

WAUKESHA COUNTY

2018 BUDGET IN BRIEF



WAUKESHA, WISCONSIN

Waukesha County Executive

Paul Farrow

(Term Expires April 2019)

Board of Supervisors

(Terms Expire April 2018)

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About the cover:

An evening at Waukesha County's Minooka Park, at the edge of the City of Waukesha, features the "Pop-Up Beer Garden." The Beer Garden events have been held on various weekdays and weekends at several County park locations. Most events feature live music and food truck service. Minooka Park is the largest in the Waukesha County Park System with a total of 579 acres. Most popular with the summer crowds are the dog exercise areas, swimming beach, pond, equestrian and mountain bike trails and miles of wooded hiking trails.

Cover photo by:

Amanda Murphy, Marketing Graduate Intern
Department of Parks and Land Use

Composition and Layout by:

Nicole Armendariz, Press Secretary/PIO to the County Executive

The entire budget can be found at
<http://www.waukeshacounty.gov/budget>



A BRIEF GUIDE TO THE 2018 WAUKESHA COUNTY ADOPTED BUDGET

connect with Waukesha County



The Budget-In-Brief is a summary document. Further detail on the 2018 budget and County operations can be obtained from the Waukesha County Department of Administration or from the County's website 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

To: Honorable County Board Members
From: Paul Farrow, County Executive
Date: December 15, 2017

Dear Honorable County Board Supervisors:

I commend you for your hard work and cooperation in crafting yet another budget that puts Waukesha County taxpayers first. The 2018 budget cuts the tax rate for the fourth year in a row while falling \$200,000 under the state revenue cap and keeping public safety funding a priority.

A budget that maximizes taxpayers' dollars and funds the services that matter most to them is the result of successful strategic planning. It is also a testament to the capabilities of efficient, effective government at work. The ability of the County Board and its staff to work with the County Executive's Office, budget staff, and department heads during the budget process is key to our ability to consistently, unanimously pass budgets that will help Waukesha County grow and thrive for years to come.

TAX INCREASE BELOW RATE OF NET NEW CONSTRUCTION

Once again, we are holding tax levy growth below statutory limits to minimize impacts to homeowners and businesses in order to sustain services required in a growing county with increased development and a growing population. The 2018 county general property tax levy totals \$103.4 million, an increase of 1.59% or \$1,623,276. This growth in levy is against an equalized property tax base that expanded 3.9% to \$53.0 billion in the current year. This increase includes a net new construction growth rate of 1.81% as compared to 1.63% in the prior year.

TARGETED SERVICE LEVEL INCREASES

The justice and law enforcement program areas include increased expenditures of \$1.3 million, requiring increased tax levy of almost \$540,000.

- The Sheriff's Department will add 1 FTE lieutenant to provide second-shift dedicated supervision for the village of Sussex. New municipal revenue will fund this service expansion.
- Sheriff equipment replacement needs for both jail and non-corrections equipment replacement plans are funded at \$355,000, an increase of \$23,000.
- The Communications Center expansion will be completed by 2018 year-end and will allow the county to add additional partners and better manage large-scale incidents. This budget includes new support costs for the enhanced 911 system.
- The Radio Services budget reflects full implementation of the digital trunked radio system to provide better service and reliability to county operations and community partners.

The 2018 budget includes targeted resource allocations in the Health and Human Services (HHS) Department.

- The second year of a three-year Wisconsin Prevention of Drug Overdose Grant for \$225,000 will continue the development of prevention programs for at-risk communities and for the training and distribution of naloxone. This funds a sunset position. A new SAMHSA (Substance Abuse and Mental Health Services Administration) grant for \$302,000 will expand the substance abuse treatment capacity in the Waukesha County Drug Court and replace a \$97,000 grant that ends.
- The state budget provides over \$2.1 million for the expansion of services for children with long-term needs. This funds additional contract staff of \$475,000 and services of \$1.5 million. The goal is the elimination of the waiting list by the end of 2018.

INVESTING IN INFRASTRUCTURE

The 2018 capital budget, with total expenditures of \$18.8 million, identifies projects that maintain existing infrastructure and facilities, which support high-quality services and provide for future economic development.

Justice and Public Safety

- After completing the budget and concept phase, design is underway for the first portion of this two-phase project to modernize and expand the courthouse (constructed in 1959) to meet current and future needs:
 - The first phase is to construct a new secure courtroom facility. It will be located adjacent to jail facilities, and will feature improved security, prisoner transport, and public access. Construction for phase one is planned for 2018 with completion in 2021.
 - The second phase will renovate the existing courthouse. It will replace aging mechanical systems, enhance business operations through a more efficient office layout, and will improve public access. Design is planned to begin in 2021, with construction 2022-2025.

Transportation

Maintaining our roads is key to providing safe transportation for our constituents, as well as offering businesses consistency in their transportation system and fostering greater economic development. The proposed 2018 capital budget devotes about \$5.7 million to maintain Waukesha County's existing County Trunk Highway (CTH) infrastructure with an additional \$760,000 of federal dollars for total infrastructure improvements of \$6.5 million.

Parks and Land Use

Projects in this functional area total \$2.4 million. Maintenance of existing facilities includes \$950,000 for the Parks pavement management plan, and \$558,000 for part of a multi-year plan to address University of Wisconsin-Waukesha site work, including concrete walk, terrace and stairway segments. Funding is provided for the renovation and upgrade of the Menomonee Park Beach House and an upgrade for the Eble Park Ice Arena refrigeration system.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2018 County Executive's Budget and the County Board Supervisors who sat beside me in countless meetings in preparation of this budget. Thank you for your continued commitment to the taxpayers of Waukesha County.

Sincerely,



PAUL FARROW
County Executive

2018 BUDGET SUMMARY

	2017 Adopted Budget	2018 Budget	Incr/(Decr) From 2017 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$267,526,585	\$274,818,700	\$7,292,115	2.73%
MEMO: Less Interdept. Charges (a)	<u>\$38,043,018</u>	<u>\$38,869,916</u>	<u>\$826,898</u>	2.17%
MEMO: Net Expenditures (a)	\$229,483,567	\$235,948,784	\$6,465,217	2.82%
Less: Revenues (Excl. Retained Earnings)	\$152,928,976	\$158,659,321	\$5,730,345	3.75%
Less Net Appropriated Fund Balance	<u>\$11,027,758</u>	<u>\$10,983,880</u>	<u>(\$43,878)</u>	
TAX LEVY - OPERATING BUDGETS	\$103,569,851	\$105,175,499	\$1,605,648	1.55%
CAPITAL PROJECTS BUDGET				
Expenditures	\$16,863,400	\$18,786,300	\$1,922,900	11.4%
Less: Revenues	\$12,456,400	\$14,344,100	\$1,887,700	15.2%
Less: Appropriated Fund Balance	<u>\$2,660,000</u>	<u>\$2,695,200</u>	<u>\$35,200</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,747,000	\$1,747,000	\$0	0.0%
COUNTY TOTALS				
Expenditures (a)	\$284,389,985	\$293,605,000	\$9,215,015	3.2%
Less: Revenues	\$165,385,376	\$173,003,421	\$7,618,045	4.6%
Less: Appropriated Fund Balance	<u>\$13,687,758</u>	<u>\$13,679,080</u>	<u>(\$8,678)</u>	
County General Tax Levy (Excl Library)(c)	\$101,799,099	\$103,422,375	\$1,623,276	1.59%
Federated Library Tax Levy (b)	\$3,517,752	\$3,500,124	(\$17,628)	-0.5%
Total County Tax Levy (c)	\$105,316,851	\$106,922,499	\$1,605,648	1.52%

- (a) 2018 operating budget net expenditures are \$235,948,784 and total County net expenditures are \$254,735,084 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 2018 Budget purposes) increase is within Wisconsin's Act 55 Tax Levy limit provisions (see Planning and Budget Policy Section).

2018 Budget Tax Levy Breakdown

(General County and Federated Library)

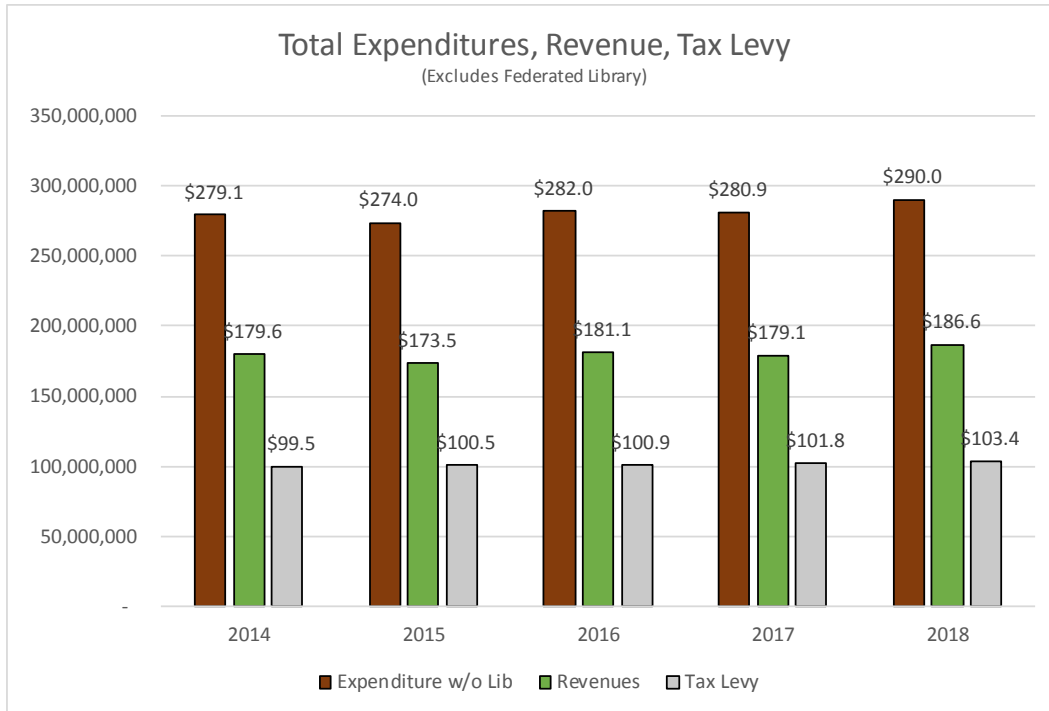
	2017 Adopted Budget	2018 Budget	Incr/(Decr) From 2017 Adopted Budget	
			\$	%
General County Tax Levy	\$101,799,099	\$103,422,375	\$1,623,276	1.59%
General County Tax Rate	\$1.9965	\$1.9520	(\$0.0445)	-2.23%
General County Equalized Value	\$50,989,620,500	\$52,982,985,200	\$1,993,364,700	3.91%
Federated Library Tax Levy	\$3,517,752	\$3,500,124	(\$17,628)	-0.50%
Federated Library Tax Rate	\$0.2799	\$0.2651	(\$0.0148)	-5.30%
Federated Library Equalized Value	\$12,568,556,000	\$13,205,088,000	\$636,532,000	5.06%

