



A BRIEF GUIDE TO THE 2023 WAUKESHA COUNTY ADOPTED BUDGET

connect with Waukesha County

The Budget-In-Brief is a summary document. Further detail on the 2023 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).



CHECK IT OUT!	Waukesha County Executive and Board of Supervisors.....	2
	County Executive Budget Message.....	3-4
Taxes! 2023 Edition	2023 Budget Summary.....	5
	2023 Tax Levy Summary.....	6
	County Tax Levy by Function	7
How is the County Organized?	County-Wide Pillars	8
	Organizational Chart.....	9
	Budgeted Positions 2021 - 2023 - Summary by Department.....	10
	2023 Budget Summary by Functional Area by Agency by Fund.....	11-12
Financial Summary	2021 - 2023 Expenditure Summary.....	13
	2023 Expenditure Highlights.....	14
	2021 - 2023 Revenue Summary.....	15
	2023 Revenue Highlights.....	16
BIG Projects in 2023 & Beyond!	2023 Capital Projects Budget.....	17-18
	2023 - 2027 Capital Projects Plan - Summary by Year.....	19
	Projected Debt Service.....	20
	Debt Service Ratio and Debt Outstanding.....	21
Sounds like a plan!	Financial Management Policies.....	22
	County Planning Processes.....	23-24
	Capital and Operating Budget Process.....	25
Fun Facts & Stats	Equalized Property Value by Municipality.....	26
	County Population.....	27
	General County Purpose Property Tax Levy Data.....	28
	Waukesha County Community Profile.....	29-30
	County Department Head Listing.....	31

Waukesha County Executive

Paul Farrow

(Term Expires April 2023)

Board of Supervisors

(Terms Expire April 2024)

Paul L. Decker..... Chairperson
Keith Hammitt..... First Vice-Chairperson
James A. Heinrich Second Vice-Chairperson

Larry Bangs
James Batzko
Michael A. Crowley
Darryl J. Enriquez
Tyler J. Foti
Jennifer Grant
Joel R. Gaughan
Christine M. Howard
Darlene M. Johnson
Robert L. Kolb
Jacob LaFontain

Thomas A. Michalski
Brian Meier
Christine Mommaerts
Richard Morris
Larry Nelson
Thomas J. Schellinger
Gary J. Szpara
Terry Thieme
Jeremy Walz
Matthew E. Weil
Peter M. Wolff

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 8, 2022

Dear Honorable County Board Supervisors:

This 2023 Adopted Budget is an example of what is possible when local government utilizes creative solutions to tackle complex community issues. The budget includes multiple examples of the County addressing important priorities while improving services and keeping taxes low. Thank you for responsibly representing your constituents throughout the budget development process.

Residents have said public safety, and low taxes, and high-quality services are what matters most to them. My goal is to always create a budget that reflects those concerns. Over half of the new tax levy in this budget is dedicated to the areas of Justice and Law Enforcement, with the Sheriff's Department receiving the most new levy of any county department, continuing a many-years long trend. We remain committed to tackling the backlog in the courts created by closures during the COVID-19 pandemic and are investing in a safer courthouse facility that can meet residents' needs for decades to come. These initiatives will improve the safety, health, and quality of life of residents while maintaining our conservative fiscal values and conforming to the state's statutory limits.

We are making long-term investments to make communities safer, ensuring our infrastructure is accessible and well maintained, and improving our economic outlook by supporting local businesses via our county's revolving loan program. Our hard work, innovation, collaboration, strategic planning, and partnership with you, members of the County Board of Supervisors, has made it all possible.

The 2023 County general property tax levy totals \$112.3 million, an increase of 2.55% or \$2,795,860. The increase includes a factor for tax increment district closures, prior-year unused levy capacity, debt service on infrastructure investments and a net new construction growth rate of 1.75% as compared to 1.57% in the prior year. This growth in levy is against an equalized property tax base of \$73.5 billion, which experienced a 13.0% increase. Once again, we are holding tax levy growth within statutory limits to minimize impacts to homeowners and businesses in order to sustain services required in a county with increased development and a growing population.

The Justice and Law Enforcement program areas remain a priority, requiring increased tax levy of \$1,531,000 or over half of the new tax levy in total, and 70% of new levy for operations.

- The Sheriff's Department tax levy will increase \$845,000, helping phase-in tax levy support for a \$3.00/hour pay increase provided during 2022 to all sheriff deputies, detectives, and other sworn officers to help improve recruitment and retention.
- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 32 municipalities, includes a tax levy increase of \$330,000, helping cover the costs of existing staff and pay adjustments for telecommunicators and their supervisors to promote recruitment and retention.
- Tax levy increases totaling \$280,000 will fund the cost to continue for Circuit Courts and the District Attorney's Office, helping cover increasing jury trial and interpreter expenses in the Courts, and offsetting minimal or decreasing ongoing state revenue growth for both operations.
- Tax levy for the Medical Examiner's Office increases \$76,000, which partially supports a new Deputy Medical Examiner Supervisor and increasing an Administrative Assistant from part-time to full-time to provide additional coverage and support for an increasing caseload.

SERVICE LEVEL ADJUSTMENTS:

The 2023 budget includes changes in service levels in several areas.

- The Department of Health and Human Services (HHS) is budgeting additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children's Long-Term Support (CLTS) program. The

budget increases contract case management support by \$900,000 and adds 1.00 FTE human services supervisor position to help manage increasing caseloads and establish continuous enrollment. This expanded capacity, along with the continuation of base program caseloads, is funded with \$1.7 million in additional state revenues. The budget also includes an additional \$2.5 million in pass-through state revenues for payments to the state's third-party administrator to cover additional services provided to CLTS clients, due to higher enrollment.

- HHS will build upon an initiative started in 2022 to provide greater mental health treatment services to youths. During 2022, the County Board approved the creation of 10.00 FTE additional positions to double the treatment capacity up to 150 youths. This expansion is continued in 2023 and is funded with an additional \$1.2 million of Medicaid funding provided through the state's Comprehensive Community Services program and \$386,000 of temporary ARPA funds to cover start-up costs to hire and train staff, until Medicaid reimbursements kick-in and cover most program costs.
- This year, the county began receiving payments from two opioid lawsuit settlements, and this budget includes nearly \$730,000 of that funding to fight the opioid crisis by addressing substance use addiction and the underlying mental health issues that contribute to it. This includes \$316,000 for treatment and testing for youth and adult patients, \$225,000 to expand existing correctional treatment programs to reduce relapses and recidivism, and \$188,000 to fund the pre-trial diversion program that targets low- to moderate-risk defendants, primarily with opioid use disorders. The county will receive ongoing payments from this settlement through 2038.
- This budget includes \$346,000 to continue an expansion of the Crisis Law Enforcement Collaboration project that was approved mid-year 2022. This ARPA-funded initiative deploys 3.00 FTE crisis clinicians to embed with law enforcement and has been successful in mitigating the amount of time law enforcement remains on scene as well as referring individuals to appropriate care.
- The 2023 budget includes \$100,000 to create a new 1.00 FTE Assistant Veteran Services Office position, to provide additional coverage and help ensure veterans receive timely service amid increasing client workload that results from recent federal legislation expanding benefit eligibility for Vietnam and Gulf War veterans. This position will be funded through ARPA, with tax levy support phased in over time through attrition of other positions.
- This budget also supports economic development by investing an additional \$4.5 million in the GROW Fund, which is a revolving loan program designed to retain, expand, and attract businesses, as well as increase workforce housing stock to help meet the growing demand for employment in the County. The expansion will be funded with \$3.0 million of ARPA revenues and \$1.5 million in prior-year Professional Baseball District (i.e., Miller Park) taxes received after the tax sunset during 2020—returning those funds back to the community.

INVESTING IN INFRASTRUCTURE

The 2023 capital budget, with total expenditures of \$45.6 million, increases by \$17.1 million from the 2022 budget, and includes \$20.4 million for the 2023 construction phase for the Courthouse Project Step II: Renovate 1959 Courthouse. The project will improve security, address aging and out-of-date facility systems, and ensure that facilities can support the next fifty years of growth in the County. The 2023 budget also includes \$4.3 million for construction on Moorland Road, from Beloit Road to National Avenue in the City of New Berlin, as part of a multi-year effort to rehabilitate and improve major segments along one of the County's busiest highways. The capital budget appropriates \$2.9 million to complete the Lake County Trail Underpass beneath State Highway 67 in the City of Oconomowoc. This project is largely funded through federal, state, and local partnerships, and has been moved up from 2025 to 2023 to enhance safety and alleviate traffic delays for both trail users and motorists.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2023 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

2023 BUDGET SUMMARY

	2022 Adopted Budget	2023 Budget	Incr/(Decr) From 2022 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures (a)	\$308,888,843	\$331,344,450	\$22,455,607	7.27%
MEMO: Less Interdept. Charges (b)	\$44,481,035	\$46,217,949	\$1,736,914	3.90%
MEMO: Net Expenditures (b)	\$264,407,808	\$285,126,501	\$20,718,693	7.84%
Less: Revenues (Excl. Retained Earnings)	\$187,691,531	\$205,861,967	\$18,170,436	9.68%
Less Net Appropriated Fund Balance	\$9,279,598	\$10,686,008	\$1,406,410	
TAX LEVY - OPERATING BUDGETS	\$111,917,714	\$114,796,475	\$2,878,761	2.57%
CAPITAL PROJECTS BUDGET				
Expenditures	\$28,516,000	\$45,603,000	\$17,087,000	59.9%
Less: Revenues	\$21,037,968	\$41,768,501	\$20,730,533	98.5%
Less: Appropriated Fund Balance	\$6,185,917	\$2,332,384	(\$3,853,533)	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,292,115	\$1,502,115	\$210,000	16.3%
COUNTY TOTALS				
Expenditures (b)	\$337,404,843	\$376,947,450	\$39,542,607	11.7%
Less: Revenues	\$208,729,499	\$247,630,468	\$38,900,969	18.6%
Less: Appropriated Fund Balance	\$15,465,515	\$13,018,392	(\$2,447,123)	
County General Tax Levy (Excl Library)(c)	\$109,503,123	\$112,298,983	\$2,795,860	2.55%
Federated Library Tax Levy (d)	\$3,706,706	\$3,999,607	\$292,901	7.9%
Total County Tax Levy (c)	\$113,209,829	\$116,298,590	\$3,088,761	2.73%

