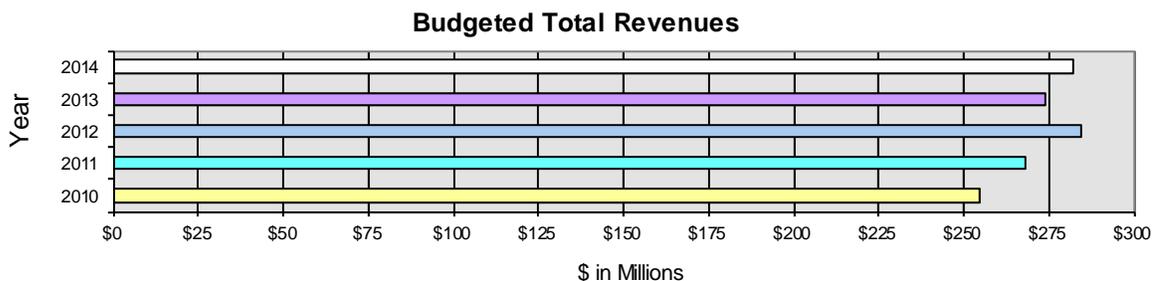
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The County combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 recover 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 2010-2014. Total revenues are budgeted to increase nearly \$8.3 million or 3.0% to \$282.1 million to be within about 1% of the 5-year high of \$284.6 million in 2012 summarized below.



Page #	PROJECT TITLE	Project Number	2014 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT						
482	RUNWAY 10/28 SAFETY ZONES	200310	\$180,000	\$180,000	(a)	\$0
483	AIRPORT FACILITY UPGRADES	201118	\$59,000	\$59,000	(a)	\$0
SHERIFF - BUILDINGS						
484	JAIL HOLDING CELLS	201204	\$300,000	\$300,000	(b)	\$0
PUBLIC WORKS - BUILDINGS						
486	HIGHWAY SUBSTATION HVAC UPGRADES	201109	\$36,000	\$0		\$36,000
487	ADMINISTRATION CENTER ROOFING UPGRADES	201113	\$11,000	\$0		\$11,000
488	ENERGY EFFICIENCY IMPROVEMENTS	201208	\$215,200	\$215,200	(c)	\$0
489	ON-SITE MEDICAL CLINIC, RETROFIT FACILITY	201417	\$243,000	\$243,000	(d)	\$0
UW-Waukesha						
490	UWW BOILER,CHILLER & CONTROLS REPLACE	200902	\$1,007,000	\$0		\$1,007,000
PUBLIC WORKS - HIGHWAYS						
492	CTH ES, Fox River Bridge	201004	\$176,000	\$0		\$176,000
493	CTH C, MILL STREET TO OAKWOOD ROAD	201116	\$130,000	\$0		\$130,000
494	CTH L, CTH Y to Moorland Road	200011	\$1,484,000	\$400,000	(e)	\$1,084,000
495	CTH D, CALHOUN -INTERSECTION	200511	\$495,000	\$0		\$495,000
496	CTH F REHABILITATION (BUSSE RD TO STH 190)	200905	\$915,000	\$0		\$915,000
497	CTH O, CTH HH TO GRANGE AVE.	201007	\$140,000	\$0		\$140,000
498	CTH XX, PEBBLE BROOK CREEK BRIDGE	201402	\$5,000	\$0		\$5,000
499	CULVERT REPLACEMENT PROGRAM	9817	\$120,000	\$20,000	(f)	\$100,000
500	REPAVING PROGRAM 2013-2017	200911	\$2,000,000	\$330,000	(g)	\$1,670,000
501	SIGNAL/SAFETY IMPROVEMENTS	200427	\$1,200,000	\$250,000	(h)	\$950,000

- (a) Airport Fund Balance
- (b) General Fund Balance from prior year jail assessment fees
- (c) General Fund Balance of \$115,200, Ice Arenas Fund Balance of \$100,000
- (d) Health Insurance Fund Balance
- (e) Revenue from Sale of Excess Land
- (f) Local Reimbursement for city road amenities
- (g) County Highway Improvement Program (CHIP)
- (h) County Highway Improvement Program (CHIP) - Discretionary Funds

For more information about these capital projects, visit the 2014 Waukesha County Adopted Budget Book, online at www.waukeshacounty.gov. Once open, view the page numbers corresponding to the various capital projects.