2018 General County Tax Levy Summary

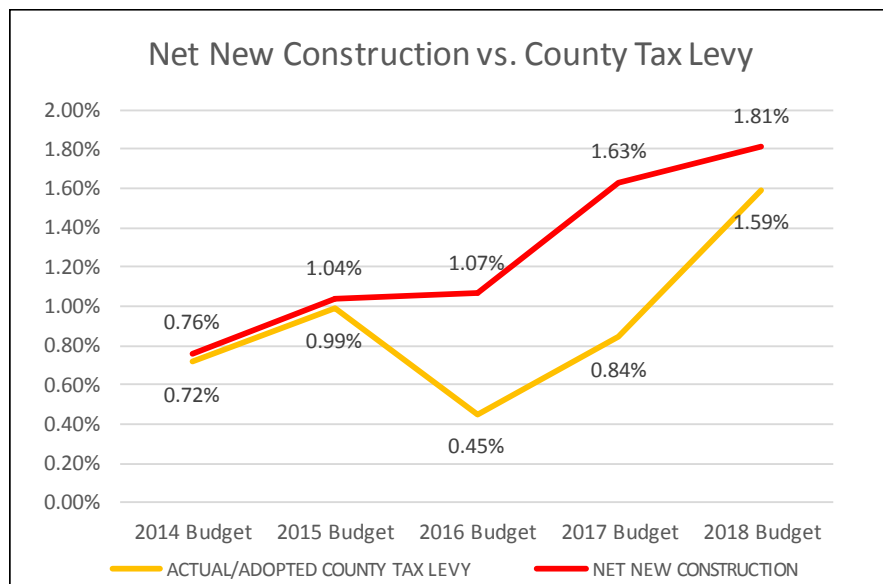
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction.

The 2018 proposed budget requires a general County tax levy of \$103,422,375, which is an increase of 1.59% or \$1,623,276.

Trends in expenditures follow available revenue associated with state program changes and/or capital project needs using bond funding.

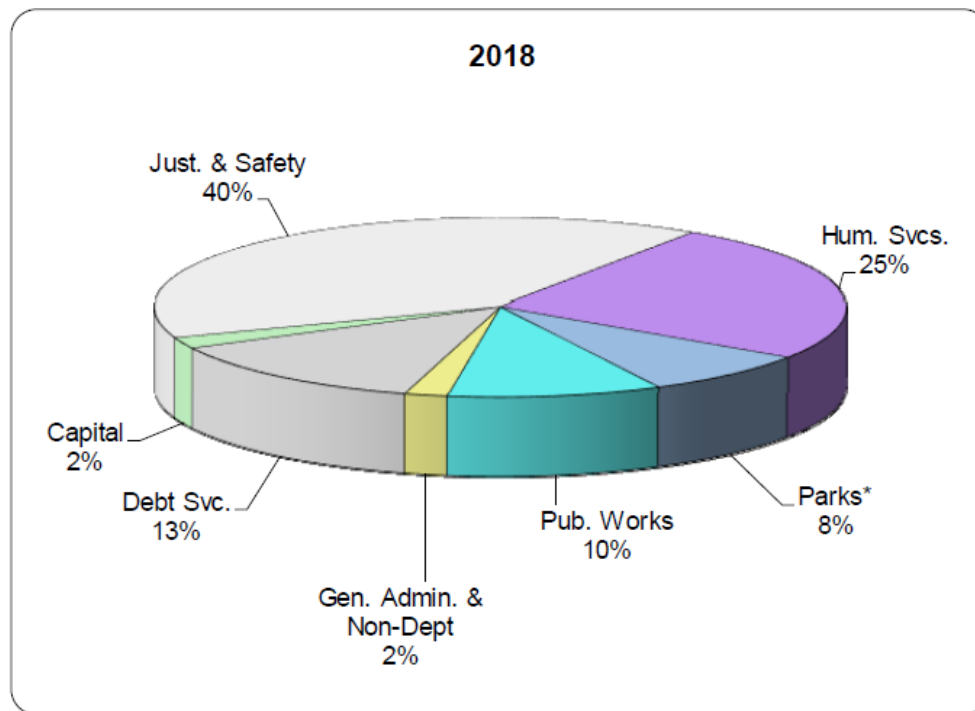


The chart below illustrates the allowable county tax levy limit due to changes in net new construction, compared to adopted increases in the 2014 to 2018 budgets.



2017-2018 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2017 Adopted Budget		2018 Budget	Incr/(Decr) From 2017 Adopted Budget	
				\$	%
Justice & Public Safety	\$42,076,903		\$42,616,535	\$539,632	1.3%
Health & Human Services	\$25,958,853		\$26,430,708	\$471,855	1.8%
Parks, Env., Educ. & Land Use	\$8,907,224		\$8,780,596	\$(126,628)	-1.4%
Public Works	\$11,109,428		\$11,179,428	\$70,000	0.6%
General Administration	\$2,261,743		\$2,567,532	\$305,789	13.5%
Non-Departmental	\$46,200		\$46,200	-	0.0%
Debt Service	\$13,209,500		\$13,554,500	\$345,000	2.6%
Capital Projects	\$1,747,000		\$1,747,000	-	0.0%
Total Tax Levy	\$105,316,851		\$106,922,499	\$1,605,648	1.5%



*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."

Standards of Service Excellence:

Teamwork & Collaboration, Innovation, Efficiency & Cost Savings,
Communication, Ethics & Diversity, Well-being

County-Wide Pillars:

The areas in which our strategic plans are focused, supporting the county's mission and vision and providing direction for goals and objectives:

1. **Customer Service:** High customer satisfaction
2. **Quality:** High standards of service excellence
3. **Team:** Best professionals serving the public in the best way
4. **Health and Safety:** Ensure the well-being of citizens
5. **Finance:** Protect taxpayer's investment

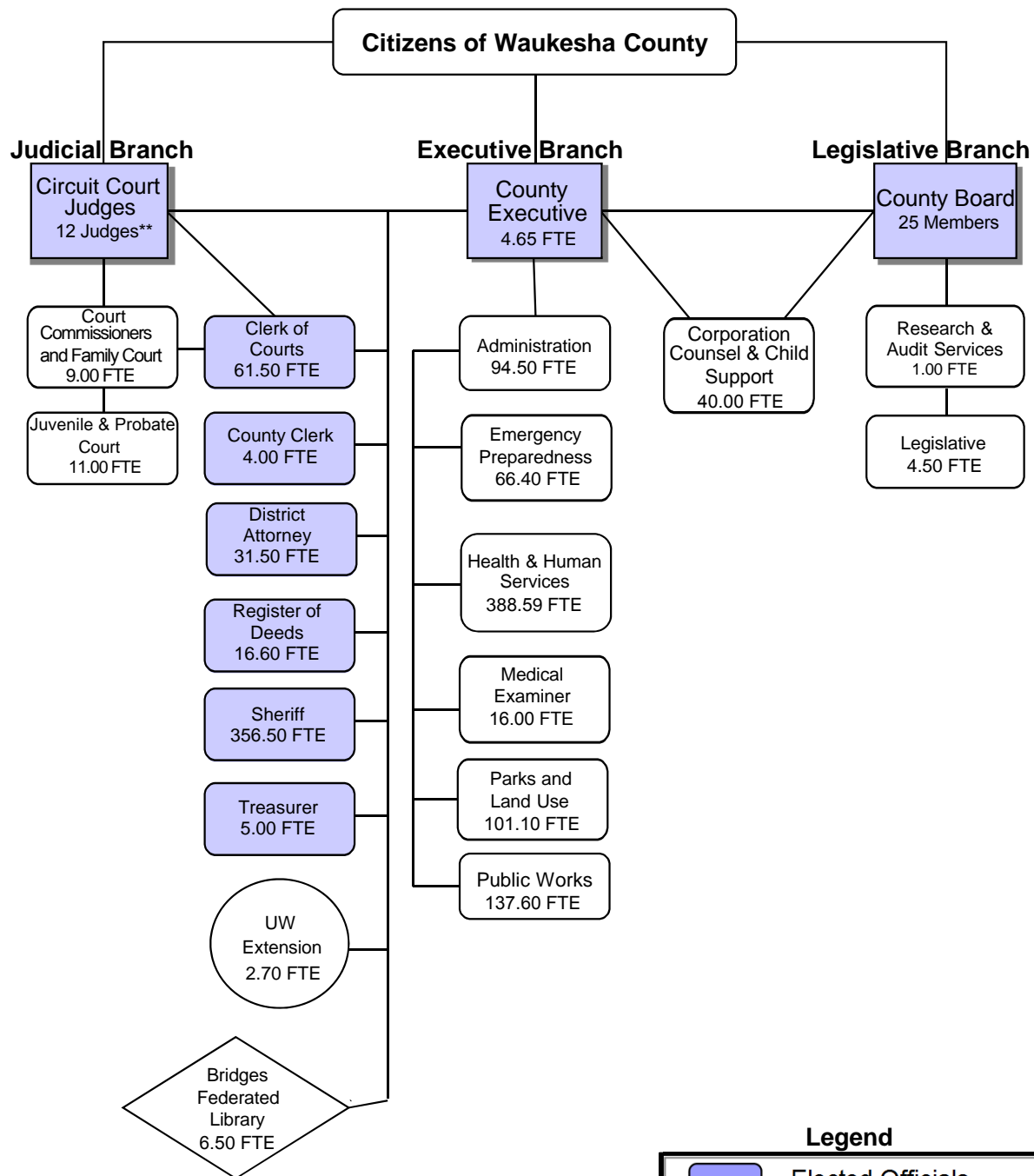
In addition to statutory requirements and conformance with recognized financial standards, Waukesha County's commitment to strategic budgeting requires decisions to be made in conformance with the County's budget philosophy:

