



A BRIEF GUIDE TO THE 2021 WAUKESHA COUNTY ADOPTED BUDGET

connect with Waukesha County



The Budget-In-Brief is a summary document. Further detail on the 2021 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 Executive

Paul Farrow

(Term Expires April 2023)

Board of Supervisors

(Terms Expire April 2022)

Paul L. Decker.....Chairperson
James A. Heinrich First Vice-Chairperson
David W. Swan.....Second Vice-Chairperson

James Batzko	William A. Mitchell
Michael A. Crowley	Christine Mommaerts
Kathleen M. Cummings	Richard Morris
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Keith Hammitt	Steve Whittow
Christine M. Howard	Peter M. Wolff
Darlene M. Johnson	Ted Wysocki
Thomas A. Michalski	David D. Zimmermann

About the cover:

Sunset at Waukesha County Park System’s Retzer Nature Center. The property was donated to the County in 1973 by Florence Retzer so it could be preserved and enjoyed by future generations. The nature center grounds now total 477 acres. There are over 5 miles of trails throughout a variety of restored ecosystems, such as prairies, pine plantations, oak savanna, fen, pond, stream and gardens. The Environmental Learning Center building houses interactive exhibits and displays on ecology, wildlife, land management, recycling, waste reduction, water conservation and more. The School District of Waukesha's Horwitz - DeRemer Planetarium is also housed in the building.

Cover photo by:

Andrew Thelke, Director 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>



Waukesha County

Office of the County Executive

To: Honorable County Board Members
From: Paul Farrow, County Executive
Date: December 11, 2020

Dear Honorable County Board Supervisors:

The 2021 Adopted Waukesha County Budget reflects the dedication of a team committed to serving Waukesha County residents. This year is exceptional because it also demonstrates how sound fiscal planning has positioned the County to weather one of the most challenging times in recent memory due to the COVID-19 pandemic. The budget leverages collaborative partnerships, while focusing on stable funding sources and strong management practices that prioritize planning, monitoring and fiscal prudence. These efforts will help us maintain a strong fiscal position.

This budget advances Waukesha County's proactive approach to mitigating the COVID-19 pandemic through strategic use of federal funds. Other public health and safety improvements will focus on long-term investments to make neighborhoods safer, ensure access to reliable infrastructure, and improve economic development in our communities while keeping taxes low. Once again, this budget is under the conservative state revenue cap. The 2021 Budget is a product of the collaborative work ethic of Waukesha County Board members, who demonstrate each year their dedication to taxpayers.

The 2021 County general property tax levy totals \$107.8 million, an increase of 1.52% or \$1,610,912. The increase includes a portion of unused prior-year levy capacity and a net new construction growth rate of 1.64% as compared to 1.47% in the prior year. This growth in levy is against an equalized property tax base of \$61.1 billion, which experienced a 4.75% increase. 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 requiring increased tax levy of \$931,000 or more than half of new tax levy.

- The Sheriff's Department tax levy will increase \$600,000, including the phasing in of tax levy support for another correctional officer, the last of three permanent positions as part of a three-year plan to prepare for new Courthouse Tower operations in 2021. Sheriff equipment needs for both jail and non-corrections equipment replacement plans are funded at \$380,600 in 2021.
- Emergency Preparedness includes a tax levy increase of \$100,000, helping cover the costs of existing staff and the phasing in new software charges related to the replacement of dispatch consoles.
- A tax levy increase of \$162,000 will fund the cost to continue for Courts and the District Attorney and help offset revenues that have minimal growth or are decreasing. Non-levy revenues in the Courts budget decrease \$125,900 or 2.9%, partly due to lower trends in fine and forfeiture revenues and decreasing investment income.

SERVICE LEVEL ADJUSTMENTS

The 2021 budget includes changes in service levels in several areas.

- The Department of Emergency Preparedness is budgeting \$203,800 for an upgrade to its 911 dispatch network (Next Generation, or NG911). The upgrade will help create a faster, more resilient network

and will improve the ability to help manage call overload, natural disasters, and transferring of 911 calls based on location tracking. This project is funded mostly with \$122,300 of federal grant revenues.

- The Department of Health and Human Services anticipates receiving an additional \$925,500 of funding as part of an ongoing effort to eliminate the wait list for the Children with Long-Term Support (CLTS) needs program. This funding will cover case management and contracted support services to help ensure children with severe and chronic disabilities can remain safely at home. Similarly, the budget includes an increase of \$155,000 in Children’s Community Option Program funding to further supplement the needs of CLTS clients.
- The budget incorporates additional state revenues that were received during 2020 for Children and Family Services. The additional revenues of \$772,000 funds county staff and contracted resources to support services for child protective and juvenile justice cases.
- Ownership of Wanaki Golf Course will transfer from the County to a private operator following the 2020 golf season, and results in a reduction of revenues and budgeted fund balance by \$1.4 million and expenditures by \$1.3 million. The sale of Wanaki Golf Course represents a solution reached by stakeholders to continue golf operations at the course while allowing the county to focus efforts on sustaining operations at the remaining two County-run golf courses (Naga-Waukee and Moor Downs).

INVESTING IN INFRASTRUCTURE

The 2021 Capital budget, with total expenditures of \$19.2 million decreases by \$8.6 million from the 2020 budget as major construction for the first phase of a two-phase project to modernize the courthouse nears completion. 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. Completion of the new 62,000 square foot, four-story, eight-courtroom tower is anticipated in June 2021 with \$1.6 million of funding to finish the project. The initial budget and concept for phase two, renovation of the existing courthouse, begins in 2021 with \$1.2 million (major construction planned for 2023-2026).

The 2021 capital budget also includes \$4.9 million to complete the expansion of three miles of CTH M (North Avenue) from two to four lanes to accommodate traffic volumes in this priority corridor. Another \$4.7 million is budgeted to maintain existing infrastructure through the County’s Highway Repaving Program. In the Parks and Land Use area, the budget includes \$1.9 million to build a 3.5-mile multi-use trail from the City of Pewaukee to the City of Brookfield.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2021 Waukesha County Budget and the County Board Supervisors who worked hard to deliver a budget that will continue our commitment to the taxpayers of Waukesha County to remain a low-tax leader.

Sincerely,



PAUL FARROW
County Executive

2021 BUDGET SUMMARY

	2020 Adopted Budget	2021 Budget	Incr/(Decr) From 2020 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$292,485,503	\$294,850,970	\$2,365,467	0.81%
MEMO: Less Interdept. Charges (a)	\$40,289,738	\$41,994,089	\$1,704,351	4.23%
MEMO: Net Expenditures (a)	\$252,195,765	\$252,856,881	\$661,116	0.26%
Less: Revenues (Excl. Retained Earnings)	\$173,527,531	\$174,803,379	\$1,275,848	0.74%
Less Net Appropriated Fund Balance	\$10,572,667	\$10,090,345	(\$482,322)	
TAX LEVY - OPERATING BUDGETS	\$108,385,305	\$109,957,246	\$1,571,941	1.45%
CAPITAL PROJECTS BUDGET				
Expenditures	\$27,794,700	\$19,201,900	(\$8,592,800)	-30.9%
Less: Revenues	\$22,483,873	\$17,187,356	(\$5,296,517)	-23.6%
Less: Appropriated Fund Balance	\$3,954,900	\$498,617	(\$3,456,283)	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,355,927	\$1,515,927	\$160,000	11.8%
COUNTY TOTALS				
Expenditures (a)	\$320,280,203	\$314,052,870	(\$6,227,333)	-1.9%
Less: Revenues	\$196,011,404	\$191,990,735	(\$4,020,669)	-2.1%
Less: Appropriated Fund Balance	\$14,527,567	\$10,588,962	(\$3,938,605)	
County General Tax Levy (Excl Library)(c)	\$106,202,483	\$107,813,395	\$1,610,912	1.52%
Bridges Library System Tax Levy (b)	\$3,538,749	\$3,659,778	\$121,029	3.4%
Total County Tax Levy (c)	\$109,741,232	\$111,473,173	\$1,731,941	1.58%

- (a) **2021 operating budget net expenditures are \$252,856,881 and total County net expenditures are \$272,058,781 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 Bridges Library System tax applied to those communities without a library.
- (c) The Tax Levy (for 2021 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section).