Capital Projects 2014 Capital Projects Project Listing

PROJECT TITLE	Project Number	2014 Project Budget	Fund Balance & Revenue Applied	Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

502	WANAKI GC BRIDGE REPLACEMENT	201309	\$160,000	\$160,000	(i)	\$0
503	PARKS RESTROOM RENOVATION	200505	\$540,000	\$0		\$540,000
504	PAVEMENT MANAGEMENT PLAN THRU 2017	200824	\$500,000	\$0		\$500,000
505	WAUKESHA-BROOKFIELD MULTI-USE TRAIL	201407	\$50,000	\$0		\$50,000
506	COLLABORATIVE MATERIAL RECYCLING FACILITY	201409	\$5,410,000	\$5,410,000	(j)	\$0

IT-EMERGENCY PREPAREDNESS

507	DIGITAL RADIO SYSTEM UPGRADE	200815	\$8,663,000	\$4,331,500	(k)	\$4,331,500
508	WCC CONSOLE RADIO EQUIPMENT	201102	\$900,000	\$900,000	(l)	\$0

REGISTER OF DEEDS

509	ROD ELECTRONIC RECORD REDACTION	201117	\$600,000	\$600,000	(m)	\$0
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IT-HEALTH AND HUMAN SERVICES

510	IMPLEMENT HHS AUTOMATED SYS	200109	\$95,000	\$95,000	(n)	\$0
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IT-COUNTY CLERK

512	ELECTION SYSTEM UPGRADE	201310	\$1,248,000	\$248,000	(n)	\$1,000,000
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IT-SHERIFF

514	JAIL SYSTEM RE-ENGINEERING & UPGRADES	201307	\$305,000	\$305,000	(o)	\$0
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TECHNOLOGY PROJECTS

516	VOIP IMPLMTN & INFRASTRUCTURE UPGRADE	200820	\$375,500	\$375,500	(p)	\$0
517	WORKFORCE MANAGEMENT SYSTEM	200912	\$300,000	\$300,000	(q)	\$0
518	END USER REPORT DEVELOPMENT	201411	\$15,000	\$15,000	(q)	\$0

EST. FINANCING (Includes Arb Rebate/Discount)	999999	\$115,000	\$0	\$115,000
TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed		\$27,992,700	\$14,737,200	\$13,255,500

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

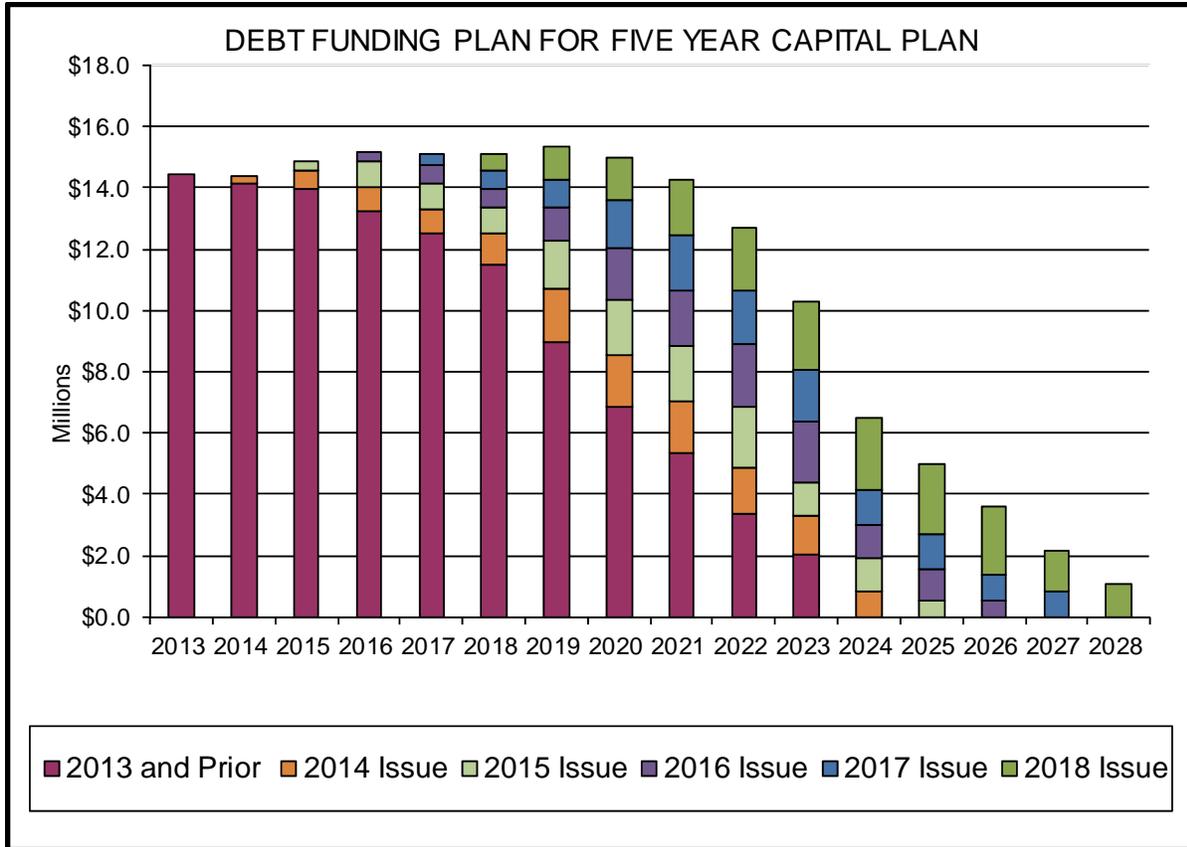
STATE COMPUTER EQUIPMENT EXEMPTION	\$600,000
STATE SHARED REVENUE/UTILITY PAYMENT	\$50,000
CAPITAL PROJECT FUND BALANCE	\$405,500
DEBT ISSUE PROCEEDS	\$10,000,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$250,000
TOTAL FROM OTHER FUNDING SOURCES	\$11,305,500
TAX LEVY	\$1,950,000

