



A BRIEF GUIDE TO THE 2024 WAUKESHA COUNTY ADOPTED BUDGET



The Budget-In-Brief is a summary document. Further detail on the 2024 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 2027)

Board of Supervisors

(Terms Expire April 2024)

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Keith Hammitt..... First Vice-Chairperson
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Jeremy Walz
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About the cover:

Waukesha County Courthouse: Built in 1959 and now on the verge of a transformation into the future. From a drone view above, the courthouse is undergoing a 4-year remodeling construction project. The work will result in state-of-the art HVAC, plumbing, electrical, audio-visual systems. In addition, the project will upgrade security systems, public announcement system, expanded entrance, and secure state of the art courtrooms.

Cover photo by:

Christopher Dickerson, Land Information Systems Analyst, Waukesha County Parks & Land Use

Composition and Layout by:

Hillary Mintz, Press Secretary/Public Information Officer 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 7, 2023

Dear Honorable County Board Supervisors:

This 2024 Adopted Budget is focused on delivering services the public needs and demands, and it is all coming at a time when pressures are mounting beyond our control. As a county we must confront these pressures in order to maintain the high standards of service our community expects while navigating high inflation, levy limits, and Shared Revenue.

In recent years, our County has experienced the impact of rising inflation, which has escalated costs across the board, including the cost of essential services and infrastructure maintenance. The existing levy limits have proven insufficient to adequately fund these needs, compelling us to seek additional avenues to sustain our operations and investments. Residents are outspoken about the fact that they want a high level of public safety, low taxes and services they can count on. My goal is to build a budget keeping those priorities from residents at the forefront, all while tackling these complex economic struggles. Our Public Safety, Justice and Law Enforcement program areas remains our top funding priority. In fact, the Sheriff's Department receives the most tax levy and new Shared Revenue in this budget than any other County department, marking yet again, a years-long trend. This budget includes clear examples of the County's top priorities, plus our plans to improve services and keep taxes low.

Shared Revenue is a vital aspect of our financial framework, and while we appreciate the state's support with an additional \$3.5 million, we find it essential to emphasize that this year's increase in Shared Revenue will not suffice in resolving our long-term financial challenges. Our scarce, limited new levy and Shared Revenue, must be directed towards addressing the impact of inflation, labor market dynamics, and a compensation study. The rising inflation and labor market trends have resulted in difficulty in attracting and retaining skilled employees who are vital to delivering essential public services. That is why we engaged in a comprehensive compensation study, and it is crucial that we confront this major challenge to ensure we offer competitive pay and benefits, attracting new talent and retaining our current workforce.

As responsible stewards of our community's well-being, we are doing our utmost to navigate the challenges posed by these major market forces. It is imperative that we work collaboratively to craft a sustainable fiscal plan that addresses these concerns while prioritizing the welfare of our constituents. These are long-term investments in our community and our future. The Board has great responsibility to represent the constituents. This budget reflects hard work, strategic planning, collaboration and the partnership with you all.

The 2024 County general property tax levy totals \$114.9 million, an increase of 2.28% or \$2,563,183. 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 1.79% as compared to 1.75% in the prior year. This growth in levy is against an equalized property tax base of \$82.6 billion, which experienced a 12.5% increase.

The Justice and Law Enforcement program areas remain a priority, receiving over half of the new levy and Shared Revenue allocated to operations, an increase of \$2,235,229 (broken out by department below). Another \$1.3 million of ARPA funding is provided to this functional area to help phase-in the impact of the compensation study.

- The Sheriff's Department receives an additional \$1.5 million, 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 33 municipalities, includes an increase of \$247,000 to cover its cost to continue.
- Circuit Courts and the District Attorney's Office receive an additional \$359,000 to cover cost to continue and minimal or decreasing revenues in many areas. The budget also includes about \$303,000 of ARPA funding for three sunset positions in the District Attorney's Office for continued support of the sixth criminal court.

- The Medical Examiner’s Office receives an additional \$129,000 to cover the cost to continue and to help address high caseloads, including an increase in part-time pathologist assistance.

SERVICE LEVEL ADJUSTMENTS

The 2024 budget includes changes in service levels in several areas:

- The Department of Health and Human Services (HHS) met a long-term, state-mandated goal of eliminating the wait list for participating in the Children’s Long-Term Support (CLTS) program in March of 2023. This budget continues to provide additional resources to help keep up with growing enrollment needs by increasing case management support by \$836,000. This expansion and the cost to continue services are funded with \$1.2 million of additional state revenues. The budget also includes an additional \$1.0 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.
- The County continues with its second year of making use of lawsuit settlement funds to fight the opioid and fentanyl crisis. Opioid settlement funds are budgeted to increase by \$243,000 to \$973,000, and includes \$360,000 for inpatient and outpatient treatment; \$227,000 to expand existing correctional treatment programs to reduce relapses and recidivism; \$192,000 to fund the pre-trial diversion program that targets low- to moderate-risk defendants, primarily with opioid use disorders; \$92,000 for a marketing campaign to educate the public on opioid addiction and treatment; \$50,000 for out-of-home care for children whose families have been affected by opioid addiction; \$31,000 for software to track the location of overdose response kits; and \$21,000 in Drug Court training for our judicial and law enforcement partners. The County has been awarded \$24.4 million in settlement payments, which began in 2022 and are expected to continue through 2038.
- The County is planning to open a new Regional Crisis Stabilization Facility (RCSF) for 2024 to help transition mental health clients from crisis inpatient services to a more appropriate level of subacute care and help ensure safe discharge into the community. The budget totals \$1.2 million for the first year of service, and initial operations are funded with \$812,400 from the Wisconsin Department of Health Services RCSF grant and \$398,600 from charges for service.
- The Corporation Counsel budget includes an additional 1.00 FTE child support specialist to help offset higher caseloads and a 1.00 FTE paralegal to provide specialized work that frees up attorney resources. These new positions are mostly covered with an increase in state general purpose revenue of \$154,600.
- The Department of Public Works budget defunds 1.00 FTE patrol worker for State Highway Maintenance due to the state revenues not keeping pace with the cost to continue operations.
- Utility expenses for general county buildings that are accounted for in the Department of Public Works consist of electricity, natural gas, and water/sewer service, and are budgeted to increase nearly \$310,000 largely due to rate increases.

INVESTING IN INFRASTRUCTURE

The 2024 capital budget, with total expenditures of \$52.9 million, increases by \$7.3 million from the 2023 budget, and includes \$35.4 million for the 2024 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 2024 budget also includes \$7.5 million toward repaving and rehabilitation on County Trunk Highways, including construction of CTH T (Grandview Boulevard), from Northview Road to I-94 in the City of Waukesha, and the design/land acquisition phases for segments of CTH O (Moorland Road) in the City of New Berlin, as part of multi-year effort to rehabilitate and improve one of the County’s busiest highways. Nearly \$1.4 million is budgeted as part of another multi-year effort to provide key infrastructure improvements at the County’s golf courses and ice arena facilities.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2024 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

2024 BUDGET SUMMARY

	2023 Adopted Budget	2024 Budget	Incr/(Decr) From 2023 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$331,344,450	\$338,446,510	\$7,102,060	2.14%
MEMO: Less Interdept. Charges (a)	<u>\$46,217,949</u>	<u>\$46,848,777</u>	<u>\$630,828</u>	1.36%
MEMO: Net Expenditures (a)	\$285,126,501	\$291,597,733	\$6,471,232	2.27%
Less: Revenues (Excl. Retained Earnings)	\$205,861,967	\$208,072,266	\$2,210,299	1.07%
Less Net Appropriated Fund Balance	<u>\$10,686,008</u>	<u>\$12,333,207</u>	<u>\$1,647,199</u>	
TAX LEVY - OPERATING BUDGETS	\$114,796,475	\$118,041,037	\$3,244,562	2.83%
CAPITAL PROJECTS BUDGET				
Expenditures	\$45,603,000	\$52,920,900	\$7,317,900	16.0%
Less: Revenues	\$41,768,501	\$45,485,004	\$3,716,503	8.9%
Less: Appropriated Fund Balance	<u>\$2,332,384</u>	<u>\$6,436,638</u>	<u>\$4,104,254</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,502,115	\$999,258	(\$502,857)	-33.5%
COUNTY TOTALS				
Expenditures (a)	\$376,947,450	\$391,367,410	\$14,419,960	3.8%
Less: Revenues	\$247,630,468	\$253,557,270	\$5,926,802	2.4%
Less: Appropriated Fund Balance	<u>\$13,018,392</u>	<u>\$18,769,845</u>	<u>\$5,751,453</u>	
County General Tax Levy (Excl Library)(b)	\$112,298,983	\$114,862,166	\$2,563,183	2.28%
Federated Library Tax Levy (c)	\$3,999,607	\$4,178,129	\$178,522	4.5%
Total County Tax Levy (b)	\$116,298,590	\$119,040,295	\$2,741,705	2.36%

- (a) 2024 operating budget net expenditures are \$291,597,733 and total County net expenditures are \$344,518,633 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) The tax levy (for 2024 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 (1.79% for 2024), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity.
- (c) Special County Library tax applied to those Waukesha County communities without a library.

