WAUKESHA COUNTY

2019 BUDGET IN BRIEF

WAUKESHA, WISCONSIN

Waukesha County Executive

Paul Farrow
(Term Expires April 2019)

Board of Supervisors
(Terms Expire April 2020)

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About the cover:

Parking Lot Paradise- The flower photo was taken from Waukesha County's Administration Center parking lot and is illustrative of Waukesha County's effort to restore natural beauty and native habitat by decreasing the dependence on traditional landscaping.

Cover photo by:

Andrew Thelke, Business Services and Collections Manager
Department of Administration

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 2019 WAUKESHA COUNTY ADOPTED BUDGET

connect with Waukesha County

The Budget-In-Brief is a summary document. Further detail on the 2019 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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Paul Farrow
County Executive

Waukesha County

Office of the County Executive

To: Honorable County Board Members
From: Paul Farrow, County Executive
Date: December 14, 2018

Dear Honorable County Board Supervisors:

After months of hard work, the 2019 Waukesha County Adopted Budget has passed as part of a cooperative effort through the hard work and dedication of members of the County Board, the budget team, and department heads. Their commitment and collaborative spirit is evident in the final product: a budget that continues Waukesha County's legacy as a low-tax leader while maintaining outstanding services to our citizens.

This budget optimizes every tax dollar while enhancing the processes and services that make Waukesha County stand out as a leader in the state and across the nation. Furthermore, it remains under the conservative revenue cap set by Governor Scott Walker and the state legislature, a target that we were able to reach through innovation, strategic planning and collaboration.

Throughout this process, input from the County Board members was invaluable. The opportunity to work directly with other elected officials to create a budget that best serves our constituents is unique among local governments, and I am proud of the strong relationship that exists between our legislative and executive branches in Waukesha County.

The 2019 County general property tax levy totals $104.4 million, an increase of 0.9% or $940,700. This levy growth is net of the new State revenue of $744,073 to offset the new personal property exemption for machinery and tools. The gross tax levy growth of $1,684,744 (before new State revenues) includes a net new construction growth rate of 1.57% as compared to 1.81% in the prior year. This growth in levy is against an equalized property tax base of $55.2 billion, which experienced a 4.2% increase, even after reductions for personal property exemptions. 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 Justice and Law Enforcement program areas remain a priority and include increased expenditures of $2.2 million, requiring increased tax levy of $800,000, or approximately half of new tax levy (including state personal property aid).

- The Sheriff's Department will add six FTE correctional officers as a result of staffing plans for prisoner transports during and after construction of the new court tower. One position is tax levy funded at $74,245, with the remaining five positions funded with fund balance. Two of these five positions will be phased in with tax levy support in the next two years and the remaining three positions (necessary only during the interim construction period) will sunset when the court tower is operational in 2021.

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- The Medical Examiner budget will handle increased caseloads and costs associated with more toxicology tests from drug-related death investigations resulting in expenditure increases of $156,600 or almost 7%. Tax levy increases $30,000 and revenues increase $127,000 from contract partners, fee increases, and revenue restructuring of the tissue contracts.

- A tax levy increase of $190,000 will fund increased costs for Courts and the District Attorney along with limited revenue increases. In addition, a $78,600 Criminal Justice Collaborating Council (CJCC) grant will fund a new paralegal position to coordinate pre-trial diversion programming.

INVESTING IN INFRASTRUCTURE

The 2019 Capital budget, with total expenditures of $25.0 million, emphasizes one major project: the expansion, renovation, and operations of the Waukesha County Courthouse. The kickoff of the Courthouse Project construction is the culmination of years of strategic planning and budgeting by Waukesha County.

The main purposes of the Courthouse Project are to improve security and address aging and out-of-date facility systems in the current courthouse, some of which are original to the 1959 structure. Upgraded systems and streamlined operations are expected to offset some of the costs of the project in the long term. The Courthouse Project is also expected to alleviate a number of security concerns impacting current operations through improved surveillance, emergency response systems, and greater separation of court participants to avoid potential confrontations.

In order to perform the necessary upgrades to the existing courthouse, the new court tower must first be built to allow portions of the current courthouse to be vacated.

- Construction is expected to begin in 2019 by demolishing approximately 52,000 square feet of old jail space and building a new 62,000 square foot, four-story, eight-courtroom tower. Completion is anticipated in 2021.
- The new secure courtroom facility will be located adjacent to jail facilities, and will feature improved security, prisoner transport, and public access.
- 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

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2019 Waukesha County Budget and the County Board Supervisors who sat beside me in countless meetings in preparation of this budget. Thank you for continuing to support our commitment to the taxpayers of Waukesha County to remain a low-tax leader.

Sincerely,

PAUL FARROW
County Executive

2019 BUDGET SUMMARY

	2018 Adopted Budget	2019 Budget	Incr/(Decr) From 2018 Adopted Budget $	%
OPERATING BUDGETS				
Gross Expenditures	$274,818,700	$282,263,434	$7,444,734	2.71%
MEMO: Less Interdept. Charges (a)	$38,869,916	$39,117,446	$247,530	0.64%
MEMO: Net Expenditures (a)	$235,948,784	$243,145,988	$7,197,204	3.05%
Less: Revenues (Excl. Retained Earnings)	$158,659,321	$164,226,273	$5,566,952	3.51%
Less Net Appropriated Fund Balance	$10,983,880	$11,206,518	$222,638	
TAX LEVY - OPERATING BUDGETS	$105,175,499	$106,830,643	$1,655,144	1.57%
CAPITAL PROJECTS BUDGET				
Expenditures	$18,786,300	$25,005,200	$6,218,900	33.1%
Less: Revenues	$14,344,100	$21,892,073	$7,547,973	52.6%
Less: Appropriated Fund Balance	$2,695,200	$2,057,200	($638,000)	
TAX LEVY-CAPITAL PROJECTS BUDGET	$1,747,000	$1,055,927	($691,073)	-39.6%
COUNTY TOTALS				
Expenditures (a)	$293,605,000	$307,268,634	$13,663,634	4.7%
Less: Revenues	$173,003,421	$186,118,346	$13,114,925	7.6%
Less: Appropriated Fund Balance	$13,679,080	$13,263,718	($415,362)	
County General Tax Levy (Excl Library)(c)	**$103,422,375**	**$104,363,046**	**$940,671**	**0.91%**
Federated Library Tax Levy (b)	$3,500,124	$3,523,524	$23,400	0.7%
Total County Tax Levy (c)	**$106,922,499**	**$107,886,570**	**$964,071**	**0.90%**

(a) **2019 operating budget net expenditures are $243,145,988 and total County net expenditures are $268,151,188 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 2019 Budget purposes) increase is within Wisconsin's Act 55 Tax Levy limit provisions (see Planning and Budget Policy Section).

2019 Budget Tax Levy Breakdown

(General County and Federated Library)

	2018 Adopted Budget	2019 Budget	Incr/(Decr) From 2018 Adopted Budget $	%
General County Tax Levy	$103,422,375	$104,363,046	$940,671	0.91%
General County Tax Rate	$1.9520	$1.8902	($0.0618)	-3.17%
General County Equalized Value	$52,982,985,200	$55,212,959,400	$2,229,974,200	4.21%
Federated Library Tax Levy	$3,500,124	$3,523,524	$23,400	0.67%
Federated Library Tax Rate	$0.2651	$0.2587	($0.0064)	-2.41%
Federated Library Equalized Value	$13,205,088,000	$13,621,455,600	$416,367,600	3.15%

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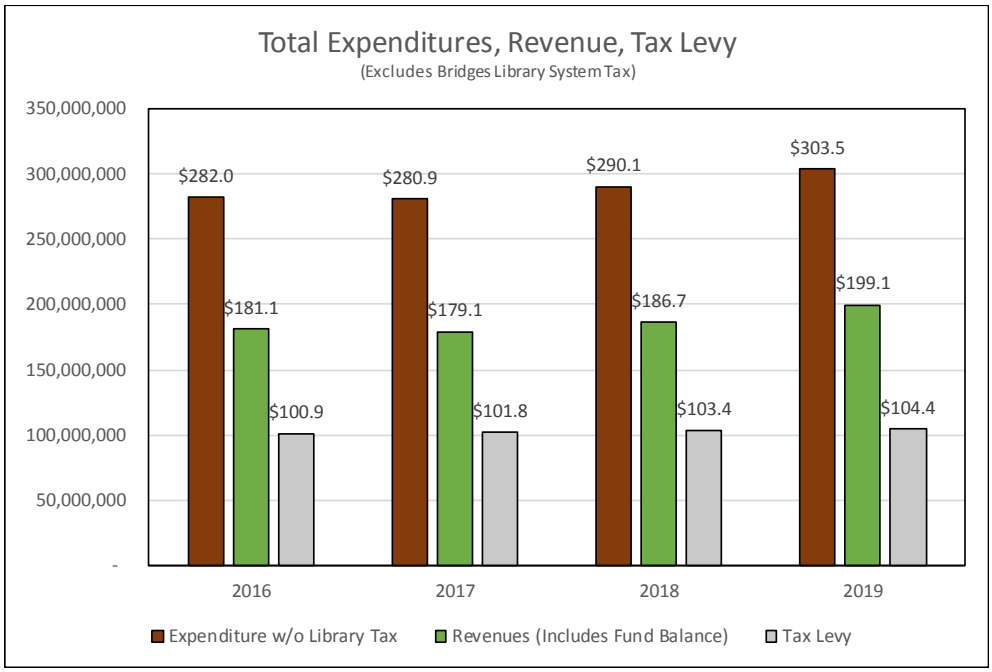
2019 General County Tax Levy Summary