- 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

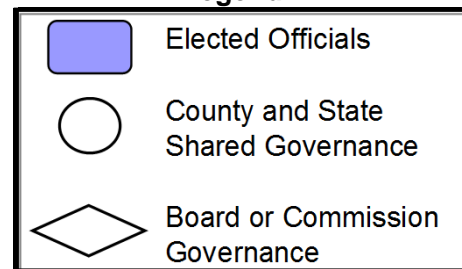
Departmental budgets are tied to the Strategic Plan in the following manner:

- Budget initiatives are organized under County-Wide Pillars
- Objectives focus on areas that utilize significant budget resources
- Performance measures demonstrate level of achievement over multiple years

Waukesha County Organizational Chart



Legend



TOTAL POSITION EQUIVALENTS COUNTY WIDE* 1,358.64 FTEs

*Does Not Include Extra Help and Overtime

**Elected Positions not included in total FTE Positions

BUDGETED POSITIONS 2016-2018 - SUMMARY BY DEPARTMENT

BY DEPARTMENT	2016 Year End	2017 Adopted Budget	2017 Modified Budget	2018 Budget	Incr/(Decr) From 2017 Adpt Budget
Administration (Includes End User Operations & Tech.)	93.00	92.50	92.50	94.50	2.00
Circuit Court Services	86.25	85.50	85.50	81.50	(4.00)
Corporation Counsel	38.00	39.00	39.00	40.00	1.00
County Board	6.15	5.50	5.50	5.50	0.00
County Clerk	4.50	4.00	4.00	4.00	0.00
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	29.50	31.50	31.50	31.50	0.00
Emergency Preparedness	62.40	66.40	66.40	66.40	0.00
Bridges Federated Library	6.50	6.50	6.50	6.50	0.00
Health & Human Services	388.79	384.09	384.39	388.59	4.50
Medical Examiner	16.00	16.00	16.00	16.00	0.00
Parks & Land Use	101.10	101.10	101.10	101.10	0.00
Public Works	138.60	137.60	137.60	137.60	0.00
Register Of Deeds	17.60	16.60	16.60	16.60	0.00
Sheriff	353.00	355.50	355.50	356.50	1.00
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	3.00	2.70	2.70	2.70	0.00
Total Regular Positions (FTE)	1,354.04	1,354.14	1,354.44	1,358.64	4.50
Total Extra-Help Positions (FTE)	112.48	118.27	118.89	122.32	4.05
Total Overtime Positions (FTE)	22.39	23.08	22.21	24.09	1.01
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,488.91</u>	<u>1,495.49</u>	<u>1,495.54</u>	<u>1,505.05</u>	<u>9.56</u>

SIGNIFICANT CHANGES FOR 2018:

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 9.56, including temporary extra help and overtime.
- There is a net increase of 4.50 FTE budgeted regular positions
- Temporary extra help increases by 4.05 FTE (about 8,400 hours), and budgeted overtime increases 1.01 FTE (about 2,100 hours).

2018 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2018 ADOPTED BUDGET				Tax Levy \$ Change '17 - '18
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$6,590,245	\$420,201	\$242,750	\$5,927,294	\$237,000
Radio Services	\$1,825,506 (a)	\$2,132,010	(\$306,504)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$306,504)	\$306,504	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$751,676)	\$751,676	\$0	\$0
DISTRICT ATTORNEY	\$2,718,446	\$850,109	\$12,000	\$1,856,337	\$33,000
CIRCUIT COURT SERVICES	\$9,183,413	\$3,877,600	\$45,000	\$5,260,813	(\$215,368)
MEDICAL EXAMINER	\$2,284,765	\$1,279,155	\$0	\$1,005,610	\$20,000
SHERIFF	<u>\$40,858,960</u>	<u>\$11,859,284</u>	<u>\$433,195</u>	<u>\$28,566,481</u>	<u>\$465,000</u>
Subtotal: Justice & Public Safety	\$63,461,335	\$19,360,179	\$1,484,621	\$42,616,535	\$539,632
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,611,912	\$2,235,182	\$0	\$376,730	(\$2,145)
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$75,286,846	\$48,892,563	\$340,305	\$26,053,978	\$474,000
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$3,358,215</u>	<u>\$3,358,215</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$81,256,973	\$54,485,960	\$340,305	\$26,430,708	\$471,855
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,361,199	\$3,376,500	\$50,000	(\$2,065,301)	(\$76,000)
UW-EXTENSION: EDUCATION	\$461,077	\$111,814	\$2,500	\$346,763	\$2,000
FEDERATED LIBRARY					
County	\$3,500,124	\$0	\$0	\$3,500,124	(\$17,628)
State Aids	\$1,798,606	\$1,655,606	\$143,000	\$0	\$0
CAFÉ Shared Automation	\$415,446	\$428,446	(\$13,000)	\$0	\$0
CAFÉ Rtn'd. Fund Balance	\$0	(\$13,000)	\$13,000	\$0	\$0
PARKS & LAND USE					
General	\$11,872,177	\$4,750,167	\$123,000	\$6,999,010	(\$35,000)
Community Development	\$2,700,991	\$2,700,991	\$0	\$0	\$0
Land Information Systems	\$896,987	\$851,300	\$45,687	\$0	\$0
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
Golf Courses	\$3,253,662 (a)	\$3,250,100	\$3,562	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	\$3,562	(\$3,562)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,235,157 (a)	\$1,073,000	\$162,157	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$162,157	(\$162,157)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$4,439,339 (a)	\$5,021,505	(\$582,166)	\$0	\$0
MRF Retained Earnings	\$0	(\$582,166)	\$582,166	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$1,230,000)</u>	<u>\$1,230,000</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$32,334,765	\$21,559,982	\$1,994,187	\$8,780,596	(\$126,628)

(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.

2018 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2018 ADOPTED BUDGET				Tax Levy \$ Change '17 - '18
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,605,746	\$466,922	\$100,000	\$8,038,824	(\$1,056)
Transportation	\$15,341,524	\$12,203,483	\$90,000	\$3,048,041	\$101,056
Central Fleet Maintenance	\$3,884,561 (a)	\$3,885,986	(\$1,425)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$1,425)	\$1,425	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,387,309 (a)	\$3,577,533	(\$190,224)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$190,224)	\$190,224	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,208,997 (a)</u>	<u>\$935,605</u>	<u>\$180,829</u>	<u>\$92,563</u>	<u>(\$30,000)</u>
Subtotal: Public Works	\$32,428,137	\$20,776,797	\$471,912	\$11,179,428	\$70,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE					
General	\$568,865	\$0	\$0	\$568,865	\$0
COUNTY BOARD	\$1,068,236	\$0	\$0	\$1,068,236	(\$2,356)
COUNTY CLERK	\$673,299	\$244,489	\$80,000	\$348,810	(\$32,000)
TREASURER	\$700,250	\$5,162,100	\$500,000	(\$4,961,850)	\$347,000
ADMINISTRATION					
General	\$6,644,507	\$1,840,553	\$123,000	\$4,680,954	\$45,000
Risk Management	\$2,811,174 (a)	\$2,811,174	\$0	\$0	\$0
Collections	\$997,041 (a)	\$997,041	\$0	\$0	\$0
Collections Fund Bal. Appr.	\$0	(\$50,000)	\$50,000	\$0	\$0
End User Technology	\$7,519,143 (a)	\$7,532,529	(\$13,386)	\$0	\$0
End User Technology Rtn. Earn.	\$0	(\$13,386)	\$13,386	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$744,615)	\$744,615	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,392,035</u>	<u>\$529,518</u>	<u>\$0</u>	<u>\$862,517</u>	<u>(\$51,855)</u>
Subtotal: General Administration	\$22,374,550	\$18,309,403	\$1,497,615	\$2,567,532	\$305,789
NON DEPARTMENTAL					
GENERAL	\$2,005,900	\$1,415,000	\$544,700	\$46,200	\$0
HEALTH & DENTAL INSURANCE	\$24,864,200 (a)	\$22,752,000	\$2,112,200	\$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	\$28,070,100	\$24,167,000	\$3,856,900	\$46,200	\$0
DEBT SERVICE--GENERAL	\$14,892,840	\$0	\$1,338,340	\$13,554,500	\$345,000
Subtotal: Operating Budget	\$274,818,700	\$158,659,321	\$10,983,880	\$105,175,499	\$1,605,648
CAPITAL PROJECTS	\$18,786,300	\$14,344,100	\$2,695,200	\$1,747,000	\$0
GRAND TOTAL	\$293,605,000	\$173,003,421	\$13,679,080	\$106,922,499	\$1,605,648

(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 - 2018 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2016 Actual	2017 Adopted Budget	2017 Estimate (a)	2018 Budget	Incr/(Decr) From 2017 Adpt. Budget
Personnel Costs	\$117,778,194	\$120,837,078	\$120,392,466	\$124,253,743	\$3,416,665
Operating Expenses	\$102,491,237	\$109,578,882	\$108,755,240	\$113,356,757	\$3,777,875
Interdepartmental Charges	\$19,903,220	\$20,960,105	\$20,549,583	\$21,094,710	\$134,605
Fixed Assets & Imprvmnts (b)	\$951,813	\$1,239,620	\$1,114,179	\$1,220,650	\$(18,970)
Debt Service-Excl Proprietary (b)	\$14,353,616	\$14,910,900	\$14,731,180	\$14,892,840	\$(18,060)
Capital Projects (a)	\$18,660,515	\$16,863,400	\$19,776,172	\$18,786,300	\$1,922,900
Total Expenditures	\$274,138,595	\$284,389,985	\$285,318,820	\$293,605,000	\$9,215,015

FUNCTIONAL AREA	2016 Actual	2017 Adopted Budget	2017 Estimate (a)	2018 Budget	Incr/(Decr) From 2017 Adpt. Budget
Justice & Public Safety (a)	\$59,172,802	\$62,183,751	\$63,232,617	\$63,461,335	\$1,277,584
Health & Human Services (a)	\$76,231,696	\$76,742,308	\$77,883,436	\$81,256,973	\$4,514,665
Parks, Env., Educ. & Land Use	\$31,178,093	\$32,039,331	\$31,302,895	\$32,334,765	\$295,434
Public Works	\$31,130,946	\$32,398,460	\$31,785,120	\$32,428,137	\$29,677
General Administration	\$20,538,095	\$22,041,735	\$21,241,104	\$22,374,550	\$332,815
Non-Departmental	\$22,872,832	\$27,210,100	\$25,366,296	\$28,070,100	\$860,000
Debt Service-Excl Proprietary (b)	\$14,353,616	\$14,910,900	\$14,731,180	\$14,892,840	\$(18,060)
Capital Projects (a)	\$18,660,515	\$16,863,400	\$19,776,172	\$18,786,300	\$1,922,900
Total Expenditures	\$274,138,595	\$284,389,985	\$285,318,820	\$293,605,000	\$9,215,015

(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.