- (i) Golf Course Fund Balance
- (j) Material Recycling Facility Fund Balance
- (k) General Fund Balance of \$3,119,000 and Radio Services Fund Balance of \$1,212,500
- (l) General Fund Balance Assigned
- (m) General Fund Balance from prior year document recording fees
- (n) General Fund Balance
- (o) General Fund Balance from prior year jail assessment fees
- (p) Telecommunications Fund Balance
- (q) End User Technology Fund Balance

WAUKESHA COUNTY 2014-2018 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2014 Budget	2015 Plan	2016 Plan	2017 Plan	2018 Plan	5 YR TOTAL
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$300,000	\$20,000	\$90,000	\$2,700,000	\$8,000,000	\$11,110,000
System Projects	\$9,868,000	\$0	\$0	\$25,000	\$151,000	\$10,044,000
HEALTH & HUMAN SERVICES						
Facility Projects	\$0	\$0	\$0	\$0	\$0	\$0
System Projects	\$95,000	\$0	\$0	\$0	\$0	\$95,000
PARKS & LAND USE						
Parks/Facilities, Pavement	\$6,660,000	\$1,325,500	\$1,910,200	\$1,828,200	\$1,401,000	\$13,124,900
PUBLIC WORKS						
Highways	\$3,345,000	\$4,009,000	\$5,285,000	\$4,616,000	\$4,565,000	\$21,820,000
Highways/Major Maintenance	<u>\$3,320,000</u>	<u>\$4,350,000</u>	<u>\$4,350,000</u>	<u>\$4,350,000</u>	<u>\$3,450,000</u>	<u>\$19,820,000</u>
Subtotal Highways	\$6,665,000	\$8,359,000	\$9,635,000	\$8,966,000	\$8,015,000	\$41,640,000
Facilities	\$505,200	\$924,500	\$575,000	\$1,106,200	\$1,859,000	\$4,969,900
UW-Waukesha	\$1,007,000	\$2,874,000	\$2,956,000	\$0	\$0	\$6,837,000
Airport	<u>\$239,000</u>	<u>\$540,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$779,000</u>
Subtotal Public Works	\$8,416,200	\$12,697,500	\$13,166,000	\$10,072,200	\$9,874,000	\$54,225,900
GENERAL ADMINISTRATION						
COUNTY WIDE						
Technology	\$2,538,500	\$1,360,000	\$0	\$0	\$0	\$3,898,500
Est. Financing Costs	<u>\$115,000</u>	<u>\$115,000</u>	<u>\$130,000</u>	<u>\$150,000</u>	<u>\$175,000</u>	<u>\$685,000</u>
Subtotal	\$2,653,500	\$1,475,000	\$130,000	\$150,000	\$175,000	\$4,583,500
TOTAL GROSS EXPENDITURES	\$27,992,700	\$15,518,000	\$15,296,200	\$14,775,400	\$19,601,000	\$93,183,300
LESS PROJECT SPECIFIC REVENUES & PROPRIETARY FUND BALANCES APPLIED						
	<u>(\$9,055,000)</u>	<u>(\$2,787,500)</u>	<u>(\$1,811,200)</u>	<u>(\$1,886,600)</u>	<u>(\$300,000)</u>	<u>(\$15,840,300)</u>
NET EXPENDITURES	\$18,937,700	\$12,730,500	\$13,485,000	\$12,888,800	\$19,301,000	\$77,343,000
Cash Balances Excluding Property Tax Levy	<u>\$6,737,700</u>	<u>\$195,500</u>	<u>\$750,000</u>	<u>\$25,000</u>	<u>\$1,151,000</u>	<u>\$8,859,200</u>
NET EXPENDITURES BEFORE TAXES, DEBT BORROWING AND INTEREST APPLIED	\$12,200,000	\$12,535,000	\$12,735,000	\$12,863,800	\$18,150,000	\$68,483,800