2024 Budget Tax Levy Breakdown

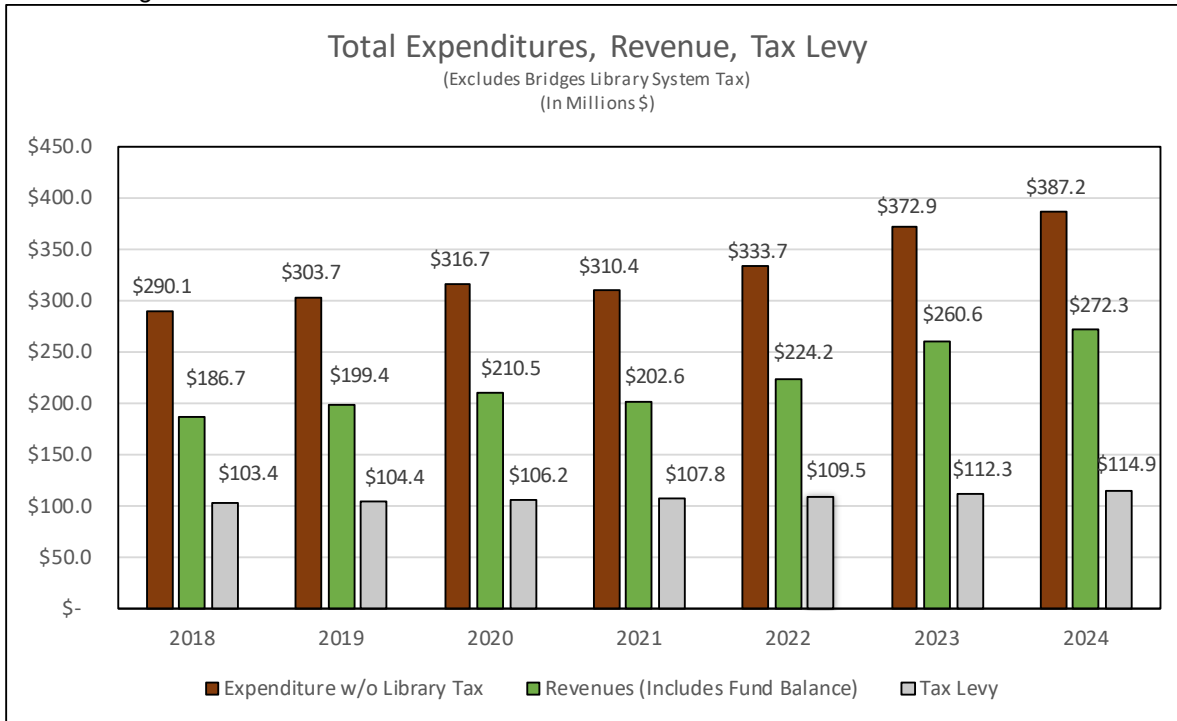
(General County and Federated Library)

	2023 Adopted Budget	2024 Budget	Incr/(Decr) From 2023 Adopted Budget	
			\$	%
General County Tax Levy	\$112,298,983	\$114,862,166	\$2,563,183	2.28%
General County Tax Rate	\$1.5289	\$1.3899	(\$0.1390)	-9.09%
General County Equalized Value	\$73,452,931,500	\$82,638,928,700	\$9,185,997,200	12.51%
Federated Library Tax Levy	\$3,999,607	\$4,178,129	\$178,522	4.46%
Federated Library Tax Rate	\$0.2156	\$0.2016	(\$0.0140)	-6.49%
Federated Library Equalized Value	\$18,555,002,500	\$20,729,686,000	\$2,174,683,500	11.72%

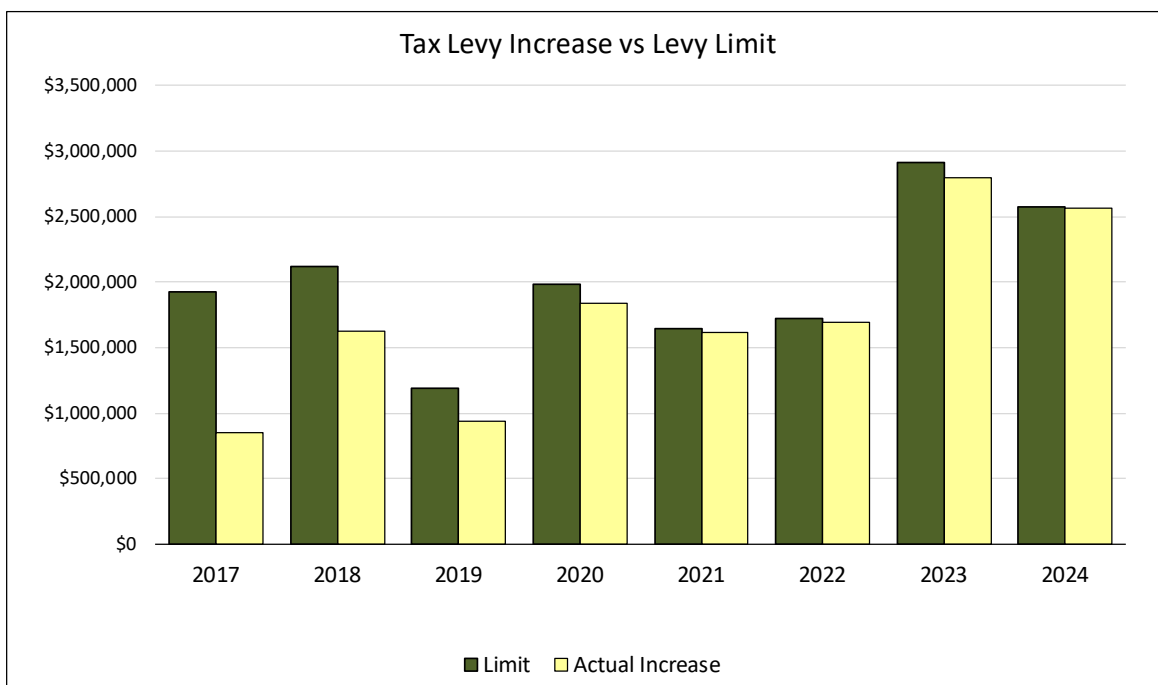
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2024 proposed budget requires a general county tax levy of \$114,862,166, which is an increase of 2.28% or \$2,563,183.

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



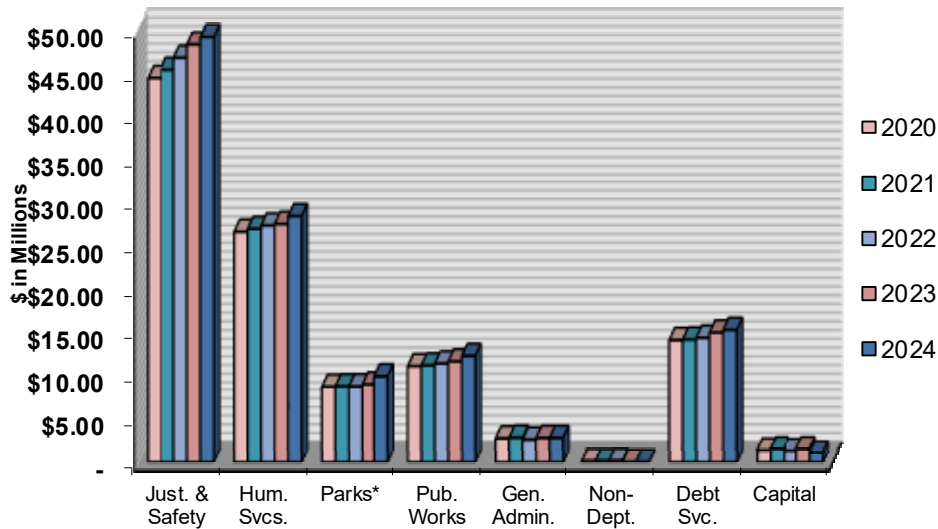
The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction and changes in debt service payments.



2023-2024 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2023 Adopted Budget		2024 Budget	Incr/(Decr) From 2023 Adopted Budget	
				\$	%
Justice & Public Safety	\$48,307,699		\$49,167,928	\$860,229	1.8%
Health & Human Services	\$27,547,240		\$28,449,091	\$901,851	3.3%
Parks, Env., Educ. & Land Use	\$9,176,897		\$10,095,517	\$918,620	10.0%
Public Works	\$11,815,363		\$12,437,628	\$622,265	5.3%
General Administration	\$2,825,036		\$2,462,660	\$(362,376)	-12.8%
Non-Departmental	\$0		\$0	-	N/A
Debt Service	\$15,124,240		\$15,428,213	\$303,973	2.0%
Capital Projects	\$1,502,115		\$999,258	\$(502,857)	-33.5%
Total Tax Levy	\$116,298,590		\$119,040,295	\$2,741,705	2.4%

**2020-2024 Budgeted Tax Levy
by Functional Area**



The chart above shows the majority of recent tax levy growth trend to be primarily within the Justice and Public Safety.

