



# A BRIEF GUIDE TO THE 2025 WAUKESHA COUNTY ADOPTED BUDGET



The Budget-In-Brief is a summary document. Further detail on the 2025 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](http://www.waukeshacounty.gov/budget) (or scan the QR code to the right with your smart phone or tablet).



<b>CHECK IT OUT!</b>	Waukesha County Executive and Board of Supervisors.....	2
	County Executive Budget Message.....	3-6
<b>Taxes! 2025 Edition</b>	2025 Budget Summary.....	7
	2025 Tax Levy Summary.....	8
	County Tax Levy by Function .....	9
<b>How is the County Organized?</b>	County-Wide Pillars .....	10
	Organizational Chart.....	11
	Budgeted Positions 2023 - 2025 - Summary by Department.....	12
	2025 Budget Summary by Functional Area by Agency by Fund.....	13-14
<b>Financial Summary</b>	2023 - 2025 Expenditure Summary.....	15
	2025 Expenditure Highlights.....	16
	2023 - 2025 Revenue Summary.....	17
	2025 Revenue Highlights.....	18
<b>BIG Projects in 2025 &amp; Beyond!</b>	2025 Capital Projects Budget.....	19-20
	2025 - 2029 Capital Projects Plan - Summary by Year.....	21
	Projected Debt Service.....	22
	Debt Service Ratio and Debt Outstanding.....	23
<b>Sounds like a plan!</b>	Financial Management Policies.....	24
	County Planning Processes.....	25-26
	Capital and Operating Budget Process.....	27
<b>Fun Facts &amp; Stats</b>	Equalized Property Value by Municipality.....	28
	County Population.....	29
	General County Purpose Property Tax Levy Data.....	30
	Waukesha County Community Profile.....	31-32
	County Department Head Listing.....	33

# Waukesha County Executive

**Paul Farrow**

(Term Expires April 2027)

## Waukesha County Board of Supervisors

(Terms Expire April 2026)

### Chairperson

James A. Heinrich (9<sup>th</sup> District)

### First Vice-Chairperson

Keith Hammitt (23<sup>rd</sup> District)

### Second Vice-Chairperson

Jacob LaFontain (7<sup>th</sup> District)

#### 1<sup>st</sup> District

Steve Styza

#### 6<sup>th</sup> District

Jeremy Walz

#### 14<sup>th</sup> District

Christine Mommaerts

#### 20<sup>th</sup> District

Thomas J. Schellinger

#### 2<sup>nd</sup> District

Wayne Euclide

#### 8<sup>th</sup> District

Johnny Koremenos

#### 15<sup>th</sup> District

Robert L. Kolb

#### 21<sup>st</sup> District

Joel R. Gaughan

#### 3<sup>rd</sup> District

Richard Morris

#### 10<sup>th</sup> District

Terry Thieme

#### 16<sup>th</sup> District

Michael A. Crowley

#### 22<sup>nd</sup> District

Gary J. Szpara

#### 4<sup>th</sup> District

James Batzko

#### 11<sup>th</sup> District

Christine M. Howard

#### 17<sup>th</sup> District

Brian Meier

#### 24<sup>th</sup> District

Larry Bangs

#### 5<sup>th</sup> District

Jennifer Grant

#### 12<sup>th</sup> District

Peter M. Wolff

#### 18<sup>th</sup> District

Larry Nelson

#### 25<sup>th</sup> District

Darlene M. Johnson

#### 13<sup>th</sup> District

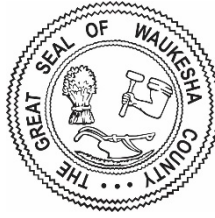
John D. Leisemann

#### 19<sup>th</sup> District

Darryl J. Enriquez

The entire budget can be found at

<http://www.waukeshacounty.gov/budget>



# Waukesha County

## Office of the County Executive

To: Residents of Waukesha County and Honorable County Board Members  
From: Paul Farrow, County Executive  
Date: December 11, 2024

The 2025 Adopted Budget maintains long-standing priorities while facing cuts in multiple areas. Even as general inflation has slowed in recent months, the cost to keep the county safe and maintain the infrastructure that residents and businesses rely on, continues to pose challenges. The reality is, those challenges cannot be addressed under state-mandated levy limits. On a positive note, we were able to stretch scarce dollars a little further this year because higher interest rates have generated significant improvements in investment income, an increase of \$1.1 million. Even with this additional funding, difficult decisions had to be made, which are detailed below. Beyond 2025, we will not be able to significantly tap into this revenue source again to alleviate future budget pressures. This is due to a forecasted decline in interest rates and expected decrease in invested balances as federal funds are spent by the end of the grant terms.

Last year, leadership at the state sought to address the fiscal pressures that local governments have long faced. They did this by providing services to their residents and increasing Shared Revenues after being frozen for many years. While the aid was appreciated, the measure fell short for Waukesha County by maintaining features that disproportionately underfund the third most populous county in the state. Waukesha County is tied for the lowest amount of Shared Revenue per capita among the 72 counties, and the \$3.5 million in additional funding has been allocated entirely to cover the cost to continue and the compensation study adjustments that were needed to address significant staffing shortfalls. We cannot count on the state or federal government to solve these issues for us.

Budgets require prioritization, and the budget before you continues to put justice and public safety at the forefront, as our residents expect. The vast majority of new tax levy and resources is being dedicated to these programs. This includes making the difficult decision to shift \$2.0 million of tax levy and other ongoing revenues that support the County's down payment funding in the Capital Plan to the Sheriff's Department. This move will accommodate the pressing medical and inmate population needs at the jail. The County will still meet the minimum 20% down payment policy in 2025, but may have to lower this standard and rely more on borrowing in light of future infrastructure needs. And like investment income, this is the kind of measure that can only be used one time and is not available for subsequent budget pressures beyond 2025.

All of this is why I convened the Budget Task Force earlier this year. The fiscal challenges we face are significant. The County benefited from multiple sessions of public input from community leaders as we plot a long-term path to providing the services and infrastructure that residents expect and demand. I look forward with working with you on these issues as we go forward.

### **COUNTY EXPENDITURES AND REVENUES**

Proposed expenditures in the budget total \$388.5 million, a decrease of \$2.9 million from the prior year. Operating budget expenditures increase \$6.3 million or 1.9%. Capital project expenditures decrease \$9.2 million for a total capital budget of \$43.7 million and includes the 2025 construction phase for the courthouse renovation project, repaving and rehabilitation of County Trunk Highways, and improvements to park infrastructure and facilities.

The proposed 2025 general property tax levy totals \$115.5 million, an increase of 0.59% or \$675,235. 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 1.45% as compared to 1.79% in the prior year. This is offset by the state's elimination of the personal property tax beginning in the 2025 budget and a corresponding aid payment of \$1.2 million to offset the impact. The growth in levy is against an equalized property tax base of \$85.7 billion, which experienced a 3.7% increase. The general county tax rate decreases \$0.04 per \$1,000 of property value, from \$1.39 to \$1.35.

The budget continues careful management of personnel, with total personnel costs increasing 2.6% from the 2024 budget. This includes a net reduction in funded regular full-time and part-time positions of 11.3 FTE, offset by the cost to continue existing staff. This is mostly due to reductions in state/federal funding and cost pressures experienced under the state's property tax levy limits, described in more detail below.

The 2025 budget includes changes in key revenue sources.

- American Rescue Plan Act (ARPA) funding decreases \$26.7 million, as the county's \$78.5 million allocation from the Coronavirus State and Local Fiscal Recovery Funds program comes to an end. I would like to thank the County Board for their support the last few years, as we prudently targeted these funds to make lasting improvements. We have used these funds to initiate the building of a courthouse that will serve the county's justice needs for several decades, saving taxpayers tens of millions of dollars in debt borrowing costs; expanded the revolving loan GROW Fund to promote economic development; supported sworn officer pay increases to improve staffing levels and promote public; and initiated a program to deploy crisis clinicians with law enforcement to mitigate the amount of time sworn staff remain on the scene and direct individuals to appropriate care. One last appropriation of \$615,000 is budgeted to support the implementation of an enterprise resource planning (ERP) system, which is allowable under the grant rules because it is under contract before the end of 2024. Other existing appropriations for capital projects (e.g., the courthouse) are also under contract, and will be spent before the final deadline of December 31, 2026. All other remaining funds will be spent or claimed against eligible expenses before the year-end 2024 financial year closes.
- The Federal Reserve has increased interest rates multiple times between March of 2022 and July of 2023 in an effort to slow inflation. This has resulted in improving investment income, which is budgeted to increase \$1.1 million in the Treasurer's Office.
- Continuing strong demand for quality outdoor recreation leads to an increase in various parks fees (e.g., annual/entrance stickers, camping fees) of \$115,000. The County's long-standing practice of supporting our parks with fees from those who enjoy these quality-of-life amenities (making up 77% of funding), reduces tax levy reliance and is one of the factors that makes Waukesha County a fiscally conservative leader.

The Justice and Law Enforcement program areas remain a priority, receiving over \$3.5 million of additional tax levy, which is more than the overall general tax levy increase of \$675,235 due to shifting levy from capital projects and freeing up resources through higher investment income. An additional \$2.1 million of state Shared Revenue was provided to this functional, including \$2.0 million re-allocated from capital projects to replace ARPA funding that was budgeted in 2024 to phase-in the impact of the compensation study and to cover higher jail costs (discussed below).

- The Sheriff's Department receives an additional \$2.8 million in tax levy, an increase of 8.7%, and an additional \$1.5 million in Shared Revenue. The increase is possible after the transfer of \$2.0 million in tax levy and other ongoing revenues that previously used to fund a significant portion of the down payment in the capital projects budget. The need is driven by increase of over \$1.0 million or 44% in jail medical contract costs. In addition, higher inmate populations at the jail are straining capacity, and this budget assumes the removal of all federal inmates, and the corresponding \$1.2 million in revenue, to free up needed space in advance of a future jail expansion. Even with the additional resources, the department will need to unfund 2.0 FTE deputy sheriff positions in 2025 to meet target.

- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 34 municipalities, budgets an increase of \$450,000 or 6.5% in tax levy, driven mostly by increasing personnel costs as the department implements compensation study to address high telecommunicator (dispatcher) vacancy levels and the loss of a \$124,000 grant, assumed in the 2024 budget. The department will be unfunding a 1.0 FTE telecommunicator, a 1.0 FTE telecommunicator supervisor, as well as funding that supported a 1.0 FTE overfill telecommunicator.
- The District Attorney's Office receives an increase in tax levy of \$100,000 or 4.4%. The state Department of Justice has reduced the department's VOCA grant award revenue by \$249,000 to \$100,000. This budget helps offset the loss by allocating \$160,000 of prior-year Opioid Settlement fund balance, but the department will still need to eliminate 1.0 FTE victim witness counselor as a result of reduced state/federal support. ARPA funding of \$303,000 sunsets at the end of 2024, resulting in the loss of a prosecutor, senior administrative specialist, and victim witness specialist. The conclusion of the SMART grant in 2024 means the loss a state-employed prosecutor and a part-time administrative assistant.
- Circuit Courts receive an additional \$100,000 or 1.7% in tax levy and is expected to receive an additional \$220,000 in federal IV-D (child support-related) reimbursements, to help cover the cost to continue while the state Circuit Court Support grant remains stagnant after many years.
- The Medical Examiner's Office receives an increase in tax levy \$65,000 or 4.6%, along with \$114,000 of Opioid Settlement funds to help cover the increasing cost to continue and a \$76,000 decrease in revenues for medical examiner services provided to Washington County, as part of a restructuring of that contract to adjust the level of service and decrease workload.

## **SERVICE LEVEL ADJUSTMENTS**

The 2025 budget includes changes in service levels in several areas.

- Utility expenses for general county buildings that are accounted for in the Department of Public Works – General Fund consist of electricity, natural gas, and water/sewer service, and are budgeted to increase \$308,700 largely due to rate increases. In order to meet these and other rising costs, the department is unfunding two building services workers in the Housekeeping program and will rely on contracted staff to pick up most of the work. The department is also reducing the base Building Improvement Plan budget, which funds maintenance, repair, and replacement to keep county buildings and related mechanical systems in good working condition, by \$100,000.
- The Department of Public Works – Transportation Fund budget assumes a \$134,600 decrease in state General Transportation Aid revenue, based on the current-year allocation. The department is balancing this budget by reducing its budget for road salt on county highways by \$116,000. This translates to a decrease of 2,000 tons, from 14,700 tons to 12,700 tons, which is more in-line with historical averages, but provides less flexibility for severe winters.
- The Sheriff's Department ended Huber operations at the Northview facility in June of 2024 and replaced it with an expanded electronic monitoring program. This was done to shift staffing resources to the main jail and reduce overtime costs. This budget includes \$536,000 of General Fund balance to support electronic monitoring, which will need to be phased-out in favor of ongoing revenues over multiple years.
- Health and Human Services is offsetting a \$163,300 decrease in federal ARPA funding that was allocated directly to the Aging and Disability Resource Center – General Fund budget by reducing in-home care (e.g., bathing) by \$68,100 and meals provided through senior dining centers and home delivery by \$26,500.

**INVESTING IN INFRASTRUCTURE**

The 2025 capital budget, with total expenditures of \$43.7 million, decreases \$9.2 million from the 2024 budget, and includes \$20.4 million for the 2025 construction phase for the Courthouse Project Step II: Renovate 1959 Courthouse, which is a decrease in planned spending of \$15.0 million from the 2024 phase. 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 2025 budget also includes \$5.2 million toward the rehabilitation of CTH O (Moorland Road), between CTH ES (National Avenue) and CTH D (Cleveland Avenue) in the City of New Berlin as part of a multi-year effort to improve multiple segments along one of the County’s busiest highways. After one of the County’s salt domes collapsed earlier this year, there is \$1.5 million set aside to replace it, partially offset with \$465,000 in insurance reimbursements. There is a total of \$470,000 budgeted to replace the roof and uninterruptible power supply at the Communication Center. The budget also initiates efforts to address increasing inmate population at the Jail with \$250,000 toward a study to evaluate construction options.

**PROJECT FUNDING AND DEBT MANAGEMENT**

The County values strategic, long-range capital planning, budgeting and debt management policies and practices. Down payment support for the capital budget decreases \$20.4 million, mostly due to a planned reduction in ARPA funding toward projects of \$17.9 million. In addition, a combination of tax levy, Shared Revenue, and other ongoing revenues decrease \$3.2 million, to offset the elimination of \$1.2 million in ARPA funding in multiple justice and public safety budgets that had been used to phase-in the impact of the compensation study, and \$2.0 million for budget pressures at the jail, as mentioned previously. The remaining down payment equals 22% of net capital costs, which is above the target policy of 20%, but will be difficult to maintain in future capital plan years.

Borrowed funds are budgeted at \$29.2 million, an increase of \$8.4 million from the 2024 budget. This includes \$25.0 million in borrowing for the capital plan, an increase of \$8.0 million from the 2024 budget, and \$4.2 million in borrowing for major vehicle replacements, an increase of \$0.4 million. The County’s 2025 debt service expenses are budgeted at \$17.2 million, which is well within the County’s key benchmark ratio of debt service expenditures to the total governmental operating expenditures of less than 10%. Maintaining debt service on borrowing at a lower level in the range of 5.5% to 6.5% assures the County will be able to maintain its infrastructure without diminishing funding needed for direct services for future generations.

**ACKNOWLEDGEMENTS**

I would like to thank the Waukesha County staff that helped prepare the 2025 Waukesha County Budget and the County Board Supervisors who reviewed these difficult decisions and 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

## 2025 BUDGET SUMMARY

	2024 Adopted Budget	2025 Budget	Incr/(Decr) From 2024 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures	\$338,446,510	\$344,725,103	\$6,278,593	1.86%
MEMO: Less Interdept. Charges (a)	<u>\$46,848,777</u>	<u>\$47,505,424</u>	<u>\$656,647</u>	1.40%
MEMO: Net Expenditures (a)	\$291,597,733	\$297,219,679	\$5,621,946	1.93%
Less: Revenues (Excl. Retained Earnings)	\$208,072,266	\$212,079,540	\$4,007,274	1.93%
Less Net Appropriated Fund Balance	<u>\$12,333,207</u>	<u>\$13,079,906</u>	<u>\$746,699</u>	
<b>TAX LEVY - OPERATING BUDGETS</b>	\$118,041,037	\$119,565,657	\$1,524,620	1.29%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$52,920,900	\$43,745,400	(\$9,175,500)	-17.3%
Less: Revenues	\$45,485,004	\$36,890,865	(\$8,594,139)	-18.9%
Less: Appropriated Fund Balance	<u>\$6,436,638</u>	<u>\$6,459,277</u>	<u>\$22,639</u>	
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$999,258	\$395,258	(\$604,000)	-60.4%
<b>COUNTY TOTALS</b>				
Expenditures (a)	\$391,367,410	\$388,470,503	(\$2,896,907)	-0.7%
Less: Revenues	\$253,557,270	\$248,970,405	(\$4,586,865)	-1.8%
Less: Appropriated Fund Balance	<u>\$18,769,845</u>	<u>\$19,539,183</u>	<u>\$769,338</u>	
<b>County General Tax Levy (Excl Library)(b)</b>	<b>\$114,862,166</b>	<b>\$115,537,401</b>	<b>\$675,235</b>	<b>0.59%</b>
<b>Federated Library Tax Levy (c)</b>	\$4,178,129	\$4,423,514	\$245,385	5.9%
<b>Total County Tax Levy (b)</b>	<b>\$119,040,295</b>	<b>\$119,960,915</b>	<b>\$920,620</b>	<b>0.77%</b>

- (a) **2025 operating budget net expenditures are \$297,219,679 and total County net expenditures are \$340,965,079 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 2025 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 (1.45% for 2025), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity. Allowable levy growth is also reduced in 2025 due to the elimination of the personal property tax, which is offset by a \$1.2 million state aid payment.
- (c) Special County Library tax applied to those Waukesha County communities without a library.

## 2025 Budget Tax Levy Breakdown

(General County and Federated Library)

	2024 Adopted Budget	2025 Budget	Incr/(Decr) From 2024 Adopted Budget	
			\$	%
General County Tax Levy	\$114,862,166	\$115,537,401	\$675,235	0.59%
General County Tax Rate	\$1.3899	\$1.3479	(\$0.0420)	-3.02%
General County Equalized Value	\$82,638,928,700	\$85,713,447,900	\$3,074,519,200	3.72%
Federated Library Tax Levy	\$4,178,129	\$4,423,514	\$245,385	5.87%
Federated Library Tax Rate	\$0.2016	\$0.2015	(\$0.0001)	-0.05%
Federated Library Equalized Value	\$20,729,686,000	\$21,951,625,900	\$1,221,939,900	5.89%

# 2025 General County Tax Levy Summary

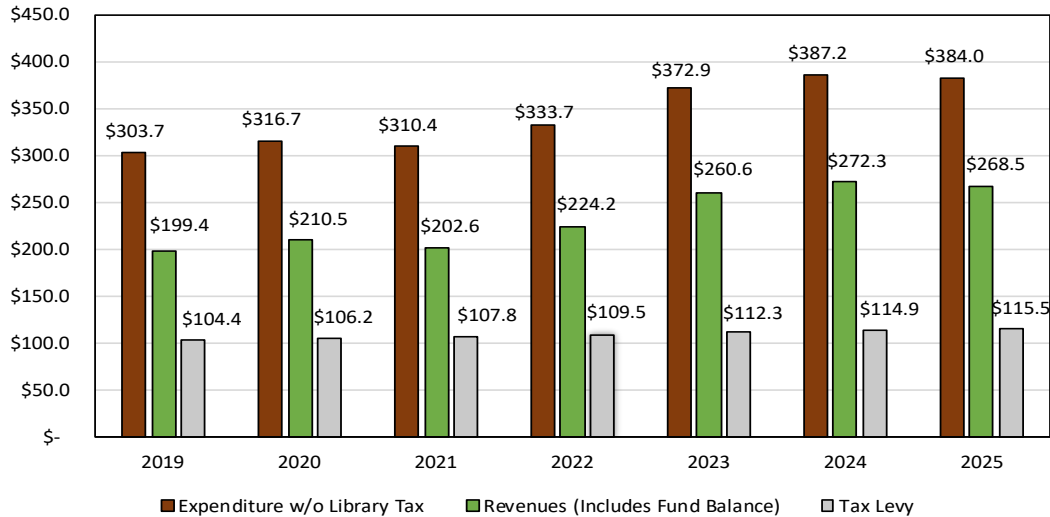
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2025 proposed budget includes a general county tax levy of \$115,537,401, which is an increase of 0.59% or \$675,235.