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)



	2014 Budget	2015 5- Year Plan	2016 5- Year Plan	2017 5- Year Plan	2018 5- Year Plan
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Capital Plan Project Costs	\$27,992,700	\$15,518,000	\$15,296,200	\$14,775,400	\$19,601,000
Capital Plan Funding					
Project Direct Funding Sources (a)	\$1,000,000	\$2,007,500	\$1,641,200	\$1,886,600	\$300,000
Investment Income on Cash Balances	\$250,000	\$300,000	\$400,000	\$400,000	\$500,000
Tax levy/Current Funds (b)	\$16,742,700	\$3,210,500	\$3,255,000	\$2,488,800	\$4,801,000
Borrowed Funds	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$14,000,000</u>
Total Capital Plan Funding	\$27,992,700	\$15,518,000	\$15,296,200	\$14,775,400	\$19,601,000
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.00%	4.00%	4.00%	4.00%	4.50%
Planned Bond Issue	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$14,000,000

(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 2014-2018 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2014.

(Millions)	2012	2013	2014	2015	2016	2017	2018
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$192.9	\$198.6	\$202.6	\$208.7	\$215.0	\$221.4	\$228.1
Debt Ser.**	\$14.0	\$14.4	\$14.4	\$14.9	\$15.2	\$15.1	\$15.1
Ratio (%) of Debt to Oper	7.3%	7.3%	7.1%	7.1%	7.1%	6.8%	6.6%

*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
2013 GOPN	2013	2023	\$17,000,000	1.64%	\$17,000,000
2013 Refunding (b)	2012	2016	\$4,550,000	0.65%	\$4,550,000
2012 GOPN	2012	2022	\$20,000,000	1.64%	\$19,500,000
2012 Refunding (c)	2012	2015	\$6,635,000	1.19%	\$4,120,000
2011 GOPN (d)	2011	2021	\$19,490,000	1.81%	\$11,215,000
2010 GOPN (e)	2010	2020	\$9,000,000	1.93%	\$8,250,000
2009 GOPN (f)	2009	2019	\$15,700,000	2.70%	\$6,900,000
2008 GOPN (g)	2008	2018	\$10,000,000	3.28%	\$7,200,000
2007 GOPN	2007	2017	\$10,000,000	3.77%	\$5,500,000
TOTAL DEBT 12/31/13					\$84,235,000
2014 BUDGET					\$10,000,000
TOTAL DEBT (h)					\$94,235,000

(a) GOPN=General Obligation Promissory Note

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

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

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

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

(h) The 2014 budget will reduce the outstanding debt with the budgeted principal payment of \$12,220,000 to \$82,015,000.

Outstanding Debt Limit

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

	2012 Budget Year	2013 Budget Year	2014 Budget Year
Equalized Value (i)	\$49,552,562,500	\$47,739,764,800	\$47,217,366,700
Debt Limit (5% x equalized value)	\$2,477,628,125	\$2,386,988,240	\$2,360,868,335
Outstanding Debt (j)	\$79,665,000	\$96,665,000	\$94,235,000
Available Debt Limit	\$2,397,963,125	\$2,290,323,240	\$2,266,633,335
Percent of Debt Limit Available	96.8%	96.0%	96.0%