* Includes Parks, Environment, Education and Land Use

Mission Statement:

“The mission of Waukesha County government is to promote the health, safety and quality of life of citizens while fostering an economically vibrant community. We are committed to delivering effective, high quality programs and services in a courteous and fiscally prudent manner.”

Vision Statement:

“Waukesha County...leading the way with quality and value.”

Standards of Service Excellence:

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

County-Wide Pillars:

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

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

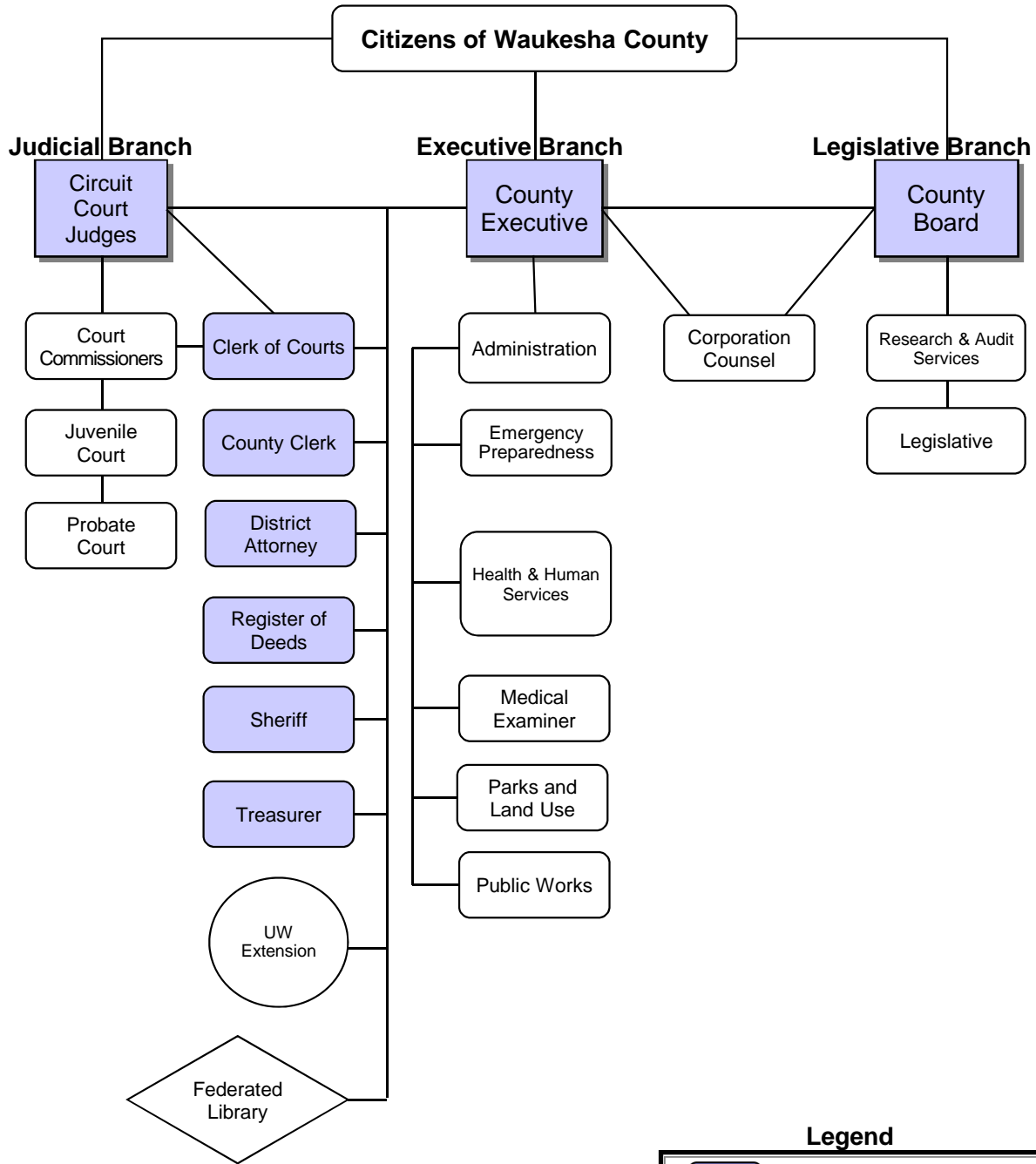
In addition to statutory requirements and conformance with recognized financial standards, Waukesha County’s commitment to strategic budgeting requires decisions to be made in conformance with the County’s budget philosophy:

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



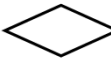
Departmental budgets are tied to the Strategic Plan in the following manner:

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

Waukesha County Organizational Chart



Legend

	Elected Officials
	County and State Shared Governance
	Board or Commission Governance

BUDGETED POSITIONS 2022-2024 - SUMMARY BY DEPARTMENT

BY DEPARTMENT	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	Incr/(Decr) From 2023 Adopt Budget
Administration (Includes End User Operations & Tech.)	103.00	107.50	107.50	110.00	2.50
Bridges Library System	8.00	7.00	7.00	7.00	0.00
Circuit Court Services	84.50	84.50	84.50	81.00	(3.50)
Corporation Counsel	41.00	41.00	41.00	42.85	1.85
County Board	3.50	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	40.50	41.00	41.00	36.53	(4.47)
Emergency Preparedness	65.50	65.50	65.50	66.00	0.50
Health & Human Services	441.71	440.46	440.46	441.67	1.21
Medical Examiner	14.50	16.00	16.00	16.00	0.00
Parks & Land Use	101.00	102.05	102.05	103.31	1.26
Public Works	132.00	131.00	131.00	131.00	0.00
Register Of Deeds	16.00	16.00	16.00	16.00	0.00
Sheriff	363.34	353.50	353.50	352.50	(1.00)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.00	2.00	2.00	2.00	0.00
Total Regular Positions (FTE)	1,431.20	1,425.66	1,425.66	1,424.01	(1.65)
Total Extra-Help Positions (FTE)	111.44	98.40	110.90	86.98	(11.42)
Total Overtime Positions (FTE)	27.67	27.75	40.25	28.45	0.70
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,570.31</u>	<u>1,551.81</u>	<u>1,576.81</u>	<u>1,539.44</u>	<u>(12.37)</u>

SIGNIFICANT CHANGES FOR 2024:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 12.37, including temporary extra help and overtime.
- There is a net decrease of 1.65 FTE budgeted regular positions
- Temporary extra help decreases by 11.42 FTE (about 23,753 hours), and budgeted overtime increases 0.70 FTE (about 1,456 hours).

2024 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2024 ADOPTED BUDGET				Tax Levy \$ Change
	FUND BAL				'23 - '24 (b)
	EXPEND.	REVENUES	ADJUST.	TAX LEVY	
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$8,212,131	\$1,216,523	\$35,000	\$6,960,608	\$16,920
Radio Services	\$1,986,427 (a)	\$2,310,458	(\$324,031)	\$0	\$0
Radio Svcs. Rtnd. Earn.	\$0	(\$324,031)	\$324,031	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$820,598)	\$820,598	\$0	\$0
DISTRICT ATTORNEY	\$3,872,406	\$1,567,466	\$8,150	\$2,296,790	\$113,936
CIRCUIT COURT SERVICES	\$10,933,077	\$4,848,279	\$35,000	\$6,049,798	\$0
MEDICAL EXAMINER	\$2,807,302	\$1,363,089	\$26,000	\$1,418,213	\$129,373
SHERIFF	<u>\$50,251,188</u>	<u>\$17,124,575</u>	<u>\$684,094</u>	<u>\$32,442,519</u>	<u>\$600,000</u>
Subtotal: Justice & Public Safety	\$78,062,531	\$27,285,761	\$1,608,842	\$49,167,928	\$860,229
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$3,170,379	\$2,807,935	\$0	\$362,444	(\$50,422)
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$97,471,639	\$68,093,923	\$1,291,069	\$28,086,647	\$952,273
Aging and Disability Resource Center Contract (ADRC) Fund	\$4,034,993	\$4,034,993	\$0	\$0	\$0
HHS - Special Purpose Grant Fund	<u>\$882,011</u>	<u>\$882,011</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$105,559,022	\$75,818,862	\$1,291,069	\$28,449,091	\$901,851
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,551,171	\$3,693,800	\$0	(\$2,142,629)	\$491,219
UW-EXTENSION: EDUCATION	\$516,158	\$149,414	\$0	\$366,744	\$12,867
BRIDGES LIBRARY SYSTEM					
County	\$4,178,129	\$0	\$0	\$4,178,129	\$178,522
State Aids	\$2,390,910	\$2,239,969	\$150,941	\$0	\$0
CAFÉ Shared Automation	\$579,698	\$594,698	(\$15,000)	\$0	\$0
CAFÉ Rtnd. Earn.	\$0	(\$15,000)	\$15,000	\$0	\$0
CAFÉ Rtnd. Fund Balance	\$0	(\$75,000)	\$75,000	\$0	\$0
PARKS & LAND USE					
General	\$15,041,704	\$7,202,831	\$258,100	\$7,580,773	\$246,012
Community Development	\$5,396,650	\$5,396,650	\$0	\$0	\$0
Workforce Innovation	\$2,056,459	\$1,793,959	\$150,000	\$112,500	(\$10,000)
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
PLU- Special Purpose Grant Fund	\$4,500,000	\$4,500,000	\$0	\$0	\$0
Golf Courses					
Golf Course Rtnd. Earnings	\$0	\$43,417	(\$43,417)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,336,345 (a)	\$1,201,440	\$134,905	\$0	\$0
Ice Arenas Rtnd. Earnings	\$0	\$134,905	(\$134,905)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,244,059 (a)	\$1,071,247	\$2,172,812	\$0	\$0
MRF Retained Earnings	\$0	\$0	\$0	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Envir., Ed. & Land Use	\$43,620,188	\$30,317,818	\$3,206,853	\$10,095,517	\$918,620