- (a) The 2023 gross operating budget expenditure increase is largely funded by state and federal revenues, including an increase of \$7.7 million from the American Rescue Plan-Coronavirus State and Local Fiscal Recovery Funds program, \$4.2 million related to Children with Long-Term Support Needs, and several others funding increases, mostly in the Health and Human Services functional area.
- (b) **2023 operating budget net expenditures are \$285,126,501 and total County net expenditures are \$330,729,501 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.
- (c) The tax levy (for 2023 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section). State statute limits general property tax levy increases to the growth in net new construction (1.75% for 2023), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity.
- (d) Special County Library tax applied to those Waukesha County communities without a library.

2023 Budget Tax Levy Breakdown

(General County and Federated Library)

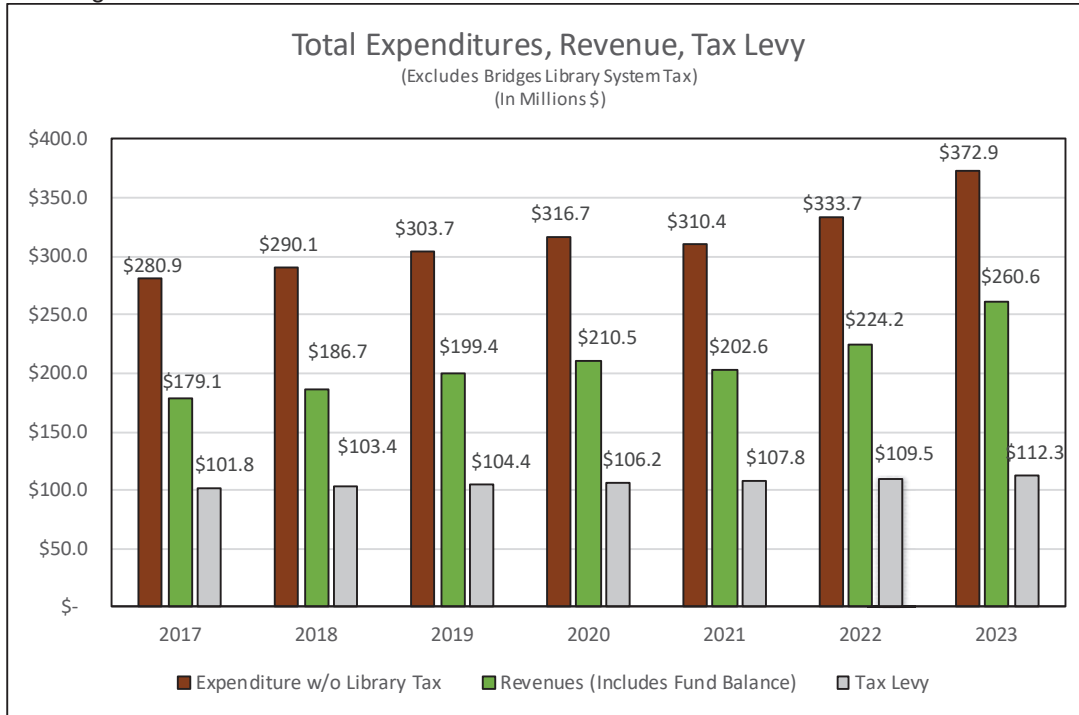
	2022 Adopted Budget	2023 Budget	Incr/(Decr) From 2022 Adopted Budget	
			\$	%
General County Tax Levy	\$109,503,123	\$112,298,983	\$2,795,860	2.55%
General County Tax Rate	\$1.6847	\$1.5289	(\$0.1558)	-9.25%
General County Equalized Value	\$64,997,770,400	\$73,452,931,500	\$8,455,161,100	13.01%
Federated Library Tax Levy	\$3,706,706	\$3,999,607	\$292,901	7.90%
Federated Library Tax Rate	\$0.2291	\$0.2156	(\$0.0135)	-5.89%
Federated Library Equalized Value	\$16,179,685,200	\$18,555,002,500	\$2,375,317,300	14.68%

2023 General County Tax Levy Summary

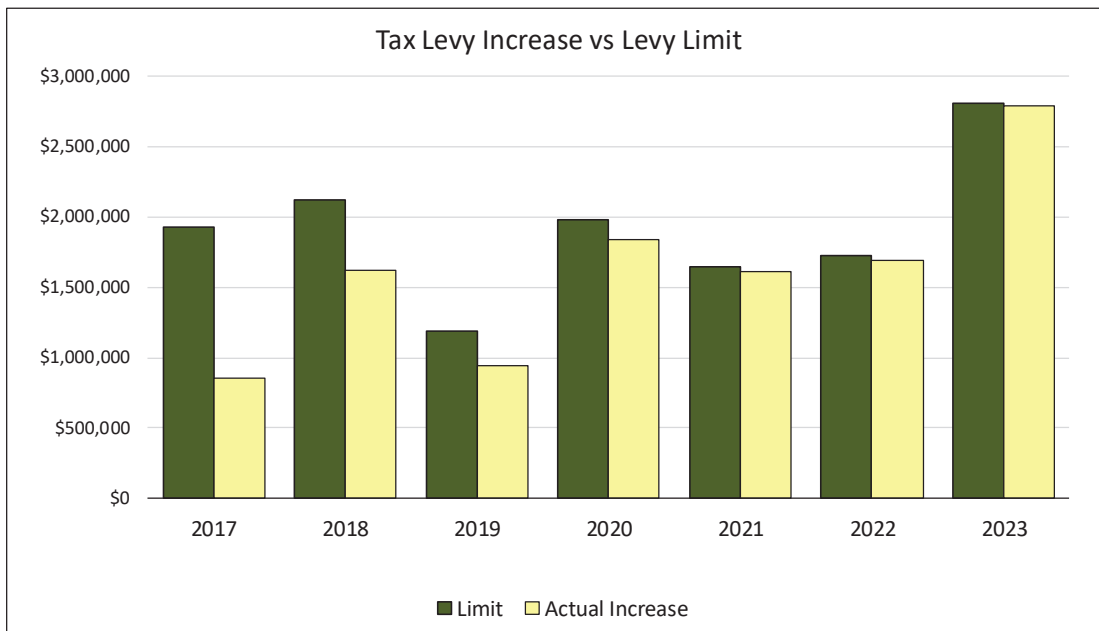
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2023 adopted budget requires a general county tax levy of \$112,298,983, which is an increase of 2.55% or \$2,795,860.

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

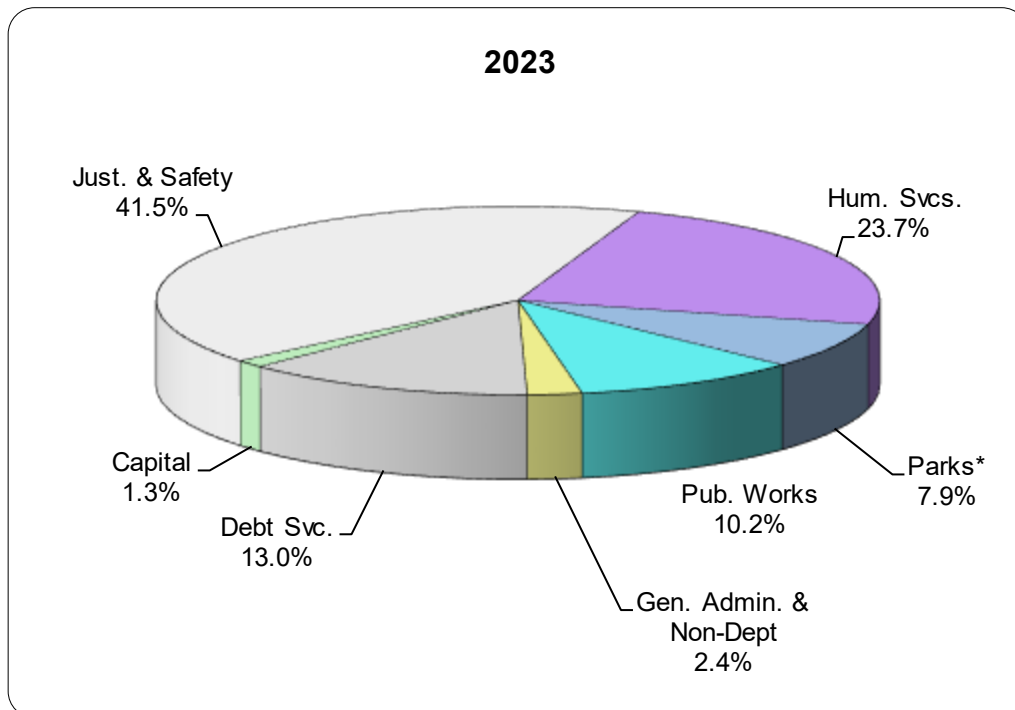


The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction and changes in debt service payments.