(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).**

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

Waukesha County Budget Philosophy

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

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

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)
Sherriff's Jail Equipment Replacement	Five-year plan to replace most jail equipment costing less than \$100,000	The Sherriff's Department submits and updates the replacement plan annually as part of the operating budget.	Allows for funding necessary jail equipment replacements efficiently.
Highway Improvements Program - Culvert Replacement - Repaving Plan - Bridge Replacement -Signal/Safety Improvements	Internal ten-year plan to maintain and improve the County trunk highway system that integrates with the five-year Capital Plan.	Public Works staff develops an internal highway improvement program based on Southeastern Wisconsin Regional Planning Commission (SEWRPC)'s Highway Jurisdictional Plan with priorities and criteria. - Replace 1-2 culverts annually. - Resurface approx. 15 to 20 mi. of CTH using pavement mgmt. system with pavement index goal of >70%. - Install new traffic signals.	Long term planning for highway infrastructure needs, which mitigates future on-going maintenance costs, addresses highway safety issues, and extends the life of highways and bridges. Therefore, delays the need for their reconstruction.

Capital and Operating Budget Process

Operating Budget Process	2013 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.												
Department budget development.												
Co. Executive holds Town Hall public hearing on budget.												
Departments submit budget and new position requests.												
Department Heads present budget requests to Co. Executive.												
Executive budget prepared.												
Co. Executive message and budget presented to Co. Board.												
Publication of County Board Public Notice.												
Finance Committee holds public hearing on Proposed Budget.												
Committees review of Co. Executive Proposed Budget.												
Finance Committee reviews amendments and makes recommendation to Board.												
Co. Board votes for adoption/amendment of budget.												
Co. Executive vetoes (if necessary)- Co. Board action.												
Budget Monitoring.												

Capital Budget Process	2013 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.												
Executive review and decision making.												
Executive's capital budget and five-year plan developed.												
Executive presents five-year plan to Co. Board.												
Committees review of five-year capital plan.												
Finance Committee holds public hearing on proposed budget.												
Board adopts/amends capital plan.												
Capital budget is adopted with operating budget.												

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 15, 2013 reports provided by the State Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$47,217,366,700. This represents a decrease of \$522,398,100 or -1.09% from 2012. A table listing 2012 and 2013 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have declined.

	2012 EQUAL PROP. VALUE	2013 EQUAL PROP. VALUE	'12-'13 CHANGE	%
CITIES:				
Brookfield	\$5,975,204,600	\$5,997,534,700	\$22,330,100	0.37%
Delafield	\$1,235,854,000	\$1,253,023,400	\$17,169,400	1.39%
Milwaukee *	\$12,751,700	\$12,818,300	\$66,600	0.52%
Muskego	\$2,566,467,000	\$2,534,512,400	(\$31,954,600)	-1.25%
New Berlin	\$4,583,167,900	\$4,523,919,800	(\$59,248,100)	-1.29%
Oconomowoc	\$1,795,970,900	\$1,799,980,600	\$4,009,700	0.22%
Pewaukee	\$2,609,715,000	\$2,569,531,900	(\$40,183,100)	-1.54%
Waukesha	\$5,426,429,500	\$5,389,651,300	(\$36,778,200)	-0.68%
SUBTOTAL	\$24,205,560,600	\$24,080,972,400	(\$124,588,200)	-0.51%
TOWNS:				
Brookfield	\$984,336,100	\$992,266,200	\$7,930,100	0.81%
Delafield	\$1,388,600,100	\$1,362,607,500	(\$25,992,600)	-1.87%
Eagle	\$432,829,000	\$436,250,900	\$3,421,900	0.79%
Genesee	\$911,387,300	\$861,565,200	(\$49,822,100)	-5.47%
Lisbon	\$1,033,412,700	\$1,019,198,300	(\$14,214,400)	-1.38%
Merton	\$1,407,585,400	\$1,389,594,500	(\$17,990,900)	-1.28%
Mukwonago	\$816,237,000	\$812,016,200	(\$4,220,800)	-0.52%
Oconomowoc	\$1,319,416,800	\$1,378,151,000	\$58,734,200	4.45%
Ottawa	\$531,485,600	\$505,847,800	(\$25,637,800)	-4.82%
Vernon	\$780,189,100	\$798,058,100	\$17,869,000	2.29%
Waukesha	\$910,321,800	\$887,517,600	(\$22,804,200)	-2.51%
SUBTOTAL	\$10,515,800,900	\$10,443,073,300	(\$72,727,600)	-0.69%
VILLAGES:				
Big Bend	\$141,032,400	\$140,045,300	(\$987,100)	-0.70%
Butler	\$234,172,500	\$234,060,400	(\$112,100)	-0.05%
Chenequa	\$462,212,100	\$434,159,000	(\$28,053,100)	-6.07%
Dousman	\$167,350,500	\$168,721,500	\$1,371,000	0.82%
Eagle	\$147,784,400	\$147,658,700	(\$125,700)	-0.09%
Elm Grove	\$1,011,730,300	\$976,671,200	(\$35,059,100)	-3.47%
Hartland	\$1,129,849,800	\$1,129,413,700	(\$436,100)	-0.04%
Lac la Belle	\$109,168,900	\$109,118,400	(\$50,500)	-0.05%
Lannon	\$107,122,800	\$103,997,200	(\$3,125,600)	-2.92%
Menomonee Falls	\$4,315,491,900	\$4,245,013,600	(\$70,478,300)	-1.63%
Merton	\$370,326,300	\$362,858,100	(\$7,468,200)	-2.02%
Mukwonago	\$718,663,100	\$674,276,600	(\$44,386,500)	-6.18%
Nashotah	\$169,060,600	\$172,338,000	\$3,277,400	1.94%
North Prairie	\$222,806,900	\$204,322,200	(\$18,484,700)	-8.30%
Oconomowoc Lake	\$368,894,300	\$320,329,600	(\$48,564,700)	-13.16%
Pewaukee	\$924,934,400	\$901,140,700	(\$23,793,700)	-2.57%
Summit	\$938,988,400	\$911,487,300	(\$27,501,100)	-2.93%
Sussex	\$1,125,021,900	\$1,118,931,800	(\$6,090,100)	-0.54%
Wales	\$353,791,800	\$338,777,700	(\$15,014,100)	-4.24%
SUBTOTAL	\$13,018,403,300	\$12,693,321,000	(\$325,082,300)	-2.50%
TOTAL	\$47,739,764,800	\$47,217,366,700	(\$522,398,100)	-1.09%