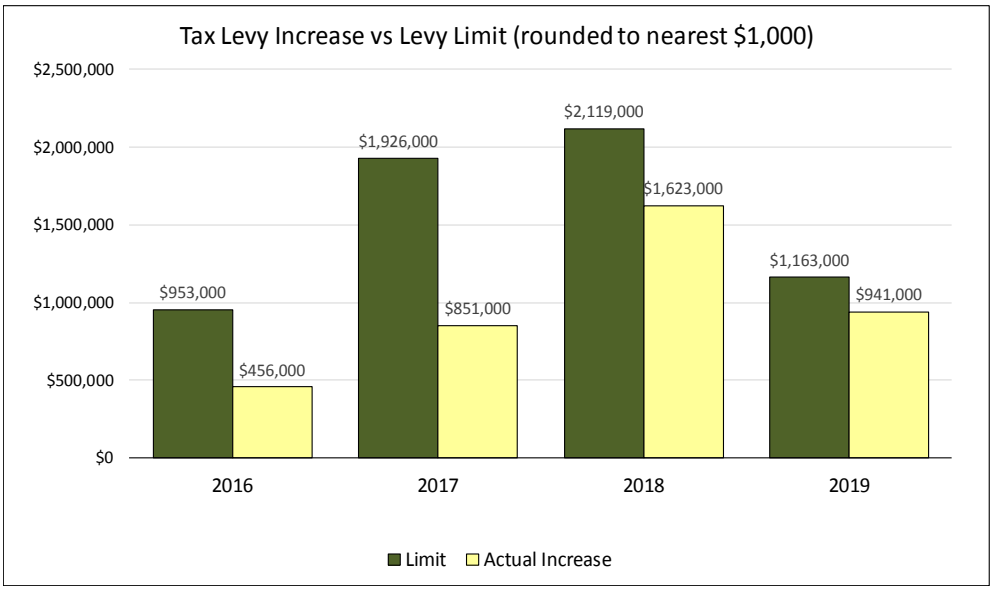
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated Tax Incremental Districts. The limit also includes exemptions for debt service obligations and consolidated services and also allows unused tax levy from the prior year.

The 2019 proposed budget requires a general county tax levy of $104,363,046, which is an increase of 0.9% or $940,671. This is net of the new state revenue of $744,073 to offset the new personal property exemption for machinery and tools.

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

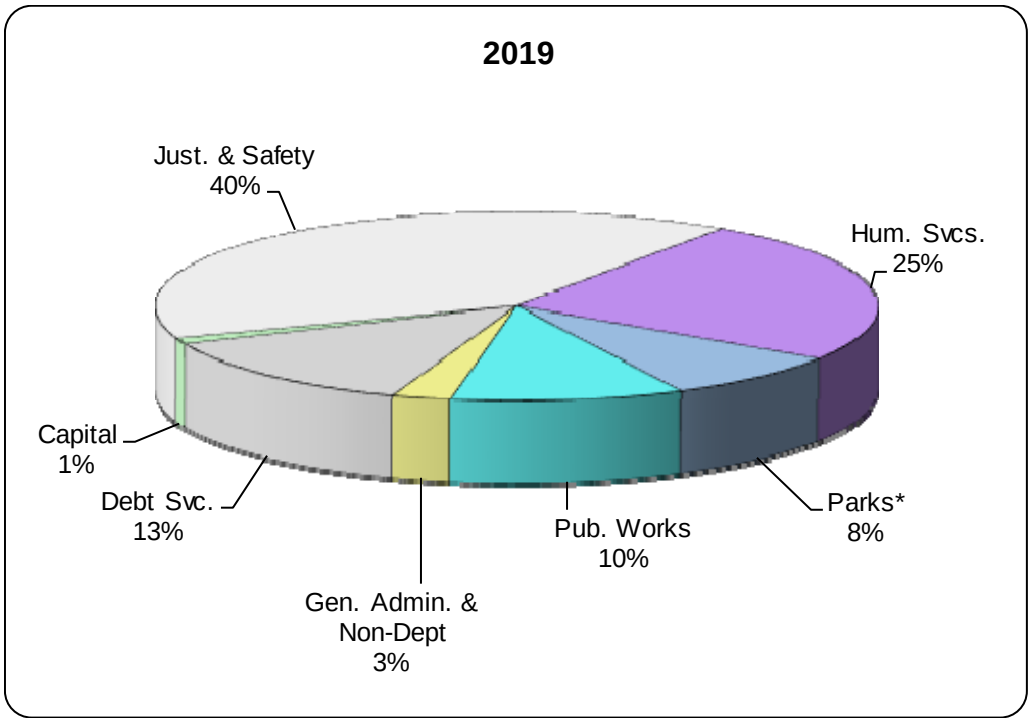


The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction. In 2019, the base amount is reduced by the amount of the payment from the State to offset the new personal property exemption for machinery and tools.



2018-2019 TAX LEVY BY FUNCTION
(COMBINES ALL FUNDS)

BY FUNCTION	2018 Adopted Budget		2019 Budget	Incr/(Decr) From 2018 Adopted Budget $	%
Justice & Public Safety	$42,616,535		$43,416,535	$800,000	1.9%
Health & Human Services	$26,430,708		$26,585,074	$154,366	0.6%
Parks, Env., Educ. & Land Use	$8,780,596		$8,829,546	$48,950	0.6%
Public Works	$11,179,428		$11,249,428	$70,000	0.6%
General Administration	$2,567,532		$2,785,460	$217,928	8.5%
Non-Departmental	$46,200		$60,100	$13,900	30.1%
Debt Service	$13,554,500		$13,904,500	$350,000	2.6%
Capital Projects	$1,747,000		$1,055,927	$(691,073)	-39.6%
Total Tax Levy	**$106,922,499**		**$107,886,570**	**$964,071**	**0.9%**



*Includes Parks, Environment, Education, and Land Use

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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:

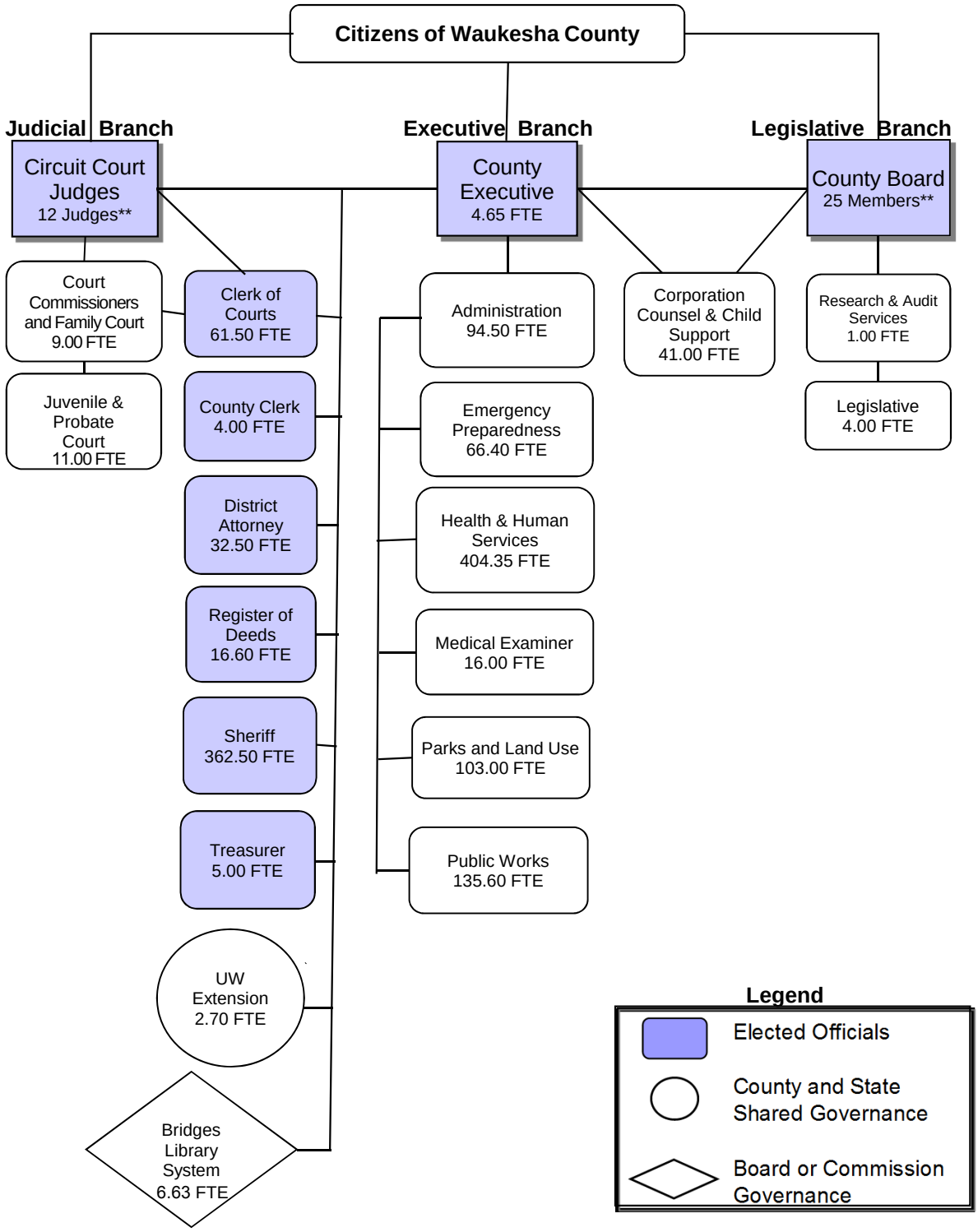
- Balance spending with people's ability to pay
- Incorporate citizen and stakeholder involvement
- Establish links to strategic planning
- Base decisions on measurable objectives
- Maintain best budgeting practices (for stable future budgets)
- Protect the County's Aaa/AAA bond ratings