2022-2023 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2022 Adopted (a) Budget		2023 Budget	Incr/(Decr) From 2022 Adopted Budget	
				\$	%
Justice & Public Safety	\$46,776,334		\$48,307,699	\$1,531,365	3.3%
Health & Human Services	\$27,371,827		\$27,547,240	\$175,413	0.6%
Parks, Env., Educ. & Land Use	\$8,935,496		\$9,176,897	\$241,401	2.7%
Public Works	\$11,565,363		\$11,815,363	\$250,000	2.2%
General Administration	\$2,634,673		\$2,825,036	\$190,363	7.2%
Non-Departmental	\$113,100		\$0	\$(113,100)	-100.0%
Debt Service	\$14,520,921		\$15,124,240	\$603,319	4.2%
Capital Projects	\$1,292,115		\$1,502,115	\$210,000	16.3%
Total Tax Levy	\$113,209,829		\$116,298,590	\$3,088,761	2.7%



*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:

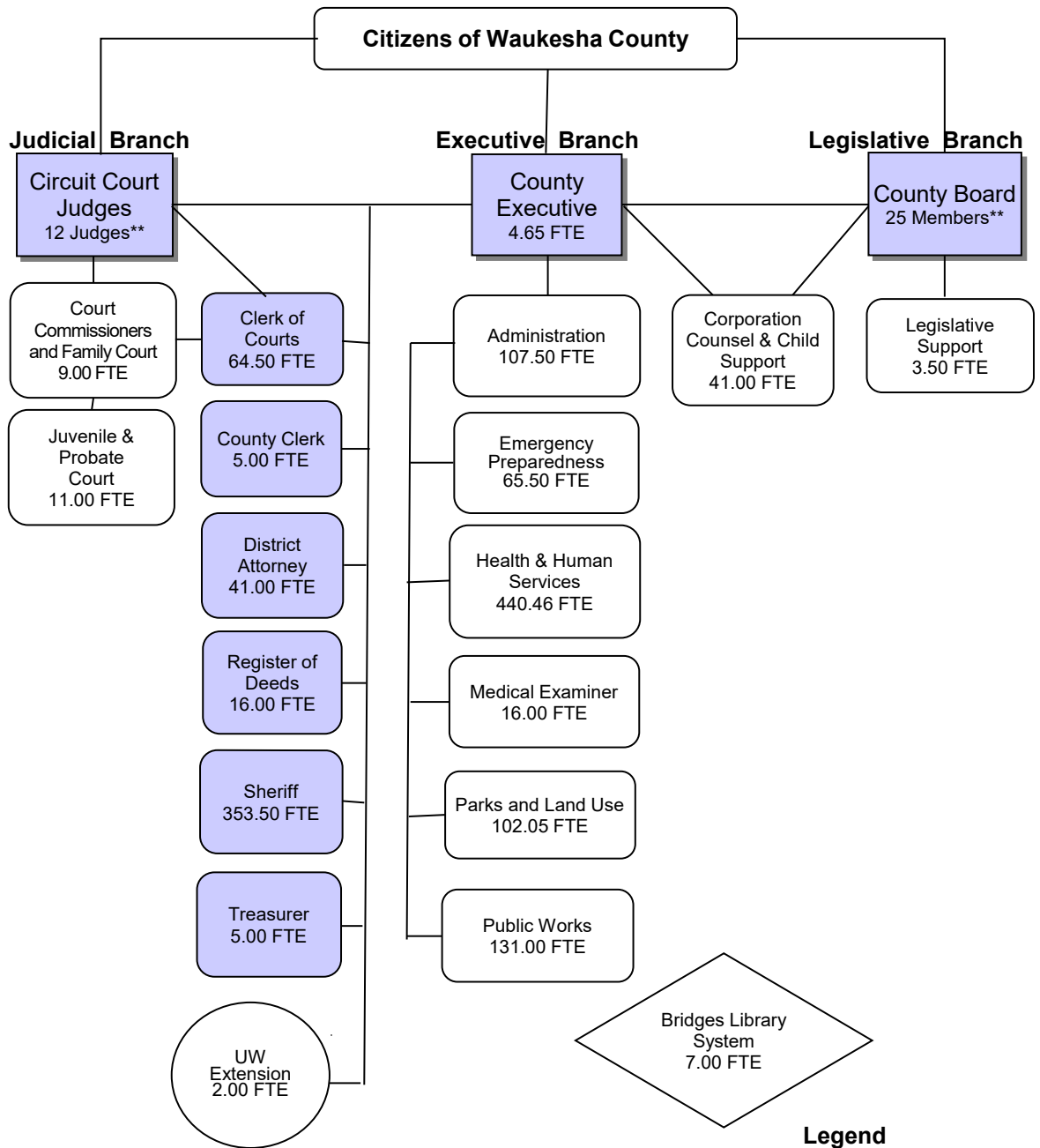
- Balance spending with people’s ability to pay
- Incorporate citizen and stakeholder involvement
- Establish links to strategic planning
- Base decisions on measurable objectives
- Maintain best budgeting practices (for stable future budgets)
- Protect the County’s Aaa/AAA bond ratings

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* 1,425.66 FTEs

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

BUDGETED POSITIONS 2021-2023 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>Incr/(Decr)</u>
	<u>Year End</u>	<u>Adopted</u>	<u>Modified</u>	<u>Budget</u>	<u>From 2022</u>
		<u>Budget</u>	<u>Budget</u>		<u>Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	93.58	103.00	103.00	107.50	4.50
Bridges Library System	7.70	8.00	8.00	7.00	(1.00)
Circuit Court Services	81.72	84.50	84.50	84.50	0.00
Corporation Counsel	41.00	41.00	41.00	41.00	0.00
County Board	4.50	3.50	3.50	3.50	0.00
County Clerk	5.00	5.00	5.00	5.00	0.00
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	34.67	40.50	40.50	41.00	0.50
Emergency Preparedness	65.55	65.50	65.50	65.50	0.00
Health & Human Services	417.83	415.71	441.71	440.46	24.75
Medical Examiner	14.50	14.50	14.50	16.00	1.50
Parks & Land Use	101.60	100.60	101.00	102.05	1.45
Public Works	133.50	132.00	132.00	131.00	(1.00)
Register Of Deeds	15.90	16.00	16.00	16.00	0.00
Sheriff	359.17	362.50	363.34	353.50	(9.00)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.85	2.00	2.00	2.00	0.00
Total Regular Positions (FTE)	1,388.72	1,403.96	1,431.20	1,425.66	21.70
Total Extra-Help Positions (FTE)	120.88	110.16	123.94	98.40	(11.76)
Total Overtime Positions (FTE)	24.89	27.67	40.17	27.75	0.08
TOTAL POSITION EQUIVALENTS					
COUNTY-WIDE	<u>1,534.49</u>	<u>1,541.79</u>	<u>1,595.31</u>	<u>1,551.81</u>	<u>10.02</u>

SIGNIFICANT CHANGES FOR 2023:

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 10.02, including temporary extra help and overtime.
- There is a net increase of 21.70 FTE budgeted regular positions
- Temporary extra help decreases by 11.76 FTE (about 24,461 hours), and budgeted overtime increases 0.08 FTE (about 166 hours).

2023 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2023 ADOPTED BUDGET					Tax Levy
AGENCY NAME	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '22 - '23 (b)
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$7,788,197	\$764,380	\$80,129	\$6,943,688	\$330,000
Radio Services	\$1,886,836 (a)	\$2,224,920	(\$338,084)	\$0	\$0
Radio Svcs. Rtn. Earn.	\$0	(\$338,084)	\$338,084	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$828,475)	\$828,475	\$0	\$0
DISTRICT ATTORNEY	\$3,510,648	\$1,309,674	\$18,120	\$2,182,854	\$50,000
DISTRICT ATTORNEY - ARPA	\$573,000	\$573,000	\$0	\$0	\$0
CIRCUIT COURT SERVICES	\$10,465,977	\$4,366,179	\$50,000	\$6,049,798	\$230,000
CIRCUIT COURT SERVICES - ARPA	\$611,397	\$611,397	\$0	\$0	\$0
MEDICAL EXAMINER	\$2,638,708	\$1,288,968	\$60,900	\$1,288,840	\$76,365
SHERIFF - ARPA	\$955,000	\$955,000	\$0	\$0	\$0
SHERIFF	<u>\$48,049,486</u>	<u>\$15,532,647</u>	<u>\$674,320</u>	<u>\$31,842,519</u>	<u>\$845,000</u>
Subtotal: Justice & Public Safety	\$76,479,249	\$26,459,606	\$1,711,944	\$48,307,699	\$1,531,365
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,973,878	\$2,561,012	\$0	\$412,866	\$25,413
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$93,164,131	\$65,745,314	\$284,443	\$27,134,374	\$150,000
Aging and Disability Resource Center Contract (ADRC) Fund	\$3,825,589	\$3,825,589	\$0	\$0	\$0
HHS - ARPA	<u>\$1,690,965</u>	<u>\$1,690,965</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$101,654,563	\$73,822,880	\$284,443	\$27,547,240	\$175,413
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,442,652	\$4,076,500	\$0	(\$2,633,848)	(\$201,000)
UW-EXTENSION: EDUCATION	\$441,208	\$87,331	\$0	\$353,877	\$2,000
BRIDGES LIBRARY SYSTEM					
County	\$3,999,607	\$0	\$0	\$3,999,607	\$292,901
State Aids	\$2,234,917	\$2,081,841	\$153,076	\$0	\$0
CAFÉ Shared Automation	\$564,949	\$575,949	(\$11,000)	\$0	\$0
CAFÉ Rtn. Earn.	\$0	(\$11,000)	\$11,000	\$0	\$0
CAFÉ Rtn. Fund Balance	\$0	(\$77,517)	\$77,517	\$0	\$0
PARKS & LAND USE					
General	\$14,120,038	\$6,707,277	\$78,000	\$7,334,761	\$25,000
Community Development	\$6,959,921	\$6,959,921	\$0	\$0	\$0
Workforce Innovation	\$2,220,434	\$1,947,934	\$150,000	\$122,500	\$122,500
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
ARPA - Parks	\$4,500,000	\$3,000,000	\$1,500,000	\$0	\$0
Golf Courses	\$2,294,695 (a)	\$2,240,128	\$54,567	\$0	\$0
Golf Course Rtn. Earnings	\$0	\$54,567	(\$54,567)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,274,381 (a)	\$1,137,590	\$136,791	\$0	\$0
Ice Arenas Rtn. Earnings	\$0	\$136,791	(\$136,791)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$4,272,101 (a)	\$3,642,580	\$629,521	\$0	\$0
MRF Retained Earnings	\$0	\$629,521	(\$629,521)	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$433,225)</u>	<u>\$433,225</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$44,724,903	\$32,756,188	\$2,791,818	\$9,176,897	\$241,401