2021 Budget Tax Levy Breakdown

(General County and Bridges Library System)

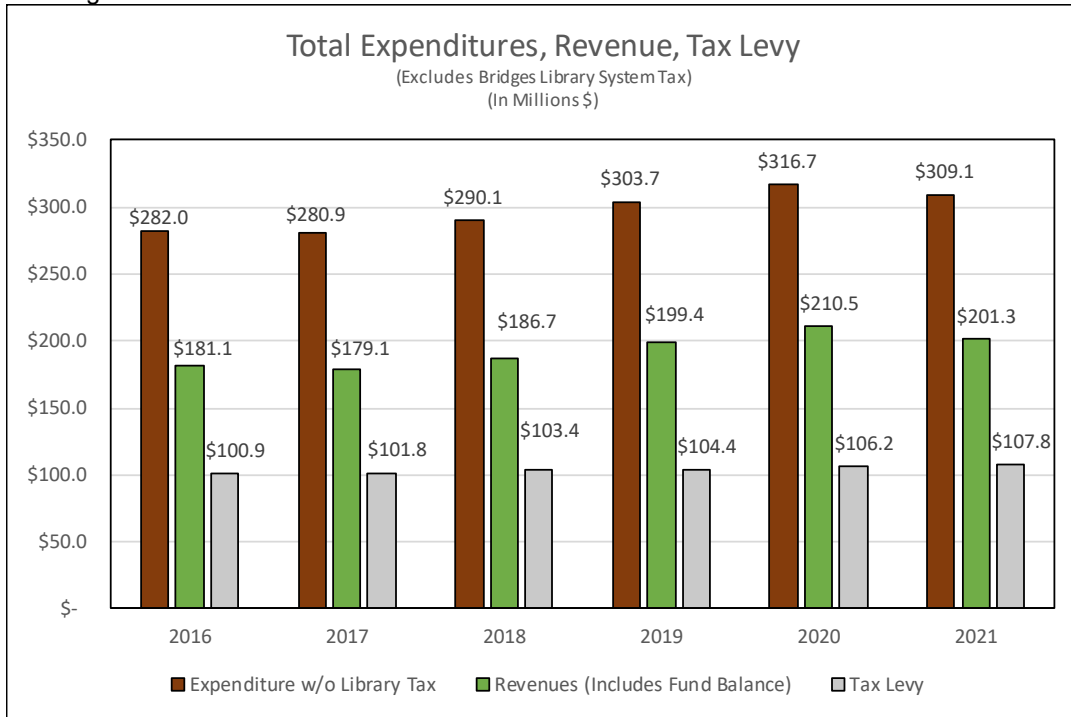
	2020 Adopted Budget	2021 Budget	Incr/(Decr) From 2020 Adopted Budget	
			\$	%
General County Tax Levy	\$106,202,483	\$107,813,395	\$1,610,912	1.52%
General County Tax Rate	\$1.8198	\$1.7636	(\$0.0562)	-3.09%
General County Equalized Value	\$58,358,920,500	\$61,132,610,900	\$2,773,690,400	4.75%
Bridges Library System Tax Levy	\$3,538,749	\$3,659,778	\$121,029	3.42%
Bridges Library System Tax Rate	\$0.2452	\$0.2389	(\$0.0063)	-2.57%
Bridges Library System Equalized Value	\$14,430,850,100	\$15,317,332,800	\$886,482,700	6.14%

2021 General County Tax Levy Summary

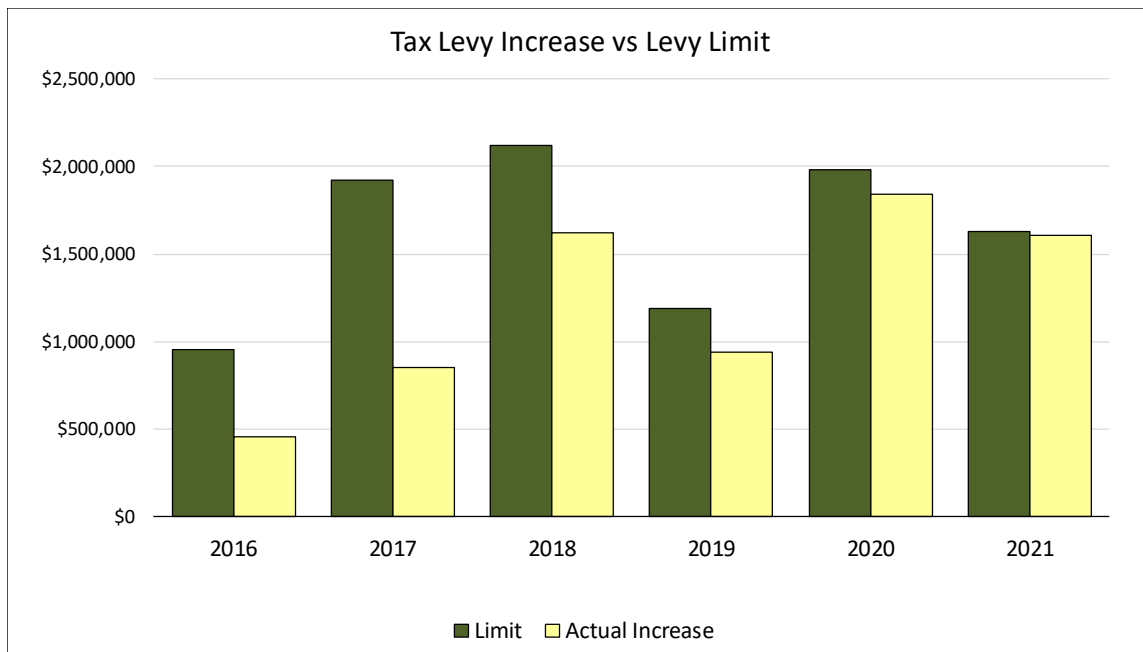
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2021 proposed budget requires a general county tax levy of \$107,813,395, which is an increase of 1.52% or \$1,610,912.

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

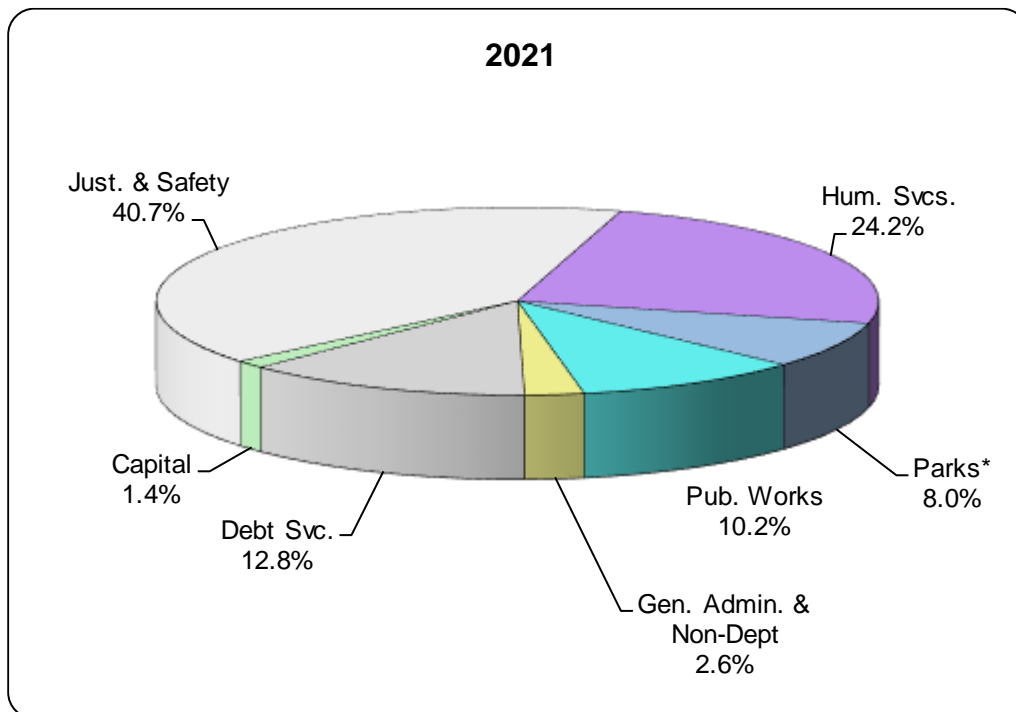


The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction and changes in debt service payments.



2020-2021 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2020 Adopted Budget		2021 Budget	Incr/(Decr) From 2020 Adopted Budget	
				\$	%
Justice & Public Safety	\$44,466,535		\$45,397,880	\$931,345	2.1%
Health & Human Services	\$26,649,713		\$26,991,220	\$341,507	1.3%
Parks, Env., Educ. & Land Use	\$8,886,771		\$8,954,800	\$68,029	0.8%
Public Works	\$11,261,865		\$11,351,865	\$90,000	0.8%
General Administration	\$2,773,821		\$2,856,662	\$82,841	3.0%
Non-Departmental	\$92,100		\$92,100	-	0.0%
Debt Service	\$14,254,500		\$14,312,719	\$58,219	0.4%
Capital Projects	\$1,355,927		\$1,515,927	\$160,000	11.8%
Total Tax Levy	\$109,741,232		\$111,473,173	\$1,731,941	1.6%



*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:

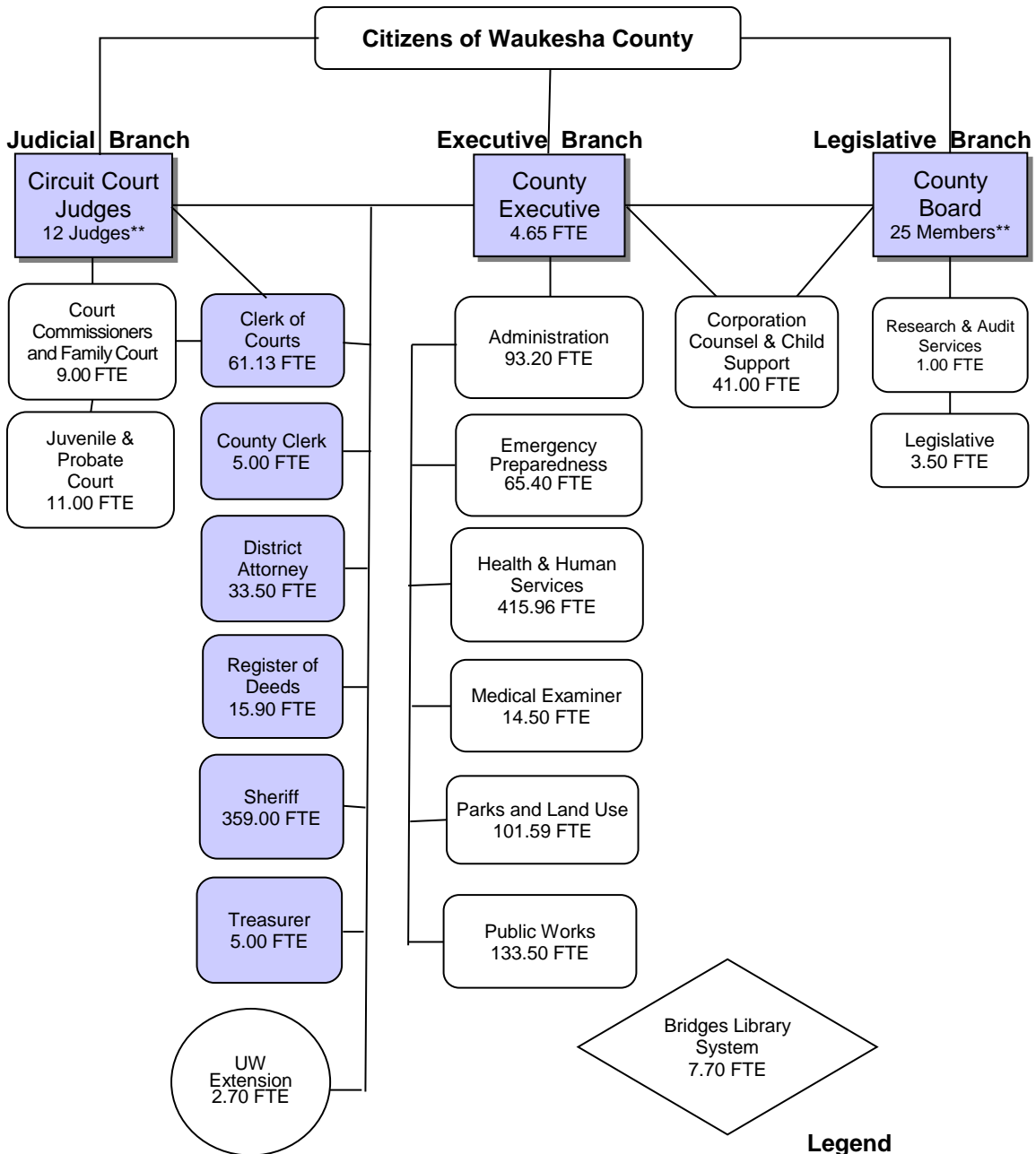
- Balance spending with people’s ability to pay
- Incorporate citizen and stakeholder involvement
- Establish links to strategic planning
- Base decisions on measurable objectives
- Maintain best budgeting practices (for stable future budgets)
- Protect the County’s Aaa/AAA bond ratings

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

With Total FTEs*



Legend

- Elected Officials
- County and State Shared Governance
- Board or Commission Governance

TOTAL POSITION EQUIVALENTS COUNTY WIDE* 1,384.23 FTEs

*Does Not Include Extra Help and Overtime
 **Elected Positions not included in total FTE Positions

BUDGETED POSITIONS 2019-2021 - SUMMARY BY DEPARTMENT

BY DEPARTMENT	2019 Year End	2020 Adopted Budget	2020 Modified Budget	2021 Budget	Incr/(Decr) From 2020 Adpt Budget
Administration (Includes End User Operations & Tech.)	94.50	94.20	94.20	93.20	(1.00)
Bridges Library System	6.63	7.70	7.70	7.70	0.00
Circuit Court Services	81.50	81.50	81.50	81.13	(0.37)
Corporation Counsel	41.00	41.00	41.00	41.00	0.00
County Board	5.00	4.50	4.50	4.50	0.00
County Clerk	4.00	5.00	5.00	5.00	0.00
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	32.50	33.50	33.50	33.50	0.00
Emergency Preparedness	66.40	65.40	65.40	65.40	0.00
Health & Human Services	404.35	408.45	411.45	415.96	7.51
Medical Examiner	16.00	14.50	14.50	14.50	0.00
Parks & Land Use	103.00	103.84	104.84	101.59	(2.25)
Public Works	135.60	135.60	135.60	133.50	(2.10)
Register Of Deeds	16.60	16.15	16.15	15.90	(0.25)
Sheriff	362.50	360.50	362.50	359.00	(1.50)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.70	2.85	2.85	2.70	(0.15)
Total Regular Positions (FTE)	1,381.93	1,384.34	1,390.34	1,384.23	(0.11)
Total Extra-Help Positions (FTE)	117.50	113.53	113.53	120.86	7.33
Total Overtime Positions (FTE)	24.89	24.38	24.38	24.31	(0.07)
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,524.32</u>	<u>1,522.26</u>	<u>1,528.26</u>	<u>1,529.41</u>	<u>7.15</u>

SIGNIFICANT CHANGES FOR 2021:

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 7.15, including temporary extra help and overtime.
- There is a net decrease of 0.11 FTE budgeted regular positions
- Temporary extra help increases by 7.33 FTE (about 15,250 hours), and budgeted overtime decreases 0.07 FTE (about 145.6 hours).

2021 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2021 ADOPTED BUDGET				Tax Levy \$ Change '20 - '21
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$7,226,536	\$569,242	\$140,000	\$6,517,294	\$100,000
Radio Services	\$1,897,602 (a)	\$2,200,221	(\$302,619)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$302,619)	\$302,619	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$877,581)	\$877,581	\$0	\$0
DISTRICT ATTORNEY	\$3,166,105	\$1,122,768	\$12,000	\$2,031,337	\$75,000
CIRCUIT COURT SERVICES	\$9,900,873	\$4,263,060	\$50,000	\$5,587,813	\$87,000
MEDICAL EXAMINER	\$2,159,019	\$1,029,064	\$0	\$1,129,955	\$69,345
SHERIFF	<u>\$43,990,894</u>	<u>\$13,155,552</u>	<u>\$703,861</u>	<u>\$30,131,481</u>	<u>\$600,000</u>
Subtotal: Justice & Public Safety	\$68,341,029	\$21,159,707	\$1,783,442	\$45,397,880	\$931,345
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,887,355	\$2,477,541	\$0	\$409,814	\$24,079
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$82,923,999	\$55,753,426	\$589,167	\$26,581,406	\$317,428
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$3,800,775</u>	<u>\$3,800,775</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$89,612,129	\$62,031,742	\$589,167	\$26,991,220	\$341,507
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,370,599	\$3,625,350	\$0	(\$2,254,751)	(\$130,000)
UW-EXTENSION: EDUCATION	\$429,483	\$76,220	\$2,500	\$350,763	\$2,000
BRIDGES LIBRARY SYSTEM					
County	\$3,659,778	\$0	\$0	\$3,659,778	\$121,029
State Aids	\$1,922,777	\$1,790,737	\$132,040	\$0	\$0
CAFÉ Shared Automation	\$464,507	\$482,505	(\$17,998)	\$0	\$0
CAFÉ Rtn'd. Earn.	\$0	(\$17,998)	\$17,998	\$0	\$0
CAFÉ Rtn'd. Fund Balance	\$0	(\$16,069)	\$16,069	\$0	\$0
PARKS & LAND USE					
General	\$13,372,933	\$6,023,923	\$150,000	\$7,199,010	\$75,000
Community Development	\$3,416,598	\$3,416,598	\$0	\$0	\$0
Workforce Innovation	\$1,457,602	\$1,457,602	\$0	\$0	\$0
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
Golf Courses	\$2,039,583 (a)	\$1,965,500	\$74,083	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	\$74,083	(\$74,083)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,224,419 (a)	\$1,105,500	\$118,919	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$118,919	(\$118,919)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,739,835 (a)	\$2,873,288	\$866,547	\$0	\$0
MRF Retained Earnings	\$0	\$866,547	(\$866,547)	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$130,000)</u>	<u>\$130,000</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$33,498,114	\$23,712,705	\$830,609	\$8,954,800	\$68,029

(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.

2021 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2021 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	\$ Change '20 - '21
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,810,538	\$545,050	\$100,000	\$8,165,488	\$40,000
Transportation	\$16,960,758	\$13,589,381	\$185,000	\$3,186,377	\$50,000
Central Fleet Maintenance	\$3,800,761 (a)	\$3,836,870	(\$36,109)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$36,109)	\$36,109	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,516,523 (a)	\$3,950,119	(\$433,596)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$433,596)	\$433,596	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,325,120 (a)</u>	<u>\$1,105,538</u>	<u>\$219,582</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Public Works	\$34,413,700	\$22,456,170	\$605,665	\$11,351,865	\$90,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE	\$621,865	\$0	\$0	\$621,865	\$20,000
COUNTY BOARD	\$1,040,000	\$0	\$0	\$1,040,000	(\$23,080)
COUNTY CLERK	\$604,510	\$260,700	\$0	\$343,810	\$10,000
TREASURER	\$750,596	\$5,120,446	\$660,000	(\$5,029,850)	\$20,000
ADMINISTRATION					
General	\$7,156,736	\$2,118,332	\$38,000	\$5,000,404	\$70,000
Risk Management	\$3,171,592 (a)	\$2,906,092	\$265,500	\$0	\$0
Collections	\$996,977 (a)	\$970,562	\$26,415	\$0	\$0
American Job Center	\$387,617 (a)	\$346,617	\$41,000	\$0	\$0
End User Technology	\$7,163,531 (a)	\$7,198,186	(\$34,655)	\$0	\$0
End User Technology Rtn. Earn.	\$0	(\$34,655)	\$34,655	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$757,693)	\$757,693	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,469,501</u>	<u>\$589,068</u>	<u>\$0</u>	<u>\$880,433</u>	<u>(\$14,079)</u>
Subtotal: General Administration	\$23,362,925	\$18,717,655	\$1,788,608	\$2,856,662	\$82,841
NON DEPARTMENTAL					
GENERAL	\$1,744,400	\$1,026,400	\$625,900	\$92,100	\$0
HEALTH & DENTAL INSURANCE	\$27,805,079 (a)	\$25,699,000	\$2,106,079	\$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	\$30,749,479	\$26,725,400	\$3,931,979	\$92,100	\$0
DEBT SERVICE--GENERAL					
	<u>\$14,873,594</u>	<u>\$0</u>	<u>\$560,875</u>	<u>\$14,312,719</u>	<u>\$58,219</u>
Subtotal: Operating Budget	\$294,850,970	\$174,803,379	\$10,090,345	\$109,957,246	\$1,571,941
CAPITAL PROJECTS					
	<u>\$19,201,900</u>	<u>\$17,187,356</u>	<u>\$498,617</u>	<u>\$1,515,927</u>	<u>\$160,000</u>
GRAND TOTAL	<u>\$314,052,870</u>	<u>\$191,990,735</u>	<u>\$10,588,962</u>	<u>\$111,473,173</u>	<u>\$1,731,941</u>