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 For reference, please see the example illustrated on the following page:

Waukesha County Organizational Chart

With Total FTEs*



TOTAL POSITION EQUIVALENTS COUNTY WIDE*	1,381.93 FTEs

*Does Not Include Extra Help and Overtime

**Elected Positions not included in total FTE Positions

BUDGETED POSITIONS 2017-2019 - SUMMARY BY DEPARTMENT

BY DEPARTMENT	2017 Year End	2018 Adopted Budget	2018 Modified Budget	2019 Budget	Incr/(Decr) From 2018 Adpt Budget
Administration (Includes End User Operations & Tech.)	92.50	94.50	94.50	94.50	0.00
Circuit Court Services	85.50	81.50	81.50	81.50	0.00
Corporation Counsel	39.00	40.00	40.00	41.00	1.00
County Board	5.50	5.50	5.50	5.00	(0.50)
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	31.50	31.50	31.50	32.50	1.00
Emergency Preparedness	66.40	66.40	66.40	66.40	0.00
Bridges Library System	6.50	6.50	6.50	6.63	0.13
Health & Human Services	384.09	388.59	401.59	404.35	15.76
Medical Examiner	16.00	16.00	16.00	16.00	0.00
Parks & Land Use	101.10	101.10	103.10	103.00	1.90
Public Works	137.60	137.60	137.60	135.60	(2.00)
Register Of Deeds	16.60	16.60	16.60	16.60	0.00
Sheriff	355.50	356.50	356.50	362.50	6.00
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.70	2.70	2.70	2.70	0.00
Total Regular Positions (FTE)	1,354.14	1,358.64	1,373.64	1,381.93	23.29
Total Extra-Help Positions (FTE)	118.27	122.32	122.32	117.50	(4.82)
Total Overtime Positions (FTE)	23.07	24.09	24.09	24.88	0.79
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	**1,495.48**	**1,505.05**	**1,520.05**	**1,524.31**	**19.26**

SIGNIFICANT CHANGES FOR 2019:

- **Budgeted Full-Time Equivalents (FTEs) increase by a net of 19.26, including temporary extra help and overtime.**
- **There is a net increase of 23.29 FTE budgeted regular positions**
- **Temporary extra help decreases by 4.82 FTE (about 10,000 hours), and budgeted overtime increases 0.79 FTE (about 1,600 hours).**

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2019 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2019 ADOPTED BUDGET EXPEND.		REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy $ Change '18 - '19
JUSTICE AND PUBLIC SAFETY						
EMERGENCY PREPAREDNESS						
General	$6,682,007		$426,963	$162,750	$6,092,294	$165,000
Radio Services	$1,822,435	(a)	$2,132,304	($309,869)	$0	$0
Radio Svcs. Rtnd. Earn.	$0		($309,869)	$309,869	$0	$0
Radio Svcs. Fund Bal. Appr.	$0		($751,520)	$751,520	$0	$0
DISTRICT ATTORNEY	$2,905,756		$987,419	$12,000	$1,906,337	$50,000
CIRCUIT COURT SERVICES	$9,435,213		$4,014,400	$20,000	$5,400,813	$140,000
MEDICAL EXAMINER	$2,441,346		$1,405,736	$0	$1,035,610	$30,000
SHERIFF	$42,345,893		$12,354,931	$1,009,481	$28,981,481	$415,000
Subtotal: Justice & Public Safety	$65,632,650		$20,260,364	$1,955,751	$43,416,535	$800,000
HEALTH AND HUMAN SERVICES						
CORPORATION COUNSEL						
Child Support (General Fund)	$2,641,747		$2,260,651	$0	$381,096	$4,366
HEALTH & HUMAN SERVICES						
Human Services (General Fund)	$77,050,259		$50,415,436	$430,845	$26,203,978	$150,000
Aging and Disability Resource Center Contract (ADRC) Fund	$3,396,457		$3,396,457	$0	$0	$0
Subtotal: Health and Human Services	$83,088,463		$56,072,544	$430,845	$26,585,074	$154,366
PARKS, ENVIR, EDUC. & LAND USE						
REGISTER OF DEEDS	$1,360,309		$3,400,060	$25,000	($2,064,751)	$550
UW-EXTENSION: EDUCATION	$455,661		$106,398	$2,500	$346,763	$0
FEDERATED LIBRARY						
County	$3,523,524		$0	$0	$3,523,524	$23,400
State Aids	$1,902,419		$1,750,719	$151,700	$0	$0
CAFÉ Shared Automation	$429,332		$443,902	($14,570)	$0	$0
CAFÉ Rtnd. Earn.	$0		($14,570)	$14,570	$0	$0
CAFÉ Rtnd. Fund Balance	$0		($17,000)	$17,000	$0	$0
PARKS & LAND USE						
General	$12,882,059		$5,728,853	$129,196	$7,024,010	$25,000
Community Development	$3,403,405		$3,403,405	$0	$0	$0
Workforce Innovation	$1,698,627		$1,698,627	$0	$0	$0
Tarmann Parkland Acquisitions	$400,000		$0	$400,000	$0	$0
Golf Courses	$3,305,997	(a)	$3,271,100	$34,897	$0	$0
Golf Course Rtnd. Earnings	$0		$34,897	($34,897)	$0	$0
Golf Course Fund Bal. Appr.	$0		$0	$0	$0	$0
Ice Arenas	$1,219,723	(a)	$1,082,500	$137,223	$0	$0
Ice Arenas Rtnd. Earnings	$0		$137,223	($137,223)	$0	$0
Ice Arenas Fund Bal. Appr.	$0		$0	$0	$0	$0
Material Recycling Facility	$4,400,335	(a)	$4,869,100	($468,765)	$0	$0
MRF Retained Earnings	$0		($468,765)	$468,765	$0	$0
MRF Fund Bal. Appr.	$0		($1,053,100)	$1,053,100	$0	$0
Subtotal: Parks, Env., Ed. & Land Use	$34,981,391		$24,373,349	$1,778,496	$8,829,546	$48,950

(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.

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2019 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2019 ADOPTED BUDGET EXPEND.		REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy $ Change '18 - '19
PUBLIC WORKS						
DEPARTMENT OF PUBLIC WORKS						
General	$8,644,231		$473,743	$100,000	$8,070,488	$31,664
Transportation	$15,829,464		$12,613,087	$100,000	$3,116,377	$68,336
Central Fleet Maintenance	$3,829,837	(a)	$3,847,460	($17,623)	$0	$0
Central Fleet Rtnd. Earnings	$0		($17,623)	$17,623	$0	$0
Central Fleet Fund Bal. Appr.	$0		($101,083)	$101,083	$0	$0
Vehicle/Equipment Replacement	$3,419,031	(a)	$3,632,319	($213,288)	$0	$0
Veh. Replace Rtnd. Earnings	$0		($213,288)	$213,288	$0	$0
Veh. Replace Fund Bal. Appr.	$0		$0	$0	$0	$0
Airport	$1,234,854	(a)	$991,462	$180,829	$62,563	($30,000)
Subtotal: Public Works	$32,957,417		$21,226,077	$481,912	$11,249,428	$70,000
GENERAL ADMINISTRATION						
COUNTY EXECUTIVE	$578,865		$0	$0	$578,865	$10,000
COUNTY BOARD	$1,063,080		$0	$0	$1,063,080	($5,156)
COUNTY CLERK	$562,670		$238,860	$0	$323,810	($25,000)
TREASURER	$710,150		$5,400,000	$210,000	($4,899,850)	$62,000
ADMINISTRATION						
General	$7,255,469		$2,340,065	$60,000	$4,855,404	$174,450
Risk Management	$2,948,548	(a)	$2,757,000	$191,548	$0	$0
Collections	$1,088,483	(a)	$938,483	$150,000	$0	$0
End User Technology	$7,008,277	(a)	$7,062,576	($54,299)	$0	$0
End User Technology Rtnd. Earn.	$0		($54,299)	$54,299	$0	$0
End User Tech. Fund Bal. Appr.	$0		($663,448)	$663,448	$0	$0
CORPORATION COUNSEL						
General	$1,411,253		$547,102	$0	$864,151	$1,634
Subtotal: General Administration	$22,626,795		$18,566,339	$1,274,996	$2,785,460	$217,928
NON DEPARTMENTAL						
GENERAL	$1,842,600		$1,225,000	$557,500	$60,100	$13,900
HEALTH & DENTAL INSURANCE	$25,143,600	(a)	$22,502,600	$2,641,000	$0	$0
CONTINGENCY	$1,200,000		$0	$1,200,000	$0	$0
Subtotal: Non-Departmental	$28,186,200		$23,727,600	$4,398,500	$60,100	$13,900
DEBT SERVICE--GENERAL	$14,790,518		$0	$886,018	$13,904,500	$350,000
Subtotal: Operating Budget	$282,263,434		$164,226,273	$11,206,518	$106,830,643	$1,655,144
CAPITAL PROJECTS	$25,005,200		$21,892,073	$2,057,200	$1,055,927	($691,073)
GRAND TOTAL	$307,268,634		$186,118,346	$13,263,718	$107,886,570	$964,071

(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.