(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.

2024 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2024 ADOPTED BUDGET				Tax Levy \$ Change
	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	'23 - '24 (b)
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$9,566,936	\$428,647	\$260,000	\$8,878,289	\$547,635
Transportation	\$18,141,980	\$14,532,641	\$50,000	\$3,559,339	\$74,630
Central Fleet Maintenance	\$4,588,286 (a)	\$4,664,549	(\$76,263)	\$0	\$0
Central Fleet Rtn'd. Earnings	\$0	(\$76,263)	\$76,263	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,903,438 (a)	\$4,089,885	(\$186,447)	\$0	\$0
Veh. Replace Rtn'd. Earnings	\$0	(\$186,447)	\$186,447	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,532,876 (a)</u>	<u>\$1,363,294</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Public Works	\$37,733,516	\$24,715,223	\$580,665	\$12,437,628	\$622,265
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE	\$730,440	\$0	\$0	\$730,440	\$47,802
COUNTY BOARD	\$1,009,958	\$0	\$0	\$1,009,958	\$2,051
COUNTY CLERK	\$1,000,432	\$299,055	\$310,915	\$390,462	\$37,349
TREASURER	\$798,805	\$6,569,402	\$120,000	(\$5,890,597)	(\$1,032,041)
ADMINISTRATION					
General	\$6,370,028	\$2,699,673	\$10,700	\$3,659,655	\$321,405
Risk Management	\$3,645,992 (a)	\$3,378,243	\$267,749	\$0	\$0
Collections	\$1,111,503 (a)	\$1,085,204	\$26,299	\$0	\$0
American Job Center	\$214,401 (a)	\$95,686	\$118,715	\$0	\$0
End User Technology	\$10,760,626 (a)	\$9,277,898	(\$30,425)	\$1,513,153	\$133,910
End User Technology Rtn'd. Earn.	\$0	(\$30,425)	\$30,425	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$613,368)	\$613,368	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,660,189</u>	<u>\$610,600</u>	<u>\$0</u>	<u>\$1,049,589</u>	<u>\$127,148</u>
Subtotal: General Administration	\$27,302,374	\$23,371,968	\$1,467,746	\$2,462,660	(\$362,376)
NON DEPARTMENTAL					
GENERAL	\$1,533,311	\$1,056,434	\$476,877	\$0	\$0
HEALTH & DENTAL INSURANCE	\$26,596,480 (a)	\$25,506,200	\$1,090,280	\$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	\$29,329,791	\$26,562,634	\$2,767,157	\$0	\$0
DEBT SERVICE--GENERAL					
	<u>\$16,839,088</u>	<u>\$0</u>	<u>\$1,410,875</u>	<u>\$15,428,213</u>	<u>\$303,973</u>
Subtotal: Operating Budget	\$338,446,510	\$208,072,266	\$12,333,207	\$118,041,037	\$3,244,562
CAPITAL PROJECTS					
	<u>\$52,920,900</u>	<u>\$45,485,004</u>	<u>\$6,436,638</u>	<u>\$999,258</u>	<u>(\$502,857)</u>
GRAND TOTAL	<u>\$391,367,410</u>	<u>\$253,557,270</u>	<u>\$18,769,845</u>	<u>\$119,040,295</u>	<u>\$2,741,705</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.

2022 - 2024 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2022 Actual	2023 Adopted Budget	2023 Estimate (a)	2024 Budget	Incr/(Decr) from 2023 Adpt. Budget
Personnel Costs	\$135,986,354	\$148,082,642	\$143,115,998	\$155,238,052	\$7,155,410
Operating Expenses	\$116,107,049	\$140,197,477	\$131,725,353	\$139,084,710	\$(1,112,767)
Interdepartmental Charges	\$24,290,770	\$24,854,235	\$24,675,679	\$25,514,882	\$660,647
Fixed Assets & Imprvmnts (a) (b)	\$819,871	\$2,074,981	\$2,084,919	\$1,769,778	\$(305,203)
Debt Service-Excl Proprietary (b)	\$14,962,321	\$16,135,115	\$15,846,987	\$16,839,088	\$703,973
Capital Projects (a) (c)	\$16,137,027	\$45,603,000	\$56,874,204	\$52,920,900	\$7,317,900
Total Expenditures	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

FUNCTIONAL AREA	2022 Actual	2023 Adopted Budget	2023 Estimate (a)	2024 Budget	Incr/(Decr) from 2023 Adpt. Budget
Justice & Public Safety	\$70,512,598	\$76,479,249	\$75,893,000	\$78,062,531	\$1,583,282
Health & Human Services	\$88,727,572	\$101,654,563	\$95,397,804	\$105,559,022	\$3,904,459
Parks, Env., Educ. & Land Use	\$35,520,679	\$44,724,903	\$42,987,261	\$43,620,188	\$(1,104,715)
Public Works (a)	\$35,422,146	\$36,510,406	\$36,721,609	\$37,733,516	\$1,223,110
General Administration	\$23,898,394	\$26,125,174	\$25,756,821	\$27,302,374	\$1,177,200
Non-Departmental	\$23,122,655	\$29,715,040	\$24,845,454	\$29,329,791	\$(385,249)
Debt Service-Excl Proprietary (b)	\$14,962,321	\$16,135,115	\$15,846,987	\$16,839,088	\$703,973
Capital Projects (a) (c)	\$16,137,027	\$45,603,000	\$56,874,204	\$52,920,900	\$7,317,900
Total Expenditures	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

- (a) Estimated expenditures exceed budget due in part to prior year appropriations carried forward and expended in current year 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 \$49,120,900 total expenditures for the Capital Improvement Plan and \$3,800,000 total expenditures for the Vehicle Replacement Plan.

2024 EXPENDITURE HIGHLIGHTS

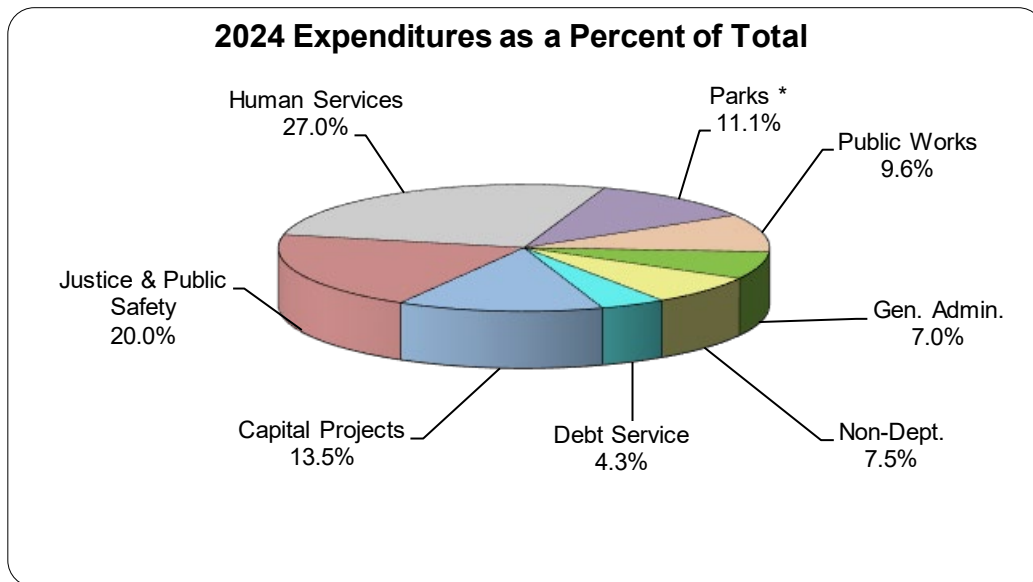
Expenditure Budget:

The 2024 total expenditure budget is \$391,367,410, an increase of \$14,419,960 or 3.8% from the 2023 adopted budget. The 2024 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$338,446,510 and capital project spending of \$52,920,900. The total operating budget increases by \$7,102,060 or 2.1% from the 2023 adopted operating budget while capital project expenditures increase by \$7,317,900 or 16.0% from the 2023 adopted budget.