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

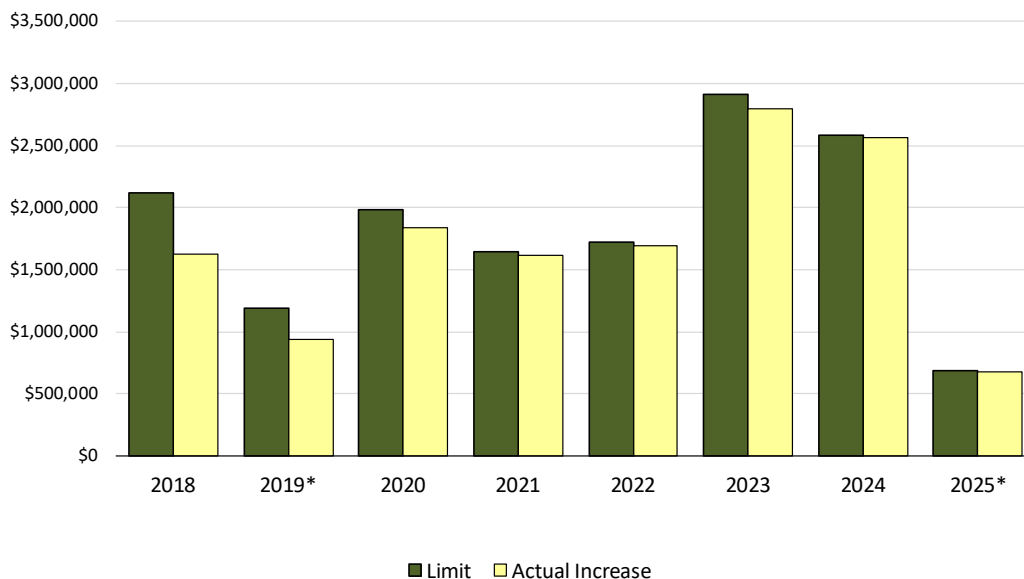
## Total Expenditures, Revenue, Tax Levy

(Excludes Bridges Library System Tax)  
(In Millions \$)



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.

## Tax Levy Increase vs Levy Limit



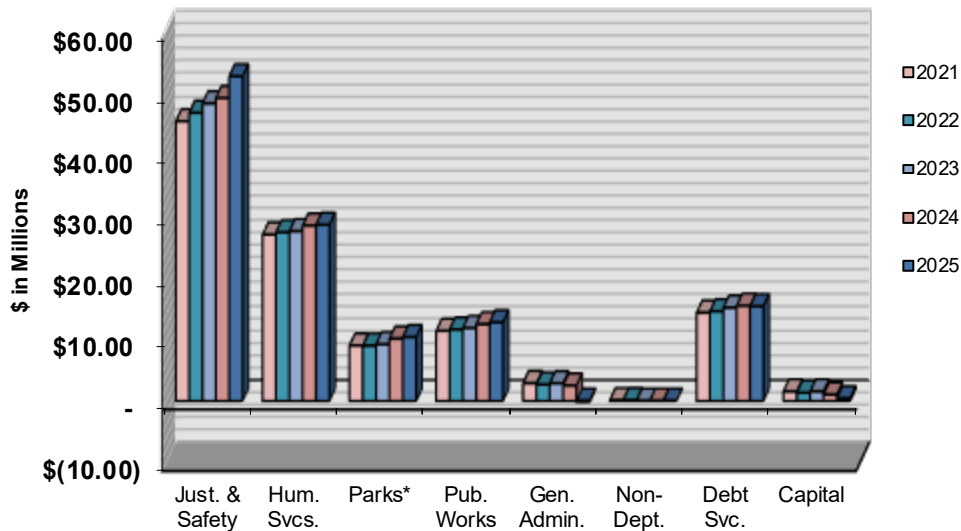
\*Allowable levy growth was reduced by state statute reflecting the exemption of personal property for 2019 and 2025 budget purposes. For 2019, machinery, tools, and patterns (not used in manufacturing) were exempted, and for 2025, all remaining personal property was exempted. Both reductions in allowable levy were offset with state aid payments, including \$744,000 in 2019 and \$1.2 million in 2025.



## 2024-2025 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2024 Adopted Budget	2025 Adopted Budget	Incr/(Decr) From 2024 Adopted Budget	
			\$	%
Justice & Public Safety	\$49,167,928	\$52,714,858	\$3,546,930	7.2%
Health & Human Services	\$28,449,091	\$28,585,849	\$136,758	0.5%
Parks, Env., Educ. & Land Use	\$10,095,517	\$10,340,902	\$245,385	2.4%
Public Works	\$12,437,628	\$12,740,628	\$303,000	2.4%
General Administration	\$2,462,660	(\$162,481)	\$(2,625,141)	-106.6%
Non-Departmental	\$0	\$0	-	-
Debt Service	\$15,428,213	\$15,345,901	\$(82,312)	-0.5%
Capital Projects	\$999,258	\$395,258	\$(604,000)	-60.4%
<b>Total Tax Levy</b>	<b>\$119,040,295</b>	<b>\$119,960,915</b>	<b>\$920,620</b>	<b>0.8%</b>

**2021-2025 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

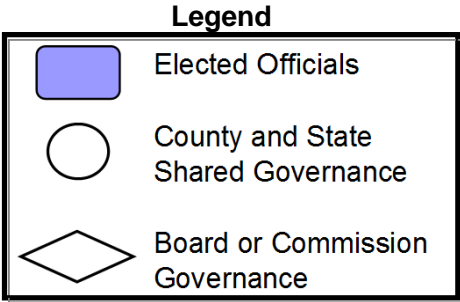
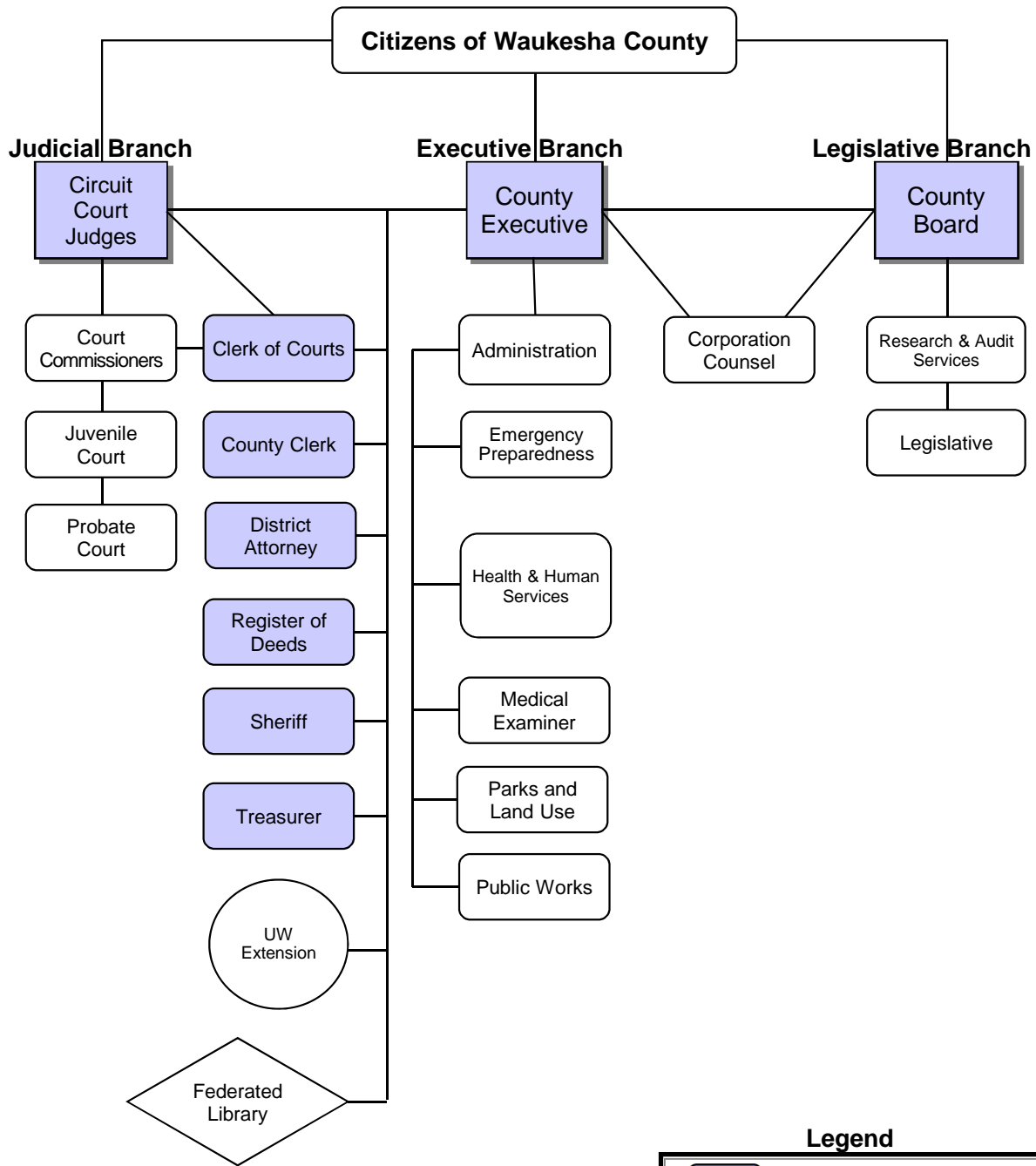
In addition to statutory requirements and conformance with recognized financial standards, Waukesha County’s commitment to strategic budgeting requires decisions to be made in conformance with the County’s budget philosophy:

- 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



**BUDGETED POSITIONS 2023-2025 - SUMMARY BY DEPARTMENT**

<b><u>BY DEPARTMENT</u></b>	<b><u>2023</u></b> <b><u>Year End</u></b>	<b><u>2024</u></b> <b><u>Adopted</u></b> <b><u>Budget</u></b>	<b><u>2024</u></b> <b><u>Modified</u></b> <b><u>Budget</u></b>	<b><u>2025</u></b> <b><u>Budget</u></b>	<b><u>Incr/(Decr)</u></b> <b><u>From 2024</u></b> <b><u>Adpt Budget</u></b>
Administration (Includes End User Operations & Tech.)	107.50	110.00	110.00	108.50	(1.50)
Bridges Library System	7.00	7.00	7.00	7.00	0.00
Circuit Court Services	84.50	81.00	81.00	81.00	0.00
Corporation Counsel	41.00	42.85	42.85	42.85	0.00
County Board	3.50	3.50	3.50	3.50	0.00
County Clerk	5.00	5.00	5.00	5.51	0.51
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	41.00	36.53	36.53	32.15	(4.38)
Emergency Preparedness	65.50	66.00	66.00	64.00	(2.00)
Health & Human Services	440.46	441.67	443.67	440.71	(0.96)
Medical Examiner	16.00	16.00	16.00	16.00	0.00
Parks & Land Use	102.05	103.31	103.31	104.31	1.00
Public Works	133.00	131.00	131.00	129.00	(2.00)
Register Of Deeds	16.00	16.00	16.00	16.00	0.00
Sheriff	353.50	352.50	352.50	350.50	(2.00)
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)	1,427.66	1,424.01	1,426.01	1,412.68	(11.33)
Total Extra-Help Positions (FTE)	98.40	86.98	86.65	84.70	(2.28)
Total Overtime Positions (FTE)	27.75	28.45	28.45	27.63	(0.82)
<b>TOTAL POSITION EQUIVALENTS COUNTY-WIDE</b>	<b><u>1,553.81</u></b>	<b><u>1,539.44</u></b>	<b><u>1,541.11</u></b>	<b><u>1,525.01</u></b>	<b><u>(14.43)</u></b>

**SIGNIFICANT CHANGES FOR 2025:**

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 14.43, including temporary extra help and overtime.
- There is a net decrease of 11.33 FTE budgeted regular positions
- Temporary extra help decreases by 2.28 FTE (about 4,742 hours), and budgeted overtime decreases 0.82 FTE (about 1,706 hours).

## 2025 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2025 ADOPTED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy \$ Change '24 - '25
<b>JUSTICE AND PUBLIC SAFETY</b>					
EMERGENCY PREPAREDNESS					
General	\$8,944,627	\$1,079,866	\$454,153	\$7,410,608	\$450,000
Radio Services	\$2,055,531 (a)	\$2,339,967	(\$284,436)	\$0	\$0
Radio Svcs. Rtnd. Earn.	\$0	(\$284,436)	\$284,436	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$783,299)	\$783,299	\$0	\$0
DISTRICT ATTORNEY	\$3,465,596	\$900,656	\$168,150	\$2,396,790	\$100,000
CIRCUIT COURT SERVICES	\$11,193,745	\$5,043,947	\$0	\$6,149,798	\$100,000
MEDICAL EXAMINER	\$2,917,994	\$1,299,179	\$135,602	\$1,483,213	\$65,000
SHERIFF	<u>\$53,816,059</u>	<u>\$16,474,288</u>	<u>\$2,067,322</u>	<u>\$35,274,449</u>	<u>\$2,831,930</u>
<b>Subtotal: Justice &amp; Public Safety</b>	<b>\$82,393,552</b>	<b>\$26,070,168</b>	<b>\$3,608,526</b>	<b>\$52,714,858</b>	<b>\$3,546,930</b>
<b>HEALTH AND HUMAN SERVICES</b>					
CORPORATION COUNSEL					
Child Support (General Fund)	\$3,271,788	\$2,869,656	\$0	\$402,132	\$39,688
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$104,521,470	\$75,149,679	\$1,188,074	\$28,183,717	\$97,070
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$4,267,640</u>	<u>\$4,267,640</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
HHS - ARPA	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Health and Human Services</b>	<b>\$112,060,898</b>	<b>\$82,286,975</b>	<b>\$1,188,074</b>	<b>\$28,585,849</b>	<b>\$136,758</b>
<b>PARKS, ENVIR, EDUC. &amp; LAND USE</b>					
REGISTER OF DEEDS	\$1,585,351	\$3,697,980	\$0	(\$2,112,629)	\$30,000
UW-EXTENSION: EDUCATION	\$535,593	\$148,849	\$0	\$386,744	\$20,000
BRIDGES LIBRARY SYSTEM					
County	\$4,423,514	\$0	\$0	\$4,423,514	\$245,385
State Aids	\$2,665,406	\$2,403,906	\$261,500	\$0	\$0
CAFÉ Shared Automation	\$531,805	\$544,805	(\$13,000)	\$0	\$0
CAFÉ Rtnd. Earn.	\$0	(\$13,000)	\$13,000	\$0	\$0
CAFÉ Rtnd. Fund Balance	\$0	\$0	\$0	\$0	\$0
PARKS & LAND USE					
General	\$15,316,327	\$7,421,700	\$263,854	\$7,630,773	\$50,000
Community Development	\$3,292,901	\$3,292,901	\$0	\$0	\$0
Workforce Innovation	\$2,063,348	\$1,838,348	\$212,500	\$12,500	(\$100,000)
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
ARPA - Parks	\$0	\$0	\$0	\$0	\$0
Golf Courses	\$2,624,442 (a)	\$2,527,850	\$96,592	\$0	\$0
Golf Course Rtnd. Earnings	\$0	\$96,592	(\$96,592)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,419,990 (a)	\$1,303,785	\$116,205	\$0	\$0
Ice Arenas Rtnd. Earnings	\$0	\$116,205	(\$116,205)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,769,706 (a)	\$2,844,683	\$925,023	\$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>
<b>Subtotal: Parks, Env., Ed. &amp; Land Use</b>	<b>\$38,628,383</b>	<b>\$26,224,604</b>	<b>\$2,062,877</b>	<b>\$10,340,902</b>	<b>\$245,385</b>

(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.

## 2025 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2025 ADOPTED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy \$ Change '24 - '25
<b>PUBLIC WORKS</b>					
DEPARTMENT OF PUBLIC WORKS					
General	\$9,906,030	\$525,141	\$402,600	\$8,978,289	\$100,000
Transportation	\$18,060,886	\$14,088,547	\$210,000	\$3,762,339	\$203,000
Central Fleet Maintenance	\$4,627,140 (a)	\$4,690,209	(\$63,069)	\$0	\$0
Central Fleet Rtnd. Earnings	\$0	(\$63,069)	\$63,069	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,619,595 (a)	\$4,285,882	(\$666,287)	\$0	\$0
Veh. Replace Rtnd. Earnings	\$0	(\$666,287)	\$666,287	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,577,167 (a)</u>	<u>\$1,407,585</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Public Works</b>	<b>\$37,790,818</b>	<b>\$24,166,925</b>	<b>\$883,265</b>	<b>\$12,740,628</b>	<b>\$303,000</b>
<b>GENERAL ADMINISTRATION</b>					
COUNTY EXECUTIVE	\$760,440	\$0	\$0	\$760,440	\$30,000
COUNTY BOARD	\$1,006,958	\$0	\$0	\$1,006,958	(\$3,000)
COUNTY CLERK	\$814,315	\$297,640	\$107,213	\$409,462	\$19,000
TREASURER	\$845,691	\$7,626,288	\$120,000	(\$6,900,597)	(\$1,010,000)
ADMINISTRATION					
General	\$6,562,725	\$4,510,805	\$114,867	\$1,937,053	(\$1,722,602)
Risk Management	\$3,736,488 (a)	\$3,492,238	\$244,250	\$0	\$0
Collections	\$1,259,240 (a)	\$1,259,240	\$0	\$0	\$0
American Job Center	\$147,336 (a)	\$59,100	\$88,236	\$0	\$0
End User Technology	\$11,212,639 (a)	\$9,697,970	(\$24,633)	\$1,539,302	\$26,149
End User Technology Rtnd. Earn.	\$0	(\$24,633)	\$24,633	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$922,252)	\$922,252	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,695,501</u>	<u>\$610,600</u>	<u>\$0</u>	<u>\$1,084,901</u>	<u>\$35,312</u>
<b>Subtotal: General Administration</b>	<b>\$28,041,333</b>	<b>\$26,606,996</b>	<b>\$1,596,818</b>	<b>(\$162,481)</b>	<b>(\$2,625,141)</b>
<b>NON DEPARTMENTAL</b>					
GENERAL	\$1,638,443	\$1,044,972	\$593,471	\$0	\$0
HEALTH & DENTAL INSURANCE	\$25,814,900 (a)	\$25,678,900	\$136,000	\$0	\$0
CONTINGENCY	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Non-Departmental</b>	<b>\$28,653,343</b>	<b>\$26,723,872</b>	<b>\$1,929,471</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT SERVICE--GENERAL</b>					
	<u>\$17,156,776</u>	<u>\$0</u>	<u>\$1,810,875</u>	<u>\$15,345,901</u>	<u>(\$82,312)</u>
<b>Subtotal: Operating Budget</b>	<b>\$344,725,103</b>	<b>\$212,079,540</b>	<b>\$13,079,906</b>	<b>\$119,565,657</b>	<b>\$1,524,620</b>
<b>CAPITAL PROJECTS</b>					
	<u>\$43,745,400</u>	<u>\$36,890,865</u>	<u>\$6,459,277</u>	<u>\$395,258</u>	<u>(\$604,000)</u>
<b>GRAND TOTAL</b>	<b><u>\$388,470,503</u></b>	<b><u>\$248,970,405</u></b>	<b><u>\$19,539,183</u></b>	<b><u>\$119,960,915</u></b>	<b><u>\$920,620</u></b>

(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.