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2017 - 2019 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2017 Actual	2018 Adopted Budget	2018 Estimate (a)	2019 Budget	Incr/(Decr) From 2018 Adpt. Budget
Personnel Costs	$119,859,864	$124,253,743	$124,145,132	$128,327,698	$4,073,955
Operating Expenses	$101,389,018	$113,356,757	$112,721,133	$116,486,451	$3,129,694
Interdepartmental Charges	$20,021,279	$21,094,710	$20,978,492	$21,723,267	$628,557
Fixed Assets & Imprvmnts (b)	$838,520	$1,220,650	$1,170,945	$935,500	$(285,150)
Debt Service-Excl Proprietary (b)	$14,731,180	$14,892,840	$14,628,840	$14,790,518	$(102,322)
Capital Projects (a)	$19,603,460	$18,786,300	$16,234,634	$25,005,200	$6,218,900
Total Expenditures	**$276,443,321**	**$293,605,000**	**$289,879,176**	**$307,268,634**	**$13,663,634**

FUNCTIONAL AREA	2017 Actual	2018 Adopted Budget	2018 Estimate (a)	2019 Budget	Incr/(Decr) From 2018 Adpt. Budget
Justice & Public Safety	$61,255,445	$63,461,335	$63,449,329	$65,632,650	$2,171,315
Health & Human Services	$74,656,362	$81,256,973	$79,377,746	$83,088,463	$1,831,490
Parks, Env., Educ. & Land Use (a)	$30,915,876	$32,334,765	$32,370,693	$34,981,391	$2,646,626
Public Works (a)	$30,790,427	$32,428,137	$33,102,149	$32,957,417	$529,280
General Administration	$20,788,499	$22,374,550	$22,183,639	$22,626,795	$252,245
Non-Departmental (a)	$23,702,072	$28,070,100	$28,532,146	$28,186,200	$116,100
Debt Service-Excl Proprietary (b)	$14,731,180	$14,892,840	$14,628,840	$14,790,518	$(102,322)
Capital Projects	$19,603,460	$18,786,300	$16,234,634	$25,005,200	$6,218,900
Total Expenditures	**$276,443,321**	**$293,605,000**	**$289,879,176**	**$307,268,634**	**$13,663,634**

(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.

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2019 EXPENDITURE HIGHLIGHTS

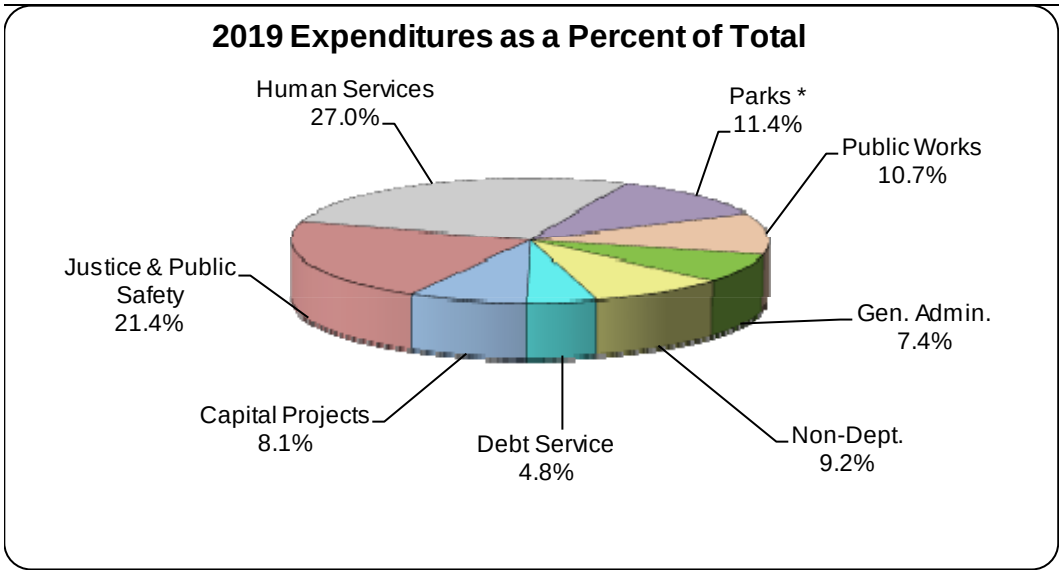
Expenditure Budget:

The 2019 total expenditure budget is $307,268,600, an increase of $13,663,600 or 4.7% from the 2018 adopted budget. The 2019 budget appropriations consist of departmental operating budget and debt service expenditures totaling $282,263,400 and capital project spending of $25,005,200. The total operating budget increases by $7,444,700 or 2.71% from the 2018 adopted operating budget while capital project expenditures increase by $6,218,900 from the 2018 adopted budget.

The net total operating expenditure budget after excluding $39,117,400 of interdepartmental charges, mainly from internal service funds (which are double budgeted), is $243,146,000, an increase of $7,197,200 or 3.05%.

The budget includes net personnel costs totaling $128.3 million or about 45% of the total operating expenditure budget. Personnel costs are budgeted to increase by about $4.1 million, or 3.3% from the 2018 adopted budget level.

Operating expenses and interdepartmental charges in total increase by $3.8 million or 2.8% from $134.5 million in the 2018 budget to $138.2 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at $935,500, a decrease of $285,200 from the 2018 budget. Debt service payments are budgeted at $14.8 million, which is a decrease of $102,300 from the 2018 budget level or about 6.5% 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	$65,632,650	21.4%
Human Services	$83,088,463	27.0%
Parks *	$34,981,391	11.4%
Public Works	$32,957,417	10.7%
Gen. Admin.	$22,626,795	7.4%
Non-Dept.	$28,186,200	9.2%
Debt Service	$14,790,518	4.8%
Capital Projects	$25,005,200	8.1%
Total Expenditures	$307,268,634	100.0%

* Includes Parks, Environment, Education and Land Use

2017-2019 REVENUE SUMMARY

SOURCE	2017 Actual	2018 Adopted Budget	2018 Estimate	2019 Budget	Incr/(Decr) From 2018 Adpt. Budget
Intgov't Contracts & Grants	$53,408,156	$55,707,430	$55,574,022	$60,734,191	$5,026,761
State Transportation Aids	$4,429,141	$4,617,114	$5,092,114	$5,092,114	$475,000
State Shared Revenues/Computer Aid	$1,783,002	$1,540,100	$1,540,100	$1,435,000	$(105,100)
State Personal Property Aid (a)	-	-	-	$744,073	$744,073
Fines & Licenses	$3,063,001	$3,047,725	$3,103,070	$3,147,375	$99,650
Charges for Services (b)	$37,881,612	$37,619,725	$37,529,772	$38,851,737	$1,232,012
Interdepartmental Revenue	$36,340,716	$38,869,916	$38,094,944	$39,117,446	$247,530
Other Revenues (b)	$17,203,430	$15,244,751	$16,576,562	$15,375,058	$130,307
Interest/Penalty on Delinq Taxes	$1,796,551	$2,290,000	$1,650,000	$1,980,000	$(310,000)
Investment Inc-Unrestricted Funds	$1,875,087	$2,507,646	$2,842,850	$3,047,646	$540,000
Debt Borrowing	$10,000,000	$12,500,000	$12,500,000	$17,500,000	$5,000,000
Appropriated Fund Balance	$6,910,945	$13,679,080	$8,169,620	$13,263,718	$(415,362)
Retained Earnings (b)	$(3,565,171)	$(940,986)	$283,623	$(906,294)	$34,692
Tax Levy (a)	$105,316,851	$106,922,499	$106,922,499	$107,886,570	$964,071
Total Revenues	**$276,443,321**	**$293,605,000**	**$289,879,176**	**$307,268,634**	**$13,663,634**

FUNCTION	2017 Actual	2018 Adopted Budget	2018 Estimate	2019 Budget	Incr/(Decr) From 2018 Adpt. Budget
Justice & Public Safety	$19,519,711	$19,666,683	$19,790,831	$20,570,233	$903,550
Health & Human Services	$51,180,205	$54,485,960	$53,332,195	$56,072,544	$1,586,584
Parks, Env, Educ & Land Use	$21,791,977	$21,989,429	$22,383,589	$24,684,564	$2,695,135
Public Works	$20,400,495	$20,968,446	$21,801,616	$21,456,988	$488,542
General Administration	$16,890,490	$18,322,789	$17,777,140	$18,620,638	$297,849
Non-Departmental	$24,063,466	$24,167,000	$24,725,900	$23,727,600	$(439,400)
Debt Borrowing	$10,000,000	$12,500,000	$12,500,000	$17,500,000	$5,000,000
Capital Projects	$3,934,352	$1,844,100	$2,192,163	$4,392,073	$2,547,973
Appropriated Fund Balance	$6,910,945	$13,679,080	$8,169,620	$13,263,718	$(415,362)
Retained Earnings (b)	$(3,565,171)	$(940,986)	$283,623	$(906,294)	$34,692
Tax Levy (a)	$105,316,851	$106,922,499	$106,922,499	$107,886,570	$964,071
Total Revenues	**$276,443,321**	**$293,605,000**	**$289,879,176**	**$307,268,634**	**$13,663,634**

(a) Beginning in 2019, the county will receive a personal property aid payment from the state to offset the loss of tax levy resulting from the exemption of machinery, tools, and patterns (not used in manufacturing, which were already exempt). The personal property aid payment is estimated at abotu $744,000 in 2019, and is included in the County Tax Levy Budget above for comparison purposes.

(b) 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.