The net total operating expenditure budget is \$291,597,733 after excluding \$46,848,777 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$6,471,232 or 2.3%.

The budget includes personnel costs totaling \$155.2 million or about 45.9% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$7.2 million, or 4.8% from the 2023 adopted budget level.

Operating expenses and interdepartmental charges in total decrease by \$452,120 or 0.27% from \$165.1 million in the 2023 budget to \$164.6 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1.8 million, a decrease of \$305,203 from the 2023 budget. Debt service payments are budgeted at \$16.8 million, which is an increase of \$700,973 from the 2023 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	\$78,062,531	20.0%
Human Services	\$105,559,022	27.0%
Parks *	\$43,620,188	11.1%
Public Works	\$37,733,516	9.6%
Gen. Admin.	\$27,302,374	7.0%
Non-Dept.	\$29,329,791	7.5%
Debt Service	\$16,839,088	4.3%
Capital Projects	<u>\$52,920,900</u>	13.5%
Total Expenditures	\$391,367,410	100.0%

* Includes Parks, Environment, Education and Land Use

2022-2024 REVENUE SUMMARY

SOURCE	2022	2023	2023	2024	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2023 Adpt. Budget
Intgov't Contracts & Grants	\$79,996,045	\$114,774,350	\$111,898,672	\$108,632,968	\$(6,141,382)
State Transportation Aids	\$4,984,890	\$4,984,776	\$5,126,882	\$5,126,882	\$142,106
State Shared Revenues	\$1,277,300	\$1,225,000	\$1,225,000	\$4,696,239	\$3,471,239
State Personal Prop./Computer Aid	\$1,323,382	\$1,338,401	\$1,338,401	\$1,320,465	\$(17,936)
Fines & Licenses	\$3,576,325	\$3,460,356	\$3,558,935	\$3,709,971	\$249,615
Charges for Services (a)	\$39,662,491	\$42,767,936	\$40,384,017	\$43,646,280	\$878,344
Interdepartmental Revenue	\$42,270,524	\$46,217,949	\$42,647,288	\$46,848,777	\$630,828
Other Revenues (a)	\$16,846,874	\$15,573,823	\$13,686,819	\$13,071,886	\$(2,501,937)
Interest/Penalty on Delinq Taxes	\$1,375,900	\$1,710,000	\$1,349,827	\$1,660,000	\$(50,000)
Investment Inc-Unrestricted Funds	\$2,572,013	\$2,897,646	\$6,100,000	\$4,497,646	\$1,600,000
Debt Borrowing	\$11,300,000	\$12,500,000	\$12,500,000	\$20,800,000	\$8,300,000
Appropriated Fund Balance	\$(3,492,812)	\$13,018,392	\$18,604,546	\$18,769,845	\$5,751,453
Retained Earnings (a)	\$(6,599,369)	\$180,231	\$(395,837)	\$(453,844)	\$(634,075)
Tax Levy	\$113,209,829	\$116,298,590	\$116,298,590	\$119,040,295	\$2,741,705
Total Revenues	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

FUNCTION	2022	2023	2023	2024	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2023 Adpt. Budget
Justice & Public Safety	\$24,223,144	\$26,797,690	\$26,376,142	\$27,609,792	\$812,102
Health & Human Services	\$64,450,284	\$73,822,880	\$69,508,291	\$75,818,862	\$1,995,982
Parks, Env, Educ & Land Use	\$28,773,253	\$31,946,309	\$29,955,688	\$30,154,496	\$(1,791,813)
Public Works	\$26,159,579	\$24,366,640	\$24,334,346	\$24,977,933	\$611,293
General Administration	\$20,550,307	\$22,150,674	\$24,643,699	\$23,402,393	\$1,251,719
Non-Departmental	\$26,682,292	\$26,597,543	\$23,229,174	\$26,562,634	\$(34,909)
Debt Borrowing	\$11,300,000	\$12,500,000	\$12,500,000	\$20,800,000	\$8,300,000
Capital Projects	\$3,046,885	\$29,268,501	\$29,268,501	\$24,685,004	\$(4,583,497)
Appropriated Fund Balance	\$(3,492,812)	\$13,018,392	\$18,604,546	\$18,769,845	\$5,751,453
Retained Earnings (a)	\$(6,599,369)	\$180,231	\$(395,837)	\$(453,844)	\$(634,075)
Tax Levy	\$113,209,829	\$116,298,590	\$116,298,590	\$119,040,295	\$2,741,705
Total Revenues	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

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

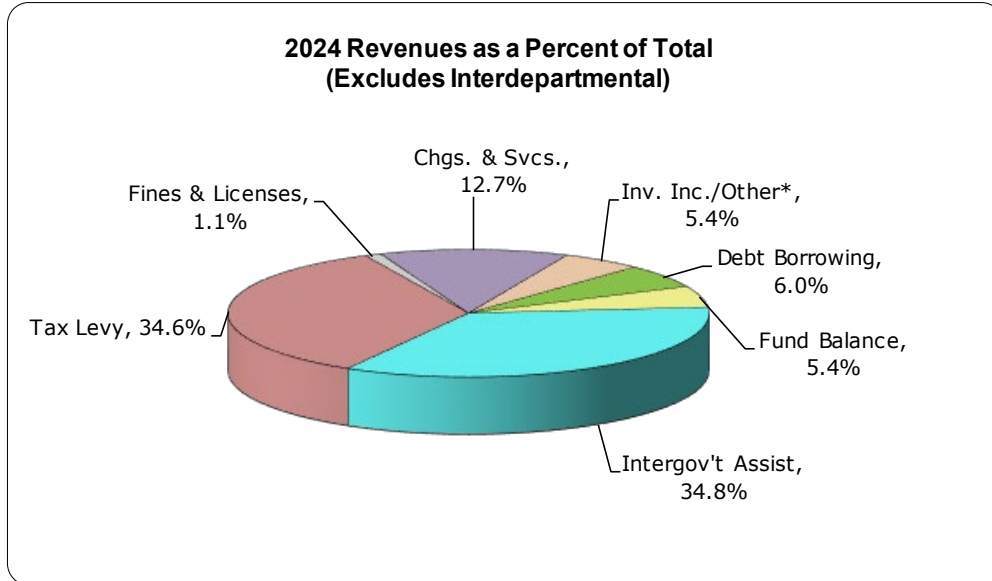
2024 REVENUE HIGHLIGHTS

Revenue Budget:

The **2024 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$253,557,270**, an increase of \$5,926,802 or 2.4% from the 2023 Adopted Budget. The revenue budget includes \$46,848,777 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2024 budgeted revenues consist of departmental operating revenues at \$208,072,226 and capital project revenues at \$45,485,004 including \$20,800,000 from planned borrowing. Overall, the operating revenues increase by \$2,210,299 or 1.1% from the prior-year budget, while capital project revenues increase by \$3,716,503 or 8.9%.

The graph below reflects the ratio of revenue sources budgeted for 2024 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 34.6% and Intergovernmental Assistance of 34.8% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

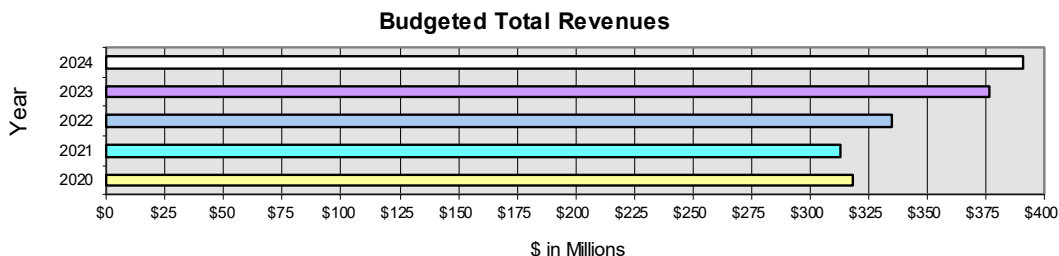
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 2020-2024. Total revenues are budgeted to increase \$14.4 million or 3.8% to \$391.4 million.