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

(b) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

2023 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2023 ADOPTED BUDGET					Tax Levy
AGENCY NAME	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '22 - '23 (b)
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$9,099,676	\$509,022	\$260,000	\$8,330,654	\$85,000
Transportation	\$17,621,236	\$14,086,527	\$50,000	\$3,484,709	\$165,000
Central Fleet Maintenance	\$4,552,942 (a)	\$4,643,005	(\$90,063)	\$0	\$0
Central Fleet Rtn'd. Earnings	\$0	(\$90,063)	\$90,063	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,601,183 (a)	\$3,763,382	(\$162,199)	\$0	\$0
Veh. Replace Rtn'd. Earnings	\$0	(\$162,199)	\$162,199	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
ARPA- Public Works	\$170,000	\$170,000	\$0	\$0	\$0
Airport	<u>\$1,465,369</u> (a)	<u>\$1,295,787</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Public Works	\$36,510,406	\$24,114,378	\$580,665	\$11,815,363	\$250,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE	\$682,638	\$0	\$0	\$682,638	\$47,000
COUNTY BOARD	\$1,007,907	\$0	\$0	\$1,007,907	(\$12,224)
COUNTY CLERK	\$679,018	\$300,905	\$25,000	\$353,113	\$26,000
TREASURER	\$755,456	\$5,494,012	\$120,000	(\$4,858,556)	\$50,000
ADMINISTRATION					
General	\$5,808,005	\$2,359,755	\$110,000	\$3,338,250	(\$1,304,243)
Risk Management	\$3,441,755 (a)	\$3,176,255	\$265,500	\$0	\$0
Collections	\$1,022,445 (a)	\$997,409	\$25,036	\$0	\$0
American Job Center	\$307,309 (a)	\$277,447	\$29,862	\$0	\$0
ARPA	\$552,730	\$552,730	\$0	\$0	\$0
End User Technology	\$10,334,870 (a)	\$8,994,929	(\$39,302)	\$1,379,243	\$1,379,243
End User Technology Rtn'd. Earn.	\$0	(\$39,302)	\$39,302	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$613,368)	\$613,368	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,533,041</u>	<u>\$610,600</u>	<u>\$0</u>	<u>\$922,441</u>	<u>\$4,587</u>
Subtotal: General Administration	\$26,125,174	\$22,111,372	\$1,188,766	\$2,825,036	\$190,363
NON DEPARTMENTAL					
GENERAL	\$1,506,840	\$1,028,343	\$478,497	\$0	(\$113,100)
HEALTH & DENTAL INSURANCE	\$27,008,200 (a)	\$25,569,200	\$1,439,000	\$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	\$29,715,040	\$26,597,543	\$3,117,497	\$0	(\$113,100)
DEBT SERVICE--GENERAL					
	<u>\$16,135,115</u>	<u>\$0</u>	<u>\$1,010,875</u>	<u>\$15,124,240</u>	<u>\$603,319</u>
Subtotal: Operating Budget	\$331,344,450	\$205,861,967	\$10,686,008	\$114,796,475	\$2,878,761
CAPITAL PROJECTS					
	<u>\$45,603,000</u>	<u>\$41,768,501</u>	<u>\$2,332,384</u>	<u>\$1,502,115</u>	<u>\$210,000</u>
GRAND TOTAL	<u>\$376,947,450</u>	<u>\$247,630,468</u>	<u>\$13,018,392</u>	<u>\$116,298,590</u>	<u>\$3,088,761</u>

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

(b) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

2021 - 2023 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2021 Actual	2022 Adopted Budget (d)	2022 Estimate (a)	2023 Budget	Incr/(Decr) from 2022 Adpt. Budget
Personnel Costs (a)	\$136,849,033	\$140,550,360	\$138,195,030	\$148,082,642	\$7,532,282
Operating Expenses (a)	\$120,283,138	\$128,090,579	\$134,751,110	\$140,197,477	\$12,106,898
Interdepartmental Charges (a)	\$22,375,466	\$23,892,332	\$24,507,240	\$24,854,235	\$961,903
Fixed Assets & Imprvmnts (b)	\$1,676,502	\$1,273,776	\$1,822,244	\$2,074,981	\$801,205
Debt Service-Excl Proprietary (b)	\$14,642,311	\$15,081,796	\$14,965,968	\$16,135,115	\$1,053,319
Capital Projects (a) (c)	\$26,827,777	\$28,516,000	\$19,760,973	\$45,603,000	\$17,087,000
Total Expenditures	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

FUNCTIONAL AREA	2021 Actual	2022 Adopted Budget (d)	2022 Estimate (a)	2023 Budget	Incr/(Decr) from 2022 Adpt. Budget
Justice & Public Safety (a)	\$69,021,282	\$71,776,852	\$72,341,386	\$76,479,249	\$4,702,397
Health & Human Services	\$90,014,656	\$92,330,260	\$91,853,381	\$101,654,563	\$9,324,303
Parks, Env., Educ. & Land Use (a)	\$37,752,412	\$38,706,845	\$47,613,103	\$44,724,903	\$6,018,058
Public Works (a)	\$34,046,854	\$34,842,260	\$36,598,662	\$36,510,406	\$1,668,146
General Administration	\$22,010,035	\$24,905,054	\$24,506,157	\$26,125,174	\$1,220,120
Non-Departmental	\$28,338,900	\$31,245,776	\$26,362,934	\$29,715,040	\$(1,530,736)
Debt Service-Excl Proprietary (b)	\$14,642,311	\$15,081,796	\$14,965,968	\$16,135,115	\$1,053,319
Capital Projects (a) (c)	\$26,827,777	\$28,516,000	\$19,760,973	\$45,603,000	\$17,087,000
Total Expenditures	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

- (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.
- (c) Capital Projects includes \$43,103,000 total expenditures for the Capital Improvement Plan and \$2,500,000 total expenditures for the Vehicle Replacement Plan.
- (d) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

2023 EXPENDITURE HIGHLIGHTS

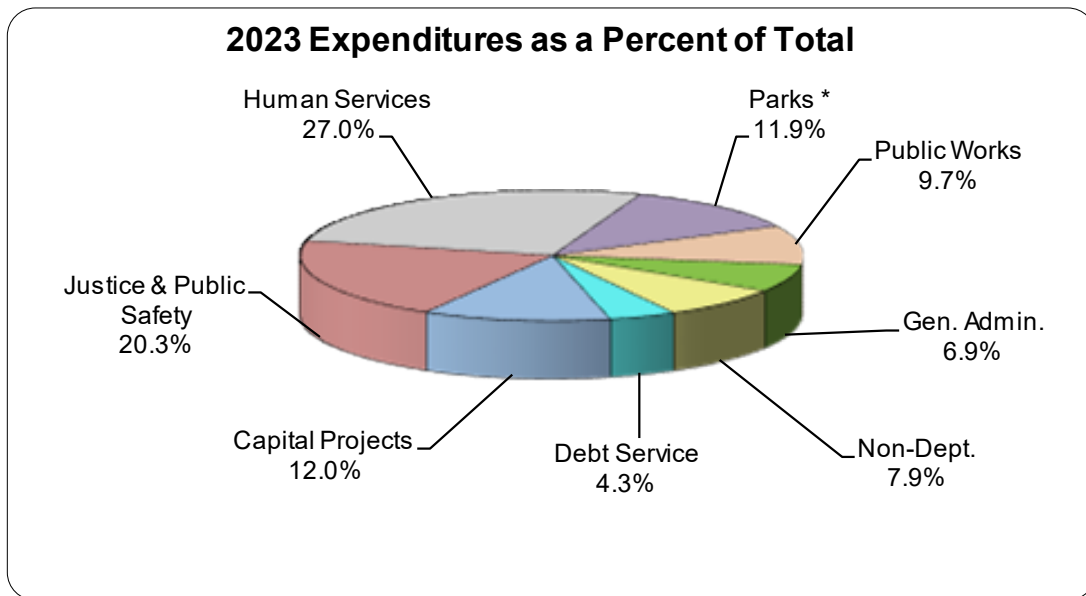
Expenditure Budget:

The 2023 total expenditure budget is \$376,947,500, an increase of \$39,542,600 or 11.72% from the 2022 adopted budget, which is mostly driven by state and federal grant awards. The 2023 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$331,344,500 and capital project spending of \$45,603,000. The total operating budget increases by \$22,455,600 or 7.27% from the 2022 adopted operating budget while capital project expenditures increase by \$17,087,000 or 59.9% from the 2022 adopted budget.