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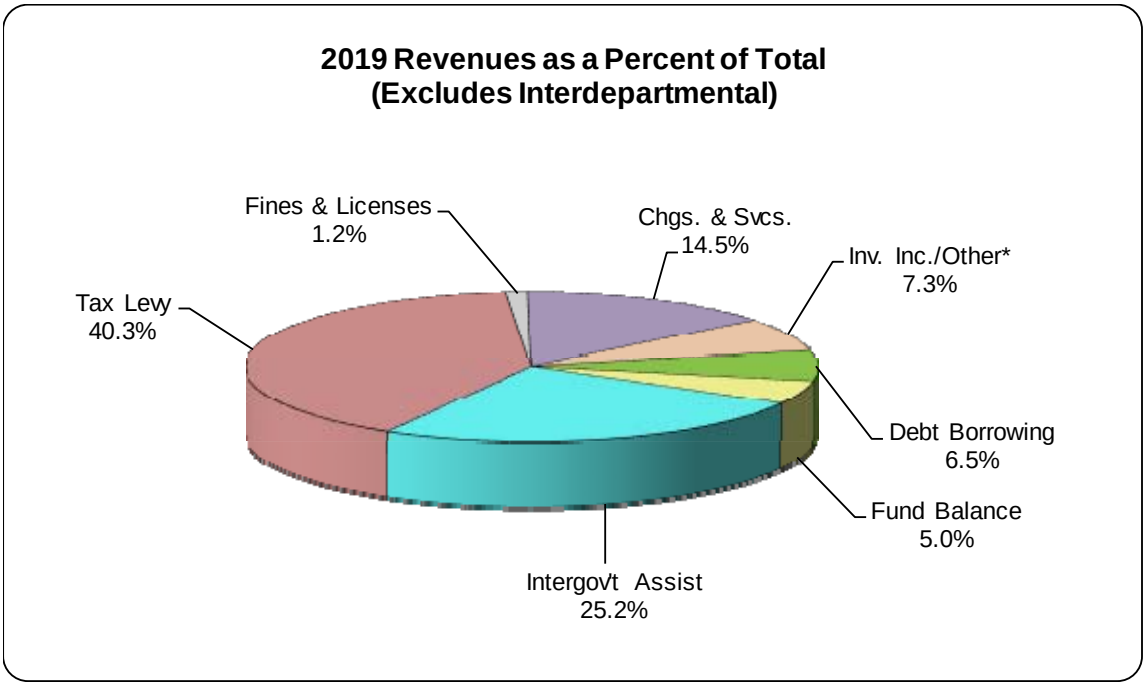
2019 REVENUE HIGHLIGHTS

Revenue Budget:

The **2019 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings) totals $186,118,346,** an increase of $13,114,900 or 7.6% from the 2018 Adopted Budget. The revenue budget includes $39,117,400 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund and cross charges such as Sheriff bailiff, and court security, etc.).

The 2019 revenues consist of departmental operating revenues at $164,226,300 and capital project revenues at $21,892,100 including $17,500,000 from planned borrowing. Overall, the operating revenues increase $5.6 million or 3.5% from the prior-year budget, while capital project revenues increase by $7.5 million.

The graph below reflects the ratio of revenue sources budgeted for 2019 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 40.3% and Intergovernmental Assistance of 25.1% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

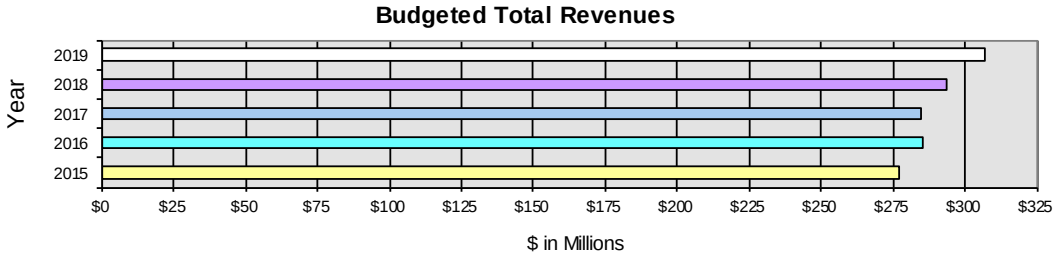
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 disruption in the economic recovery, a change in the increased interest rate trend impacting county investments, and a change in moderate inflation trends. Also, other impacts which could impact future revenue trends include 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 2015-2019. Total revenues are budgeted to increase $13.7 million or 4.6% to $307.3 million.



Pg #	PROJECT TITLE	Project Number	2019 Project Budget	Fund Balance & Revenue Applied		Net $'s Needed After Revenues Applied
	PUBLIC WORKS - CENTRAL FLEET					
472	FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	$200,000			$200,000
	PUBLIC WORKS - BUILDINGS					
473	COURTHOUSE PROJ-SECURE COURTROOM CONSTRUCTION	201418	$15,000,000	$300,000	(a)	$14,700,000
	PUBLIC WORKS - HIGHWAYS					
475	CTH ES, FOX RIVER BRIDGE	201004	$35,000			$35,000
476	CTH Q OCONOMOWOC RIVER BRIDGE	201201	$45,000			$45,000
477	CTH Y, PILAK CREEK TRIBUTARY BRIDGE REPLACEMENT	201304	$520,000			$520,000
478	CTH XX, PEBBLE BROOK CREEK BRIDGE	201402	$87,000			$87,000
479	CTH O, I-94 TO USH 18	201502	$100,000			$100,000
480	CTH C, HASSLINGER DRIVE INTERSECTION	201611	$165,000			$165,000
481	CTH D, MORAINE HILLS DRIVE INTERSECTION	201613	$6,200			$6,200
482	CTH V V, HICKORY ST TO CTH F	201620	$582,000	$291,000	(b)	$291,000
483	BRIDGE AID PROGRAM 2018 - 2022	201701	$100,000			$100,000
484	CULVERT REPLACEMENT PROGRAM 2018-2022	201618	$100,000			$100,000
485	REPAVING PROGRAM 2018-2022	201416	$3,800,000	$655,000	(c)	$3,145,000

(a) Prior-year jail assessment fee revenues to cover a portion of the jail holding cell construction costs.
(b) County Highway Improvement Program – Discretionary funding (CHIP-D)
(c) Includes County Highway Improvement Program (CHIP) funding of $330,000 and state General Transportation Aid revenues of $325,000.

Pg #	PROJECT TITLE	Project Number	2019 Project Budget	Fund Balance & Revenue Applied		Net $'s Needed After Revenues Applied
	PARKS AND LAND USE					
486	LAKE COUNTRY TRAIL STH 67 UNDERPASS	201607	$1,010,000	$887,000	(d)	$123,000
487	PEWAUKEE TO BROOKFIELD TRAIL	201807	$300,000	$240,000	(e)	$60,000
488	PAVEMENT MANAGEMENT PLAN 2018 - 2022	201406	$1,200,000	$450,000	(f)	$750,000
	INFORMATION TECHNOLOGY - SHERIFF					
489	SECURITY SYSTEM RECORDING & DISPLAY EQUIPMENT RPLCMNT	201615	$755,000	$755,000	(g)	
491	JAIL VIDEO VISITATION SYSTEM REPLACEMENT	201702	$450,000	$450,000	(g)	$0
	COUNTYWIDE TECHNOLOGY PROJECTS					
493	ENTERPRISE CONTENT MANAGEMENT	200910	$175,000	$175,000	(h)	$0
495	TAX SYSTEM AND COUNTYWIDE CASHIERING REPLACEMENT	201815	$175,000	$175,000	(h)	$0
	EST. FINANCING OF BORROWING ISSUE (Includes Discount)	999999	$200,000	$0		$200,000
	TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net $ Needed		$25,005,200	$4,378,000		$20,627,200

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED			
STATE COMPUTER EQUIPMENT EXEMPTION	$600,000		
STATE SHARED REVENUE/UTILITY PAYMENT	$250,000		
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	$744,073	(i)	
GENERAL FUND BALANCE	$0		
CAPITAL PROJECT FUND BALANCE	$152,200		
DEBT ISSUE PROCEEDS	$17,500,000		
INVESTMENT INCOME EARNED ON DEBT ISSUE	$325,000		
TOTAL FROM OTHER FUNDING SOURCES			$19,571,273
TAX LEVY			$1,055,927

(d) Consists of the estimated federal, state, and municipal cost share.
(e) Consists of the estimated federal and municipal cost share.
(f) Includes $50,000 of Tarmann Parkland Acquisition Fund balance, $200,000 of landfill siting fees, and $200,000 of federal Community Development Block Grant funding.
(g) Prior-year jail assessment fee revenues.
(h) End User Technology Fund Balance.
(i) Beginning with the 2019 budget, a new state law exempts machinery, tools, and patterns (not used in manufacturing, which were already mostly exempt) from the personal property tax, which is offset by a state personal property aid payment of about $744,000.

For more information about these capital projects, visit the 2019 Waukesha County Adopted Budget Book, online at www.waukeshacounty.gov/budget. Once open, view the page numbers corresponding to the various capital projects.