## 2023 - 2025 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2023 Actual	2024 Adopted Budget	2024 Estimate (a)	2025 Budget	Incr/(Decr) from 2024 Adpt. Budget
Personnel Costs	\$143,373,523	\$155,238,052	\$152,745,709	\$159,294,656	\$4,056,604
Operating Expenses	\$127,544,139	\$139,084,710	\$134,722,045	\$140,578,667	\$1,493,957
Interdepartmental Charges	\$24,265,921	\$25,514,882	\$25,410,458	\$25,758,029	\$243,147
Fixed Assets & Imprvmnts (a) (b)	\$1,764,020	\$1,769,778	\$2,175,139	\$1,936,975	\$167,197
Debt Service-Excl Proprietary (b)	\$15,903,322	\$16,839,088	\$16,686,568	\$17,156,776	\$317,688
Capital Projects (a) (c)	\$27,659,075	\$52,920,900	\$83,771,811	\$43,745,400	\$(9,175,500)
<b>Total Expenditures</b>	<b>\$340,510,000</b>	<b>\$391,367,410</b>	<b>\$415,511,730</b>	<b>\$388,470,503</b>	<b>\$(2,896,907)</b>

FUNCTIONAL AREA	2023 Actual	2024 Adopted Budget	2024 Estimate (a)	2025 Budget	Incr/(Decr) from 2024 Adpt. Budget
Justice & Public Safety	\$74,523,464	\$78,062,531	\$78,677,323	\$82,393,552	\$4,331,021
Health & Human Services	\$96,946,687	\$105,559,022	\$104,685,465	\$112,060,898	\$6,501,876
Parks, Env., Educ. & Land Use	\$41,769,129	\$43,620,188	\$44,036,248	\$38,628,383	\$(4,991,805)
Public Works (a)	\$35,531,594	\$37,733,516	\$36,842,640	\$37,790,818	\$57,302
General Administration	\$26,050,735	\$27,302,374	\$27,028,286	\$28,041,333	\$738,959
Non-Departmental	\$22,125,994	\$29,329,791	\$23,783,388	\$28,653,343	\$(676,448)
Debt Service-Excl Proprietary (b)	\$15,903,322	\$16,839,088	\$16,686,568	\$17,156,776	\$317,688
Capital Projects (a) (c)	\$27,659,075	\$52,920,900	\$83,771,811	\$43,745,400	\$(9,175,500)
<b>Total Expenditures</b>	<b>\$340,510,000</b>	<b>\$391,367,410</b>	<b>\$415,511,730</b>	<b>\$388,470,503</b>	<b>\$(2,896,907)</b>

- (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 \$39,545,400 total expenditures for the Capital Improvement Plan and \$4,200,000 total expenditures for the Vehicle Replacement Plan.

## 2025 EXPENDITURE HIGHLIGHTS

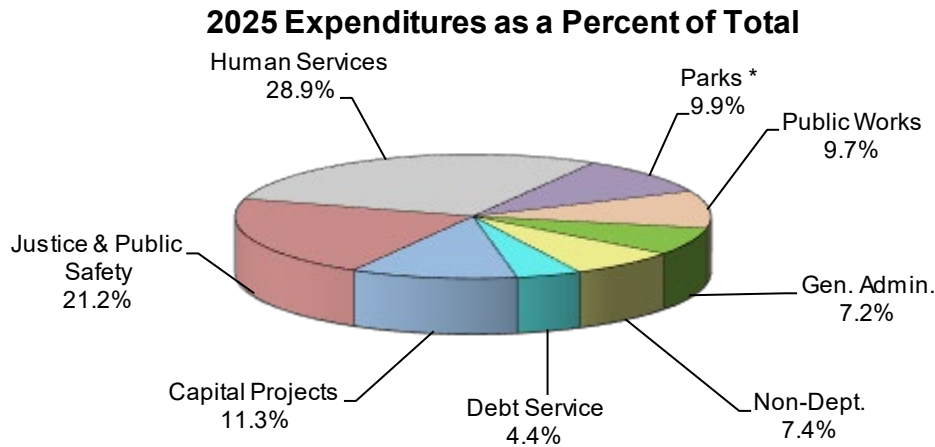
### **Expenditure Budget:**

The 2025 total expenditure budget is \$388,470,503, a decrease of \$2,896,900 or 0.7% from the 2024 adopted budget. The 2025 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$344,725,100 and capital project spending of \$43,745,400. The total operating budget increases by \$6,278,600 or 1.9% from the 2024 adopted operating budget while capital project expenditures decrease by \$9,175,500 or 17.3% from the 2024 adopted budget.

The net total operating expenditure budget is \$297,219,700 after excluding \$47,505,400 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$5,621,900 or 1.9%.

The budget includes personnel costs totaling \$159,294,700 or 48.6% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$4,056,600 or 2.6% from the 2024 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$1,737,100 or 1.1% to \$166,336,700 in the 2025 budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,937,000, an increase of \$167,200 from the 2024 budget. Debt service payments are budgeted at \$17,156,800, which is an increase of \$317,700 from the 2024 budget. This is about 5.7% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



\* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$82,393,552	21.2%
Human Services	\$112,060,898	28.9%
Parks *	\$38,628,383	9.9%
Public Works	\$37,790,818	9.7%
Gen. Admin.	\$28,041,333	7.2%
Non-Dept.	\$28,653,343	7.4%
Debt Service	\$17,156,776	4.4%
Capital Projects	<u>\$43,745,400</u>	11.3%
<b>Total Expenditures</b>	<b>\$388,470,503</b>	<b>100.0%</b>

\* Includes Parks, Environment, Education and Land Use



## 2023-2025 REVENUE SUMMARY

SOURCE	2023	2024	2024	2025	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2024 Adpt. Budget
Intgov't Contracts & Grants	\$100,327,059	\$108,632,968	\$111,700,693	\$87,203,125	\$(21,429,843)
State Transportation Aids	\$5,126,882	\$5,126,882	\$4,992,282	\$4,992,282	\$(134,600)
State Shared Revenues	\$1,334,188	\$4,696,239	\$4,696,239	\$4,791,626	\$95,387
State Personal Prop./Computer Aid	\$1,324,116	\$1,320,465	\$1,320,465	\$2,541,918	\$1,221,453
Fines & Licenses	\$3,573,428	\$3,709,971	\$3,669,650	\$3,813,850	\$103,879
Charges for Services (a)	\$40,355,520	\$43,646,280	\$44,230,356	\$45,888,048	\$2,241,768
Interdepartmental Revenue	\$42,691,018	\$46,848,777	\$42,817,059	\$47,505,424	\$656,647
Other Revenues (a)	\$20,805,810	\$13,071,886	\$15,347,083	\$16,666,505	\$3,594,619
Interest/Penalty on Delinq Taxes	\$1,344,144	\$1,660,000	\$1,277,465	\$1,595,000	\$(65,000)
Investment Inc-Unrestricted Funds	\$7,265,803	\$4,497,646	\$8,200,000	\$5,611,255	\$1,113,609
Debt Borrowing	\$12,500,000	\$20,800,000	\$20,800,000	\$29,200,000	\$8,400,000
Appropriated Fund Balance	\$(2,339,834)	\$18,769,845	\$39,929,716	\$19,539,183	\$769,338
Retained Earnings (a)	\$(10,096,724)	\$(453,844)	\$(2,509,573)	\$(838,628)	\$(384,784)
Tax Levy	\$116,298,590	\$119,040,295	\$119,040,295	\$119,960,915	\$920,620
<b>Total Revenues</b>	<b>\$340,510,000</b>	<b>\$391,367,410</b>	<b>\$415,511,730</b>	<b>\$388,470,503</b>	<b>\$(2,896,907)</b>

FUNCTION	2023	2024	2024	2025	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2024 Adpt. Budget
Justice & Public Safety	\$25,975,210	\$27,609,792	\$28,062,812	\$26,354,604	\$(1,255,188)
Health & Human Services	\$69,458,676	\$75,818,862	\$78,926,143	\$82,286,975	\$6,468,113
Parks, Env, Educ & Land Use	\$34,838,215	\$30,154,496	\$32,381,849	\$26,024,807	\$(4,129,689)
Public Works	\$25,594,128	\$24,977,933	\$24,634,941	\$24,896,281	\$(81,652)
General Administration	\$25,772,644	\$23,402,393	\$27,065,260	\$26,631,629	\$3,229,236
Non-Departmental	\$26,805,807	\$26,562,634	\$22,495,283	\$26,723,872	\$161,238
Debt Borrowing	\$12,500,000	\$20,800,000	\$20,800,000	\$29,200,000	\$8,400,000
Capital Projects	\$15,703,288	\$24,685,004	\$24,685,004	\$7,690,865	\$(16,994,139)
Appropriated Fund Balance	\$(2,339,834)	\$18,769,845	\$39,929,716	\$19,539,183	\$769,338
Retained Earnings (a)	\$(10,096,724)	\$(453,844)	\$(2,509,573)	\$(838,628)	\$(384,784)
Tax Levy	\$116,298,590	\$119,040,295	\$119,040,295	\$119,960,915	\$920,620
<b>Total Revenues</b>	<b>\$340,510,000</b>	<b>\$391,367,410</b>	<b>\$415,511,730</b>	<b>\$388,470,503</b>	<b>\$(2,896,907)</b>

(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.