* 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 2013 preliminary population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 391,478. This represents an increase of 1,587 persons county-wide, or 0.41% from the 2010 Census.

	2010 CENSUS	2012	2013	'12 - '13 CHANGE	% CHANGE
CITIES					
Brookfield	37,920	37,870	37,835	(35)	-0.09%
Delafield	7,085	7,095	7,083	(12)	-0.17%
Milwaukee *	0	0	0	0	0.00%
Muskego	24,135	24,217	24,239	22	0.09%
New Berlin	39,584	39,770	39,915	145	0.37%
Oconomowoc	15,759	15,834	16,004	170	1.08%
Pewaukee	13,195	13,464	13,654	190	1.44%
Waukesha	70,718	71,020	70,900	(120)	-0.17%
CITIES TOTAL	208,396	209,270	209,630	360	0.17%
TOWNS					
Brookfield	6,116	6,102	6,095	(7)	-0.11%
Delafield	8,400	8,195	8,199	4	0.05%
Eagle	3,507	3,514	3,507	(7)	-0.20%
Genesee	7,340	7,331	7,319	(12)	-0.16%
Lisbon	10,157	10,184	10,202	18	0.18%
Merton	8,338	8,361	8,368	7	0.08%
Mukwonago	7,959	7,976	7,990	14	0.18%
Oconomowoc	8,408	8,505	8,547	42	0.50%
Ottawa	3,859	3,867	3,872	5	0.13%
Vernon	7,601	7,603	7,612	9	0.12%
Waukesha	9,133	9,142	9,131	(11)	-0.12%
TOTAL TOWNS	80,818	80,780	80,842	62	0.08%
VILLAGES					
Big Bend	1,290	1,287	1,284	(3)	-0.23%
Butler	1,841	1,837	1,834	(3)	-0.16%
Chenequa	590	586	587	1	0.17%
Dousman	2,302	2,317	2,320	3	0.13%
Eagle	1,950	1,947	1,944	(3)	-0.15%
Elm Grove	5,934	5,930	5,934	4	0.07%
Hartland	9,110	9,118	9,124	6	0.07%
Lac la Belle	289	289	290	1	0.35%
Lannon	1,107	1,104	1,101	(3)	-0.27%
Menomonee Falls	35,626	35,680	35,710	30	0.08%
Merton	3,346	3,384	3,413	29	0.87%
Mukwonago	7,254	7,281	7,319	38	0.52%
Nashotah	1,395	1,387	1,383	(4)	-0.29%
North Prairie	2,141	2,145	2,142	(3)	-0.14%
Oconomowoc Lake	595	594	591	(3)	-0.50%
Pewaukee	8,166	8,178	8,166	(12)	-0.15%
Summit	4,674	4,680	4,695	15	0.32%
Sussex	10,518	10,573	10,623	50	0.48%
Wales	2,549	2,547	2,546	(1)	-0.04%
TOTAL VILLAGES	100,677	100,864	101,006	142	0.14%
TOTAL: COUNTY	389,891	390,914	391,478	564	0.14%