Pg #	PROJECT TITLE	Project Number	2024 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PUBLIC WORKS - BUILDINGS

498	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$35,350,000		(a)(b)	\$35,350,000
501	COMMUNICATION CTR ROOF REPLACEMENT	202209	\$10,000			\$10,000
502	COMMUNICATIONS CENTER UPS UPGRADE	202310	\$20,000			\$20,000

PUBLIC WORKS - HIGHWAYS

503	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$43,300			\$43,300
504	CTH O, CTH D TO STH 59 REHABILITATION	202013	\$988,000	\$802,400	(c)	\$185,600
505	CTH T, NORTHVIEW ROAD TO I-94 REHABILITATION	201805	\$900,200			\$900,200
506	CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$127,000			\$127,000
507	CTH EF, BARK RIVER BRIDGE	202202	\$29,800			\$29,800
508	CTH Y - CTH L to CTH HH REHABILITATION	202301	\$76,600			\$76,600
509	CTH J - CTH FT INTERSECTION	202302	\$106,400			\$106,400
510	CTH T - CTH JJ INTERSECTION	202305	\$30,400			\$30,400
511	SIGNAL CONTROLLER REPLACEMENT	202403	\$129,000	\$103,200	(d)	\$25,800
512	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
513	REPAVING PROGRAM 2023-2027	201906	\$5,510,000	\$610,000	(e)	\$4,900,000

- (a) Projects are funded in whole or in part with federal American Rescue Plan Act revenues allocated to the capital plan. See footnote (n) near the bottom of this project listing.
- (b) General Fund balance of \$4,000,000 is applied to offset project costs. See footnote (o) on next page.
- (c) Federal Surface Transport Program (STP) funding.
- (d) Federal Carbon Reduction Program funding.
- (e) Includes state County Highway Improvement Program (CHIP) funding of \$350,000 and CHIP-Discretionary funding of \$260,000.

Capital Projects 2024 Capital Projects Project Listing

Pg #	PROJECT TITLE	Project Number	2024 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PARKS AND LAND USE						
514	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$778,000	\$693,000	(f)	\$85,000
515	LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	\$250,000	\$200,000	(g)	\$50,000
516	FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$6,000	\$6,000	(h)	\$0
517	ICE ARENA FACILITY IMPROVEMENT PLAN	202409	\$596,200	\$596,200	(i)	\$0
518	PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,365,000	\$165,000	(a)(j)	\$1,200,000
SHERIFF - IT						
519	JAIL SECURITY AUDIO UPGRADE	202206	\$400,000	\$400,000	(k)	\$0
HEALTH AND HUMAN SERVICES - IT						
520	HHS TECHNOLOGY ENHANCEMENTS	202014	\$305,000		(a)	\$305,000
COUNTYWIDE - IT						
522	ERP SYSTEM IMPLEMENTATION	202215	\$1,900,000	\$615,000	(a)(l)	\$1,285,000
VEHICLE REPLACEMENT						
(m)	VEHICLE REPLACEMENT	N/A	\$3,800,000			\$3,800,000
TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$52,920,900	\$4,190,800		\$48,730,100
ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED						
STATE COMPUTER EQUIPMENT EXEMPTION				\$625,000		
EXISTING STATE SHARED REVENUE/UTILITY PAYMENT				\$200,000		
SUPPLEMENTAL SHARED REVENUE				\$1,996,239		
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)				\$695,465		
AMERICAN RESCUE PLAN ACT FUNDING (ARPA) (n)				\$18,490,000		
GENERAL FUND BALANCE (o)				\$4,085,000		
CAPITAL PROJECT FUND BALANCE				\$245,138		
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN				\$17,000,000		
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT				\$3,800,000		
INVESTMENT INCOME EARNED ON DEBT ISSUE				\$594,000		
TOTAL FROM OTHER FUNDING SOURCES						\$47,730,842
TAX LEVY						\$999,258

- (f) Golf Course Fund Balance of \$693,000. An additional \$85,000 of General Fund balance is allocated to partially offset project costs. See footnote (o) below.
- (g) Funding from the Federal Congestion Mitigation and Air Quality (CMAQ) program, State of Wisconsin Department of Natural Resources (DNR) Stewardship grant, and municipal local share.
- (h) Funding from the state DNR Waterfowl Stamp Program, Southeast Wisconsin Fox River Commission Grant, and state Department of Agriculture, Trade, and Consumer Protection Soil and Water Resource Management Grant.
- (i) Parkland Management and Land Acquisition (Tarmann) Fund Balance of \$398,500 and Energy Efficiency and Conservation Block Grant funding of \$197,700.
- (j) Funding of \$165,000 is from the federal Transportation Alternative Program and the state DNR Stewardship Program.
- (k) Jail Assessment Fund balance
- (l) End User Technology Fund Balance of \$615,000.
- (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.
- (o) General Fund balance, including \$4,000,000 allocated to the Courthouse Project Step 2 –Renovate 1959 Courthouse and \$85,000 allocated to the Golf Course Infrastructure project.

For more information about these capital projects, visit the Capital Projects functional area document, located [here](#).

WAUKESHA COUNTY 2024-2028 CAPITAL PROJECT PLAN SUMMARY

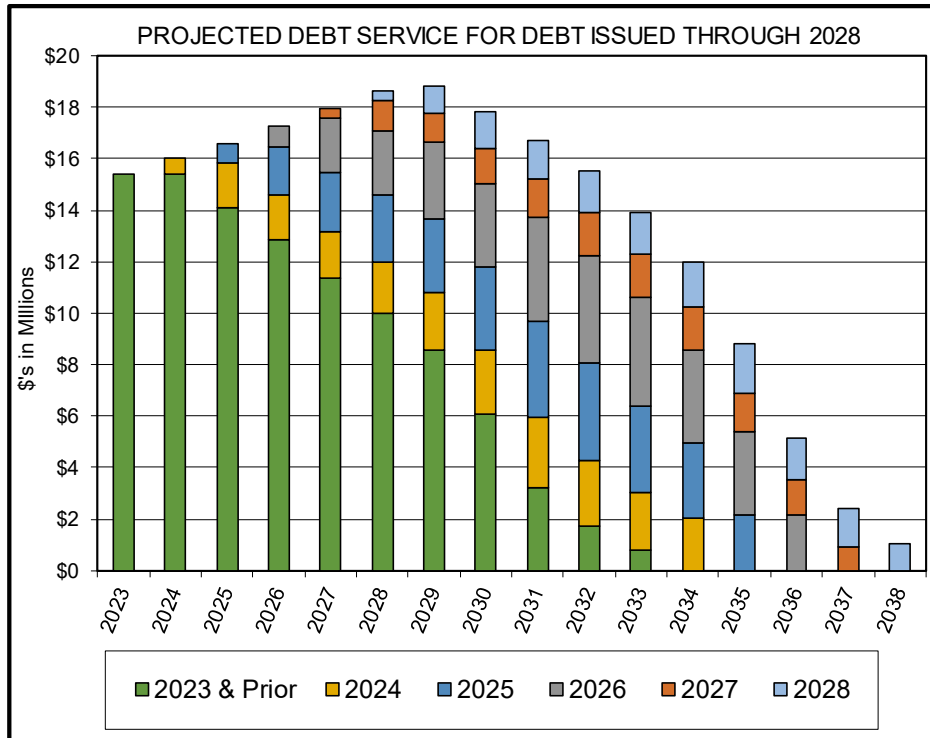
FUNCTIONAL AREA:	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$35,380,000	\$20,813,000	\$20,700,000	\$925,000	\$663,000	\$78,481,000
System Projects	<u>\$400,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>
Subtotal	\$35,780,000	\$20,813,000	\$20,700,000	\$925,000	\$663,000	\$78,881,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$0	\$0	\$0	\$25,000	\$540,000	\$565,000
System Projects	<u>\$305,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$305,000</u>
Subtotal	\$305,000	\$0	\$0	\$25,000	\$540,000	\$870,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects (a)	\$2,995,200	\$1,581,400	\$4,161,900	\$1,706,100	\$2,642,100	\$13,086,700
PUBLIC WORKS						
Priority Corridor Expansion	\$0	\$0	\$3,744,000	\$0	\$0	\$3,744,000
Intersections and Bridges	\$622,600	\$1,505,300	\$1,340,700	\$730,200	\$677,500	\$4,876,300
Pavement and Rehabilitation	<u>\$7,518,100</u>	<u>\$9,425,800</u>	<u>\$13,883,600</u>	<u>\$4,850,000</u>	<u>\$5,600,000</u>	<u>\$41,277,500</u>
Subtotal Highways	\$8,140,700	\$10,931,100	\$18,968,300	\$5,580,200	\$6,277,500	\$49,897,800
Facilities	\$0	\$100,000	\$631,000	\$1,410,000	\$226,000	\$2,367,000
Airport	\$0	\$0	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$550,000</u>	<u>\$600,000</u>	<u>\$1,150,000</u>
Subtotal Public Works	\$8,140,700	\$11,031,100	\$19,599,300	\$7,540,200	\$7,103,500	\$53,414,800
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$1,900,000	\$0	\$0	\$0	\$539,000	\$2,439,000
TOTAL GROSS EXPENDITURES	\$49,120,900	\$33,425,500	\$44,461,200	\$10,196,300	\$11,487,600	\$148,691,500
Less Proj. Specific Rev./Proprietary Fund Bal.	<u>(\$3,790,800)</u>	<u>(\$3,610,400)</u>	<u>(\$7,182,900)</u>	<u>(\$1,236,100)</u>	<u>(\$1,292,100)</u>	<u>(\$17,112,300)</u>
NET EXPENDITURES	\$45,330,100	\$29,815,100	\$37,278,300	\$8,960,200	\$10,195,500	\$131,579,200
Cash Balances Excluding Property Tax Levy	<u>(\$26,736,842)</u>	<u>(\$5,101,985)</u>	<u>(\$9,363,185)</u>	<u>(\$771,000)</u>	<u>(\$771,000)</u>	<u>(\$42,744,012)</u>
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$18,593,258	\$24,713,115	\$27,915,115	\$8,189,200	\$9,424,500	\$88,835,188

- (a) Category includes \$365,000 for concrete sidewalk, stairway, and parking lot improvements for the University of Wisconsin-Milwaukee at Waukesha campus.
- (b) Category includes \$10,000 for design phase to replace dual duct air handling units for the University of Wisconsin-Milwaukee at Waukesha campus.