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

2019 - 2021 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2019 Actual	2020 Adopted Budget	2020 Estimate (a)	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Personnel Costs (a)	\$127,175,656	\$132,555,134	\$133,674,806	\$136,687,836	\$4,132,702
Operating Expenses (a)	\$109,439,652	\$121,700,947	\$124,605,887	\$119,705,179	\$(1,995,768)
Interdepartmental Charges	\$21,032,317	\$22,033,893	\$21,744,512	\$22,176,095	\$142,202
Fixed Assets & Imprvmnts (b)	\$599,276	\$1,250,750	\$1,080,376	\$1,408,266	\$157,516
Debt Service-Excl Proprietary (b)	\$14,491,429	\$14,944,779	\$14,484,600	\$14,873,594	\$(71,185)
Capital Projects (a)	\$19,627,194	\$27,794,700	\$34,579,012	\$19,201,900	\$(8,592,800)
Total Expenditures	\$292,365,524	\$320,280,203	\$330,169,193	\$314,052,870	\$(6,227,333)

FUNCTIONAL AREA	2019 Actual	2020 Adopted Budget	2020 Estimate (a)	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Justice & Public Safety	\$63,534,459	\$66,932,509	\$66,063,354	\$68,341,029	\$1,408,520
Health & Human Services	\$79,802,886	\$88,837,237	\$87,256,230	\$89,612,129	\$774,892
Parks, Env., Educ. & Land Use (a)	\$33,730,385	\$35,063,785	\$36,769,640	\$33,498,114	\$(1,565,671)
Public Works	\$32,812,126	\$33,905,037	\$33,765,803	\$34,413,700	\$508,663
General Administration	\$21,628,266	\$23,270,556	\$22,826,439	\$23,362,925	\$92,369
Non-Departmental (a)	\$26,738,779	\$29,531,600	\$34,424,115	\$30,749,479	\$1,217,879
Debt Service-Excl Proprietary (b)	\$14,491,429	\$14,944,779	\$14,484,600	\$14,873,594	\$(71,185)
Capital Projects (a)	\$19,627,194	\$27,794,700	\$34,579,012	\$19,201,900	\$(8,592,800)
Total Expenditures	\$292,365,524	\$320,280,203	\$330,169,193	\$314,052,870	\$(6,227,333)

(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.

2021 EXPENDITURE HIGHLIGHTS

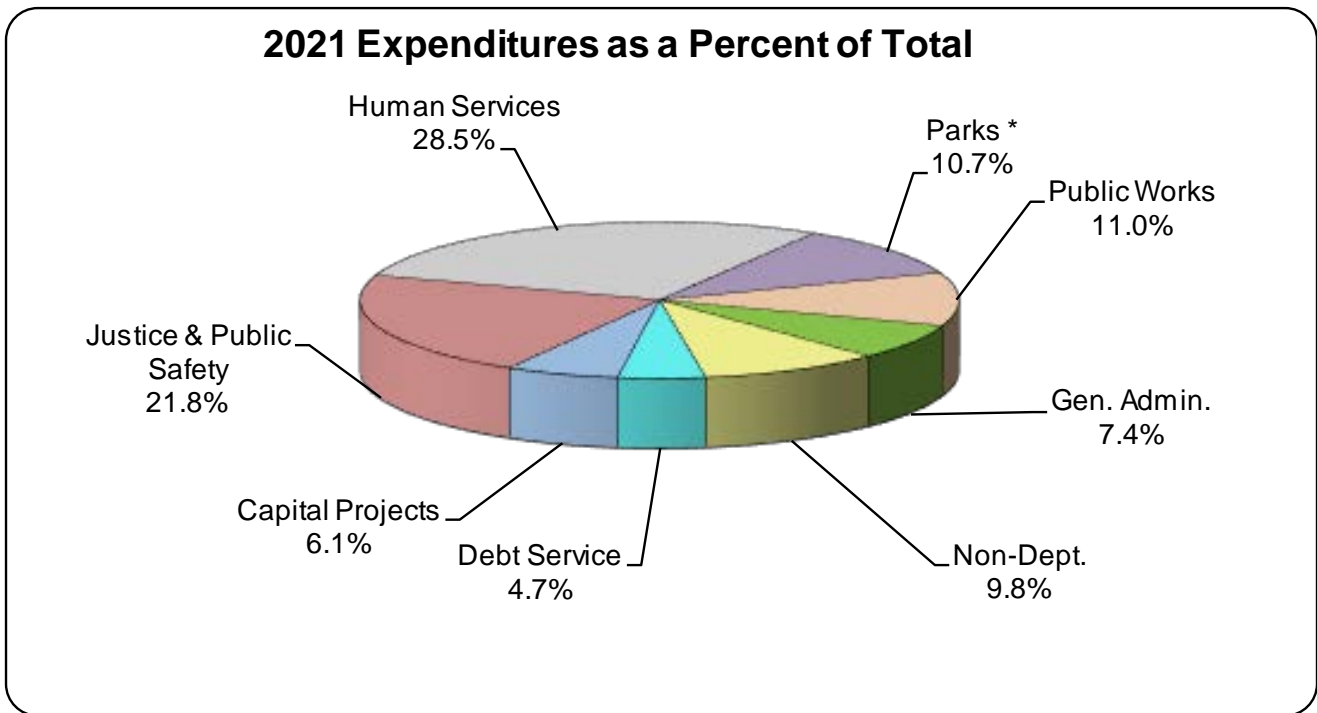
Expenditure Budget:

The 2021 total expenditure budget is \$314,052,900, a decrease of \$6,227,300 or 1.9% from the 2020 adopted budget. The 2021 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$294,851,000 and capital project spending of \$19,201,900. The total operating budget increases by \$2,365,500 or 0.8% from the 2020 adopted operating budget while capital project expenditures decrease by \$8,592,800 or 30.9% from the 2020 adopted budget.

The net total operating expenditure budget after excluding \$41,994,100 of interdepartmental charges, mainly from internal service funds (which are double budgeted), is \$252,856,900, an increase of \$661,100 or 0.26%.

The budget includes personnel costs totaling \$136.7 million or about 46% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$4.1 million, or 3.1% from the 2020 adopted budget level.

Operating expenses and interdepartmental charges in total decrease by \$1.9 million or 1.3% from \$143.7 million in the 2020 budget to \$141.9 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,408,300, an increase of \$157,500 from the 2020 budget. Debt service payments are budgeted at \$14.9 million, which is a decrease of \$71,200 from the 2020 budget level. This is about 6.2% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$68,341,029	21.8%
Human Services	\$89,612,129	28.5%
Parks *	\$33,498,114	10.7%
Public Works	\$34,413,700	11.0%
Gen. Admin.	\$23,362,925	7.4%
Non-Dept.	\$30,749,479	9.8%
Debt Service	\$14,873,594	4.7%
Capital Projects	<u>\$19,201,900</u>	6.1%
Total Expenditures	\$314,052,870	100.0%

* Includes Parks, Environment, Education and Land Use

2019-2021 REVENUE SUMMARY

SOURCE	2019 Actual	2020 Adopted Budget	2020 Estimate	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Intgov't Contracts & Grants	\$58,329,416	\$65,906,737	\$74,357,887	\$68,859,477	\$2,952,740
State Transportation Aids	\$4,981,133	\$5,354,758	\$5,354,758	\$5,184,758	\$(170,000)
State Shared Revenues/Computer Aid	\$1,824,365	\$1,435,000	\$1,435,000	\$1,435,000	-
State Personal Property Aid (a)	\$744,073	\$744,073	\$744,073	\$646,856	\$(97,217)
Fines & Licenses	\$3,015,313	\$3,173,340	\$2,928,220	\$3,154,110	\$(19,230)
Charges for Services (b)	\$38,405,447	\$40,161,311	\$37,221,694	\$39,991,758	\$(169,553)
Interdepartmental Revenue	\$37,830,769	\$40,289,738	\$38,737,549	\$41,994,089	\$1,704,351
Other Revenues (b)	\$14,389,119	\$15,023,572	\$17,798,591	\$13,752,469	\$(1,271,103)
Interest/Penalty on Delinq Taxes	\$1,398,765	\$1,840,000	\$1,398,765	\$1,840,000	-
Investment Inc-Unrestricted Funds	\$3,465,215	\$3,397,646	\$2,715,000	\$2,897,646	\$(500,000)
Debt Borrowing	\$17,500,000	\$18,000,000	\$18,000,000	\$12,000,000	\$(6,000,000)
Appropriated Fund Balance	\$3,874,994	\$14,527,567	\$20,554,243	\$10,588,962	\$(3,938,605)
Retained Earnings (b)	\$(1,279,655)	\$685,229	\$(817,819)	\$234,572	\$(450,657)
Tax Levy	\$107,886,570	\$109,741,232	\$109,741,232	\$111,473,173	\$1,731,941
Total Revenues	\$292,365,524	\$320,280,203	\$330,169,193	\$314,052,870	\$(6,227,333)