2018 EXPENDITURE HIGHLIGHTS

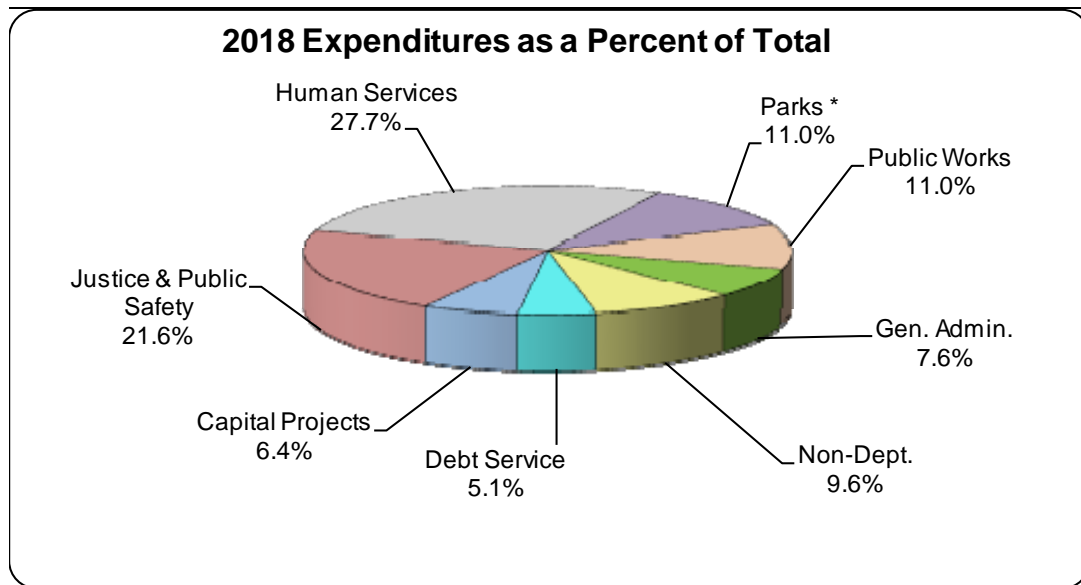
Expenditure Budget:

The 2018 total gross expenditure budget is \$293,605,000, an increase of \$9,215,000 or 3.2% from the 2017 adopted budget. The 2018 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$274,818,700 and capital project spending of \$18,786,300. The total operating budget increases by \$7,292,100 or 2.7% from the 2017 adopted operating budget while capital project expenditures increase by \$1,922,900 or 11.4% from the 2017 adopted budget.

The net total operating expenditure budget after excluding \$38,869,900 of interdepartmental charges, mainly from Internal Service Funds (which are double budgeted), is \$235,948,800, an increase of \$6,465,200 or 2.8%.

The budget includes net personnel costs totaling \$124.3 million or about 45% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$3,416,700, or 2.8% from the 2017 adopted budget level.

Operating expenditures (including purchased services, operating expenses and interdepartmental charges) increase by \$3.91 million or 3% from \$130.5 million in the 2017 budget to \$134.5 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1.2 million, a decrease of \$19,000 from the 2017 budget. Debt service payments are budgeted at \$14.9 million, which is a decrease of \$18,100 from the 2017 budget level or about 7% 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	\$63,461,335	21.6%
Human Services	\$81,256,973	27.7%
Parks *	\$32,334,765	11.0%
Public Works	\$32,428,137	11.0%
Gen. Admin.	\$22,374,550	7.6%
Non-Dept.	\$28,070,100	9.6%
Debt Service	\$14,892,840	5.1%
Capital Projects	<u>\$18,786,300</u>	6.4%
Total Expenditures	\$293,605,000	100.0%

* Includes Parks, Environment, Education and Land Use

2016-2018 REVENUE SUMMARY

SOURCE	2016 Actual	2017 Adopted Budget	2017 Estimate	2018 Budget	Incr/(Decr) From 2017 Adpt. Budget
Intgov't Contracts & Grants	\$56,177,632	\$54,158,180	\$54,580,639	\$56,307,430	\$2,149,250
State Transportation Aids	\$4,608,644	\$4,617,114	\$4,429,140	\$4,617,114	-
State Shared Revenues	\$1,158,338	\$835,000	\$835,000	\$940,100	\$105,100
Fines & Licenses	\$3,031,110	\$2,902,142	\$3,003,426	\$3,047,725	\$145,583
Charges for Services (a)	\$34,076,277	\$37,720,796	\$37,058,472	\$37,619,725	\$(101,071)
Interdepartmental Revenue	\$36,470,546	\$38,043,018	\$36,516,767	\$38,869,916	\$826,898
Other Revenues (a)	\$16,368,903	\$11,961,734	\$15,548,137	\$15,244,751	\$3,283,017
Interest/Penalty on Delinq Taxes	\$1,813,920	\$2,640,000	\$1,800,000	\$2,290,000	\$(350,000)
Investment Inc-Unrestricted Funds	\$2,091,077	\$3,007,646	\$1,899,202	\$2,507,646	\$(500,000)
Debt Borrowing	\$11,500,000	\$10,000,000	\$10,000,000	\$12,500,000	\$2,500,000
Appropriated Fund Balance	\$6,589,136	\$13,687,758	\$15,809,084	\$13,679,080	\$(8,678)
Retained Earnings (a)	\$(4,159,259)	\$(500,254)	\$(1,477,898)	\$(940,986)	\$(440,732)
Tax Levy	\$104,412,271	\$105,316,851	\$105,316,851	\$106,922,499	\$1,605,648
Total Revenues	\$274,138,595	\$284,389,985	\$285,318,820	\$293,605,000	\$9,215,015

FUNCTION	2016 Actual	2017 Adopted Budget	2017 Estimate	2018 Budget	Incr/(Decr) From 2017 Adpt. Budget
Justice & Public Safety	\$18,652,737	\$18,920,366	\$19,575,939	\$19,666,683	\$746,317
Health & Human Services	\$50,896,036	\$50,121,580	\$51,630,784	\$54,485,960	\$4,364,380
Parks, Env, Educ & Land Use	\$21,651,994	\$21,248,458	\$21,753,435	\$21,989,429	\$740,971
Public Works	\$20,860,408	\$20,781,487	\$20,257,470	\$20,968,446	\$186,959
General Administration	\$17,062,667	\$18,903,339	\$17,096,955	\$18,322,789	\$(580,550)
Non-Departmental	\$23,380,374	\$23,454,000	\$22,899,800	\$24,167,000	\$713,000
Debt Borrowing	\$11,500,000	\$10,000,000	\$10,000,000	\$12,500,000	\$2,500,000
Capital Projects	\$3,292,231	\$2,456,400	\$2,456,400	\$1,844,100	\$(612,300)
Appropriated Fund Balance	\$6,589,136	\$13,687,758	\$15,809,084	\$13,679,080	\$(8,678)
Retained Earnings (a)	\$(4,159,259)	\$(500,254)	\$(1,477,898)	\$(940,986)	\$(440,732)
Tax Levy	\$104,412,271	\$105,316,851	\$105,316,851	\$106,922,499	\$1,605,648
Total Revenues	\$274,138,595	\$284,389,985	\$285,318,820	\$293,605,000	\$9,215,015

(a) Includes revenues from proprietary fund (e.g., Radio Services) user fees and other revenue which are estimated to result in retained earnings. Revenues in excess of expenditures from proprietary funds that are retained in the appropriate fund and not used to offset the overall county tax levy.