The 2024-2028 Capital Plan identifies 445 projects at an estimated total cost of \$148.7 million over the five-year period. Projects in the first year of the plan represent the 2024 Budget. Major projects for future years are briefly explained in the following narrative. A project listing all projects in the plan is shown on the following pages.

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/2024-2028-capital-plan/>

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.)



	2024	2025	2026	2027	2028
	Budget	5 - Year Plan	5 - Year Plan	5 - Year Plan (c)	5 - Year Plan (c)

Capital Plan					
Capital Plan Project Costs (c)	\$49,120,900	\$33,425,500	\$44,461,200	\$14,512,215	\$15,602,215
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$3,790,800	\$3,610,400	\$7,182,900	\$1,236,100	\$1,292,100
Tax levy/Current Funds (b)	\$27,736,100	\$6,033,100	\$10,394,300	\$1,902,115	\$1,902,115
Investment Income	\$594,000	\$782,000	\$884,000	\$374,000	\$408,000
Borrowed Funds	\$17,000,000	\$23,000,000	\$26,000,000	\$11,000,000	\$12,000,000
Total Capital Plan Funding	\$49,120,900	\$33,425,500	\$44,461,200	\$14,512,215	\$15,602,215
Vehicle/Equipment Replacement					
Replacement Costs	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000
Replacement Borrowing	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	4.00%	4.00%	4.00%	4.00%	4.00%
Planned Bond Issue	\$20,800,000	\$27,200,000	\$29,000,000	\$14,000,000	\$14,500,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.

(b) Includes funds from Capital and General Fund Balances.

(c) Current Five-Year Plan includes \$10.2 million and \$11.5 million of known project costs in 2027 and 2028. The estimates in this table are increased about \$4 million each year, anticipating more project needs will be known as those years approach.

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 2024-2028 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. Most projected expenditures for governmental operations assume a 3.0% annual growth rate after 2024.

(Millions)	2022	2023	2024	2025	2026	2027	2028
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$238.2	\$260.6	\$276.5	\$280.1	\$288.3	\$296.7	\$305.7
Debt Ser.(b)(c)	\$15.0	\$15.4	\$16.0	\$16.6	\$17.3	\$18.0	\$18.6
Ratio (%) of Debt to Oper	6.3%	5.9%	5.8%	5.9%	6.0%	6.1%	6.1%

(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
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$12,500,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$10,150,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$10,200,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$14,500,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$13,000,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$8,100,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$5,100,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$4,310,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$2,000,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$800,000
TOTAL DEBT 12/31/23					\$80,660,000
2024 ISSUE					\$20,800,000
TOTAL DEBT (b)					<u>\$101,460,000</u>

(a) GOPN=General Obligation Promissory Note

(b) The 2024 budget will reduce the outstanding debt with the budgeted principal payment of \$14,345,000 to \$87,115,000 before the 2024 issue.

Outstanding Debt Limit

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

	2022 Budget Year	2023 Budget Year	2024 Budget Year
Equalized Value (d)	\$66,686,337,700	\$75,406,493,900	\$84,956,236,000
Debt Limit (5% x equalized value)	\$3,334,316,885	\$3,770,324,695	\$4,247,811,800
Outstanding Debt (e)	\$95,073,000	\$94,444,000	\$101,460,000
Available Debt Limit	\$3,239,243,885	\$3,675,880,695	\$4,146,351,800
Percent of Debt Limit Available	97.1%	97.5%	97.6%

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

(d) Includes anticipated 2024 debt issue of \$20.8 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 30% 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.											■	

Table 4
EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 9, 2023 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$84,956,236,000. This represents a increase of \$9,549,742,100 or 12.66% from 2022. A table listing 2022 and 2023 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2022 EQUAL PROP. VALUE	2023 EQUAL PROP. VALUE	'22 - '23 CHANGE	%
				CHANGE
CITIES:				
Brookfield	\$9,027,968,300	\$9,943,967,300	\$915,999,000	10.15%
Delafield	\$1,937,919,800	\$2,307,810,400	\$369,890,600	19.09%
* Milwaukee	\$15,240,100	\$16,081,000	\$840,900	5.52%
Muskego	\$4,193,373,200	\$4,788,855,500	\$595,482,300	14.20%
New Berlin	\$7,105,119,400	\$7,871,954,300	\$766,834,900	10.79%
Oconomowoc	\$3,160,762,900	\$3,745,228,800	\$584,465,900	18.49%
Pewaukee	\$4,137,683,700	\$4,856,403,000	\$718,719,300	17.37%
Waukesha	\$8,702,131,200	\$9,487,929,500	\$785,798,300	9.03%
SUBTOTAL	\$38,280,198,600	\$43,018,229,800	\$4,738,031,200	12.38%
TOWNS:				
Brookfield	\$1,579,707,100	\$1,618,867,500	\$39,160,400	2.48%
Delafield	\$2,187,285,800	\$2,429,161,100	\$241,875,300	11.06%
Eagle	\$691,624,100	\$803,590,500	\$111,966,400	16.19%
Genesee	\$1,458,726,500	\$1,450,843,200	(\$7,883,300)	-0.54%
Merton	\$2,275,605,700	\$2,680,122,200	\$404,516,500	17.78%
Mukwonago	\$1,260,019,100	\$1,408,313,700	\$148,294,600	11.77%
Oconomowoc	\$2,268,621,400	\$2,741,544,400	\$472,923,000	20.85%
Ottawa	\$805,674,900	\$793,889,200	(\$11,785,700)	-1.46%
SUBTOTAL	\$12,527,264,600	\$13,926,331,800	\$1,399,067,200	11.17%
VILLAGES:				
Big Bend	\$233,145,100	\$246,944,600	\$13,799,500	5.92%
Butler	\$308,207,100	\$342,945,300	\$34,738,200	11.27%
Chenequa	\$602,142,500	\$682,173,500	\$80,031,000	13.29%
Dousman	\$267,100,600	\$300,115,000	\$33,014,400	12.36%
Eagle	\$266,536,300	\$310,325,400	\$43,789,100	16.43%
Elm Grove	\$1,481,021,900	\$1,611,607,000	\$130,585,100	8.82%
Hartland	\$1,744,361,100	\$1,995,168,100	\$250,807,000	14.38%
Lac la Belle	\$149,755,200	\$172,683,300	\$22,928,100	15.31%
Lannon	\$235,171,800	\$294,020,300	\$58,848,500	25.02%
** Lisbon	\$1,781,962,100	\$2,010,232,000	\$228,269,900	12.81%
Menomonee Falls	\$6,939,272,100	\$7,795,110,600	\$855,838,500	12.33%
Merton	\$608,292,700	\$717,836,600	\$109,543,900	18.01%
Mukwonago	\$1,158,525,200	\$1,335,589,200	\$177,064,000	15.28%
Nashotah	\$247,324,200	\$308,695,000	\$61,370,800	24.81%
North Prairie	\$318,421,800	\$363,326,000	\$44,904,200	14.10%
Oconomowoc Lake	\$488,352,900	\$535,525,400	\$47,172,500	9.66%
Pewaukee	\$1,177,242,600	\$1,361,836,700	\$184,594,100	15.68%
Summit	\$1,458,868,700	\$1,818,609,600	\$359,740,900	24.66%
Sussex	\$1,921,321,200	\$2,259,570,900	\$338,249,700	17.61%
Vernon	\$1,275,990,100	\$1,331,536,500	\$55,546,400	4.35%
Wales	\$507,646,500	\$629,229,300	\$121,582,800	23.95%
Waukesha	\$1,428,369,000	\$1,588,594,100	\$160,225,100	11.22%
SUBTOTAL	\$24,599,030,700	\$28,011,674,400	\$3,412,643,700	13.87%
TOTAL	\$75,406,493,900	\$84,956,236,000	\$9,549,742,100	12.66%

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

** Lisbon became a village following a January 2023 special referendum election.

SOURCE: Wisconsin Department of Revenue.