FUNCTION	2019 Actual	2020 Adopted Budget	2020 Estimate	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Justice & Public Safety	\$19,688,608	\$20,893,601	\$20,088,230	\$21,462,326	\$568,725
Health & Human Services	\$52,717,798	\$61,824,657	\$59,924,819	\$62,031,742	\$207,085
Parks, Env, Educ & Land Use	\$24,144,192	\$23,679,335	\$26,664,014	\$22,671,154	\$(1,008,181)
Public Works	\$21,943,615	\$22,261,760	\$22,330,523	\$22,925,875	\$664,115
General Administration	\$18,021,159	\$19,116,849	\$17,799,978	\$18,752,310	\$(364,539)
Non-Departmental	\$23,955,047	\$25,066,100	\$31,400,100	\$26,725,400	\$1,659,300
Debt Borrowing	\$17,500,000	\$18,000,000	\$18,000,000	\$12,000,000	\$(6,000,000)
Capital Projects	\$3,913,196	\$4,483,873	\$4,483,873	\$5,187,356	\$703,483
Appropriated Fund Balance	\$3,874,994	\$14,527,567	\$20,554,243	\$10,588,962	\$(3,938,605)
Retained Earnings (b)	\$(1,279,655)	\$685,229	\$(817,819)	\$234,572	\$(450,657)
Tax Levy	\$107,886,570	\$109,741,232	\$109,741,232	\$111,473,173	\$1,731,941
Total Revenues	\$292,365,524	\$320,280,203	\$330,169,193	\$314,052,870	\$(6,227,333)

(a) Beginning in 2019, the county receives 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).

(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.

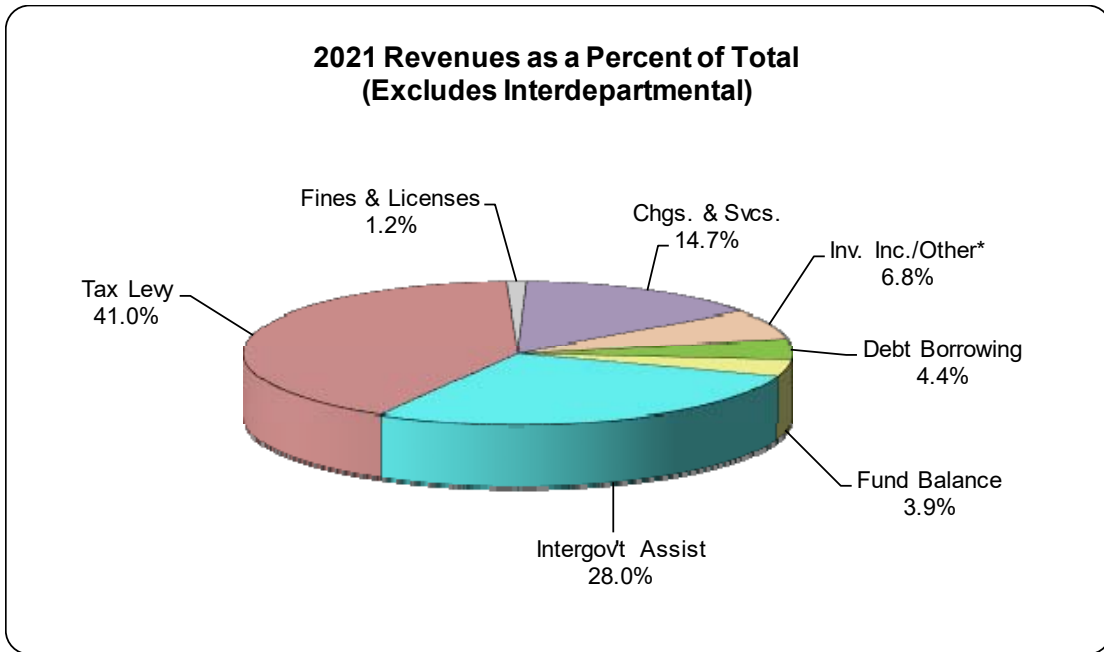
2021 REVENUE HIGHLIGHTS

Revenue Budget:

The 2021 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings) totals \$191,990,735, a decrease of \$4,020,669 or 2.1% from the 2020 Adopted Budget. The revenue budget includes \$41,994,089 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2021 budgeted revenues consist of departmental operating revenues at \$174,803,379 and capital project revenues at \$17,187,356 including \$12,000,000 from planned borrowing. Overall, the operating revenues increase by \$1,275,848 or 0.7% from the prior-year budget, while capital project revenues decrease by \$5,296,517 or 23.6%.

The graph below reflects the ratio of revenue sources budgeted for 2021 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 41.0% and Intergovernmental Assistance of 28.0% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

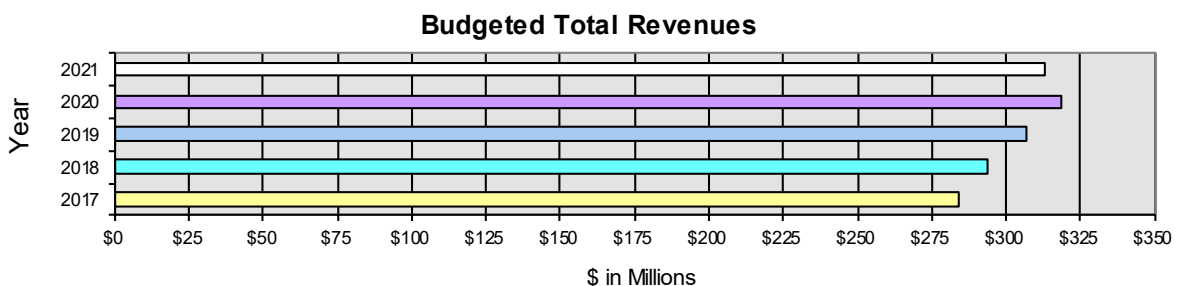
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 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 2017-2021. Total revenues are budgeted to decrease \$6.2 million or 1.9% to \$314.1 million.



Capital Projects 2021 Capital Projects Project Listing

Pg #	PROJECT TITLE	Project Number	2021 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT						
476	AIRPORT TERMINAL AND TOWER ROOF REPLACEMENT	202101	\$25,000	\$25,000	(a)	\$0
PUBLIC WORKS - CENTRAL FLEET						
477	FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$200,000			\$200,000
PUBLIC WORKS - BUILDINGS						
478	COURTHOUSE PROJ-SECURE COURTROOM CONSTRUCTION	201418	\$1,600,000			\$1,600,000
480	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$1,200,000			\$1,200,000
PUBLIC WORKS - HIGHWAYS						
482	CTH I, FOX RIVER BRIDGE	201601	\$103,000			\$103,000
483	CTH D, CALHOUN RD TO 124TH ST REHAB	201706	\$506,000			\$506,000
484	CTH B, MORGAN ROAD INTERSECTION	202009	\$48,000			\$48,000
485	CTH D, CTH E INTERSECTION	202010	\$8,000			\$8,000
486	CTH X, WEST HIGH DRIVE INTERSECTION	202012	\$253,000			\$253,000
487	CTH M, CALHOUN RD TO EAST COUNTY LINE	201008	\$4,890,000	\$867,000	(b)	\$4,023,000
488	CTH YY, UNDERWOOD CREEK STRUCTURE	201302	\$369,000			\$369,000
489	CTH C, HASSLINGER DRIVE INTERSECTION	201611	\$74,800			\$74,800
490	CTH F, NORTHBOUND BRIDGE AT GREEN ROAD	201801	\$20,000			\$20,000
491	CTH T, NORTHVIEW ROAD TO I-94 REHABILITATION	201805	\$47,900			\$47,900
492	CTH O, CTH I TO CTH ES	201610	\$190,000			\$190,000
493	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$112,200			\$112,200
494	CTH F, LINDSAY ROAD INTERSECTION	202105	\$15,000	\$15,000	(c)	\$0
495	BRIDGE AID PROGRAM 2018 - 2022	201701	\$100,000			\$100,000
496	CULVERT REPLACEMENT PROGRAM 2018-2022	201618	\$100,000			\$100,000
497	REPAVING PROGRAM 2018-2022	201416	\$4,700,000	\$1,040,000	(d)	\$3,660,000

- (a) Airport Fund balance
- (b) Municipal local share
- (c) Municipal local share
- (d) Includes state County Highway Improvement Program (CHIP) funding of \$330,000, CHIP-Discretionary funding of \$260,000, state General Transportation Aid (GTA) revenue of \$100,000, and prior-year GTA revenues received above budget (Capital Project Fund Balance) of \$350,000

Capital Projects

2021 Capital Projects

Project Listing

Pg #	PROJECT TITLE	Project Number	2021 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