The net total operating expenditure budget is \$285,126,500 after excluding \$46,217,900 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$20,718,700 or 7.8%.

The budget includes personnel costs totaling \$148.1 million or about 44.7% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$7.5 million, or 5.4% from the 2022 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$13.1 million or 8.6% from \$152.0 million in the 2022 budget to \$165.1 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$2.1 million, an increase of \$801,200 from the 2022 budget. Debt service payments are budgeted at \$16.1 million, which is an increase of \$1.1 million from the 2022 budget level. This is about 5.8% 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	\$76,479,249	20.3%
Human Services	\$101,654,563	27.0%
Parks *	\$44,724,903	11.9%
Public Works	\$36,510,406	9.7%
Gen. Admin.	\$26,125,174	6.9%
Non-Dept.	\$29,715,040	7.9%
Debt Service	\$16,135,115	4.3%
Capital Projects	<u>\$45,603,000</u>	12.0%
Total Expenditures	\$376,947,450	100.0%

* Includes Parks, Environment, Education and Land Use

2021-2023 REVENUE SUMMARY

SOURCE	2021	2022	2022	2023	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2022 Adpt. Budget
Intgov't Contracts & Grants	\$80,030,306	\$80,704,920	\$95,658,853	\$114,774,350	\$34,069,430
State Transportation Aids	\$4,944,829	\$5,084,758	\$4,984,891	\$4,984,776	\$(99,982)
State Shared Revenues/Computer Aid	\$1,886,077	\$1,815,000	\$1,815,000	\$1,850,000	\$35,000
State Personal Property Aid (a)	\$646,856	\$745,668	\$745,668	\$713,401	\$(32,267)
Fines & Licenses	\$3,509,481	\$3,203,980	\$3,358,900	\$3,460,356	\$256,376
Charges for Services (b)	\$41,938,609	\$42,073,471	\$40,499,270	\$42,767,936	\$694,465
Interdepartmental Revenue	\$41,392,463	\$44,481,035	\$42,651,011	\$46,217,949	\$1,736,914
Other Revenues (b)	\$17,573,003	\$14,799,513	\$16,683,608	\$15,573,823	\$774,310
Interest/Penalty on Delinq Taxes	\$1,608,723	\$1,760,000	\$1,326,636	\$1,710,000	\$(50,000)
Investment Inc-Unrestricted Funds	\$1,840,413	\$2,897,646	\$2,500,000	\$2,897,646	-
Debt Borrowing	\$12,000,000	\$11,300,000	\$11,300,000	\$12,500,000	\$1,200,000
Appropriated Fund Balance	\$8,822,128	\$15,465,515	\$1,750,209	\$13,018,392	\$(2,447,123)
Retained Earnings (b)	\$(5,011,834)	\$(136,492)	\$(2,481,310)	\$180,231	\$316,723
Tax Levy	\$111,473,173	\$113,209,829	\$113,209,829	\$116,298,590	\$3,088,761
Total Revenues	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

FUNCTION	2021	2022	2022	2023	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2022 Adpt. Budget
Justice & Public Safety	\$22,268,807	\$23,473,221	\$24,604,115	\$26,797,690	\$3,324,469
Health & Human Services	\$67,216,259	\$64,036,244	\$66,686,884	\$73,822,880	\$9,786,636
Parks, Env, Educ & Land Use	\$31,951,741	\$28,260,575	\$38,835,263	\$31,946,309	\$3,685,734
Public Works	\$24,189,706	\$23,372,396	\$25,634,255	\$24,366,640	\$994,244
General Administration	\$17,781,798	\$21,056,066	\$20,695,723	\$22,150,674	\$1,094,608
Non-Departmental	\$27,397,689	\$27,629,521	\$24,029,629	\$26,597,543	\$(1,031,978)
Debt Borrowing	\$12,000,000	\$11,300,000	\$11,300,000	\$12,500,000	\$1,200,000
Capital Projects	\$4,564,760	\$9,737,968	\$9,737,968	\$29,268,501	\$19,530,533
Appropriated Fund Balance	\$8,822,128	\$15,465,515	\$1,750,209	\$13,018,392	\$(2,447,123)
Retained Earnings (b)	\$(5,011,834)	\$(136,492)	\$(2,481,310)	\$180,231	\$316,723
Tax Levy	\$111,473,173	\$113,209,829	\$113,209,829	\$116,298,590	\$3,088,761
Total Revenues	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

(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.

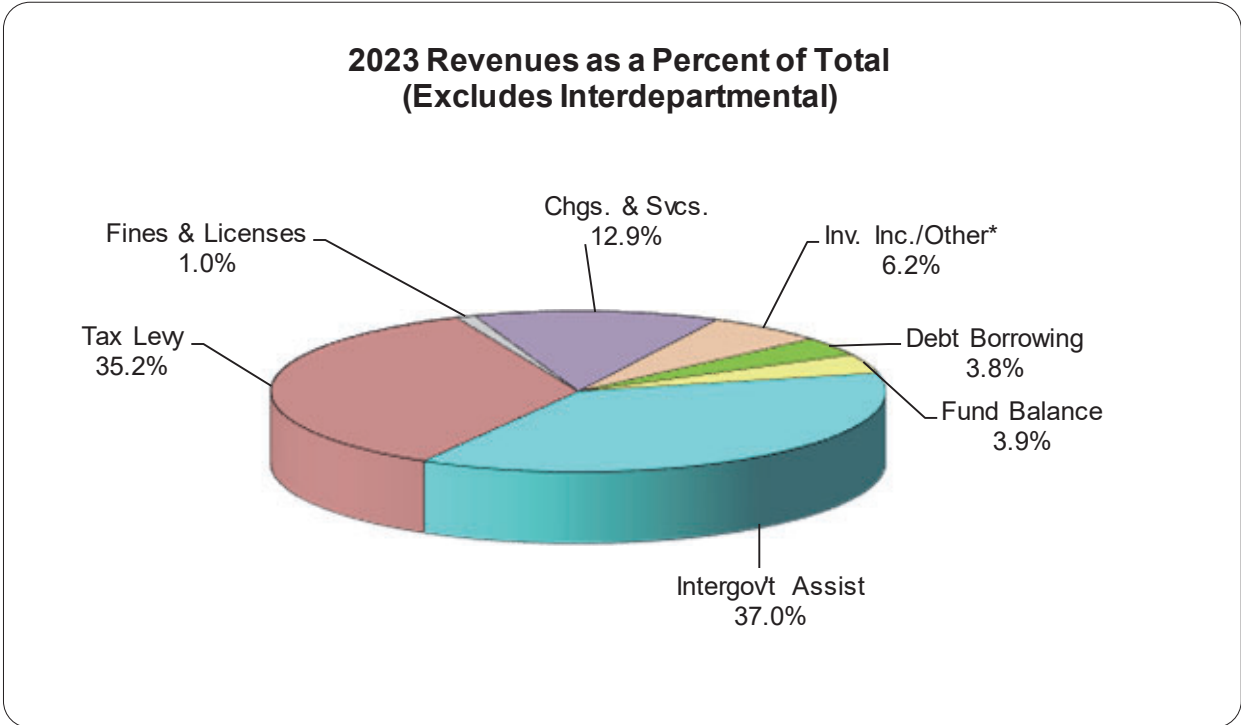
2023 REVENUE HIGHLIGHTS

Revenue Budget:

The **2023 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$247,630,468**, an increase of \$38,900,969 or 18.6% from the 2022 Adopted Budget. The revenue budget includes \$46,217,949 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2023 budgeted revenues consist of departmental operating revenues at \$205,861,967 and capital project revenues at \$41,768,501 including \$12,500,000 from planned borrowing. Overall, the operating revenues increase by \$18,170,436 or 9.7% from the prior-year budget, while capital project revenues increase by \$20,730,533 or 98.5%.

The graph below reflects the ratio of revenue sources budgeted for 2023 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 35.2% and Intergovernmental Assistance of 37.0% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

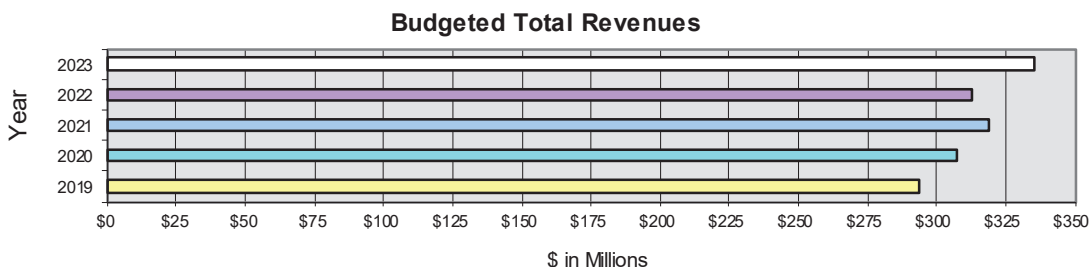
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 affect estimated future revenue trends include a disruption in the economic recovery, a change in the interest rate trend affecting county investments, and a change in moderate inflation trends. Also, other impacts which could affect 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 2019-2023. Total revenues are budgeted to increase \$39.6 million or 11.7% to \$377.0 million.