WAUKESHA COUNTY 2019-2023 CAPITAL PROJECT PLAN SUMMARY

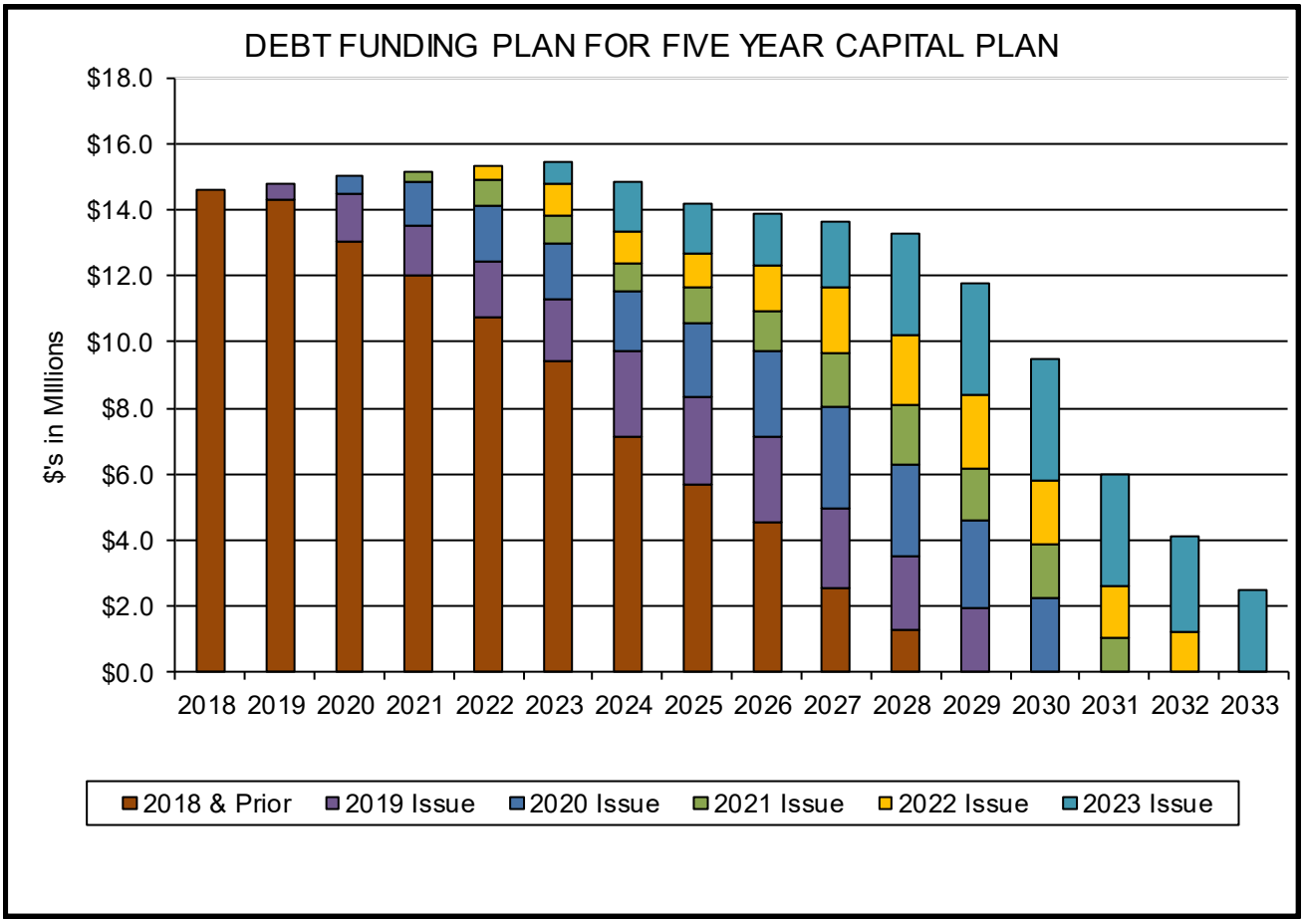
FUNCTIONAL AREA:	2019 BUDGET	2020 PLAN	2021 PLAN	2022 PLAN	2023 PLAN	TOTAL FIVE-YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	$15,000,000	$13,700,000	$3,800,000	$8,000,000	$16,500,000	$57,000,000
System Projects	$1,205,000	$0	$0	$0	$0	$1,205,000
Subtotal	$16,205,000	$13,700,000	$3,800,000	$8,000,000	$16,500,000	$58,205,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects (a)	$2,510,000	$1,491,000	$3,040,000	$800,000	$800,000	$8,641,000
PUBLIC WORKS						
Priority Coridor Expansion	$0	$4,351,000	$2,300,000	$0	$0	$6,651,000
Intersections and Bridges	$1,058,200	$2,279,000	$819,300	$1,121,000	$598,000	$5,875,500
Pavement and Rehabilitation	$4,482,000	$3,385,000	$6,890,000	$6,771,000	$6,320,000	$27,848,000
Subtotal Highways	$5,540,200	$10,015,000	$10,009,300	$7,892,000	$6,918,000	$40,374,500
Facilities	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Airport	$0	$0	$0	$0	$0	$0
Subtotal Public Works	$5,740,200	$10,215,000	$10,209,300	$8,092,000	$7,118,000	$41,374,500
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	$350,000	$0	$0	$0	$0	$350,000
FINANCING	$200,000	$205,000	$160,000	$180,000	$220,000	$965,000
Subtotal	$550,000	$205,000	$160,000	$180,000	$220,000	$1,315,000
TOTAL GROSS EXPENDITURES	$25,005,200	$25,611,000	$17,209,300	$17,072,000	$24,638,000	$109,535,500
LESS PROJECT SPECIFIC REVENUES	($2,148,000)	($1,360,500)	($2,836,000)	($790,000)	($790,000)	($7,924,500)
NET EXPENDITURES	$22,857,200	$24,250,500	$14,373,300	$16,282,000	$23,848,000	$101,611,000
Cash Balances Excluding Property Tax Levy	($3,232,200)	($3,800,000)	($2,000,000)	($1,200,000)	($650,000)	($10,882,200)
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED (b)	$19,625,000	$20,450,500	$12,373,300	$15,082,000	$23,198,000	$90,728,800

(a) Category includes concrete sidewalk, stairway and parking lot improvements for the University of Wisconsin-Milwaukee at Waukesha campus.

(b) Net expenditures will also be funded with personal property aid revenue from the state, which is meant to offset the loss of property tax levy from the tax exemption of machinery, tools, and patterns (not used in manufacturing, which were already mostly exempt). The personal property aid payment in 2019 is expected to be about $744,000.

The 2019-2023 Capital Plan identifies 38 projects at an estimated total cost of $109.5 million over the five-year period. Projects in the first year of the plan represent the 2019 Budget.

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 ratio earlier in this budget.)



	2019 Budget	2020 5 - Year Plan	2021 5 - Year Plan	2022 5 - Year Plan	2023 5 - Year Plan
Capital Plan Project Costs	$25,005,200	$25,611,000	$17,209,300	$17,072,000	$24,638,000
Capital Plan Funding					
Project Direct Funding Sources (a)	$2,148,000	$1,360,500	$2,836,000	$790,000	$790,000
Tax levy/Current Funds (b)	$5,032,200	$5,800,500	$4,073,300	$3,382,000	$3,248,000
Investment Income	$325,000	$450,000	$300,000	$400,000	$600,000
Borrowed Funds	$17,500,000	$18,000,000	$10,000,000	$12,500,000	$20,000,000
Total Capital Plan Funding	$25,005,200	$25,611,000	$17,209,300	$17,072,000	$24,638,000
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.25%	3.50%	3.75%	3.75%	4.00%
Planned Bond Issue	$17,500,000	$18,000,000	$10,000,000	$12,500,000	$20,000,000

(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 10% 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 2019-2023 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2019.

(Millions)	2017 Actual	2018 Estimate	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Gov. Oper.*	$206.5	$215.8	$226.8	$233.5	$240.1	$247.0	$254.1
Debt Ser.**	$14.7	$14.6	$14.8	$15.0	$15.2	$15.3	$15.5
Ratio (%) of Debt to Oper	7.1%	6.8%	6.5%	6.4%	6.3%	6.2%	6.1%

*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
2018 GOPN	2018	2028	$12,500,000	2.60%	$12,500,000
2017 GOPN	2017	2027	$10,000,000	1.83%	$9,650,000
2016 GOPN	2016	2026	$11,500,000	1.52%	$10,075,000
2015 GOPN	2015	2025	$10,000,000	1.57%	$8,900,000
2014 GOPN	2014	2024	$10,000,000	1.74%	$7,900,000
2013 GOPN	2013	2023	$17,000,000	1.64%	$11,000,000
2012 GOPN	2012	2022	$20,000,000	1.64%	$9,000,000
2011 GOPN (b)	2011	2021	$19,490,000	1.81%	$2,500,000
2010 GOPN	2010	2020	$9,000,000	1.93%	$1,970,000
2009 GOPN (c)	2009	2019	$15,700,000	2.70%	$1,100,000
			TOTAL DEBT 12/31/18		$74,595,000
			2019 ISSUE		$17,500,000
			TOTAL DEBT (d)		$92,095,000

(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 2019 budget will reduce the outstanding debt with the budgeted principal payment of $12,765,000 to $79,330,000.

Outstanding Debt Limit

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

	2017 Budget Year	2018 Budget Year	2019 Budget Year
Equalized Value (e)	$51,937,555,000	$54,158,131,600	$56,536,637,800
Debt Limit (5% x equalized value)	$2,596,877,750	$2,707,906,580	$2,826,831,890
Outstanding Debt (f)	$88,130,000	$87,625,000	$92,095,000
Available Debt Limit	$2,508,747,750	$2,620,281,580	$2,734,736,890
Percent of Debt Limit Available	96.6%	96.8%	96.7%

(e) Total county equalized value including tax incremental districts for budget year purposes.
(f) Includes anticipated 2019 debt issue of $17.5 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 35% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 40% 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 plus an increment for terminated Tax Incremental Districts. The limit includes exemptions for the Bridges 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.

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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	
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.	September	
Publication of County Board Public Notice.	September	
Finance Committee holds public hearing on Proposed Budget.	October	
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.	October	
Board adopts/amends capital plan.		
Capital budget is adopted with operating budget.	2nd Tues. in Nov.	