* 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

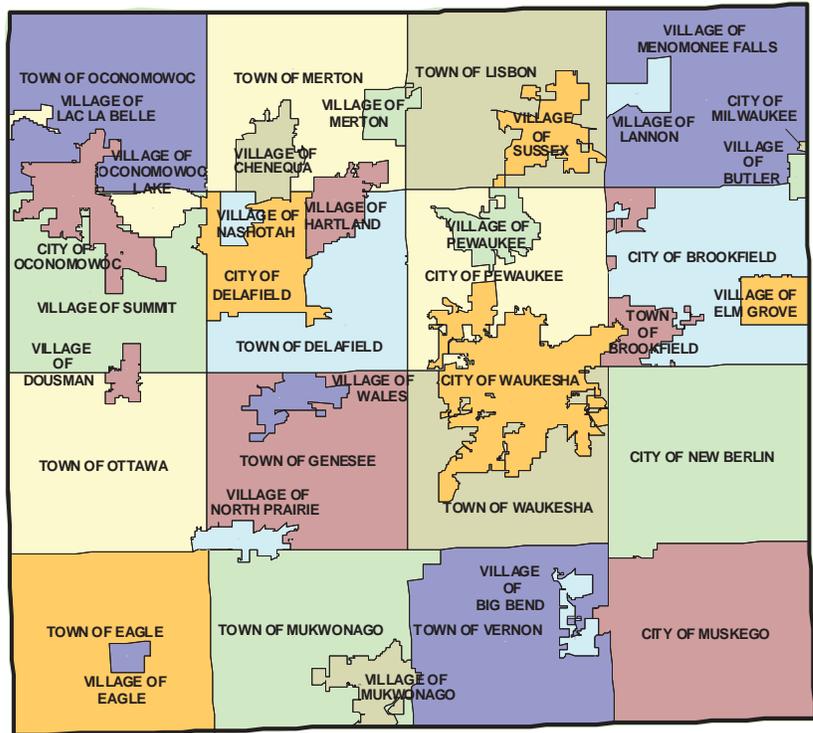
		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2004	2003	\$2.21	(\$0.10)	-4.33%	
2005	2004	\$2.11	(\$0.10)	-4.50%	
2006	2005	\$1.96	(\$0.15)	-6.95%	
2007	2006	\$1.83	(\$0.13)	-6.77%	
2008	2007	\$1.78	(\$0.05)	-2.95%	
2009	2008	\$1.79	\$0.01	0.66%	
2010	2009	\$1.87	\$0.08	4.50%	
2011	2010	\$1.97	\$0.10	5.42%	
2012	2011	\$2.01	\$0.04	2.03%	
2013	2012	\$2.11	\$0.10	4.98%	
Adopted	2014	2013	\$2.15	\$0.04	1.90%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
2004	2003	\$81,552,478	\$3,487,024	4.47%	
2005	2004	\$84,919,831	\$3,367,353	4.13%	
2006	2005	\$87,595,762	\$2,675,931	3.15%	
2007	2006	\$88,696,977	\$1,101,215	1.26%	
2008	2007	\$90,524,503	\$1,827,526	2.06%	
2009	2008	\$93,086,754	\$2,562,251	2.83%	
2010	2009	\$95,717,457	\$2,630,703	2.83%	
2011	2010	\$97,422,065	\$1,704,608	1.78%	
2012	2011	\$98,037,483	\$615,418	0.63%	
2013	2012	\$98,798,522	\$761,039	0.78%	
Adopted	2014	2013	\$99,505,152	\$706,630	0.72%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
2004	2003	\$36,910,435,050	\$3,119,325,500	9.23%	
2005	2004	\$40,244,065,050	\$3,333,630,000	9.03%	
2006	2005	\$44,614,092,450	\$4,370,027,400	10.86%	
2007	2006	\$48,476,599,550	\$3,862,507,100	8.66%	
2008	2007	\$50,954,981,250	\$2,478,381,700	5.11%	
2009	2008	\$52,055,313,050	\$1,100,331,800	2.16%	
2010	2009	\$51,220,442,050	(\$834,871,000)	-1.60%	
2011	2010	\$49,439,797,100	(\$1,780,644,950)	-3.48%	
2012	2011	\$48,747,058,300	(\$692,738,800)	-1.40%	
2013	2012	\$46,923,448,900	(\$1,823,609,400)	-3.74%	
Adopted	2014	2013	\$46,387,463,200	(\$535,985,700)	-1.14%