Pg #	PROJECT TITLE	Project Number	2023 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT						
504	AIRPORT TERMINAL AND TOWER ROOF REPLACEMENT	202101	\$108,500	\$108,500	(a)	\$0
PUBLIC WORKS - CENTRAL FLEET						
505	FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$500,000			\$500,000
PUBLIC WORKS - BUILDINGS						
506	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$20,400,000		(b)	\$20,400,000
509	MENTAL HEALTH CENTER REMODEL	202217	\$283,000		(b)	\$283,000
PUBLIC WORKS - HIGHWAYS						
511	CTH V V, W.B. BRIDGE OVER MENOMONEE RIVER	201802	\$197,000			\$197,000
512	CTH V V INTERSECTION WITH CTH Y Y	202106	\$93,000			\$93,000
513	CTH YY, UNDERWOOD CREEK STRUCTURE	201302	\$1,907,000	\$2,022,000	(c)	(\$115,000)
514	CTH O, CTH I TO CTH ES	201610	\$4,306,200	\$1,000,000	(d)	\$3,306,200
515	CTH O, CTH HH TO GRANGE	202102	\$614,200	\$428,800	(e)	\$185,400
516	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$641,400	\$630,400	(e)	\$11,000
517	CTH D, MORaine HILLS DRIVE INTERSECTION	201613	(\$224,600)			-\$224,600
518	CTH F, N.B. BRIDGE AT GREEN ROAD	201801	\$168,000			\$168,000
519	CTH X, WEST HIGH DRIVE INTERSECTION	202012	\$843,000	\$630,000	(f)	\$213,000
520	CTH EF, BARK RIVER BRIDGE	202202	\$16,000			\$16,000
521	CTH J - CTH FT INTERSECTION	202302	\$20,000			\$20,000
522	CONSTRUCTION PARTNERSHIPS	202306	\$250,000			\$250,000
524	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
525	REPAVING PROGRAM 2023-2027	201906	\$4,300,000	\$1,242,000	(g)	\$3,058,000

- (a) Airport Fund balance
- (b) Projects are funded in whole or in part with federal American Rescue Plan Act revenues allocated to the capital plan. See footnote (n) on next page.
- (c) Supplemental Local Road Improvement Program (LRIP-S) Reimbursement of \$1,922,000 and municipal local share of \$100,000
- (d) Municipal local share
- (e) Federal Surface Transport Program (STP) Funding
- (f) Supplemental Local Road Improvement (LRIP-S) Reimbursement
- (g) Includes state County Highway Improvement Program (CHIP) funding of \$430,000 and CHIP-Discretionary funding of \$812,000

Capital Projects

2023 Capital Projects

Project Listing

Pg #	PROJECT TITLE	Project Number	2023 Project Budget	Fund Balance & Revenue Applied	Net \$'s Needed After Revenues Applied
PARKS AND LAND USE					
526	LAKE COUNTRY TRAIL STH 67 UNDERPASS	202204	\$2,332,000	\$2,015,600 (h)	\$316,400
527	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$900,000	\$900,000 (i)	\$0
528	STORMWATER MANAGEMENT PROJECTS	202315	\$835,000	(j)	\$835,000
529	PAVEMENT MANAGEMENT PLAN 2023-2027	201908	\$1,347,300	\$347,300 (j) (k)	\$1,000,000
SHERIFF - IT					
530	JAIL SECURITY AUDIO UPGRADE	202206	\$50,000	\$50,000 (l)	\$0
HEALTH AND HUMAN SERVICES - IT					
531	HHS TECHNOLOGY ENHANCEMENTS	202014	\$366,000	(j)	\$366,000
COUNTYWIDE - IT					
533	ERP SYSTEM IMPLEMENTATION	202215	\$2,650,000	(j)	\$2,650,000
VEHICLE REPLACEMENT					
(m)	VEHICLE REPLACEMENT	N/A	\$2,500,000		\$2,500,000
TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$45,603,000	\$9,374,600	\$36,228,400
ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED					
STATE COMPUTER EQUIPMENT EXEMPTION				\$625,000	
STATE SHARED REVENUE/UTILITY PAYMENT				\$200,000	
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)				\$713,401	
AMERICAN RESCUE PLAN ACT FUNDING (ARPA) (n)				\$19,134,000	
GENERAL FUND BALANCE				\$0	
CAPITAL PROJECT FUND BALANCE				\$1,273,884	
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN				\$10,000,000	
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT				\$2,500,000	
INVESTMENT INCOME EARNED ON DEBT ISSUE				\$280,000	
TOTAL FROM OTHER FUNDING SOURCES				\$34,726,285	
TAX LEVY					\$1,502,115

- (h) Federal Congestion Mitigation and Air Quality (CMAQ) funding, State of Wisconsin Department of Natural Resources (DNR) grant, and municipal local share
- (i) Golf Course Fund balance
- (j) Projects are funded in whole or in part with federal American Rescue Plan Act revenues allocated to the capital plan. See footnote (n) below.
- (k) Includes State of Wisconsin Recreational Boating Facilities Grant of \$147,300 and Landfill siting revenues of \$200,000.
- (l) Jail Assessment Fund balance
- (m) Description of planned vehicle replacements can be found in the capital project highlights in the following pages and in the Public Works functional area for the Vehicle Replacement Fund
- (n) Federal American Rescue Act Plan – Coronavirus State and Local Fiscal Recovery Funds Program

For more information about these capital projects, visit the 2023 Waukesha County Adopted Budget Book, online at <https://www.waukeshacounty.gov/budget>. Once open, view the page numbers corresponding to the various capital projects.

WAUKESHA COUNTY 2023-2027 CAPITAL PROJECT PLAN SUMMARY

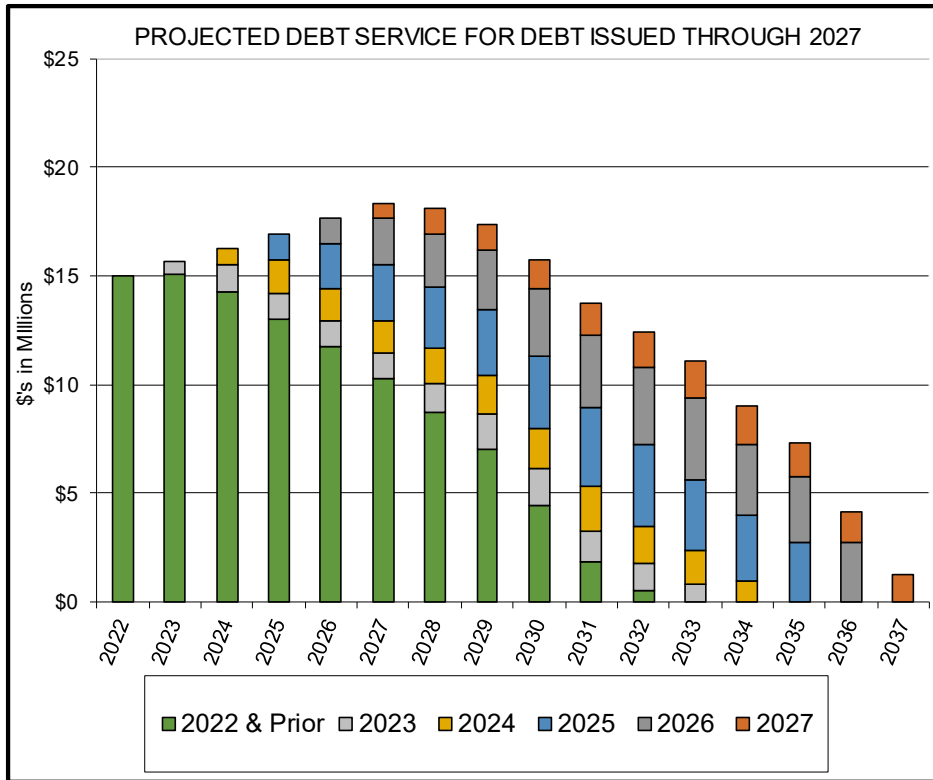
FUNCTIONAL AREA:	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$20,400,000	\$20,380,000	\$20,813,000	\$20,710,000	\$1,357,000	\$83,660,000
System Projects	\$50,000	\$400,000	\$0	\$0	\$0	\$450,000
Subtotal	\$20,450,000	\$20,780,000	\$20,813,000	\$20,710,000	\$1,357,000	\$84,110,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$283,000	\$0	\$0	\$0	\$25,000	\$308,000
System Projects	\$366,000	\$305,000	\$0	\$0	\$0	\$671,000
Subtotal	\$649,000	\$305,000	\$0	\$0	\$25,000	\$979,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects (a)	\$5,414,300	\$1,450,000	\$1,470,000	\$1,390,000	\$1,450,000	\$11,174,300
PUBLIC WORKS						
Priority Corridor Expansion	\$614,200	\$0	\$2,488,100	\$0	\$0	\$3,102,300
Intersections and Bridges	\$3,219,400	\$679,000	\$888,600	\$1,000,600	\$590,900	\$6,378,500
Pavement and Rehabilitation	\$9,497,600	\$5,887,500	\$7,212,500	\$8,273,400	\$4,890,000	\$35,761,000
Subtotal Highways	\$13,331,200	\$6,566,500	\$10,589,200	\$9,274,000	\$5,480,900	\$45,241,800
Facilities	\$500,000	\$0	\$100,000	\$621,000	\$1,528,000	\$2,749,000
Airport	\$108,500	\$0	\$0	\$0	\$0	\$108,500
Subtotal Public Works	\$13,939,700	\$6,566,500	\$10,689,200	\$9,895,000	\$7,008,900	\$48,099,300
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$2,650,000	\$1,100,000	\$0	\$0	\$0	\$3,750,000
FINANCING	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,650,000	\$1,100,000	\$0	\$0	\$0	\$3,750,000
TOTAL GROSS EXPENDITURES	\$43,103,000	\$30,201,500	\$32,972,200	\$31,995,000	\$9,840,900	\$148,112,600
Less Proj. Specific Rev./Proprietary Fund Bal.	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)
NET EXPENDITURES	\$43,103,000	\$30,201,500	\$32,972,200	\$31,995,000	\$9,640,900	\$147,912,600
Cash Balances Excluding Property Tax Levy	(\$21,996,285)	(\$14,576,985)	(\$5,300,085)	(\$5,637,885)	\$0	(\$47,511,240)
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$21,106,715	\$15,624,515	\$27,672,115	\$26,357,115	\$9,640,900	\$100,401,360

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

The 2023-2027 Capital Plan identifies 44 projects at an estimated total cost of \$148.1 million over the five-year period. Projects in the first year of the plan represent the 2023 Budget.