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EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 15, 2018 reports provided by the State Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is $56,536,637,800. This represents a increase of $2,378,506,200 or 4.4% from 2017. A table listing 2017 and 2018 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2017 EQUAL PROP. VALUE	2018 EQUAL PROP. VALUE	'17 - '18 CHANGE	% CHANGE
CITIES:				
Brookfield	$6,870,409,900	$7,201,545,000	$331,135,100	4.82%
Delafield	$1,412,344,500	$1,458,335,100	$45,990,600	3.26%
* Milwaukee	$13,541,700	$13,460,200	($81,500)	-0.60%
Muskego	$2,958,313,500	$3,121,187,200	$162,873,700	5.51%
New Berlin	$5,186,499,700	$5,408,747,900	$222,248,200	4.29%
Oconomowoc	$2,093,799,100	$2,238,627,100	$144,828,000	6.92%
Pewaukee	$3,001,079,100	$3,192,028,300	$190,949,200	6.36%
Waukesha	$6,127,929,500	$6,414,435,300	$286,505,800	4.68%
SUBTOTAL	$27,663,917,000	$29,048,366,100	$1,384,449,100	5.00%
TOWNS:				
Brookfield	$1,226,568,800	$1,305,708,800	$79,140,000	6.45%
Delafield	$1,547,410,500	$1,614,368,500	$66,958,000	4.33%
Eagle	$465,036,600	$492,444,100	$27,407,500	5.89%
Genesee	$969,422,800	$1,032,862,300	$63,439,500	6.54%
Lisbon	$1,192,883,600	$1,241,417,700	$48,534,100	4.07%
Merton	$1,569,929,500	$1,648,886,600	$78,957,100	5.03%
Mukwonago	$894,793,900	$949,579,000	$54,785,100	6.12%
Oconomowoc	$1,549,203,400	$1,612,182,700	$62,979,300	4.07%
Ottawa	$565,452,300	$581,533,900	$16,081,600	2.84%
Vernon	$911,905,200	$971,205,200	$59,300,000	6.50%
Waukesha	$1,021,981,100	$1,039,082,800	$17,101,700	1.67%
SUBTOTAL	$11,914,587,700	$12,489,271,600	$574,683,900	4.82%
VILLAGES:				
Big Bend	$158,089,000	$177,465,300	$19,376,300	12.26%
Butler	$253,512,700	$257,936,700	$4,424,000	1.75%
Chenequa	$467,871,600	$473,914,100	$6,042,500	1.29%
Dousman	$190,061,000	$197,746,900	$7,685,900	4.04%
Eagle	$168,308,700	$179,881,200	$11,572,500	6.88%
Elm Grove	$1,139,590,900	$1,166,471,900	$26,881,000	2.36%
Hartland	$1,288,968,100	$1,322,284,700	$33,316,600	2.58%
Lac la Belle	$110,854,300	$114,287,700	$3,433,400	3.10%
Lannon	$133,865,700	$131,100,700	($2,765,000)	-2.07%
Menomonee Falls	$4,962,647,400	$5,097,458,000	$134,810,600	2.72%
Merton	$426,276,700	$446,378,000	$20,101,300	4.72%
Mukwonago	$820,141,500	$856,051,800	$35,910,300	4.38%
Nashotah	$191,393,600	$191,662,000	$268,400	0.14%
North Prairie	$240,521,900	$239,350,100	($1,171,800)	-0.49%
Oconomowoc Lake	$351,328,200	$349,687,300	($1,640,900)	-0.47%
Pewaukee	$975,923,700	$998,476,000	$22,552,300	2.31%
Summit	$987,326,400	$1,007,109,300	$19,782,900	2.00%
Sussex	$1,324,729,900	$1,378,608,200	$53,878,300	4.07%
Wales	$388,215,600	$413,130,200	$24,914,600	6.42%
SUBTOTAL	$14,579,626,900	$14,999,000,100	$419,373,200	2.88%
TOTAL	$54,158,131,600	$56,536,637,800	$2,378,506,200	4.39%

* 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 2018 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 401,446. This represents an increase of 11,555 persons county-wide, or 3% from the 2010 Census.

	2010 CENSUS	2017	2018	'17 - '18 CHANGE	'17 - '18 % CHANGE
CITIES					
Brookfield	37,920	38,342	39,323	981	2.56%
Delafield	7,085	7,141	7,176	35	0.49%
Milwaukee*	0	0	0	0	N/A
Muskego	24,135	24,628	24,812	184	0.75%
New Berlin	39,584	40,027	40,349	322	0.80%
Oconomowoc	15,759	16,842	16,889	47	0.28%
Pewaukee	13,195	14,332	14,436	104	0.73%
Waukesha	70,718	71,550	71,731	181	0.25%
CITIES TOTAL	208,396	212,862	214,716	1,854	0.87%
TOWNS					
Brookfield	6,116	6,492	6,497	5	0.08%
Delafield	8,400	8,311	8,391	80	0.96%
Eagle	3,507	3,515	3,561	46	1.31%
Genesee	7,340	7,348	7,379	31	0.42%
Lisbon	10,157	10,301	10,369	68	0.66%
Merton	8,338	8,383	8,449	66	0.79%
Mukwonago	7,959	7,980	8,024	44	0.55%
Oconomowoc	8,408	8,602	8,679	77	0.90%
Ottawa	3,859	3,895	3,917	22	0.56%
Vernon	7,601	7,621	7,651	30	0.39%
Waukesha	9,133	9,168	9,249	81	0.88%
TOTAL TOWNS	80,818	81,616	82,166	550	0.67%
VILLAGES					
Big Bend	1,290	1,366	1,423	57	4.17%
Butler	1,841	1,816	1,824	8	0.44%
Chenequa	590	589	593	4	0.68%
Dousman	2,302	2,320	2,336	16	0.69%
Eagle	1,950	1,993	2,014	21	1.05%
Elm Grove	5,934	5,903	5,921	18	0.30%
Hartland	9,110	9,197	9,293	96	1.04%
Lac la Belle	289	288	295	7	2.43%
Lannon	1,107	1,171	1,204	33	2.82%
Menomonee Falls	35,626	37,413	37,574	161	0.43%
Merton	3,346	3,567	3,629	62	1.74%
Mukwonago	7,254	7,702	7,874	172	2.23%
Nashotah	1,395	1,349	1,357	8	0.59%
North Prairie	2,141	2,180	2,214	34	1.56%
Oconomowoc Lake	595	591	596	5	0.85%
Pewaukee	8,166	7,970	7,983	13	0.16%
Summit	4,674	4,757	4,754	(3)	-0.06%
Sussex	10,518	11,047	11,114	67	0.61%
Wales	2,549	2,539	2,566	27	1.06%
TOTAL VILLAGES	100,677	103,758	104,564	806	0.78%
TOTAL: COUNTY	389,891	398,236	401,446	3,210	0.81%

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

SOURCE: Wisconsin Department of Administration.

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GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA

EXCLUDES BRIDGES LIBRARY SYSTEM

	BUDGET YEAR	TAX YEAR	PROPERTY TAX RATES --PER $1,000 OF EQUALIZED VALUE-- GENERAL COUNTY RATE(1)	RATE CHANGE ($$)	Tax Rate Change (%)
	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%
	2018	2017	$1.95	($0.05)	-2.5%
Proposed	**2019**	**2018**	**$1.89**	**($0.06)**	**-3%**

	BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE ($$)	Tax Levy Change (%)
	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%
	2018	2017	$103,422,375	$1,623,276	1.6%
Proposed	**2019**	**2018 (3)**	**$104,363,046**	**$940,671**	**0.9%**

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE ($$)	Equalized Value Change (%)
	2009	2008	$52,055,313,050	$1,100,331,800	2.2%
	2010	2009	$51,220,442,050	($834,871,000)	-1.6%
	2011	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%
	2018	2017	$52,982,985,200	$1,993,364,700	3.9%
Proposed	**2019**	**2018**	**$55,212,959,400**	**$2,229,974,200**	**4.2%**

NOTES:
(1) Rounded to nearest cent.
(2) Excludes amounts for Bridges Library System.
(3) The tax levy increase is reduced to $940,671 due a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which is offset by a state personal property aid payment of about $744,000.
(4) Equalized value excludes tax incremental financing districts (TIDs).

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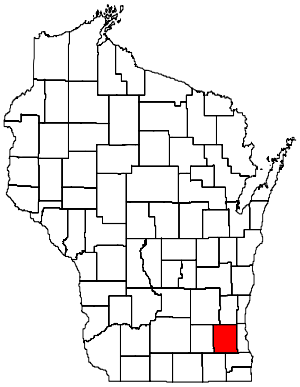
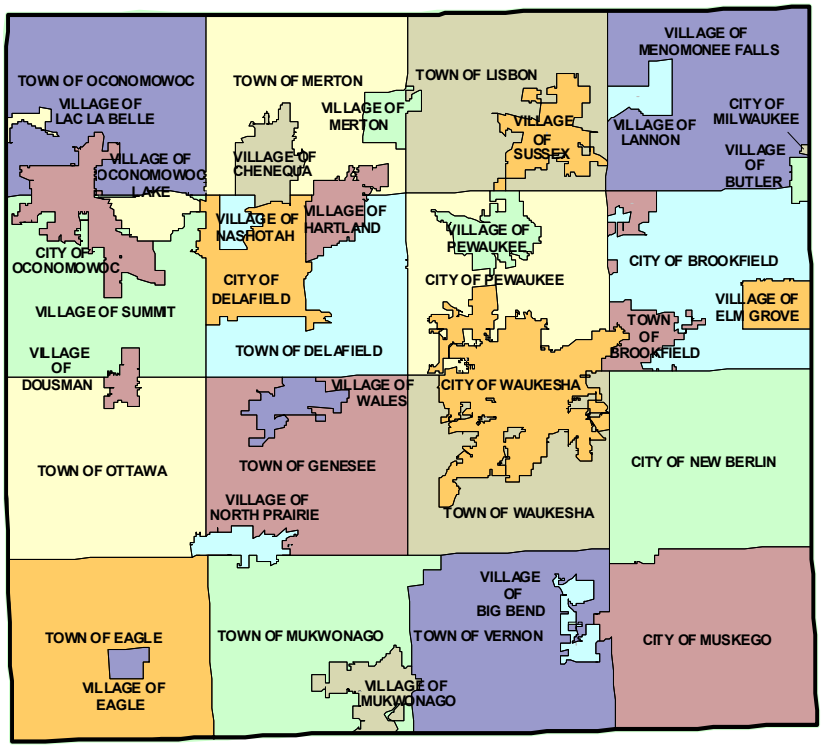
WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE





COUNTY POPULATION*	
As of 1/1/2018	401,446
2010 Census	389,891
*Wisconsin DOA (2018), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	$56,536,637,800
Excluding TID	$55,212,959,400

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.