# 2025 REVENUE HIGHLIGHTS

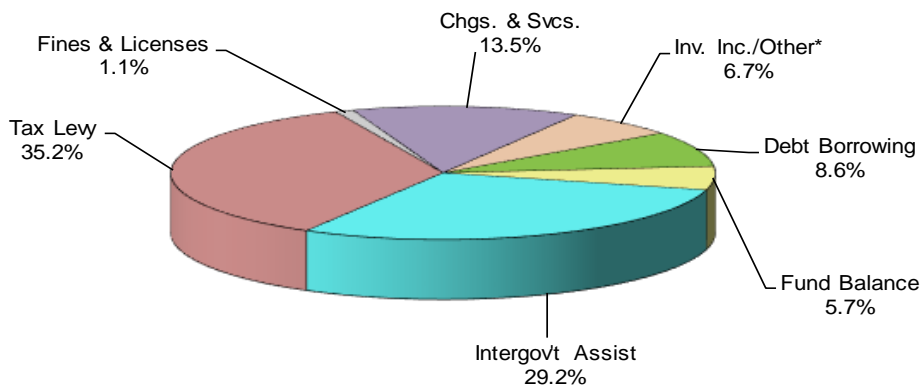
## Revenue Budget:

The **2025 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$248,970,405** a decrease of \$4,586,865 or 0.7% from the 2024 Adopted Budget. The revenue budget includes \$47,505,424 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2025 budgeted revenues consist of departmental operating revenues at \$212,079,540 and capital project revenues at \$36,890,865 including \$29,200,000 from planned borrowing. Overall, the operating revenues increase by \$4,007,274 or 1.9% from the prior-year budget, while capital project revenues decrease by \$8,594,139 or 18.9%.

The graph below reflects the ratio of revenue sources budgeted for 2025 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 35.2% and Tax Levy and 29.2% of intergovernmental assistance as the major revenue components.

**2025 Revenues as a Percent of Total  
(Excludes Interdepartmental)**



\* Excludes Retained Earnings

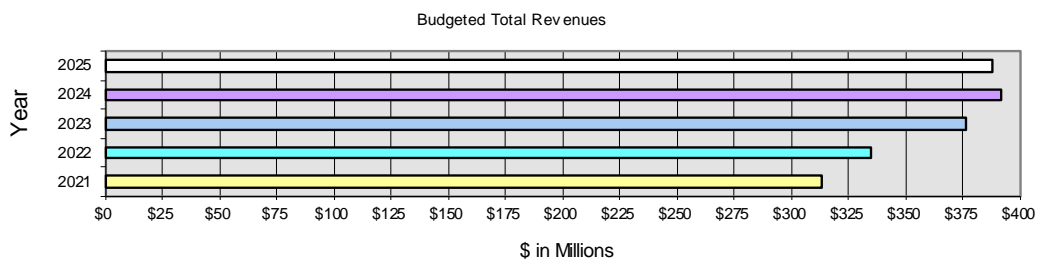
## **Revenue Projection Methodology**

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 2021-2025. Total revenues, including tax levy and appropriated fund balance, are budgeted to decrease \$2.9 million or 0.7% to \$388.5 million.



Pg #	PROJECT TITLE	Project Number	2025 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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**PUBLIC WORKS - AIRPORT**

502	RUNWAY 10/28 SAFETY ZONES	200310	\$418,500	\$418,500	(a)	\$0
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**PUBLIC WORKS - BUILDINGS**

503	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$20,350,000			\$20,350,000
506	LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$20,000			\$20,000
507	COMMUNICATIONS CENTER UPS UPGRADE	202310	\$200,000			\$200,000
508	COMMUNICATION CTR ROOF REPLACEMENT	202209	\$270,000			\$270,000
509	HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	\$100,000			\$100,000
510	HIGHWAY SALT DOME REPLACEMENT	202510	\$1,540,000	\$465,000	(b)	\$1,075,000
511	JAIL EXPANSION PROJECT STUDY	202536	\$250,000			\$250,000

**PUBLIC WORKS - HIGHWAYS**

513	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$5,195,800	\$450,000	(c)	\$4,745,800
514	CTH O, CTH D TO STH 59 REHABILITATION	202013	\$90,000			\$90,000
515	CTH O, CTH HH TO GRANGE AVE	202102	\$330,000	\$264,000	(d)	\$66,000
517	CTH I, CALHOUN CREEK BRIDGE	202201	\$21,000			\$21,000
518	CTH EF, BARK RIVER BRIDGE	202202	\$72,000			\$72,000
519	CTH VV, WESTBOUND BRIDGE OVER MENOMONEE RIVER	201802	\$190,400			\$190,400
520	CTH I, MUKWONAGO RIVER BRIDGE	202203	\$23,000			\$23,000
521	CTH Y - CTH L to CTH HH REHABILITATION	202301	\$300,000	\$240,000	(e)	\$60,000
522	CTH F - CTH K INTERSECTION	202304	\$24,600			\$24,600
523	CTH T - CTH JJ INTERSECTION	202305	\$75,000			\$75,000
524	CTH F - BUSSE ROAD INTERSECTION	202401	\$12,300			\$12,300
525	CTH D - SUNNY SLOPE ROAD INTERSECTION	202402	\$10,000			\$10,000
526	SIGNAL CONTROLLER REPLACEMENT	202403	\$30,000	\$23,800	(f)	\$6,200
527	CTH ES, SCOTLAND DRIVE TO CTH U	202404	\$75,000			\$75,000
528	CTH S - STH 67 TO STH 59	202502	\$50,000			\$50,000
529	CTH D - CTH X INTERSECTION	202509	\$10,000			\$10,000
530	CTH K - CTH JK TO CTH Y	202514	\$200,000			\$200,000
532	CTH BB - US 18 TO CTH DR	202515	\$97,500			\$97,500
533	CTH KE - CTH E INTERSECTION	202520	\$195,000			\$195,000
534	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
535	REPAVING PROGRAM 2023-2027	201906	\$5,820,000	\$3,710,000	(g)	\$2,110,000

- (a) Airport Fund balance of \$418,500.
- (b) Insurance reimbursement revenue from the collapse of the previous Highway Ops salt dome of \$465,000 is applied.
- (c) Municipal contribution funding from the City of New Berlin.
- (d) Federal Surface Transport Program (STP) funding for utility relocation.
- (e) Federal Surface Transport Program (STP) funding for land acquisition.
- (f) Federal Carbon Reduction Program funding.
- (g) Includes state Local Road Improvement Program- Supplemental (LRIP-S) funding of \$3,100,000, County Highway Improvement Program (CHIP) funding of \$350,000, and CHIP-Discretionary funding of \$260,000.

**Capital Projects**

**2025 Capital Projects**

**Project Listing**

Pg #	PROJECT TITLE	Project Number	2025 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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**PARKS AND LAND USE**

536	FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$106,400	\$106,400	(h)	\$0
537	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$411,000	\$411,000	(i)	\$0
538	ICE ARENA FACILITY IMPROVEMENT PLAN	202409	\$238,900	\$238,900	(j)	\$0
539	PARK SYSTEM ROOF REPLACEMENTS	202524	\$25,000			\$25,000
540	RETZER NATURE CENTER COVERED SHELTER	202525	\$30,000	\$30,000	(k)	\$0
541	PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,200,000			\$1,200,000

**SHERIFF - IT**

542	JAIL SECURITY AUDIO UPGRADE	202206	\$304,000	\$304,000	(l)	\$0
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**HEALTH AND HUMAN SERVICES - IT**

543	MYEVOLV	202533	\$445,000			\$445,000
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**COUNTYWIDE - IT**

545	ERP SYSTEM IMPLEMENTATION	202215	\$615,000		(m)	\$615,000
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**VEHICLE REPLACEMENT**

(n)	VEHICLE REPLACEMENT	N/A	\$4,200,000			\$4,200,000
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TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$43,745,400	\$6,661,600		\$37,083,800
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**ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED**

STATE COMPUTER EQUIPMENT EXEMPTION	\$0
EXISTING STATE SHARED REVENUE/UTILITY PAYMENT	\$200,000
SUPPLEMENTAL SHARED REVENUE	\$0
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$695,465
AMERICAN RESCUE PLAN ACT FUNDING (ARPA) (l)	\$615,000
GENERAL FUND BALANCE (o)	\$1,500,000
CAPITAL PROJECT FUND BALANCE	\$3,628,077
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$25,000,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$4,200,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$850,000
TOTAL FROM OTHER FUNDING SOURCES	\$36,688,542

TAX LEVY	\$395,258
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- (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) Golf Course Fund Balance of \$411,000.
- (j) Parkland Management and Land Acquisition (Tarmann) Fund Balance of \$197,700 and Energy Efficiency and Conservation Block Grant funding of \$41,200.
- (k) Funding from Friends of Retzer Nature Center (FORNC) donations of \$30,000.
- (l) Jail Assessment Fund balance.
- (m) Project is funded in 2025 with federal American Rescue Plan Act revenues allocated to the capital plan.
- (n) 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.
- (o) General Fund balance of \$1,500,000 is allocated to address temporarily higher downpayment requirements, primarily due to the Courthouse Project Step 2 – Renovate 1959 Courthouse.