498	PEWAUKEE TO BROOKFIELD TRAIL	201807	\$1,900,000	\$1,706,000	(e)	\$194,000
499	EXPO ARENA FURNACE/MECHANICAL SYSTEMS	202006	\$1,305,000			\$1,305,000
500	PEWAUKEE LAKE BOAT LAUNCH RECONSTRUCTION	202104	\$185,000	\$185,000	(f)	\$0
501	PAVEMENT MANAGEMENT PLAN 2018 - 2022	201406	\$900,000	\$200,000	(g)	\$700,000

HEALTH AND HUMAN SERVICES TECHNOLOGY PROJECTS

502	HHS ELECTRONIC MEDICAL RECORD MODULE IMPRVMENTS	202014	\$190,000			\$190,000
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COUNTYWIDE TECHNOLOGY PROJECTS

503	HRIS / PAYROLL SYSTEM IMPLEMENTATION	201617	\$0		(h)	\$0
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EST. FINANCING OF BORROWING ISSUE (Includes Discount)		999999	\$160,000	\$0		\$160,000
TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$19,201,900	\$4,038,000		\$15,163,900

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)				\$646,856		
CAPITAL PROJECT FUND BALANCE (i)				\$31,117		
DEBT ISSUE PROCEEDS				\$12,000,000		
INVESTMENT INCOME EARNED ON DEBT ISSUE				\$120,000		
TOTAL FROM OTHER FUNDING SOURCES						\$13,647,973

TAX LEVY						\$1,515,927
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- (e) Includes WI Department of Transportation through the Federal Transportation Alternatives Program (TAP) Grant and WI Department of Natural Resources funding
- (f) Includes WI Department of Natural Resources funding of \$92,500 and Tarmann Parkland Acquisition Fund balance of \$92,500 for the county's share
- (g) Landfill siting revenues
- (h) Budget action requested is a change in scope, and no additional funding is requested
- (i) Does not include \$350,000 of prior-year General Transportation Aid revenues received above budget and appropriated for the county highway repaving program (see footnote (d) on previous page)

For more information about these capital projects, visit the 2021 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 2021-2025 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2021 BUDGET	2022 PLAN	2023 PLAN	2023 PLAN	2025 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$2,800,000	\$8,000,000	\$12,400,000	\$12,350,000	\$12,350,000	\$47,900,000
System Projects	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,800,000	\$8,000,000	\$12,400,000	\$12,350,000	\$12,350,000	\$47,900,000
HEALTH & HUMAN SERVICES						
Facility Projects	\$0	\$0	\$0	\$0	\$0	\$0
System Projects	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Subtotal	\$190,000	\$0	\$0	\$0	\$0	\$190,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects (a)	\$4,290,000	\$1,173,000	\$800,000	\$800,000	\$870,000	\$7,933,000
PUBLIC WORKS						
Priority Corridor Expansion	\$4,890,000	\$123,000	\$307,200	\$0	\$1,518,000	\$6,838,200
Intersections and Bridges	\$1,090,800	\$1,561,100	\$735,000	\$632,400	\$354,000	\$4,373,300
Pavement and Rehabilitation	\$5,556,100	\$6,007,000	\$7,528,100	\$5,289,400	\$6,006,000	\$30,386,600
Subtotal Highways	\$11,536,900	\$7,691,100	\$8,570,300	\$5,921,800	\$7,878,000	\$41,598,100
Facilities	\$200,000	\$200,000	\$200,000	\$100,000	\$0	\$700,000
Airport	\$25,000	\$242,500	\$0	\$0	\$0	\$267,500
Subtotal Public Works	\$11,761,900	\$8,133,600	\$8,770,300	\$6,021,800	\$7,878,000	\$42,565,600
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
FINANCING	\$160,000	\$180,000	\$220,000	\$250,000	\$250,000	\$1,060,000
Subtotal	\$160,000	\$180,000	\$220,000	\$250,000	\$250,000	\$1,060,000
TOTAL GROSS EXPENDITURES	\$19,201,900	\$17,486,600	\$22,190,300	\$19,421,800	\$21,348,000	\$99,648,600
Less Proj. Specific Rev./Proprietary Fund Bal.	(\$3,495,500)	(\$1,970,500)	(\$868,000)	\$0	(\$1,075,000)	(\$7,409,000)
NET EXPENDITURES	\$15,706,400	\$15,516,100	\$21,322,300	\$19,421,800	\$20,273,000	\$92,239,600
Cash Balances Excluding Property Tax Levy	(\$1,423,617)	(\$3,775,000)	(\$2,750,000)	(\$1,640,000)	(\$1,270,000)	(\$10,858,617)
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED (b)	\$14,282,783	\$11,741,100	\$18,572,300	\$17,781,800	\$19,003,000	\$81,380,983

(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). The personal property aid payment is budgeted at about \$646,856 in 2021.

The 2021-2025 Capital Plan identifies 41 projects at an estimated total cost of \$99.6 million over the five-year period. Projects in the first year of the plan represent the 2021 Budget.

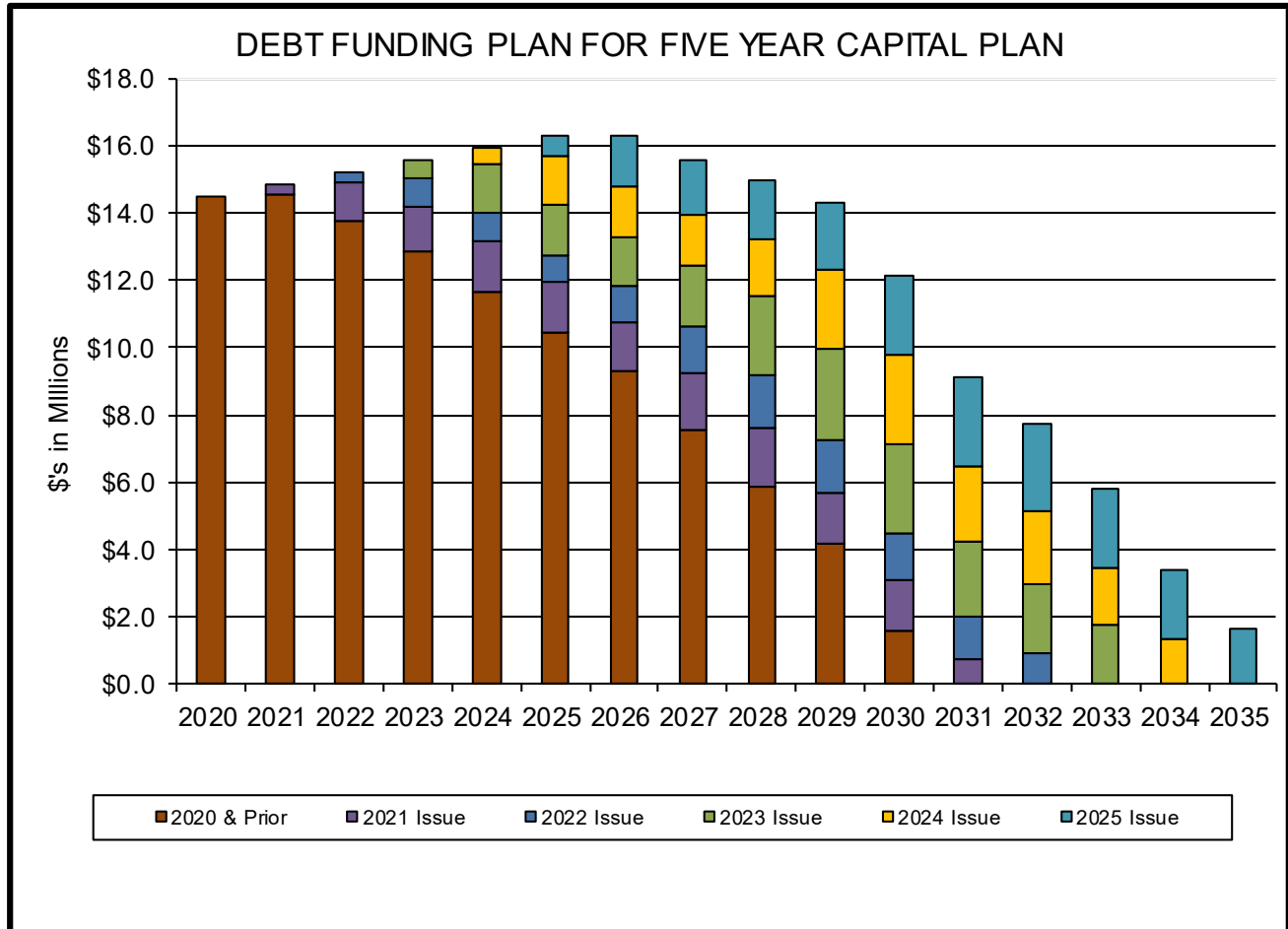
For more information about the five-year capital plan, visit the Waukesha County's Five-Year Capital Plan, online at www.waukeshacounty.gov/administration/budget/2021-2025-Adopted-CP.

Debt Service

Debt Service

Projected Debt Service

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.)