For more information about the five-year capital plan, visit the Waukesha County's Five-Year Capital Plan, online at <https://www.waukeshacounty.gov/administration/budget/2023-2027-adopted-cp/>

Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. The chart below also includes the estimated cost of issuance (e.g., bond counsel, bond rating review) and interest on vehicle replacements. Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart. 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.)



Note: Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart.

	2023 Budget	2024 5 - Year Plan	2025 5 - Year Plan	2026 5 - Year Plan	2027 5 - Year Plan (c)
Capital Plan					
Capital Plan Project Costs (c)	\$43,103,000	\$30,201,500	\$32,972,200	\$31,995,000	\$14,187,115
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$9,324,600	\$1,662,400	\$2,175,000	\$710,000	\$810,000
Tax levy/Current Funds (b)	\$23,498,400	\$16,119,100	\$6,992,200	\$7,480,000	\$1,992,115
Investment Income	\$280,000	\$420,000	\$805,000	\$805,000	\$385,000
Borrowed Funds	\$10,000,000	\$12,000,000	\$23,000,000	\$23,000,000	\$11,000,000
Total Capital Plan Funding	\$43,103,000	\$30,201,500	\$32,972,200	\$31,995,000	\$14,187,115
Vehicle/Equipment Replacement					
Replacement Costs	\$2,500,000	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000
Replacement Borrowing	\$2,500,000	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	4.50%	4.50%	4.50%	4.50%	4.50%
Planned Bond Issue	\$12,500,000	\$15,800,000	\$27,200,000	\$26,000,000	\$14,000,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.
 (b) Includes funds from Capital and General Fund Balances.
 (c) Current Five-Year Plan includes \$9.8 million of known project costs in 2027. The estimate in this table is increased to \$14.2 million anticipating more project needs will be known as that year approaches.

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 2023-2027 Five-Year Capital Projects Plan and interest on vehicle and equipment replacements. Debt Service figures below exclude principal payments on vehicle and equipment replacement, which is funded through contributions from the Vehicle Replacement Fund. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2023.

(Millions)	2021	2022	2023	2024	2025	2026	2027
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$239.6	\$250.3	\$270.4	\$274.6	\$277.4	\$285.9	\$294.0
Debt Ser.(b)(c)	\$14.6	\$15.0	\$15.7	\$16.2	\$16.9	\$17.7	\$18.3
Ratio (%) of Debt t	6.1%	6.0%	5.8%	5.9%	6.1%	6.2%	6.2%

(a) Excludes proprietary fund operating expenditures.

(b) Does not include refunding and debt redemption activity.

(c) Net of Vehicle Replacement Plan contributions.

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
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$11,300,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$11,200,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$15,900,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$14,400,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$9,400,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$6,600,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$5,670,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$3,500,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$2,000,000
2020 REFINANCE (b)	2020	2023	\$10,513,000	0.85%	\$1,974,000
TOTAL DEBT 12/31/22					\$81,944,000
2023 ISSUE					\$12,500,000
TOTAL DEBT (c)					\$94,444,000

(a) GOPN=General Obligation Promissory Note

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

(c) The 2023 budget will reduce the outstanding debt with the budgeted principal payment of \$13,784,000 to \$80,660,000 before the 2023 issue.

Outstanding Debt Limit

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

	2021 Budget Year	2022 Budget Year	2023 Budget Year
Equalized Value (d)	\$62,620,157,900	\$66,686,337,700	\$75,406,493,900
Debt Limit (5% x equalized value)	\$3,131,007,895	\$3,334,316,885	\$3,770,324,695
Outstanding Debt (e)	\$96,678,000	\$95,073,000	\$94,444,000
Available Debt Limit	\$3,034,329,895	\$3,239,243,885	\$3,675,880,695
Percent of Debt Limit Available	96.9%	97.1%	97.5%

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

(e) Includes anticipated 2023 debt issue of \$12.5 million.

FINANCIAL MANAGEMENT POLICIES

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

Below is a description of the county's current fiscal management policies for revenues, operating expenditures, capital improvements, debt, investments, reserves, and the basis of budgeting and accounting methods. **The county budget is balanced as county budgeted expenditures and revenues are equal (including the use of fund balances).**

Revenue Policy

1. The county relies on property tax as its sole source of local tax revenues to fund state and local programs and services. Property taxes account for about 34% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 35% 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 or minimal growth in 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 Annual Comprehensive 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 10, 2022 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$75,406,493,900. This represents an increase of \$8,720,156,200 or 13% from 2021. A table listing 2021 and 2022 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2021 EQUAL PROP. VALUE	2022 EQUAL PROP. VALUE	'21 - '22 CHANGE	% CHANGE
CITIES:				
Brookfield	\$8,192,033,600	\$9,027,968,300	\$835,934,700	10.20%
Delafield	\$1,760,693,400	\$1,937,919,800	\$177,226,400	10.07%
* Milwaukee	\$14,123,000	\$15,240,100	\$1,117,100	7.91%
Muskego	\$3,695,735,500	\$4,193,373,200	\$497,637,700	13.47%
New Berlin	\$6,270,870,100	\$7,105,119,400	\$834,249,300	13.30%
Oconomowoc	\$2,801,915,900	\$3,160,762,900	\$358,847,000	12.81%
Pewaukee	\$3,741,123,300	\$4,137,683,700	\$396,560,400	10.60%
Waukesha	\$7,762,818,900	\$8,702,131,200	\$939,312,300	12.10%
SUBTOTAL	\$34,239,313,700	\$38,280,198,600	\$4,040,884,900	11.80%
TOWNS:				
Brookfield	\$1,442,189,900	\$1,579,707,100	\$137,517,200	9.54%
Delafield	\$1,881,829,900	\$2,187,285,800	\$305,455,900	16.23%
Eagle	\$572,304,300	\$691,624,100	\$119,319,800	20.85%
Genesee	\$1,221,595,800	\$1,458,726,500	\$237,130,700	19.41%
Lisbon	\$1,551,041,800	\$1,781,962,100	\$230,920,300	14.89%
Merton	\$1,912,743,600	\$2,275,605,700	\$362,862,100	18.97%
Mukwonago	\$1,107,308,300	\$1,260,019,100	\$152,710,800	13.79%
Oconomowoc	\$1,950,068,500	\$2,268,621,400	\$318,552,900	16.34%
Ottawa	\$665,652,000	\$805,674,900	\$140,022,900	21.04%
SUBTOTAL	\$12,304,734,100	\$14,309,226,700	\$2,004,492,600	16.29%
VILLAGES:				
Big Bend	\$210,770,500	\$233,145,100	\$22,374,600	10.62%
Butler	\$272,554,800	\$308,207,100	\$35,652,300	13.08%
Chenequa	\$562,835,600	\$602,142,500	\$39,306,900	6.98%
Dousman	\$234,700,500	\$267,100,600	\$32,400,100	13.80%
Eagle	\$233,587,300	\$266,536,300	\$32,949,000	14.11%
Elm Grove	\$1,299,350,800	\$1,481,021,900	\$181,671,100	13.98%
Hartland	\$1,535,906,500	\$1,744,361,100	\$208,454,600	13.57%
Lac la Belle	\$132,952,800	\$149,755,200	\$16,802,400	12.64%
Lannon	\$180,513,900	\$235,171,800	\$54,657,900	30.28%
Menomonee Falls	\$6,150,246,600	\$6,939,272,100	\$789,025,500	12.83%
Merton	\$523,328,000	\$608,292,700	\$84,964,700	16.24%
Mukwonago	\$973,435,000	\$1,158,525,200	\$185,090,200	19.01%
Nashotah	\$230,523,300	\$247,324,200	\$16,800,900	7.29%
North Prairie	\$290,238,300	\$318,421,800	\$28,183,500	9.71%
Oconomowoc Lake	\$429,558,000	\$488,352,900	\$58,794,900	13.69%
Pewaukee	\$1,128,782,800	\$1,177,242,600	\$48,459,800	4.29%
Summit	\$1,267,150,100	\$1,458,868,700	\$191,718,600	15.13%
Sussex	\$1,661,648,200	\$1,921,321,200	\$259,673,000	15.63%
Vernon	\$1,104,662,300	\$1,275,990,100	\$171,327,800	15.51%
Wales	\$482,931,600	\$507,646,500	\$24,714,900	5.12%
Waukesha	\$1,236,613,000	\$1,428,369,000	\$191,756,000	15.51%
SUBTOTAL	\$20,142,289,900	\$22,817,068,600	\$2,674,778,700	13.28%
TOTAL	\$66,686,337,700	\$75,406,493,900	\$8,720,156,200	13.08%

* 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 2022 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 410,769.