**WAUKESHA COUNTY 2025-2029 CAPITAL PROJECT PLAN SUMMARY**

FUNCTIONAL AREA:	2025 BUDGET	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	TOTAL FIVE- YEAR PLAN
<b>JUSTICE &amp; PUBLIC SAFETY</b>						
Facility Projects	\$21,090,000	\$20,700,000	\$925,000	\$745,000	\$20,000	\$43,480,000
System Projects	\$304,000	\$0	\$0	\$0	\$0	\$304,000
Subtotal	\$21,394,000	\$20,700,000	\$925,000	\$745,000	\$20,000	\$43,784,000
<b>HEALTH &amp; HUMAN SERVICE</b>						
Facility Projects	\$0	\$0	\$25,000	\$621,000	\$0	\$646,000
System Projects	\$445,000	\$0	\$0	\$0	\$0	\$445,000
Subtotal	\$445,000	\$0	\$25,000	\$621,000	\$0	\$1,091,000
<b>PARKS, ENVIRONMENT, EDUCATION &amp; LAND USE</b>						
Parks, Facilities, Pavement, System Projects	\$2,011,300	\$4,603,400	\$1,706,100	\$2,594,400	\$3,288,000	\$14,203,200
<b>PUBLIC WORKS</b>						
Priority Corridor Expansion	\$530,000	\$1,644,000	\$6,340,800	\$0	\$2,226,000	\$10,740,800
Intersections and Bridges	\$863,300	\$1,113,000	\$1,947,500	\$2,762,400	\$637,800	\$7,324,000
Pavement and Rehabilitation	\$11,628,300	\$9,147,500	\$10,067,500	\$15,383,600	\$6,258,700	\$52,485,600
Subtotal Highways	\$13,021,600	\$11,904,500	\$18,355,800	\$18,146,000	\$9,122,500	\$70,550,400
Facilities	\$1,640,000	\$864,000	\$1,135,000	\$194,400	\$10,000	\$3,843,400
Airport	\$418,500	\$6,000	\$86,000	\$0	\$0	\$510,500
Other	\$0	\$0	\$550,000	\$600,000	\$0	\$1,150,000
Subtotal Public Works	\$15,080,100	\$12,774,500	\$20,126,800	\$18,940,400	\$9,132,500	\$76,054,300
<b>GENERAL ADMINISTRATION COUNTY WIDE</b>						
TECHNOLOGY PROJECTS	\$615,000	\$0	\$0	\$539,000	\$1,617,000	\$2,771,000
<b>TOTAL GROSS EXPENDITURES</b>	\$39,545,400	\$38,077,900	\$22,782,900	\$23,439,800	\$14,057,500	\$137,903,500
<b>Less Proj. Specific Rev./Proprietary Fund Bal.</b>	<u>(\$6,357,600)</u>	<u>(\$8,399,200)</u>	<u>(\$2,797,100)</u>	<u>(\$7,069,600)</u>	<u>(\$3,511,800)</u>	<u>(\$28,135,300)</u>
<b>NET EXPENDITURES</b>	\$33,187,800	\$29,678,700	\$19,985,800	\$16,370,200	\$10,545,700	\$109,768,200
<b>Cash Balances Excluding Property Tax Levy</b>	<u>(\$6,942,542)</u>	<u>(\$5,194,642)</u>	<u>(\$1,398,942)</u>	<u>(\$895,465)</u>	<u>(\$895,465)</u>	<u>(\$15,327,056)</u>
<b>NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED</b>	\$26,245,258	\$24,484,058	\$18,586,858	\$15,474,735	\$9,650,235	\$94,441,144

The 2025-2029 Capital Plan identifies 67 projects at an estimated total cost of \$137.9 million over the five-year period. Projects in the first year of the plan represent the 2025 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.

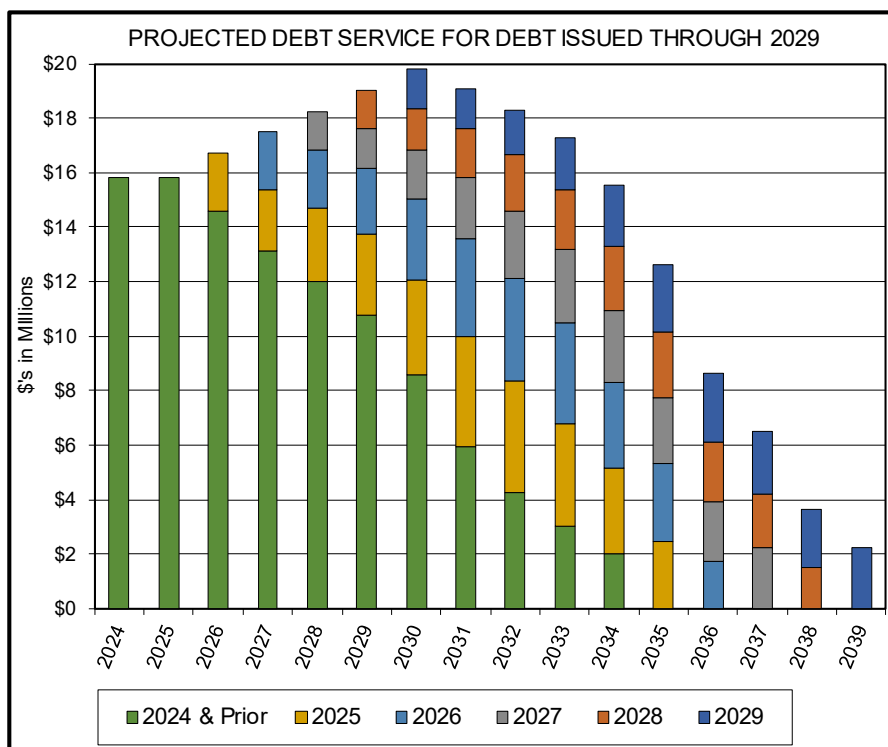
For more information about the five-year capital plan, visit the Waukesha County's Five-Year Capital Plan, online at <https://www.waukeshacounty.gov/capitalplan>.

## Debt Service

## Debt Service

## Projected Debt Service

Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. 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.)



2025	2026	2027	2028	2029
Budget	5 - Year Plan	5 - Year Plan	5 - Year Plan (c)	5 - Year Plan (c)

Capital Plan					
Capital Plan Project Costs (c)	\$39,545,400	\$38,077,900	\$22,782,900	\$24,997,523	\$22,160,123
<b>Capital Plan Funding</b>					
Project Specific Revenues & Proprietary Fund Balance (a)	\$6,357,600	\$8,399,200	\$2,797,100	\$7,069,600	\$3,511,800
Tax levy/Current Funds (b)	\$7,337,800	\$5,689,900	\$1,994,200	\$1,590,723	\$1,620,723
Investment Income	\$850,000	\$788,800	\$591,600	\$537,200	\$557,600
Borrowed Funds	<u>\$25,000,000</u>	<u>\$23,200,000</u>	<u>\$17,400,000</u>	<u>\$15,800,000</u>	<u>\$16,400,000</u>
Total Capital Plan Funding	\$39,545,400	\$38,077,900	\$22,782,900	\$24,997,523	\$22,090,123
<b>Vehicle/Equipment Replacement</b>					
Replacement Costs	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000	\$3,000,000
Replacement Borrowing	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000	\$3,000,000
<b>Total</b>					
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	\$29,200,000	\$26,200,000	\$20,400,000	\$18,300,000	\$19,400,000

(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 \$23.4 million and \$14.1 million of known project costs in 2028 and 2029. The estimates in this table are increased about \$1.6 million for 2028 and \$8.0 million for 2029, 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 2025-2029 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 2025.

(Millions)	2023	2024	2025	2026	2027	2028	2029
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$255.5	\$274.1	\$278.6	\$287.3	\$296.2	\$305.3	\$314.7
Debt Ser.(b)(c)	\$15.5	\$15.8	\$15.9	\$16.8	\$17.5	\$18.3	\$19.0
Ratio (%) of Debt to Oper	6.0%	5.8%	5.7%	5.8%	5.9%	6.0%	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
2024 GOPN	2024	2034	\$20,800,000	3.55%	\$20,800,000
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$11,210,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$8,990,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$9,000,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$12,700,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$10,800,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$6,400,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$3,500,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$2,915,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$800,000
TOTAL DEBT 12/31/24					\$87,115,000
2025 ISSUE					\$29,200,000
TOTAL DEBT (b)					\$116,315,000

(a) GOPN=General Obligation Promissory Note

(b) The 2025 budget will reduce the outstanding debt with the budgeted principal payment of \$14,685,000 to \$101,630,000 before the 2025 issue.

### Outstanding Debt Limit

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

	2023 Budget Year	2024 Budget Year	2025 Budget Year
Equalized Value (d)	\$75,406,493,900	\$84,956,236,000	\$88,230,894,000
Debt Limit (5% x equalized value)	\$3,770,324,695	\$4,247,811,800	\$4,411,544,700
Outstanding Debt (e)	\$94,444,000	\$101,460,000	\$116,315,000
Available Debt Limit	\$3,675,880,695	\$4,146,351,800	\$4,295,229,700
Percent of Debt Limit Available	97.5%	97.6%	97.4%

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

(d) Includes anticipated 2025 debt issue of \$29.2 million.

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# FINANCIAL MANAGEMENT POLICIES

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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 31% 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](http://www.waukeshacounty.gov)

<b>PLAN</b>	<b>TYPE OF PLANNING PROCESS</b>	<b>DESCRIPTION OF PROCESS</b>	<b>BUDGET IMPACTS</b>
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

KEY DATES												
Operating Budget Process	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.												
Department budget development.												
Co. Executive seeks public opinion on budget.												
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.												
Publication of County Board Public Notice.												
Finance Committee holds public hearing on Proposed Budget.												
Committees review of Co. Executive Proposed Budget.												
Finance Committee reviews amendments and makes recommendation to Board.												
Co. Board votes for adoption/amendment of budget.												
Co. Executive vetoes (if necessary)- Co. Board action.												
Budget Monitoring.												
KEY DATES												
Capital Budget Process	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.												
Executive review and decision making.												
Executive's capital budget and five-year plan developed.												
Executive presents five-year plan to Co. Board.												
Committees review of five-year capital plan.												
Finance Committee holds public hearing on proposed budget.												
Board adopts/amends capital plan.												
Capital budget is adopted with operating budget.												