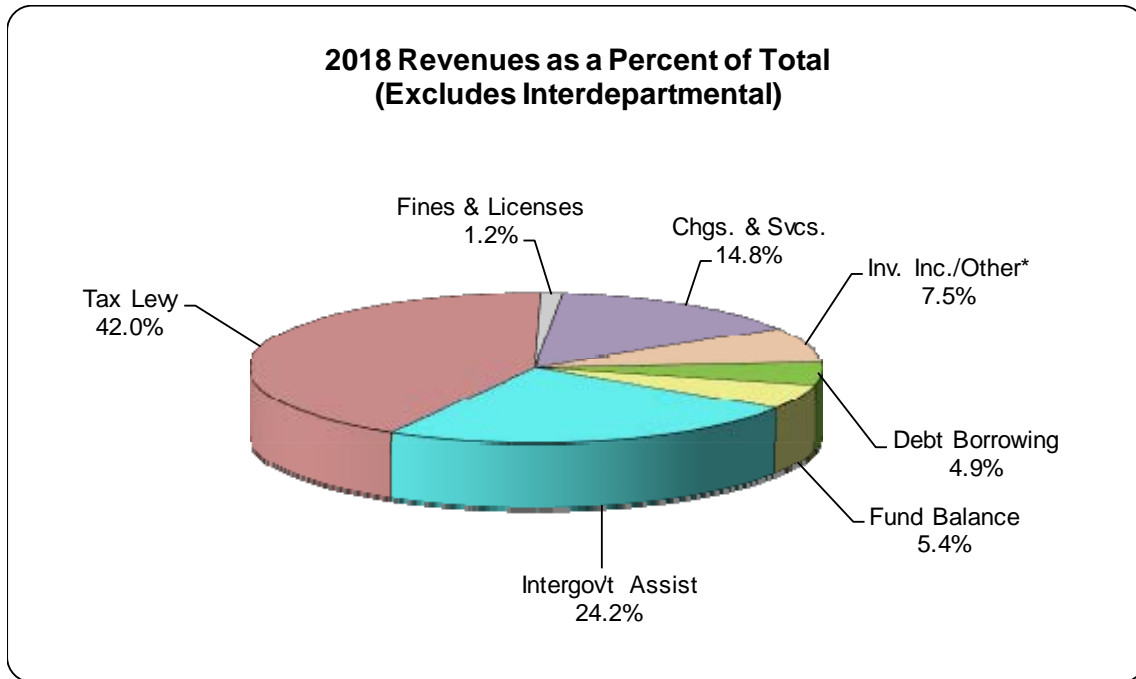
2018 REVENUE HIGHLIGHTS

Revenue Budget:

The **2018 revenue budget (excluding property Tax Levy, Fund Balance appropriations and revenue generating proprietary fund retained earnings) totals \$173,003,421**, an increase of \$7,618,000 or 4.6% from the 2017 Adopted Budget. The revenue budget includes \$38,869,900 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 2018 revenues consist of departmental operating revenues at \$158,659,300 and capital project funds at \$14,344,100 including \$12,500,000 from planned borrowing. Overall, the operating revenues increase \$5.73 million or 3.7% from the prior year budget, while capital project revenues increase by \$1.89 million or 15.2%.

The graph below reflects the ratio of revenue sources budgeted for 2018 to all revenue sources, with tax levy of 42.0% and Intergovernmental Assistance of 24.2% (after excluding Interdepartmental revenues) as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

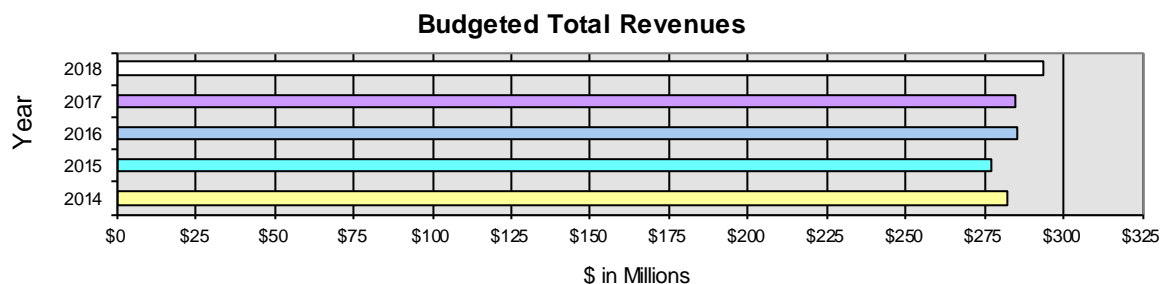
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The County combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 2014-2018. Total revenues are budgeted to increase \$9.2 million or 3.2% to \$293.6 million.



Pg #	PROJECT TITLE	Project Number	2018 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT						
460	AIRPORT RAMP EXPANSION	201621	\$190,000	\$190,000	(a)	\$0
PUBLIC WORKS - FLEET & HIGHWAY OPS						
462	CONSTR SALT STORAGE FACILITY/REPLACE BRINEMAKER	201401	\$313,200	\$313,200	(b)	\$0
463	FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$400,000	\$400,000	(c)	\$0
PUBLIC WORKS - BUILDINGS						
464	MHC ROOF REPLACEMENT	201412	\$287,000			\$287,000
465	COURTHOUSE PROJ-SECURE COURTROOM CONSTRUCTION	201418	\$6,500,000			\$6,500,000
467	UWW ROOFING UPGRADES	201210	\$1,000,000			\$1,000,000
PUBLIC WORKS - HIGHWAYS						
468	CTH YY, UNDERWOOD CREEK STRUCTURE	201302	\$179,000			\$179,000
469	CTH Y, PILAK CREEK TRIBUTARY BRIDGE REPLACEMENT	201304	\$24,000			\$24,000
470	CTH O & I INTERSECTION RECONSTRUCTION	201603	\$50,000			\$50,000
471	CTH C, HASSLINGER DRIVE INTERSECTION	201611	\$18,100			\$18,100
472	CTH V V, HICKORY STREET TO CTH F	201620	\$5,000			\$5,000
473	CTH D, CALHOUN ROAD TO 124TH STREET REHAB	201706	\$50,000			\$50,000
474	CTH ES, FOX RIVER BRIDGE	201004	\$197,000			\$197,000
475	CTH Q OCONOMOWOC RIVER BRIDGE	201201	\$164,000			\$164,000
476	CTH F, NORTHBOUND BRIDGE AT GREEN ROAD	201801	\$6,000			\$6,000
477	CTH V V, WESTBOUND BRIDGE OVER MENOMONEE RIVER	201802	\$6,000			\$6,000
478	CTH V V at CTH E INTERSECTION	201813	\$198,000		(d)	\$198,000
479	CTH KF at CTH JK INTERSECTION	201814	\$185,000		(d)	\$185,000
480	BRIDGE AID PROGRAM 2018 - 2022	201701	\$100,000			\$100,000
481	CULVERT REPLACEMENT PROGRAM 2018-2022	201618	\$100,000			\$100,000
482	REPAVING PROGRAM 2018-2022	201416	\$4,450,000	\$559,000	(e)	\$3,891,000
483	SIGNAL/SAFETY IMPROVEMENTS	200427			(d)	\$0

- (a) Airport Fund Balance
- (b) Prior-year revenues earned for maintenance work on state highways through the Performance-Based Maintenance (PbM) program.
- (c) Central Fleet Fund Balance
- (d) There is no additional funding for the Signal and Safety Improvement projects. However, there is a scope update and the transfer out of two intersection projects to be stand-alone projects in the 2018-2022 capital plan: (1) #201813 – CTH V V and CTH E, and (2) #201814 – CTH KF and CTH JK.
- (e) Includes County Highway Improvement Program (CHIP) funding of \$330,000 and discretionary (CHIP - D) funding of \$229,000.

For more information about these capital projects, visit the 2018 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	2018 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

485	UWW INFRASTRUCTURE SITE IMPROVEMENTS	201703	\$558,000			\$558,000
486	MENOMONEE PARK BEACH HOUSE RENOVATION	201605	\$606,000			\$606,000
487	EBLE PARK ICE ARENA REFRIGERATION SYSTEM	201808	\$308,000	\$308,000	(f)	\$0
488	PAVEMENT MANAGEMENT PLAN 2018 - 2022	201406	\$950,000	\$150,000	(g)	\$800,000

INFORMATION TECHNOLOGY - SHERIFF

489	JAIL VIDEO VISITATION SYSTEM REPLACEMENT	201702	\$75,000	\$75,000	(h)	\$0
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COUNTYWIDE TECHNOLOGY PROJECTS

491	PAYROLL/HR INFORMATION SYSTEM	201617	\$952,000	\$452,000	(i)	\$500,000
492	INTELLITIME: DYNAMIC SCHEDULING	201812	\$50,000	\$17,000	(h)	\$33,000
493	TAX SYSTEM AND COUNTYWIDE CASHIERING REPLACEMENT	201815	\$690,000	\$390,000	(j)	\$300,000

EST. FINANCING OF BORROWING ISSUE (Includes Discount)	999999	\$175,000	\$0		\$175,000
TOTAL EXPENDITURES/Fund Balance Applied/Net \$ Needed		\$18,786,300	\$2,854,200		\$15,932,100

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$600,000	
STATE SHARED REVENUE/UTILITY PAYMENT	\$305,100	
GENERAL FUND BALANCE	\$500,000	(k)
CAPITAL PROJECT FUND BALANCE	\$0	
DEBT ISSUE PROCEEDS	\$12,500,000	
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$280,000	
TOTAL FROM OTHER FUNDING SOURCES		\$14,185,100