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ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS

EMPLOYER	EMPLOYEES
Kohl's Department Stores*	5,722
Pro Health Care	4,719
Froedert	3,554
Quad Graphics Inc.	3,423
Roundy's*	2,953
General Electric Healthcare**	2,893
Aurora Health Care	2,635
School District of Waukesha	1,640
Wal-Mart Corporation	1,597
Target Corporation	1,559
Milwaukee Electric Tool	1,480
Waukesha County	1,359
Eaton Cooper Power Systems	1,244
Wheaton Franciscan Healthcare***	1,202
Generac	1,137
Elmbrook School District	1,106
Waukesha County Technical College	1,077
Harley Davidson	854
Subtotal	40,154
% of Total Jobs (2017 - See Below)****	17%

*No survey response was received in 2018. Latest response available (2017) is used.
**Includes GE Power/Water and Capital Operations
***No survey response was received in 2018. Latest response available (2016) is used.
****Latest annual total job estimate (2017)
Source: Waukesha County 2018 employer inquiry updates.

PRINCIPAL TAXPAYERS

TAXPAYER	2017 EQUALIZED VALUE	2016 RANK
Brookfield Square*	$229,826,700	1
The Corners of Brookfield	$166,326,300	N/A
Kohl's Dept. Stores	$157,903,300	2
Individual	$138,219,200	5
Pro Health Care	$130,841,700	4
Aurora	$130,561,718	3
Wimmer Brothers	$122,179,300	6
Target Corporation	$108,957,500	8
Pabst Farms	$103,971,000	9
Wal-Mart	$103,266,400	7
Subtotal	$1,392,053,118	
% Total 2017 Equalized Value**	2.6%	

*Incl CBL & Associates Properties, Inc, Sears, Boston Store and JC Penney
**2017 total equalized value including TID of $54,158,131,600.
Source: Waukesha County Tax System & Wisconsin Department of Revenue
See Waukesha County Comprehensive Annual
Financial Report for more detailed information

CONSTRUCTION & BUILDING PERMITS

	Residential	
Year	Number	Value in 000's
2017	855	$351,821
2016	953	$365,330
2015	813	$301,244
2014	710	$245,830
2013	671	$230,391

Source: U.S. Department of Commerce

EMPLOYMENT BY INDUSTRY

INDUSTRY	2017 NAICS (1)
Retail Trade, Transportation, Utilities	49,028
Manufacturing	42,062
Education and Health	40,966
Professional and Business Services	36,069
Leisure and Hospitality	21,280
Financial Activities	16,659
Construction	16,170
Other Services (2)	8,772
Public Administration	6,225
Information	4,770
Total	242,001

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

INCOME, JOBS, AND UNEMPLOYMENT

PER CAPITA INCOME, 2017 (1)		
Waukesha County		$69,111
State of Wisconsin		$48,941
United States		$51,640
JOBS, 2017 (2)		242,001
UNEMPLOYMENT RATE, 2017 (3)		2.9%

(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
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
2019**	$42,779,364	$808,507	$11,140,259	$1,513,522	$294,986
% of Total	75.7%	1.4%	19.7%	2.7%	0.5%

See STATS/TRENDS Section for more detailed information
* Includes Tax Incremental District Value
**The decrease in personal property value is due to a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which is offset by a state personal property aid payment of about $744,000.

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Waukesha
COUNTY
DEPARTMENT OF ADMINISTRATION

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 Budget Analyst
Pamela B. Matthews, Budget Intern

WAUKESHA COUNTY
Department Heads

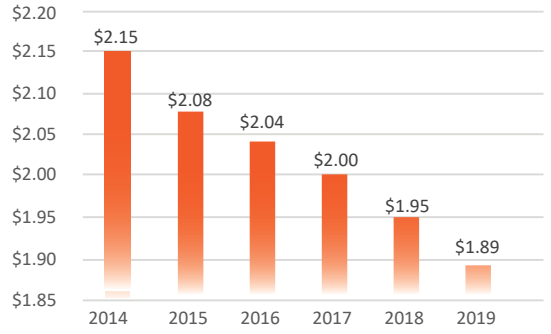
	Administration	Norman A. Cummings
*	Deputy Chief Judge	Jennifer R. Dorow
*	Clerk of Courts	Gina M. Colletti
	Corporation Counsel	Erik G. Weidig
*	County Board Chairperson	Paul L. Decker
*	County Clerk	Kathleen O. Novack
*	County Executive	Paul Farrow
*	District Attorney	Susan L. Opper
	Emergency Preparedness	Gary Bell
	Federated Library	Connie Meyer
	Health & Human Services	Antwayne Robertson
	Medical Examiner	Lynda M. Biedrzycki
	Parks & Land Use	Dale R. Shaver
	Public Works	Allison M. Bussler
*	Register of Deeds	James R. Behrend
*	Sheriff	Eric J. Severson
*	Treasurer	Pamela F. Reeves
	University of Wisconsin-Extension	Jerry Braatz

* Elected Position

2019 WAUKESHA COUNTY KEY HIGHLIGHTS

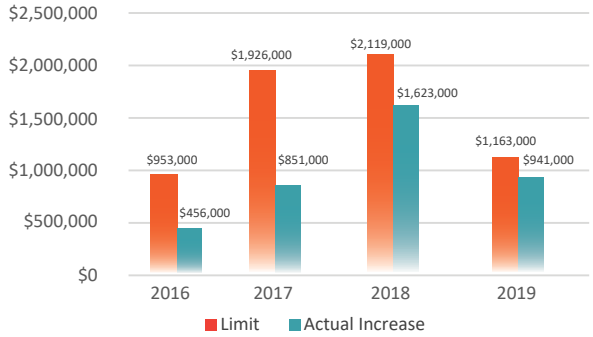
WAUKESHA COUNTY LEADING THE WAY

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



*Excludes Federated Library Levy

Tax Levy Increase vs Levy Limit

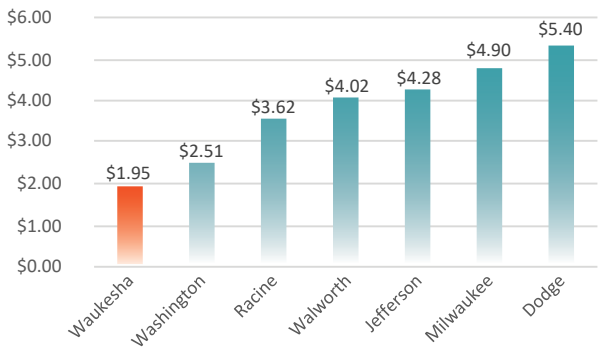


2019 BUDGET HIGHLIGHTS

- The County tax rate is cut for the fifth year in a row to $1.89 per $1,000 of equalized value. The tax levy increase is approximately $222,000 under the total levy limit. 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 $307.3 million - $282.3 million in operating appropriations and $25.0 million for capital projects. Total expenditures are up $13.7 million or 4.7% from the 2018 Budget.
- The operating budget includes an increase of $1.7 million for the fully revenue funded, federal Workforce Innovation and Opportunity Act program to assist job seekers. In 2018, Waukesha County began serving as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board.
- The 2019 capital budget emphasizes the expansion, renovation, and improved operations of the Waukesha County Courthouse. The first-phase of this multi-year project will begin by demolishing 52,000 square feet of old jail space and building a new 62,000 square foot, four-story, eight-courtroom tower; expected to be completed in 2021.
- The Sheriff's Department will add six FTE correctional officers as a result of staffing plans for prisoner transports during and after construction of the new court tower. Three of these positions are temporary and will sunset when the court tower is operational in 2021.

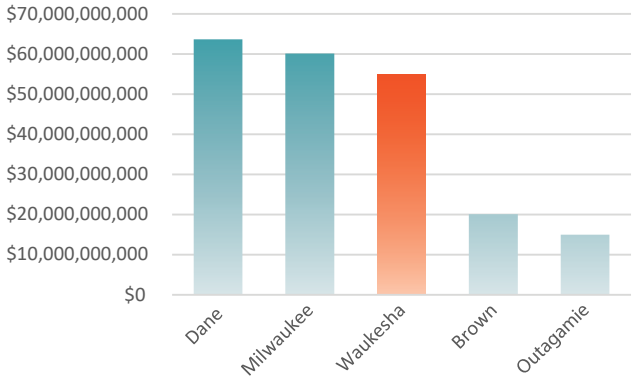
WHERE DOES YOUR LEVY GO? - 2019 TAX LEVY

2019 Comparative County Property Tax Rates of Contiguous Counties per $1,000 of Equalized Value*



*Includes federated library as applicable, Source: Wisconsin Counties Association

Largest WI County Property Values



Source: Wisconsin Counties Association

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