- 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 1/1/2013	391,478
2010 Census	389,891
*Wisconsin DOA (2013), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	\$47,217,366,700
Excluding TID	\$46,387,463,200

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 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	5,258
Pro Health Care	4,777
General Electric Healthcare	3,700
Quad Graphics Inc.	3,249
Roundy's	2,697
School District of Waukesha	1,817
Wal-Mart Corporation	1,619
Target Corporation	1,595
Waukesha County	1,357*
Aurora Health Care	1,332
Community Memorial Hospital	1,314
Elmbrook School District	1,256
Elmbrook Memorial Hospital	1,216
AT&T	1,173
* Full-time equivalent employees.	

Source: Waukesha County February, 2013 employer inquiry updates.

PRINCIPAL TAXPAYERS		
TAXPAYER	2012 EQUALIZED VALUE	2012 RANK
Brookfield Square	\$160,907,600	1
Individual	\$145,878,100	2
Aurora	\$129,265,100	3
Kohl's Dept. Stores	\$106,029,800	4
Pro Health Care	\$103,734,940	5
Wal-Mart	\$101,865,400	6
Pabst Farms	\$101,705,000	7
Target Corporation	\$95,472,800	8
Harmony Homes	\$92,856,400	9
Belinski Bros.	\$87,642,600	10
Total	\$1,125,357,740	

Source: Waukesha County Tax System
See Waukesha County Comprehensive Annual Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2012 NAICS (1)
Retail Trade, Transportation, Utilities	47,913
Manufacturing	43,740
Education and Health	37,842
Professional and Business Services	32,852
Leisure and Hospitality	19,171
Financial Activities	14,310
Construction	11,665
Other Services	7,910
Public Administration	6,106
Information	4,861
Natural Resources	478
Total	226,848

(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
2012*	565	\$191,785
2011	448	\$140,906
2010	445	\$151,984
2009	394	\$137,285
2008	577	\$219,001

Source: U.S. Department of Commerce
* Preliminary

INCOME, JOBS, AND UNEMPLOYMENT	
PER CAPITA INCOME, 2011 (1)	
Waukesha County	\$54,847
State of Wisconsin	\$39,575
United States	\$41,560
JOBS, 2012 (2)	226,848
UNEMPLOYMENT RATE, 2012 (2)	6.0%

(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
2010	\$39,273,723	\$1,100,032	\$10,084,520	\$1,355,180	\$298,055
2011	\$37,883,814	\$1,103,080	\$9,655,814	\$1,360,989	\$285,177
2012	\$37,329,217	\$1,076,627	\$9,525,264	\$1,335,918	\$285,537
2013	\$35,670,846	\$1,055,120	\$9,389,591	\$1,346,196	\$278,012
2014	\$35,263,595	\$1,105,906	\$9,202,897	\$1,367,263	\$277,706
% of Total	74.7%	2.3%	19.5%	2.9%	0.6%

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



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Norman A. Cummings, Director
 Waukesha County Department of Administration

WAUKESHA COUNTY
 Department Heads

Administration.....	Norman A. Cummings
* Deputy Chief Judge.....	Lloyd V. Carter
* 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	

Waukesha County Executive

Daniel P. Vrakas

(Term Expires April 2015)

Board of Supervisors

(Terms Expire April 2014)

Paul L. Decker Chairperson
Patricia A. Haukohl First Vice-Chairperson
Duane E. Paulson Second Vice-Chairperson

James Batzko
Janel Brandtjen
Michael Crowley
Kathleen M. Cummings
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About the cover: The Wings Over Waukesha Airshow is held the 4th weekend in August at Waukesha County Airport drawing thousands of spectators to experience all segments of aviation. The event is organized and run by local volunteers, and highlights nationally renowned aerobatic performers.