	2020 CENSUS	2021	2022	'21 - '22 CHANGE	'21 - '22 % CHANGE
CITIES					
Brookfield	41,464	40,276	41,430	1,154	2.87%
Delafield	7,185	7,235	7,172	(63)	-0.87%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,704	25,343	(361)	-1.40%
New Berlin	40,451	40,821	40,426	(395)	-0.97%
Oconomowoc	18,203	17,808	18,485	677	3.80%
Pewaukee	15,914	14,948	16,127	1,179	7.89%
Waukesha	71,158	71,856	71,146	(710)	-0.99%
CITIES TOTAL	219,407	218,648	220,129	1,481	0.68%
TOWNS					
Brookfield	6,477	6,789	6,480	(309)	-4.55%
Delafield	8,095	8,614	8,148	(466)	-5.41%
Eagle	3,478	3,635	3,521	(114)	-3.14%
Genesee	7,171	7,428	7,187	(241)	-3.24%
Lisbon	10,477	10,731	10,735	4	0.04%
Merton	8,277	8,537	8,308	(229)	-2.68%
Mukwonago	7,781	8,061	7,807	(254)	-3.15%
Oconomowoc	8,836	8,777	8,861	84	0.96%
Ottawa	3,646	3,941	3,659	(282)	-7.16%
TOTAL TOWNS	64,238	66,513	64,706	(1,807)	-2.72%
VILLAGES					
Big Bend	1,483	1,513	1,491	(22)	-1.45%
Butler	1,787	1,810	1,780	(30)	-1.66%
Chenequa	526	593	530	(63)	-10.62%
Dousman	2,419	2,377	2,426	49	2.06%
Eagle	2,071	2,155	2,123	(32)	-1.48%
Elm Grove	6,513	6,035	6,676	641	10.62%
Hartland	9,501	9,434	9,946	512	5.43%
Lac la Belle	279	303	283	(20)	-6.60%
Lannon	1,355	1,473	1,810	337	22.88%
Menomonee Falls	38,527	39,379	39,213	(166)	-0.42%
Merton	3,441	3,756	3,482	(274)	-7.29%
Mukwonago	8,040	7,978	8,157	179	2.24%
Nashotah	1,321	1,359	1,319	(40)	-2.94%
North Prairie	2,202	2,252	2,208	(44)	-1.95%
Oconomowoc Lake	566	607	572	(35)	-5.77%
Pewaukee	8,238	7,933	8,215	282	3.55%
Summit	4,784	5,159	5,061	(98)	-1.90%
Sussex	11,487	11,587	11,750	163	1.41%
Vernon	7,474	7,692	7,486	(206)	-2.68%
Wales	2,862	2,669	2,917	248	9.29%
Waukesha	8,457	9,441	8,489	(952)	-10.08%
TOTAL VILLAGES	123,333	125,505	125,934	429	0.34%
TOTAL: COUNTY	406,978	410,666	410,769	103	0.03%

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

SOURCE: Wisconsin Department of Administration.

GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA

EXCLUDES BRIDGES LIBRARY SYSTEM

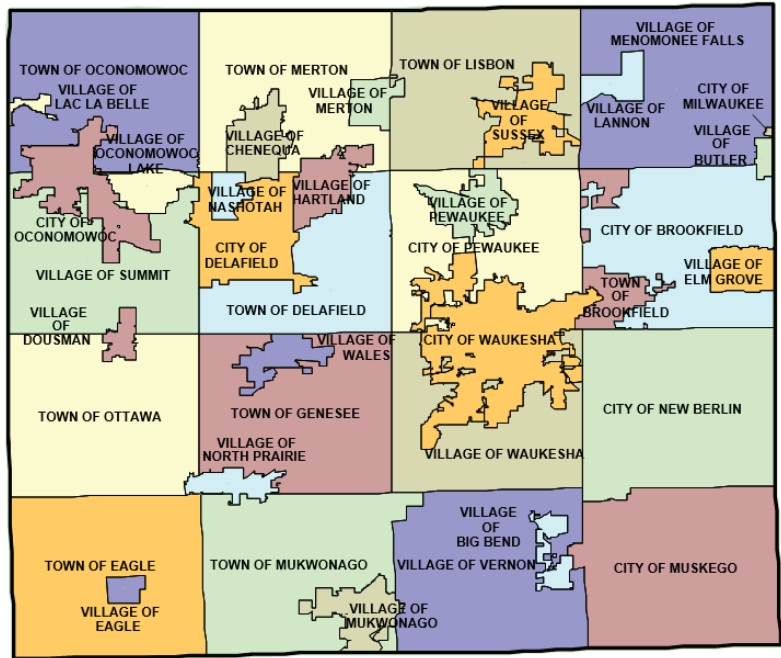
		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2013	2012	\$2.11	\$0.10	5.0%	
2014	2013	\$2.15	\$0.04	1.9%	
2015	2014	\$2.08	(\$0.07)	-3.3%	
2016	2015	\$2.04	(\$0.04)	-1.9%	
2017	2016	\$2.00	(\$0.04)	-2.0%	
2018	2017	\$1.95	(\$0.05)	-2.5%	
2019	2018	\$1.89	(\$0.06)	-3.1%	
2020	2019	\$1.82	(\$0.07)	-3.7%	
2021	2020	\$1.76	(\$0.06)	-3.3%	
2022	2021	\$1.68	(\$0.08)	-4.5%	
Adopted	2023	2022	\$1.53	(\$0.15)	-8.9%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
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%	
2019	2018 (3)	\$104,363,046	\$940,671	0.9%	
2020	2019	\$106,202,483	\$1,839,437	1.8%	
2021	2020	\$107,813,395	\$1,610,912	1.5%	
2022	2021	\$109,503,123	\$1,689,728	1.6%	
Adopted	2023	2022	\$112,298,983	\$2,795,860	2.6%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
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%	
2019	2018	\$55,212,959,400	\$2,229,974,200	4.2%	
2020	2019	\$58,358,920,500	\$3,145,961,100	5.7%	
2021	2020	\$61,132,610,900	\$2,773,690,400	4.8%	
2022	2021	\$64,997,770,400	\$3,865,159,500	6.3%	
Adopted	2023	2022	\$73,452,931,500	\$8,455,161,100	13.0%

- 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 1/1/2022	410,769
2020 Census	406,978
*WI Department of Administration (2022), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$75,406,493,900
Excluding TID	\$73,452,931,500

BRIEF WAUKESHA COUNTY HISTORY

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

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

In April of 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 highest median household income, second highest per capita income, and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 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
ProHealth Care	5,000
Kohl's Department Stores	4,000
Froedtert	3,980
Roundy's (Kroger)	3,400
Quad Graphics Inc.*	3,000
Advocate Aurora Healthcare	2,800
General Electric Healthcare	2,397
Milwaukee Electric Tool/Empire Level	2,161
Generac	1,750
School District of Waukesha	1,600
Target Corporation	1,565
Wal-Mart Corporation	1,517
Waukesha County	1,404
Eaton Cooper Power Systems	1,100
Waukesha County Technical College	1,100
BMO Harris Bank, N.A.	1,032
Spring City/Pieper Electric	1,000
Subtotal	38,806

* No survey responded received in 2022. Latest response available (2021) is used.
Source: The 2021-2022 Business Journal Book of Lists, Data Axle Genie, (www.dataaxlegenie.com), publically available disclosure documents available on EMMA.msrb.org, the County and employer contacts April 2022.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2021 NAICS (1)
Retail Trade, Transportation, Utilities	48,946
Manufacturing	41,310
Education and Health	41,526
Professional and Business Services	34,925
Leisure and Hospitality	19,748
Construction	17,678
Financial Activities	15,760
Other Services (2)	8,171
Public Administration	6,231
Information	3,577
Total	237,872

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

PRINCIPAL TAXPAYERS		
TAXPAYER	2021 EQUALIZED VALUE	2020 RANK
Wimmer Brothers	\$257,867,300	2
The Corners of Brookfield*	\$214,503,400	1
ProHealth Care	\$186,061,624	3
Brookfield Square*	\$166,028,200	6
Individual (Thomson)	\$161,555,400	4
Aurora	\$143,069,700	7
Kohl's Department Stores	\$136,646,400	5
Fiduciary Real Estate Development	\$132,744,300	9
Target Corporation	\$118,011,700	8
Irgens	\$115,383,400	N/A
Subtotal	\$1,631,871,424	
% Total 2021 Equalized Value**	2.4%	

*Includes adjacent and nearby properties owned by multiple entities
**2021 total equalized value including TID of \$66,686,337,700
Source: Waukesha County Tax System & Wisconsin Department of Revenue
See Waukesha County Annual Comprehensive Financial Report for more detailed information

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2021	1,124	\$599,050
2020	868	\$393,312
2019	879	\$354,686
2018	1,061	\$437,265
2017	855	\$351,821

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2021 (1)		
Waukesha County		\$82,032
State of Wisconsin		\$59,626
United States		\$64,143
JOBS, 2021 (2)		
		237,872
UNEMPLOYMENT RATE, 2021 (3)		
		3.1%

(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
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
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223
2023	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648
% of Total	77.0%	1.2%	19.0%	2.3%	0.5%

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



Andrew Thelke, Director
Waukesha County Department of Administration

Department of Administration – Budget Division:

William P. Duckwitz, Budget Manager

Stephanie M. Hall, Budget Management Specialist

Michelle J. Czech, Senior Financial Budget Analyst

Clara L. Daniels, Senior Financial Budget Analyst

Alex J. Klosterman, Senior Financial Budget Analyst

Mitchell C. Wenzel, Budget Intern

WAUKESHA COUNTY

Department Heads

Administration	Andrew Thelke
* 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	Elizabeth Aldred
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Presiding Judge.....	William J. Domina
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