2021 Budget	2022 5 - Year Plan	2023 5 - Year Plan	2024 5 - Year Plan	2025 5 - Year Plan
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Capital Plan Project Costs	\$19,201,900	\$17,486,600	\$22,190,300	\$19,421,800	\$21,348,000
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$3,495,500	\$1,970,500	\$868,000	\$0	\$1,075,000
Tax levy/Current Funds (b)	\$3,586,400	\$5,876,100	\$5,002,300	\$4,041,800	\$3,823,000
Investment Income	\$120,000	\$140,000	\$320,000	\$380,000	\$450,000
Borrowed Funds	<u>\$12,000,000</u>	<u>\$9,500,000</u>	<u>\$16,000,000</u>	<u>\$15,000,000</u>	<u>\$16,000,000</u>
Total Capital Plan Funding	\$19,201,900	\$17,486,600	\$22,190,300	\$19,421,800	\$21,348,000
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.00%	3.75%	4.00%	4.00%	4.50%
Planned Bond Issue	\$12,000,000	\$9,500,000	\$16,000,000	\$15,000,000	\$16,000,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.
 (b) Includes funds from Capital and General Fund Balances.

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of the 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 2021-2025 Five-Year Capital Projects Plan. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2021.

(Millions)	2019	2020	2021	2022	2023	2024	2025
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$217.6	\$229.8	\$238.2	\$245.1	\$252.4	\$259.9	\$267.6
Debt Ser.**	\$14.5	\$14.5	\$14.9	\$15.1	\$15.5	\$15.9	\$16.2
Ratio (%) of Debt to Oper	6.7%	6.3%	6.2%	6.2%	6.1%	6.1%	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
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$18,000,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$16,600,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$11,200,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$8,550,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$8,215,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$6,700,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$4,900,000
2020 REFINANCE (b)	2020	2023	\$10,513,000	0.85%	\$10,513,000
TOTAL DEBT 12/31/20					\$84,678,000
2021 ISSUE					\$12,000,000
TOTAL DEBT (c)					<u>\$96,678,000</u>

(a) GOPN=General Obligation Promissory Note

(b) 2020 includes refinancing the \$10.5 million balance of 2011, 2012, and 2013 debt issues.

(c) The 2021 budget will reduce the outstanding debt with the budgeted principal payment of \$12,905,000 to \$83,773,000.

Outstanding Debt Limit

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

	2019 Budget Year	2020 Budget Year	2021 Budget Year
Equalized Value (d)	\$56,536,637,800	\$59,540,912,600	\$62,620,157,900
Debt Limit (5% x equalized value)	\$2,826,831,890	\$2,977,045,630	\$3,131,007,895
Outstanding Debt (e)	\$92,095,000	\$97,330,000	\$96,678,000
Available Debt Limit	\$2,734,736,890	\$2,879,715,630	\$3,034,329,895
Percent of Debt Limit Available	96.7%	96.7%	96.9%

(d) Total county equalized value including tax incremental districts for budget year purposes.

(e) Includes anticipated 2021 debt issue of \$12.0 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 37% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 41% 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.

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.										■		

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 11, 2020 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$62,620,157,900. This represents an increase of \$3,079,245,300 or 5.2% from 2019. A table listing 2019 and 2020 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2019 EQUAL PROP. VALUE	2020 EQUAL PROP. VALUE	'19 - '20 CHANGE	% CHANGE
CITIES:				
Brookfield	\$7,536,677,900	\$7,713,940,200	\$177,262,300	2.35%
Delafield	\$1,551,866,500	\$1,663,340,700	\$111,474,200	7.18%
* Milwaukee	\$13,350,400	\$14,259,200	\$908,800	6.81%
Muskego	\$3,301,554,800	\$3,479,899,800	\$178,345,000	5.40%
New Berlin	\$5,714,405,700	\$5,849,283,800	\$134,878,100	2.36%
Oconomowoc	\$2,443,815,900	\$2,655,689,500	\$211,873,600	8.67%
Pewaukee	\$3,333,311,300	\$3,526,148,000	\$192,836,700	5.79%
Waukesha	\$6,749,416,700	\$7,117,690,000	\$368,273,300	5.46%
SUBTOTAL	\$30,644,399,200	\$32,020,251,200	\$1,375,852,000	4.49%
TOWNS:				
Brookfield	\$1,390,356,400	\$1,392,726,900	\$2,370,500	0.17%
Delafield	\$1,679,035,200	\$1,803,432,000	\$124,396,800	7.41%
Eagle	\$534,058,700	\$568,316,000	\$34,257,300	6.41%
Genesee	\$1,066,199,900	\$1,155,603,200	\$89,403,300	8.39%
Lisbon	\$1,322,314,000	\$1,402,089,000	\$79,775,000	6.03%
Merton	\$1,726,993,900	\$1,838,790,000	\$111,796,100	6.47%
Mukwonago	\$946,972,700	\$1,018,429,900	\$71,457,200	7.55%
Oconomowoc	\$1,741,003,000	\$1,843,825,100	\$102,822,100	5.91%
Ottawa	\$625,666,800	\$674,883,900	\$49,217,100	7.87%
SUBTOTAL	\$11,032,600,600	\$11,698,096,000	\$665,495,400	6.03%
VILLAGES:				
Big Bend	\$186,982,700	\$198,679,200	\$11,696,500	6.26%
Butler	\$247,158,600	\$254,259,700	\$7,101,100	2.87%
Chenequa	\$491,901,800	\$529,548,600	\$37,646,800	7.65%
Dousman	\$216,275,600	\$229,825,300	\$13,549,700	6.27%
Eagle	\$195,934,300	\$214,502,900	\$18,568,600	9.48%
Elm Grove	\$1,249,867,700	\$1,278,185,200	\$28,317,500	2.27%
Hartland	\$1,397,844,200	\$1,435,660,300	\$37,816,100	2.71%
Lac la Belle	\$119,541,900	\$129,228,600	\$9,686,700	8.10%
Lannon	\$141,268,000	\$151,387,900	\$10,119,900	7.16%
Menomonee Falls	\$5,289,929,600	\$5,621,021,400	\$331,091,800	6.26%
Merton	\$474,341,100	\$512,871,700	\$38,530,600	8.12%
Mukwonago	\$889,676,800	\$932,370,800	\$42,694,000	4.80%
Nashotah	\$204,363,700	\$217,036,100	\$12,672,400	6.20%
North Prairie	\$253,592,500	\$275,386,700	\$21,794,200	8.59%
Oconomowoc Lake	\$366,396,100	\$400,458,500	\$34,062,400	9.30%
Pewaukee	\$1,060,241,200	\$1,120,935,100	\$60,693,900	5.72%
Summit	\$1,090,022,600	\$1,182,001,900	\$91,979,300	8.44%
Sussex	\$1,429,991,200	\$1,533,703,600	\$103,712,400	7.25%
** Vernon	\$1,004,010,900	\$1,048,003,700	\$43,992,800	4.38%
Wales	\$414,820,300	\$439,027,700	\$24,207,400	5.84%
** Waukesha	\$1,139,752,000	\$1,197,715,800	\$57,963,800	5.09%
SUBTOTAL	\$17,863,912,800	\$18,901,810,700	\$1,037,897,900	5.81%
TOTAL	\$59,540,912,600	\$62,620,157,900	\$3,079,245,300	5.17%

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

** The towns of Vernon and Waukesha incorporated as villages in 2020.

SOURCE: Wisconsin Department of Revenue.

WAUKESHA COUNTY POPULATION

According to the 2020 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 406,785. This represents an increase of 16,894 persons county-wide, or 4.3% from the 2010 Census.

	2010 CENSUS	2019	2020	'19 - '20 CHANGE	'19 - '20 % CHANGE
CITIES					
Brookfield	37,920	39,951	40,044	93	0.23%
Delafield	7,085	7,177	7,181	4	0.06%
Milwaukee*	0	0	0	0	N/A
Muskego	24,135	24,999	25,271	272	1.09%
New Berlin	39,584	40,596	40,600	4	0.01%
Oconomowoc	15,759	17,212	17,501	289	1.68%
Pewaukee	13,195	14,772	14,775	3	0.02%
Waukesha	70,718	72,043	71,952	(91)	-0.13%
CITIES TOTAL	208,396	216,750	217,324	574	0.26%
TOWNS					
Brookfield	6,116	6,689	6,744	55	0.82%
Delafield	8,400	8,474	8,503	29	0.34%
Eagle	3,507	3,567	3,586	19	0.53%
Genesee	7,340	7,388	7,379	(9)	-0.12%
Lisbon	10,157	10,523	10,564	41	0.39%
Merton	8,338	8,486	8,469	(17)	-0.20%
Mukwonago	7,959	8,016	7,979	(37)	-0.46%
Oconomowoc	8,408	8,709	8,706	(3)	-0.03%
Ottawa	3,859	3,907	3,936	29	0.74%
TOTAL TOWNS	64,084	65,759	65,866	107	0.16%
VILLAGES					
Big Bend	1,290	1,468	1,491	23	1.57%
Butler	1,841	1,808	1,803	(5)	-0.28%
Chenequa	590	591	588	(3)	-0.51%
Dousman	2,302	2,347	2,353	6	0.26%
Eagle	1,950	2,070	2,104	34	1.64%
Elm Grove	5,934	5,884	5,857	(27)	-0.46%
Hartland	9,110	9,286	9,286	0	0.00%
Lac la Belle	289	299	296	(3)	-1.00%
Lannon	1,107	1,223	1,264	41	3.35%
Menomonee Falls	35,626	38,999	38,948	(51)	-0.13%
Merton	3,346	3,690	3,711	21	0.57%
Mukwonago	7,254	7,934	7,916	(18)	-0.23%
Nashotah	1,395	1,355	1,350	(5)	-0.37%
North Prairie	2,141	2,236	2,234	(2)	-0.09%
Oconomowoc Lake	595	602	598	(4)	-0.66%
Pewaukee	8,166	7,924	7,883	(41)	-0.52%
Summit	4,674	4,844	4,974	130	2.68%
Sussex	10,518	11,273	11,373	100	0.89%
Vernon **	7,601	7,675	7,621	(54)	-0.70%
Wales	2,549	2,593	2,616	23	0.89%
Waukesha **	9,133	9,381	9,329	(52)	-0.55%
TOTAL VILLAGES	117,411	123,482	123,595	113	0.09%
TOTAL: COUNTY	389,891	405,991	406,785	794	0.20%

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

** The towns of Vernon and Waukesha incorporated as villages in 2020.

SOURCE: Wisconsin Department of Administration.

GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA

EXCLUDES BRIDGES LIBRARY SYSTEM

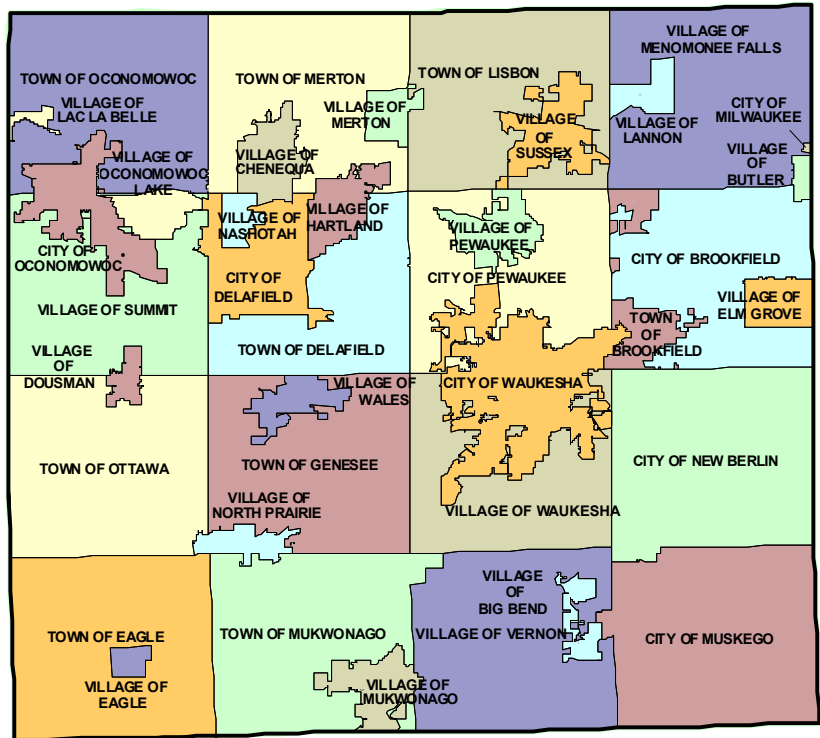
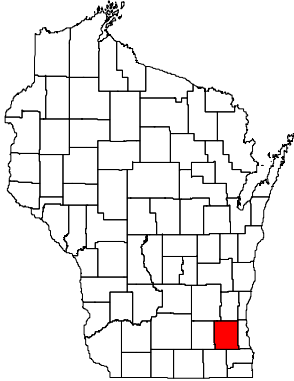
		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
	2011	\$1.97	\$0.10	5.4%	
	2012	\$2.01	\$0.04	2.0%	
	2013	\$2.11	\$0.10	5.0%	
	2014	\$2.15	\$0.04	1.9%	
	2015	\$2.08	(\$0.07)	-3.3%	
	2016	\$2.04	(\$0.04)	-1.9%	
	2017	\$2.00	(\$0.04)	-2.0%	
	2018	\$1.95	(\$0.05)	-2.5%	
	2019	\$1.89	(\$0.06)	-3.1%	
	2020	\$1.82	(\$0.07)	-3.7%	
Adopted	2021	2020	\$1.76	(\$0.06)	-3.3%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	2011	\$97,422,065	\$1,704,608	1.8%	
	2012	\$98,037,483	\$615,418	0.6%	
	2013	\$98,798,522	\$761,039	0.8%	
	2014	\$99,505,152	\$706,630	0.7%	
	2015	\$100,492,252	\$987,100	1.0%	
	2016	\$100,948,152	\$455,900	0.5%	
	2017	\$101,799,099	\$850,947	0.8%	
	2018	\$103,422,375	\$1,623,276	1.6%	
	2019	\$104,363,046	\$940,671	0.9%	
	2020	\$106,202,483	\$1,839,437	1.8%	
Adopted	2021	2020	\$107,813,395	\$1,610,912	1.5%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	2011	\$49,439,797,100	(\$1,780,644,950)	-3.5%	
	2012	\$48,747,058,300	(\$692,738,800)	-1.4%	
	2013	\$46,923,448,900	(\$1,823,609,400)	-3.7%	
	2014	\$46,387,463,200	(\$535,985,700)	-1.1%	
	2015	\$48,283,418,200	\$1,895,955,000	4.1%	
	2016	\$49,440,690,500	\$1,157,272,300	2.4%	
	2017	\$50,989,620,500	\$1,548,930,000	3.1%	
	2018	\$52,982,985,200	\$1,993,364,700	3.9%	
	2019	\$55,212,959,400	\$2,229,974,200	4.2%	
	2020	\$58,358,920,500	\$3,145,961,100	5.7%	
Adopted	2021	2020	\$61,132,610,900	\$2,773,690,400	4.8%

- 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 was offset by a state personal property aid payment of about \$744,000.
(4) Equalized value excludes tax incremental financing districts (TIDs).

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2020	406,785
2010 Census	389,891
*WI Department of Administration (2020), U.S. Census Bureau (2010)	

EQUALIZED PROPERTY VALUES	
Including TID	\$62,620,157,900
Excluding TID	\$61,132,610,900

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, 21 villages and 9 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	5,500
ProHealth Care	4,338
Froedtert	4,000
Quad Graphics Inc.	3,000
Advocate Aurora Healthcare	2,800
Roundy's (Kroger)	2,579
General Electric Healthcare	2,397
Target Corporation	1,830
Eaton Cooper Power Systems	1,675
Wal-Mart Corporation	1,517
Milwaukee Electric Tool/Empire Level	1,500
School District of Waukesha	1,500
Waukesha County	1,389
Elmbrook School District	1,302
Generac	1,300
BMO Harris Bank, N.A.	1,100
Waukesha County Technical College	1,100
Ascension (formerly Wheaton Franciscan)	928
United Parcel Service	873
Subtotal	40,628
% of Total Jobs	17%

* Latest annual total job estimate (2019), see table below.

Source: The 2019-2020 Business Journal Book of Lists, Infogroup (www.salesgenie.com), publically available disclosure documents available on EMMA.msrb.org, the County and employer contacts March 2020.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2019 NAICS (1)
Retail Trade, Transportation, Utilities	49,500
Manufacturing	44,015
Education and Health	42,004
Professional and Business Services	35,786
Leisure and Hospitality	21,968
Construction	17,672
Financial Activities	15,769
Other Services (2)	9,141
Public Administration	6,142
Information	4,054
Total	246,051

(1) North American Industry Classification System

Source: Wisconsin Department of Workforce

Development, Bureau of Workforce Information

(2) Includes Natural Resources.

PRINCIPAL TAXPAYERS		
TAXPAYER	2019 EQUALIZED VALUE	2018 RANK
Fiduciary Real Estate Development	\$230,410,300	N/A
The Corners of Brookfield	\$203,759,700	2
Brookfield Square	\$172,996,400	1
Wimmer Brothers	\$166,988,500	5
Individual	\$147,023,800	4
ProHealth Care	\$143,907,468	7
Kohl's Dept. Stores	\$142,661,500	3
Aurora	\$129,576,270	6
Target Corporation	\$116,691,064	8
Wal-Mart	\$100,371,200	N/A
Subtotal	\$1,554,386,202	
% Total 2019 Equalized Value*	2.6%	

*2019 total equalized value including TID of \$59,540,912,600.

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
2019	879	\$354,686
2018	1,061	\$437,265
2017	855	\$351,821
2016	953	\$365,330
2015	813	\$301,244

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2019 (1)		
Waukesha County		\$73,873
State of Wisconsin		\$53,227
United States		\$56,490
JOBS, 2019 (2)		
		246,051
UNEMPLOYMENT RATE, 2019 (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
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
2020	\$45,119,301	\$871,812	\$11,689,762	\$1,553,375	\$306,663
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921
% of Total	76.4%	1.4%	19.1%	2.6%	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 was offset by a state personal property aid payment of about \$744,000 in 2019.



Andrew Thelke, Director
Waukesha County Department of Administration

Department of Administration – Budget Division:

William P. Duckwitz, Budget Manager

Michelle Y. Beasley, Budget Management Specialist

Clara L. Daniels, Senior Financial Budget Analyst

Stephanie M. Kirby, Senior Financial Budget Analyst

Alex J. Klosterman, Senior Financial Analyst

Mitchell D. Straub, Budget Intern

WAUKESHA COUNTY

Department Heads

Administration	Andrew Thelke
* Chief Judge	Jennifer R. Dorow
* Interim Clerk of Courts	Monica Paz
Corporation Counsel	Erik G. Weidig
* County Board Chairperson	Paul L. Decker
* County Clerk	Margaret Wartman
* County Executive	Paul Farrow
* District Attorney	Susan L. Opper
Emergency Preparedness	Gary Bell
Federated Library	Karol Kennedy
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	