TAX LEVY	\$1,747,000
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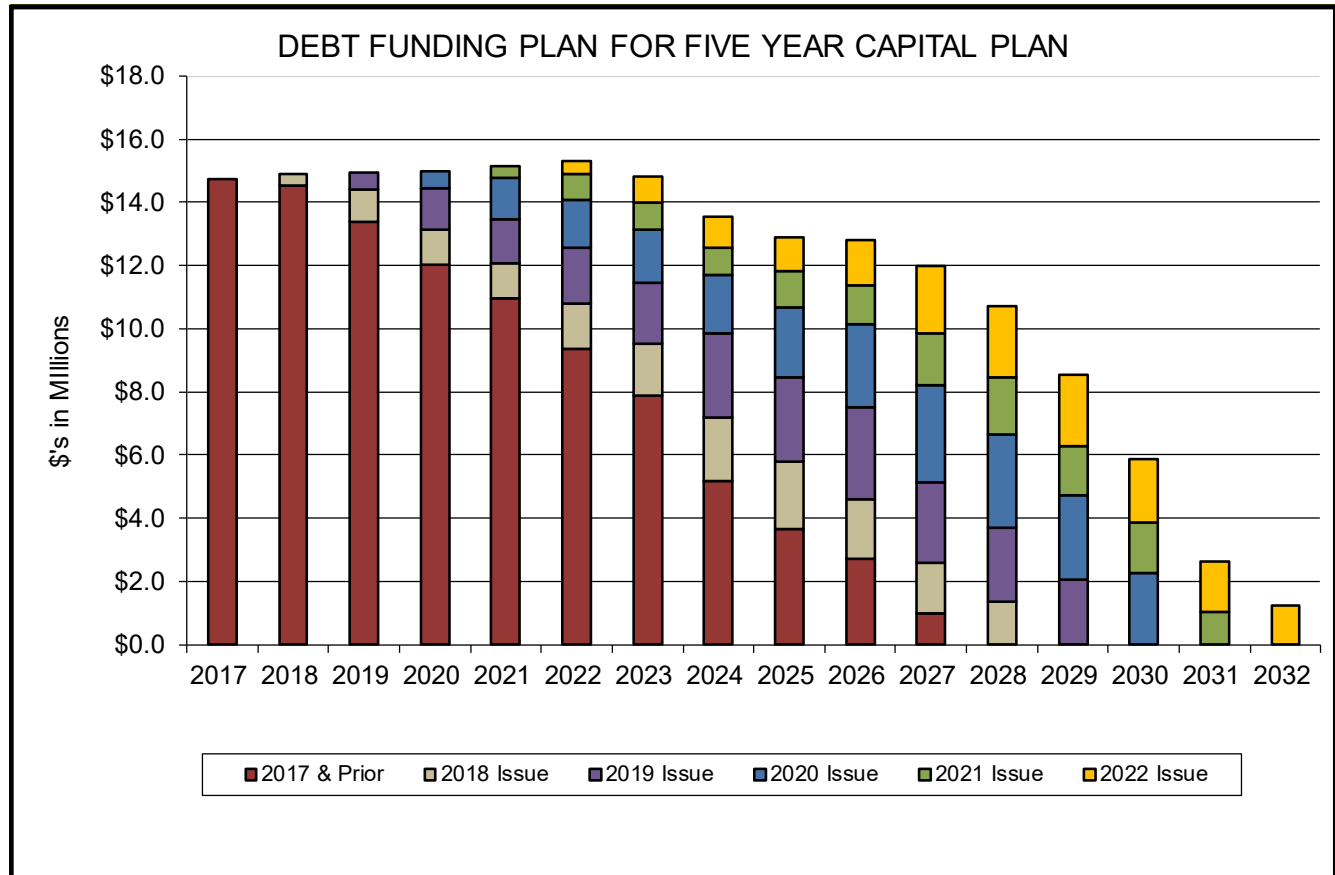
- (f) Tarmann Parkland Acquisition Fund Balance
 (g) Includes landfill siting fee revenue of \$100,000 and Tarmann Parkland Acquisition Fund Balance of \$50,000.
 (h) Prior-year jail assessment fee revenue reserves
 (i) Project is funded with \$452,000 of End User Technology Fund Balance and \$500,000 of General Fund Balance (see footnote (j)).
 (j) Collections Fund Balance
 (k) General Fund Balance budgeted for the Payroll/Human Resources Information System project.

WAUKESHA COUNTY 2018-2022 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2018 BUDGET	2019 PLAN	2020 PLAN	2021 PLAN	2022 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$6,500,000	\$15,000,000	\$13,700,000	\$3,800,000	\$8,000,000	\$47,000,000
System Projects	<u>\$75,000</u>	<u>\$1,205,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,280,000</u>
Subtotal	\$6,575,000	\$16,205,000	\$13,700,000	\$3,800,000	\$8,000,000	\$48,280,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects*	\$2,422,000	\$2,030,000	\$1,486,500	\$3,735,600	\$800,000	\$10,474,100
PUBLIC WORKS						
Priority Corridor Expansion	\$0	\$0	\$3,642,000	\$1,300,000	\$0	\$4,942,000
Intersections and Bridges	\$1,227,100	\$2,514,000	\$835,700	\$1,478,000	\$1,121,000	
Pavement and Rehabilitation	<u>\$4,505,000</u>	<u>\$3,988,000</u>	<u>\$4,385,000</u>	<u>\$6,384,000</u>	<u>\$6,771,000</u>	<u>\$26,033,000</u>
Subtotal Highways	\$5,732,100	\$6,502,000	\$8,862,700	\$9,162,000	\$7,892,000	\$38,150,800
Facilities	\$1,000,200	\$200,000	\$200,000	\$200,000	\$200,000	\$1,800,200
UW-Waukesha	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Airport	<u>\$190,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$190,000</u>
Subtotal Public Works	\$7,922,300	\$6,702,000	\$9,062,700	\$9,362,000	\$8,092,000	\$41,141,000
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$1,692,000	\$345,000	\$0	\$0	\$0	\$2,037,000
FINANCING	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$875,000</u>
Subtotal	\$1,867,000	\$520,000	\$175,000	\$175,000	\$175,000	\$2,912,000
TOTAL GROSS EXPENDITURES	\$18,786,300	\$25,457,000	\$24,424,200	\$17,072,600	\$17,067,000	\$102,807,100
LESS PROJECT SPECIFIC REVENUES	<u>(\$659,000)</u>	<u>(\$1,966,500)</u>	<u>(\$1,235,000)</u>	<u>(\$3,211,000)</u>	<u>(\$790,000)</u>	<u>(\$7,861,500)</u>
NET EXPENDITURES	\$18,127,300	\$23,490,500	\$23,189,200	\$13,861,600	\$16,277,000	\$94,945,600
Cash Balances Excluding Property Tax Levy	<u>(\$3,600,300)</u>	<u>(\$2,838,000)</u>	<u>(\$2,045,500)</u>	<u>(\$500,000)</u>	<u>\$0</u>	<u>(\$8,983,800)</u>
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$14,527,000	\$20,652,500	\$21,143,700	\$13,361,600	\$16,277,000	\$85,961,800

*Category includes concrete sidewalk, stairway and parking lot improvements for UW-Waukesha Campus

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)



2018	2019	2020	2021	2022
Budget	5 - Year Plan	5 - Year Plan	5 - Year Plan	5 - Year Plan

Capital Plan Project Costs	\$18,786,300	\$25,457,000	\$24,424,200	\$17,072,600	\$17,067,000
Capital Plan Funding					
Project Direct Funding Sources (a)	\$659,000	\$1,966,500	\$1,235,000	\$3,211,000	\$790,000
Tax levy/Current Funds (b)	\$5,347,300	\$5,465,500	\$4,689,200	\$3,561,600	\$3,327,000
Investment Income	\$280,000	\$325,000	\$500,000	\$300,000	\$450,000
Borrowed Funds	<u>\$12,500,000</u>	<u>\$17,700,000</u>	<u>\$18,000,000</u>	<u>\$10,000,000</u>	<u>\$12,500,000</u>
Total Capital Plan Funding	\$18,786,300	\$25,457,000	\$24,424,200	\$17,072,600	\$17,067,000
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.50%	3.50%	3.50%	4.00%	4.00%
Planned Bond Issue	\$12,500,000	\$17,700,000	\$18,000,000	\$10,000,000	\$12,500,000

(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 2018-2022 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2018.

(Millions)	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$207.0	\$211.6	\$219.4	\$225.6	\$231.9	\$238.6	\$245.5
Debt Ser.**	\$14.4	\$14.7	\$14.9	\$14.9	\$15.0	\$15.1	\$15.3
Ratio (%) of Debt to Oper	7.0%	7.0%	6.8%	6.6%	6.5%	6.3%	6.2%

*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.

	Budget	Final Payment	Amount	True Interest	Outstanding
Year Issue (a)	Year	Year	Issued	Cost	Debt
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$10,000,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$10,820,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$9,300,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$8,700,000
2013 GOPN	2013	2023	\$17,000,000	1.64%	\$13,300,000
2012 GOPN	2012	2022	\$20,000,000	1.64%	\$11,700,000
2011 GOPN (b)	2011	2021	\$19,490,000	1.81%	\$4,500,000
2010 GOPN	2010	2020	\$9,000,000	1.93%	\$3,405,000
2009 GOPN (c)	2009	2019	\$15,700,000	2.70%	\$2,400,000
2008 GOPN	2008	2018	\$10,000,000	3.28%	\$1,000,000
			TOTAL DEBT 12/31/17		\$75,125,000
			2018 ISSUE		\$12,500,000
			TOTAL DEBT (d)		\$87,625,000

(a) GOPN=General Obligation Promissory Note

(b) 2011 includes refunding of \$9.9 million balance of 2003 and 2004 debt issues, of which these portions are paid off.

(c) The 2009 issue includes \$7.7 million to refinance debt issued in 2001 and 2002, of which these portions paid off.

(d) The 2018 budget will reduce the outstanding debt with the budgeted principal payment of \$13,030,000 to \$74,595,000.

Outstanding Debt Limit

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

	2016	2017	2017
	Budget Year	Budget Year	Budget Year
Equalized Value (e)	\$50,187,624,500	\$51,937,555,000	\$54,158,131,600
Debt Limit (5% x equalized value)	\$2,509,381,225	\$2,596,877,750	\$2,707,906,580
Outstanding Debt (f)	\$91,335,000	\$88,130,000	\$87,625,000
Available Debt Limit	\$2,418,046,225	\$2,508,747,750	\$2,620,281,580
Percent of Debt Limit Available	96.4%	96.6%	96.8%

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

(f) Includes anticipated 2018 debt issue of \$12.5 million.

FINANCIAL MANAGEMENT POLICIES

Waukesha County's long- and short-term financial policies are derived from various sources including State of Wisconsin statutes, Generally Accepted Accounting Principles (GAAP), and County policies adopted by ordinance and codified in the Waukesha County Administrative Policies and Procedures Manual.

Below is a description of the County's current 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 36% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 44% 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 Bridges Federated Library system tax levy, debt services obligations (including related refinancings and refundings), 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 plan objectives. These 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 Executive Committee	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.
Sheriff's Non-Jail Equipment Replacement	Five-year plan to replace investigative, patrol, public safety, and tactical 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 finding necessary non-jail equipment replacements efficiently.
Highway Improvements Program - Culvert Replacement - Repaving Plan - Bridge Replacement	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%..	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		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 7													
Department budget development.														
Co. Executive seeks public opinion on budget.	July													
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. 26													
Publication of County Board Public Notice.	Sept. 26													
Finance Committee holds public hearing on Proposed Budget.	Oct. 11													
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 seeks public opinion on budget.	July													
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. 12													
Board adopts/amends capital plan.														
Capital budget is adopted with operating budget.	2nd Tues. in Nov.													