**Table 3
WAUKESHA COUNTY POPULATION**

According to the 2023 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 411,538.

	2020 CENSUS	2022	2023	'22 - '23 CHANGE	'22 - '23 % CHANGE
CITIES					
Brookfield	41,464	41,430	41,121	(309)	-0.75%
Delafield	7,185	7,172	7,141	(31)	-0.43%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,343	25,496	153	0.60%
New Berlin	40,451	40,426	40,135	(291)	-0.72%
Oconomowoc	18,203	18,485	19,126	641	3.47%
Pewaukee	15,914	16,127	16,140	13	0.08%
Waukesha	71,158	71,146	71,094	(52)	-0.07%
CITIES TOTAL	219,407	220,129	220,253	124	0.06%
TOWNS					
Brookfield	6,477	6,480	6,439	(41)	-0.63%
Delafield	8,095	8,148	8,096	(52)	-0.64%
Eagle	3,478	3,521	3,512	(9)	-0.26%
Genesee	7,171	7,187	7,167	(20)	-0.28%
Merton	8,277	8,308	8,267	(41)	-0.49%
Mukwonago	7,781	7,807	7,763	(44)	-0.56%
Oconomowoc	8,836	8,861	8,831	(30)	-0.34%
Ottawa	3,646	3,659	3,637	(22)	-0.60%
TOTAL TOWNS	53,761	53,971	53,712	(259)	-0.48%
VILLAGES					
Big Bend	1,483	1,491	1,479	(12)	-0.80%
Butler	1,787	1,780	1,766	(14)	-0.79%
Chenequa	526	530	527	(3)	-0.57%
Dousman	2,419	2,426	2,452	26	1.07%
Eagle	2,071	2,123	2,133	10	0.47%
Elm Grove	6,513	6,676	6,516	(160)	-2.40%
Hartland	9,501	9,946	10,084	138	1.39%
Lac la Belle	279	283	279	(4)	-1.41%
Lannon	1,355	1,810	2,087	277	15.30%
Lisbon**	10,477	10,735	10,733	(2)	-0.02%
Menomonee Falls	38,527	39,213	39,565	352	0.90%
Merton	3,441	3,482	3,518	36	1.03%
Mukwonago	8,040	8,157	8,163	6	0.07%
Nashotah	1,321	1,319	1,306	(13)	-0.99%
North Prairie	2,202	2,208	2,192	(16)	-0.72%
Oconomowoc Lake	566	572	567	(5)	-0.87%
Pewaukee	8,238	8,215	8,159	(56)	-0.68%
Summit	4,784	5,061	5,202	141	2.79%
Sussex	11,487	11,750	12,022	272	2.31%
Vernon	7,474	7,486	7,441	(45)	-0.60%
Wales	2,862	2,917	2,911	(6)	-0.21%
Waukesha	8,457	8,489	8,471	(18)	-0.21%
TOTAL VILLAGES	133,810	136,669	137,573	904	0.66%
TOTAL: COUNTY	406,978	410,769	411,538	769	0.19%

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

** Lisbon became a village following a January 2023 special referendum election.

SOURCE: Wisconsin Department of Administration.

Table 7
GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA
EXCLUDES BRIDGES LIBRARY SYSTEM

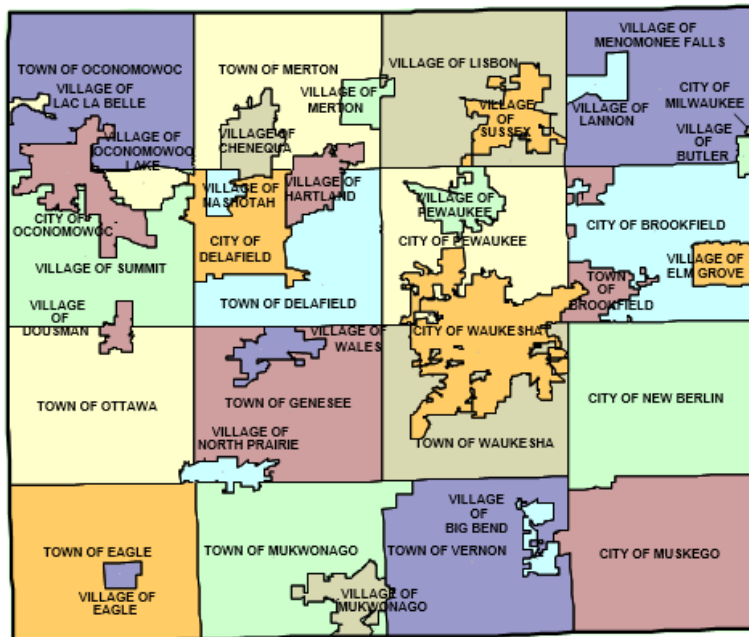
		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2014	2013	\$2.15	\$0.04	1.9%	
2015	2014	\$2.08	(\$0.07)	-3.3%	
2016	2015	\$2.04	(\$0.04)	-1.9%	
2017	2016	\$2.00	(\$0.04)	-2.0%	
2018	2017	\$1.95	(\$0.05)	-2.5%	
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%	
2023	2022	\$1.53	(\$0.15)	-8.9%	
Adopted	2024	2023	\$1.39	(\$0.14)	-9.2%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
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%	
2023	2022	\$112,298,983	\$2,795,860	2.6%	
Adopted	2024	2023	\$114,862,166	\$2,563,183	2.3%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
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%	
2023	2022	\$73,452,931,500	\$8,455,161,100	13.0%	
Adopted	2024	2023	\$82,638,928,700	\$9,185,997,200	12.5%

- 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 1/1/2023	411,538
2020 Census	406,978
*WI Department of Administration (2023), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$84,956,236,000
Excluding TID	\$82,638,928,700

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, 22 villages and 8 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
ProHealth Care	4,996
Froedert	4,265
Kohl's Department Stores	4,000
Quad Graphics Inc.	3,601
Roundy's (Kroger)	3,400
Advocate Aurora Healthcare*	2,800
General Electric Healthcare	2,397
Milwaukee Electric Tool/Empire Level	2,282
Generac	2,190
Target Corporation	1,565
Wal-Mart Corporation	1,517
School District of Waukesha	1,500
Waukesha County	1,426
Eaton Cooper Power Systems	1,200
Waukesha County Technical College	1,100
BMO Harris Bank, N.A.	1,046
Spring City/Pieper Electric	1,000
Subtotal	40,285

* No survey responded received in 2023. Latest response available (2021) is used.
 Source: Data Axle Genie (www.salesgenie.com), the Village of Sussex official statement dated October 11, 2022, City of Brookfield official statement dated June 21, 2022, City of Waukesha 2023 Executive Operating Budget, and direct employer contacts February 2023.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2022 NAICS (1)
Retail Trade, Transportation, Utilities	50,353
Manufacturing	42,263
Education and Health	41,749
Professional and Business Services	36,663
Leisure and Hospitality	20,905
Construction	18,073
Financial Activities	15,156
Other Services (2)	8,355
Public Administration	6,200
Information	3,469
Total	243,186

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

PRINCIPAL TAXPAYERS		
TAXPAYER	2022 EQUALIZED VALUE	2021 RANK
Wimmer Brothers	\$305,943,623	1
The Corners of Brookfield*	\$224,281,900	2
ProHealth Care	\$200,506,489	3
Individual (Thomson)	\$197,520,986	5
Brookfield Square*	\$171,484,400	4
Aurora	\$158,165,666	6
Irgens	\$150,679,912	10
Fiduciary Real Estate Development	\$141,479,700	8
Target Corporation	\$119,964,919	9
Kohl's Department Stores	\$113,455,914	7
Subtotal	\$1,783,483,509	
% Total 2022 Equalized Value**	2.4%	

*Includes adjacent and nearby properties owned by multiple entities
 **2022 total equalized value including TID of \$75,406,493,900
 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
2022	1,010	\$502,943
2021	1,124	\$599,050
2020	868	\$393,312
2019	879	\$354,686
2018	1,061	\$437,265

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2022 (1)		
Waukesha County		\$87,582
State of Wisconsin		\$61,475
United States		\$65,470
JOBS, 2022 (2)		
		243,186
UNEMPLOYMENT RATE, 2022 (3)		
		2.5%

(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
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
2024	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933
% of Total	77.2%	1.1%	19.0%	2.2%	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

Clara L. Daniels, Senior Financial Analyst

Alex J. Klosterman, Senior Financial Analyst

Tyler D. Livesey, Financial Analyst

Willem M. Weigel, Financial Analyst

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.....	Paul Bugenhagen Jr.
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