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 9, 2017 reports provided by the State Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$54,158,131,600. This represents a increase of \$2,220,576,600 or 4.28% from 2016. A table listing 2016 and 2017 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2016 EQUAL PROP. VALUE	2017 EQUAL PROP. VALUE	'16-'17 CHANGE	% CHANGE
CITIES:				
Brookfield	\$6,789,545,700	\$6,870,409,900	\$80,864,200	1.19%
Delafield	\$1,356,000,400	\$1,412,344,500	\$56,344,100	4.16%
* Milwaukee	\$13,586,300	\$13,541,700	(\$44,600)	-0.33%
Muskego	\$2,766,764,000	\$2,958,313,500	\$191,549,500	6.92%
New Berlin	\$4,957,310,700	\$5,186,499,700	\$229,189,000	4.62%
Oconomowoc	\$2,010,432,900	\$2,093,799,100	\$83,366,200	4.15%
Pewaukee	\$2,944,520,700	\$3,001,079,100	\$56,558,400	1.92%
Waukesha	\$5,877,157,700	\$6,127,929,500	\$250,771,800	4.27%
SUBTOTAL	\$26,715,318,400	\$27,663,917,000	\$948,598,600	3.55%
TOWNS:				
Brookfield	\$1,022,027,200	\$1,226,568,800	\$204,541,600	20.01%
Delafield	\$1,511,953,300	\$1,547,410,500	\$35,457,200	2.35%
Eagle	\$447,856,700	\$465,036,600	\$17,179,900	3.84%
Genesee	\$938,936,400	\$969,422,800	\$30,486,400	3.25%
Lisbon	\$1,164,817,900	\$1,192,883,600	\$28,065,700	2.41%
Merton	\$1,525,906,800	\$1,569,929,500	\$44,022,700	2.89%
Mukwonago	\$850,134,800	\$894,793,900	\$44,659,100	5.25%
Oconomowoc	\$1,456,170,700	\$1,549,203,400	\$93,032,700	6.39%
Ottawa	\$524,403,500	\$565,452,300	\$41,048,800	7.83%
Vernon	\$848,023,500	\$911,905,200	\$63,881,700	7.53%
Waukesha	\$948,856,300	\$1,021,981,100	\$73,124,800	7.71%
SUBTOTAL	\$11,239,087,100	\$11,914,587,700	\$675,500,600	6.01%
VILLAGES:				
Big Bend	\$149,316,300	\$158,089,000	\$8,772,700	5.88%
Butler	\$252,295,600	\$253,512,700	\$1,217,100	0.48%
Chenequa	\$463,767,300	\$467,871,600	\$4,104,300	0.88%
Dousman	\$179,903,200	\$190,061,000	\$10,157,800	5.65%
Eagle	\$159,488,000	\$168,308,700	\$8,820,700	5.53%
Elm Grove	\$1,112,491,000	\$1,139,590,900	\$27,099,900	2.44%
Hartland	\$1,210,941,600	\$1,288,968,100	\$78,026,500	6.44%
Lac la Belle	\$110,526,300	\$110,854,300	\$328,000	0.30%
Lannon	\$125,690,900	\$133,865,700	\$8,174,800	6.50%
Menomonee Falls	\$4,728,377,800	\$4,962,647,400	\$234,269,600	4.95%
Merton	\$404,381,200	\$426,276,700	\$21,895,500	5.41%
Mukwonago	\$784,582,000	\$820,141,500	\$35,559,500	4.53%
Nashotah	\$178,415,100	\$191,393,600	\$12,978,500	7.27%
North Prairie	\$225,161,500	\$240,521,900	\$15,360,400	6.82%
Oconomowoc Lake	\$334,184,200	\$351,328,200	\$17,144,000	5.13%
Pewaukee	\$961,387,200	\$975,923,700	\$14,536,500	1.51%
Summit	\$969,061,600	\$987,326,400	\$18,264,800	1.88%
Sussex	\$1,268,229,500	\$1,324,729,900	\$56,500,400	4.46%
Wales	\$364,949,200	\$388,215,600	\$23,266,400	6.38%
SUBTOTAL	\$13,983,149,500	\$14,579,626,900	\$596,477,400	4.27%
TOTAL	\$51,937,555,000	\$54,158,131,600	\$2,220,576,600	4.28%

* 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 2017 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 398,236. This represents an increase of 8,345 persons county-wide, or 2.1% from the 2010 Census.

	2010 CENSUS	2016	2017	'16 - '17 CHANGE	'16 - '17 % CHANGE
CITIES					
Brookfield	37,920	37,806	38,342	536	1.42%
Delafield	7,085	7,165	7,141	(24)	-0.33%
Milwaukee*	0	0	0	0	N/A
Muskego	24,135	24,534	24,628	94	0.38%
New Berlin	39,584	40,227	40,027	(200)	-0.50%
Oconomowoc	15,759	16,656	16,842	186	1.12%
Pewaukee	13,195	14,148	14,332	184	1.30%
Waukesha	70,718	71,699	71,550	(149)	-0.21%
CITIES TOTAL	208,396	212,235	212,862	627	0.30%
TOWNS					
Brookfield	6,116	6,058	6,492	434	7.16%
Delafield	8,400	8,281	8,311	30	0.36%
Eagle	3,507	3,503	3,515	12	0.34%
Genesee	7,340	7,384	7,348	(36)	-0.49%
Lisbon	10,157	10,291	10,301	10	0.10%
Merton	8,338	8,402	8,383	(19)	-0.23%
Mukwonago	7,959	8,014	7,980	(34)	-0.42%
Oconomowoc	8,408	8,611	8,602	(9)	-0.10%
Ottawa	3,859	3,897	3,895	(2)	-0.05%
Vernon	7,601	7,647	7,621	(26)	-0.34%
Waukesha	9,133	9,175	9,168	(7)	-0.08%
TOTAL TOWNS	80,818	81,263	81,616	353	0.43%
VILLAGES					
Big Bend	1,290	1,314	1,366	52	3.96%
Butler	1,841	1,828	1,816	(12)	-0.66%
Chenequa	590	589	589	0	0.00%
Dousman	2,302	2,334	2,320	(14)	-0.60%
Eagle	1,950	1,973	1,993	20	1.01%
Elm Grove	5,934	5,943	5,903	(40)	-0.67%
Hartland	9,110	9,179	9,197	18	0.20%
Lac la Belle	289	288	288	0	0.00%
Lannon	1,107	1,167	1,171	4	0.34%
Menomonee Falls	35,626	36,907	37,413	506	1.37%
Merton	3,346	3,504	3,567	63	1.80%
Mukwonago	7,254	7,606	7,702	96	1.26%
Nashotah	1,395	1,361	1,349	(12)	-0.88%
North Prairie	2,141	2,175	2,180	5	0.23%
Oconomowoc Lake	595	589	591	2	0.34%
Pewaukee	8,166	8,106	7,970	(136)	-1.68%
Summit	4,674	4,751	4,757	6	0.13%
Sussex	10,518	10,797	11,047	250	2.32%
Wales	2,549	2,540	2,539	(1)	-0.04%
TOTAL VILLAGES	100,677	102,951	103,758	807	0.78%
TOTAL: COUNTY	389,891	396,449	398,236	1,787	0.45%

* 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 BRIDGES FEDERATED LIBRARY

PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--					
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$\$)	Tax Rate Change (%)	
2008	2007	\$1.78	(\$0.05)	-2.9%	
2009	2008	\$1.79	\$0.01	0.7%	
2010	2009	\$1.87	\$0.08	4.5%	
2011	2010	\$1.97	\$0.10	5.4%	
2012	2011	\$2.01	\$0.04	2.0%	
2013	2012	\$2.11	\$0.10	5.0%	
2014	2013	\$2.15	\$0.04	1.9%	
2015	2014	\$2.08	(\$0.07)	-3.3%	
2016	2015	\$2.04	(\$0.04)	-1.9%	
2017	2016	\$2.00	(\$0.04)	-2.0%	
Adopted	2018	2017	\$1.95	(\$0.05)	-2.5%

	BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$\$)	Tax Levy Change (%)
	2008	2007	\$90,524,503	\$1,827,526	2.1%
	2009	2008	\$93,086,754	\$2,562,251	2.8%
	2010	2009	\$95,717,457	\$2,630,703	2.8%
	2011	2010	\$97,422,065	\$1,704,608	1.8%
	2012	2011	\$98,037,483	\$615,418	0.6%
	2013	2012	\$98,798,522	\$761,039	0.8%
	2014	2013	\$99,505,152	\$706,630	0.7%
	2015	2014	\$100,492,252	\$987,100	1.0%
	2016	2015	\$100,948,152	\$455,900	0.5%
	2017	2016	\$101,799,099	\$850,947	0.8%
Adopted	2018	2017	\$103,422,375	\$1,623,276	1.6%

			EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE CHANGE (\$\$)	Equalized Value Change (%)
	BUDGET YEAR	TAX YEAR			
	2008	2007	\$50,954,981,250	\$2,478,381,700	5.1%
	2009	2008	\$52,055,313,050	\$1,100,331,800	2.2%
	2010	2009	\$51,220,442,050	(\$834,871,000)	-1.6%
	2001	2010	\$49,439,797,100	(\$1,780,644,950)	-3.5%
	2012	2011	\$48,747,058,300	(\$692,738,800)	-1.4%
	2013	2012	\$46,923,448,900	(\$1,823,609,400)	-3.7%
	2014	2013	\$46,387,463,200	(\$535,985,700)	-1.1%
	2015	2014	\$48,283,418,200	\$1,895,955,000	4.1%
	2016	2015	\$49,440,690,500	\$1,157,272,300	2.4%
	2017	2016	\$50,989,620,500	\$1,548,930,000	3.1%
Adopted	2018	2017	\$52,982,985,200	\$1,993,364,700	3.9%

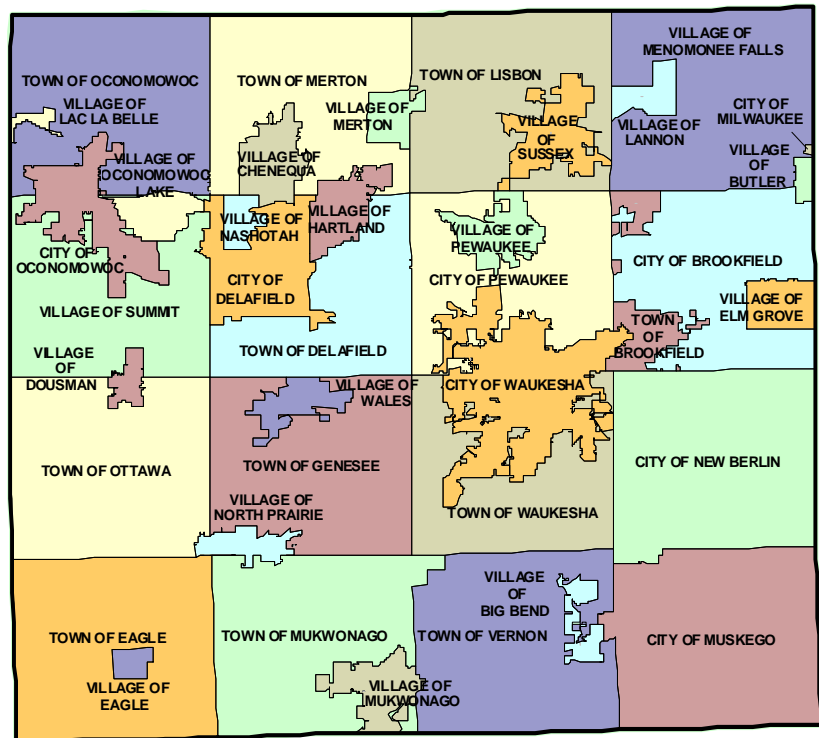
- NOTES: (1) Rounded to nearest cent.
(2) Excludes amounts for Bridges Federated Library System.
(3) Equalized value excludes tax incremental financing districts (TIDs).

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2017	398,236
2010 Census	389,891
*Wisconsin DOA (2017), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	\$54,158,131,600
Excluding TID	\$52,982,985,200



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 1991, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA) and is the third most populous county in the State. The County has the second highest median household income and 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	5,722
Pro Health Care	4,631
Quad Graphics Inc.	3,875
Froedtert	3,372
General Electric Healthcare*	3,099
Roundy's	2,953
Aurora Health Care	2,722
School District of Waukesha	1,632
Wal-Mart Corporation	1,611
Elmbrook School District	1,397
Target Corporation	1,359
Waukesha County	1,354
Wheaton Franciscan Healthcare**	1,202
Generac	1,148
Waukesha County Technical College	1,133
Harley Davidson	1,082
Milwaukee Electric Tool	1,058
Eaton Cooper Power Systems	1,006
Subtotal	40,356
% of Total Jobs (2016 - See Below)***	17%
*Includes GE Power/Water and Capital Operations	
**No survey response was received in 2017. Latest response available (2016) is used.	
***Latest annual total job estimate	
Source: Waukesha County February, 2017 employer inquiry updates.	

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2016 NAICS (1)
Retail Trade, Transportation, Utilities	48,256
Manufacturing	42,678
Education and Health	40,321
Professional and Business Services	36,014
Leisure and Hospitality	20,792
Financial Activities	15,840
Construction	14,985
Other Services (2)	8,748
Public Administration	6,171
Information	4,898
Total	238,703
(1) North American Industry Classification System	
Source: Wisconsin Department of Workforce Development, Bureau of Workforce Information	
(2) Includes Natural Resources.	

PRINCIPAL TAXPAYERS		
TAXPAYER	2016 EQUALIZED VALUE	2015 RANK
Brookfield Square*	\$231,232,700	1
Kohl's Dept. Stores	\$151,059,500	5
Aurora	\$138,130,600	3
Pro Health Care	\$133,275,500	2
Individual	\$126,195,500	4
Wimmer Brothers	\$119,639,700	9
Wal-Mart	\$116,350,000	6
Target Corporation	\$107,463,900	7
Pabst Farms	\$102,199,200	8
Belinski Brothers	\$92,741,000	10
Subtotal	\$1,318,287,600	
% Total 2016 Equalized Value**	2.5%	
*Incl CBL & Associates Properties, Inc, Sears, Boston Store and JC Penney		
**2016 total equalized value including TID of \$51,937,555,000		
Source: Waukesha County Tax System & Wisconsin Department of Revenue		
See Waukesha County Comprehensive Annual		
Financial Report for more detailed information		

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2016	916	\$344,269
2015	813	\$301,244
2014	710	\$245,830
2013	671	\$230,391
2012	566	\$192,414
Source: U.S. Department of Commerce		

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2016 (1)		
Waukesha County		\$65,522
State of Wisconsin		\$46,762
United States		\$49,246
JOBS, 2016 (2)		
		238,703
UNEMPLOYMENT RATE, 2016 (3)		
		3.6%
(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
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
2017	\$39,052,315	\$1,127,036	\$10,020,704	\$1,460,141	\$277,359
2018	\$40,728,754	\$1,169,249	\$10,483,713	\$1,493,718	\$282,698
% of Total	75.2%	2.2%	19.4%	2.8%	0.5%
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

Steven E. Trimborn, Senior Financial Budget Analyst

Mark R. Yatchak, Senior Financial Analyst

Rachael Ramthun, Budget Intern

Pamela B. Matthews, Budget Intern

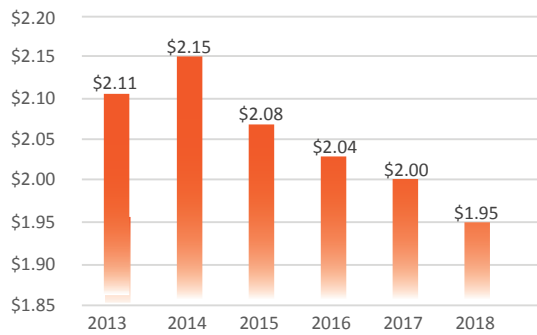
WAUKESHA COUNTY

Department Heads

Administration	Norman A. Cummings
* Chief Judge	Jennifer R. Dorow
* Clerk of Courts	Kathleen A. Madden
Corporation Counsel.....	Erik G. Weidig
* County Board Chairperson	Paul L. Decker
* County Clerk	Kathleen O. Novack
* County Executive.....	Paul Farrow
* District Attorney	Susan L. Oppen
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 Bussler
* Register of Deeds	James Behrend
* Sheriff	Eric J. Severson
* Treasurer	Pamela Reeves
University of Wisconsin-Extension	Jerry Braatz
* Elected Position	

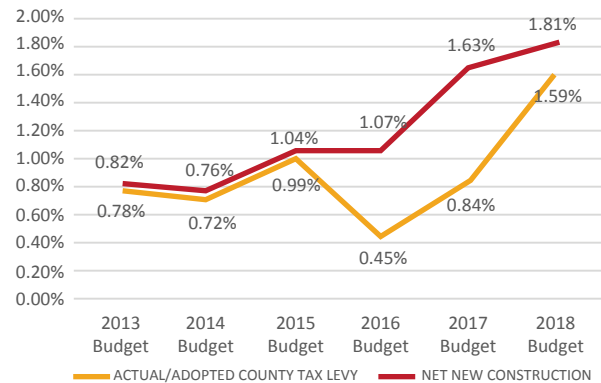


General County Tax Rate Per \$1,000 of Equalized Value*



*Excludes Federated Library Levy

Net New Construction vs. County Tax Levy



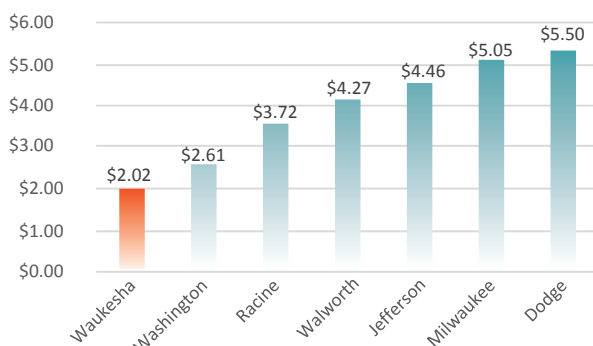
2018 BUDGET HIGHLIGHTS

- The County tax rate is cut for the fourth year in a row to \$1.95 per \$1,000 of equalized value, while falling \$200,000 under the state revenue cap. Wisconsin State Statutes limits the tax levy percentage growth to the prior year change in equalized value due to net new construction.
- The adopted expenditure budget totals \$293.6 million - \$274.8 million in operating appropriations and \$18.8 million for capital projects. Total expenditures are up \$9.2 million or 3.2% from the 2017 Budget.
- A new, three-year Substance Abuse and Mental Health Services Administration (SAMHSA) grant of \$302,000 is budgeted to expand substance abuse treatment capacity in the Waukesha County Drug Court. The new funding allows for the expansion of treatment capacity from 50 to 60 clients in 2018.
- The state budget provides over \$2.1 million for the expansion of services for children with long-term needs. The goal of these funds is the elimination of the waiting list by the end of 2018.
- Design is underway as part of a two-phase, multi-year project to modernize and expand the courthouse (constructed in 1959) to meet current and future needs.

WHERE DOES YOUR LEVY GO? - 2018 TAX LEVY

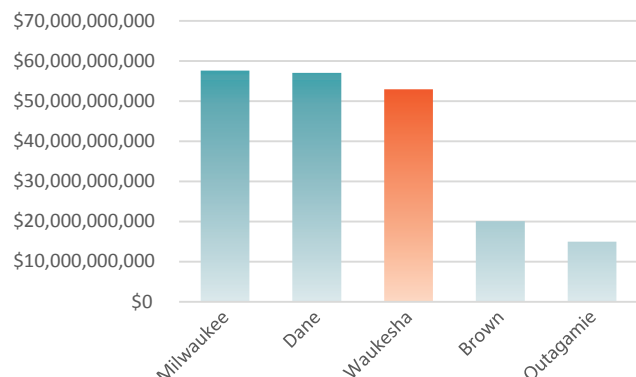


2018 Comparative County Property Tax Rates of Contiguous Counties per \$1,000 of Equalized Value*



*Includes Federated Library, Source: Wisconsin Policy Forum

Largest WI County Property Values



Source: Wisconsin Policy Forum