**Table 4**  
**EQUALIZED PROPERTY VALUE BY MUNICIPALITY**

According to the August 12, 2024 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$88,230,894,000. This represents an increase of \$3,274,658,000 or 3.85% from 2023. A table listing 2023 and 2024 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2023 EQUAL PROP. VALUE	2024 EQUAL PROP. VALUE	'23 - '24 CHANGE	%
<b>CITIES:</b>				
Brookfield	\$9,943,967,300	\$9,841,962,300	(\$102,005,000)	-1.03%
Delafield	\$2,307,810,400	\$2,441,888,300	\$134,077,900	5.81%
* Milwaukee	\$16,081,000	\$12,899,700	(\$3,181,300)	-19.78%
Muskego	\$4,788,855,500	\$5,042,447,500	\$253,592,000	5.30%
New Berlin	\$7,871,954,300	\$8,046,558,800	\$174,604,500	2.22%
Oconomowoc	\$3,745,228,800	\$3,953,102,300	\$207,873,500	5.55%
Pewaukee	\$4,856,403,000	\$4,971,695,200	\$115,292,200	2.37%
Waukesha	\$9,487,929,500	\$9,870,303,400	\$382,373,900	4.03%
<b>SUBTOTAL</b>	<b>\$43,018,229,800</b>	<b>\$44,180,857,500</b>	<b>\$1,162,627,700</b>	<b>2.70%</b>
<b>TOWNS:</b>				
Brookfield	\$1,618,867,500	\$1,650,058,900	\$31,191,400	1.93%
Delafield	\$2,429,161,100	\$2,490,754,400	\$61,593,300	2.54%
Eagle	\$803,590,500	\$844,663,400	\$41,072,900	5.11%
Genesee	\$1,450,843,200	\$1,561,608,400	\$110,765,200	7.63%
Merton	\$2,680,122,200	\$2,773,800,000	\$93,677,800	3.50%
Mukwonago	\$1,408,313,700	\$1,495,561,600	\$87,247,900	6.20%
Oconomowoc	\$2,741,544,400	\$2,957,088,600	\$215,544,200	7.86%
Ottawa	\$793,889,200	\$845,501,600	\$51,612,400	6.50%
<b>SUBTOTAL</b>	<b>\$13,926,331,800</b>	<b>\$14,619,036,900</b>	<b>\$692,705,100</b>	<b>4.97%</b>
<b>VILLAGES:</b>				
Big Bend	\$246,944,600	\$265,188,800	\$18,244,200	7.39%
Butler	\$342,945,300	\$334,857,100	(\$8,088,200)	-2.36%
Chenequa	\$682,173,500	\$721,518,100	\$39,344,600	5.77%
Dousman	\$300,115,000	\$322,877,800	\$22,762,800	7.58%
Eagle	\$310,325,400	\$313,394,400	\$3,069,000	0.99%
Elm Grove	\$1,611,607,000	\$1,746,770,700	\$135,163,700	8.39%
Hartland	\$1,995,168,100	\$2,107,999,000	\$112,830,900	5.66%
Lac la Belle	\$172,683,300	\$195,047,400	\$22,364,100	12.95%
Lannon	\$294,020,300	\$337,021,100	\$43,000,800	14.63%
** Lisbon	\$2,010,232,000	\$2,122,800,900	\$112,568,900	5.60%
Menomonee Falls	\$7,795,110,600	\$8,003,243,900	\$208,133,300	2.67%
Merton	\$717,836,600	\$766,640,300	\$48,803,700	6.80%
Mukwonago	\$1,335,589,200	\$1,378,157,300	\$42,568,100	3.19%
Nashotah	\$308,695,000	\$291,702,600	(\$16,992,400)	-5.50%
North Prairie	\$363,326,000	\$385,482,900	\$22,156,900	6.10%
Oconomowoc Lake	\$535,525,400	\$598,411,900	\$62,886,500	11.74%
Pewaukee	\$1,361,836,700	\$1,395,317,700	\$33,481,000	2.46%
Summit	\$1,818,609,600	\$2,054,151,200	\$235,541,600	12.95%
Sussex	\$2,259,570,900	\$2,357,042,500	\$97,471,600	4.31%
Vernon	\$1,331,536,500	\$1,443,007,300	\$111,470,800	8.37%
Wales	\$629,229,300	\$604,333,600	(\$24,895,700)	-3.96%
Waukesha	\$1,588,594,100	\$1,686,033,100	\$97,439,000	6.13%
<b>SUBTOTAL</b>	<b>\$28,011,674,400</b>	<b>\$29,430,999,600</b>	<b>\$1,419,325,200</b>	<b>5.07%</b>
<b>TOTAL</b>	<b>\$84,956,236,000</b>	<b>\$88,230,894,000</b>	<b>\$3,274,658,000</b>	<b>3.85%</b>

\* 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 2024 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 413,728.

	2020 CENSUS	2023	2024	'23 - '24 CHANGE	'23 - '24 % CHANGE
<b>CITIES</b>					
Brookfield	41,464	41,121	41,055	(66)	-0.16%
Delafield	7,185	7,141	7,162	21	0.29%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,496	25,624	128	0.50%
New Berlin	40,451	40,135	40,055	(80)	-0.20%
Oconomowoc	18,203	19,126	19,699	573	3.00%
Pewaukee	15,914	16,140	16,215	75	0.46%
Waukesha	71,158	71,094	70,923	(171)	-0.24%
<b>CITIES TOTAL</b>	<b>219,407</b>	<b>220,253</b>	<b>220,733</b>	<b>480</b>	<b>0.22%</b>
<b>TOWNS</b>					
Brookfield	6,477	6,439	6,423	(16)	-0.25%
Delafield	8,095	8,096	8,085	(11)	-0.14%
Eagle	3,478	3,512	3,524	12	0.34%
Genesee	7,171	7,167	7,186	19	0.27%
Merton	8,277	8,267	8,311	44	0.53%
Mukwonago	7,781	7,763	7,762	(1)	-0.01%
Oconomowoc	8,836	8,831	8,799	(32)	-0.36%
Ottawa	3,646	3,637	3,631	(6)	-0.16%
<b>TOTAL TOWNS</b>	<b>53,761</b>	<b>53,712</b>	<b>53,721</b>	<b>9</b>	<b>0.02%</b>
<b>VILLAGES</b>					
Big Bend	1,483	1,479	1,481	2	0.14%
Butler	1,787	1,766	1,761	(5)	-0.28%
Chenequa	526	527	534	7	1.33%
Dousman	2,419	2,452	2,493	41	1.67%
Eagle	2,071	2,133	2,140	7	0.33%
Elm Grove	6,513	6,516	6,492	(24)	-0.37%
Hartland	9,501	10,084	10,128	44	0.44%
Lac la Belle	279	279	282	3	1.08%
Lannon	1,355	2,087	2,195	108	5.17%
Lisbon**	10,477	10,733	10,935	202	1.88%
Menomonee Falls	38,527	39,565	40,099	534	1.35%
Merton	3,441	3,518	3,569	51	1.45%
Mukwonago	8,040	8,163	8,438	275	3.37%
Nashotah	1,321	1,306	1,306	0	0.00%
North Prairie	2,202	2,192	2,198	6	0.27%
Oconomowoc Lake	566	567	567	0	0.00%
Pewaukee	8,238	8,159	8,193	34	0.42%
Summit	4,784	5,202	5,341	139	2.67%
Sussex	11,487	12,022	12,282	260	2.16%
Vernon	7,474	7,441	7,455	14	0.19%
Wales	2,862	2,911	2,907	(4)	-0.14%
Waukesha	8,457	8,471	8,478	7	0.08%
<b>TOTAL VILLAGES</b>	<b>133,810</b>	<b>137,573</b>	<b>139,274</b>	<b>1,701</b>	<b>1.24%</b>
<b>TOTAL: COUNTY</b>	<b>406,978</b>	<b>411,538</b>	<b>413,728</b>	<b>2,190</b>	<b>0.53%</b>

\* 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

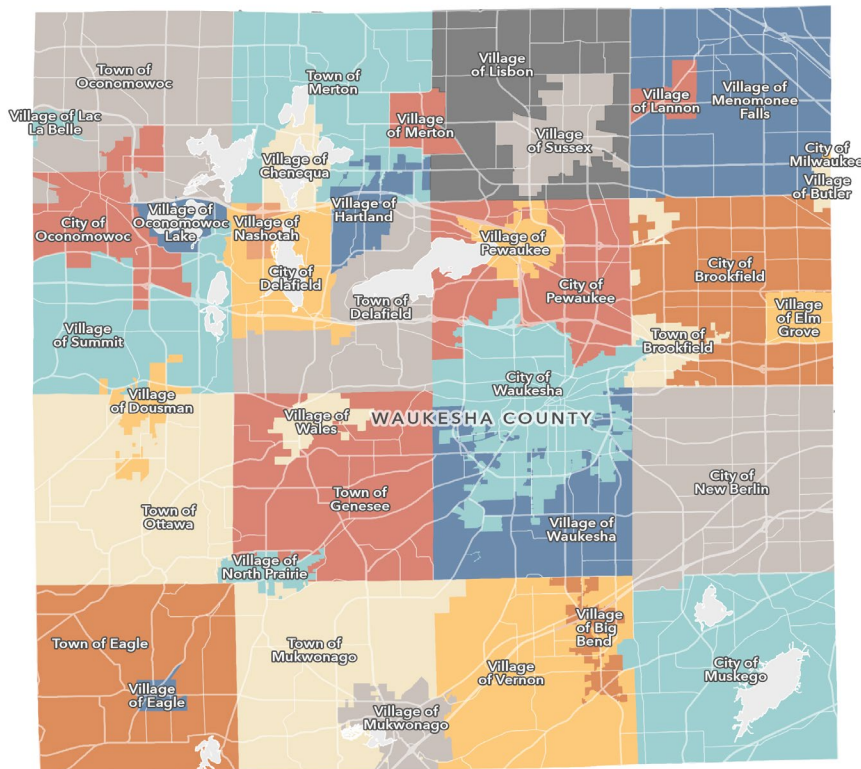
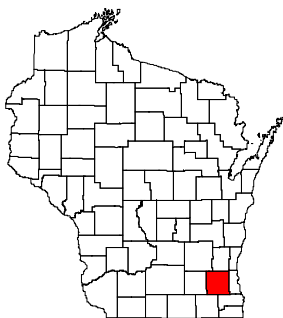
		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
	2015		\$2.08	(\$0.07)	-3.3%
	2016		\$2.04	(\$0.04)	-1.9%
	2017		\$2.00	(\$0.04)	-2.0%
	2018		\$1.95	(\$0.05)	-2.5%
	2019		\$1.89	(\$0.06)	-3.1%
	2020		\$1.82	(\$0.07)	-3.7%
	2021		\$1.76	(\$0.06)	-3.3%
	2022		\$1.68	(\$0.08)	-4.5%
	2023		\$1.53	(\$0.15)	-8.9%
	2024		\$1.39	(\$0.14)	-9.2%
<b>Adopted</b>	<b>2025</b>	<b>2024</b>	<b>\$1.35</b>	<b>(\$0.04)</b>	<b>-2.9%</b>

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	2015	\$100,492,252	\$987,100	1.0%	
	2016	\$100,948,152	\$455,900	0.5%	
	2017	\$101,799,099	\$850,947	0.8%	
	2018	\$103,422,375	\$1,623,276	1.6%	
	2019	\$104,363,046	\$940,671	0.9%	
	2020	\$106,202,483	\$1,839,437	1.8%	
	2021	\$107,813,395	\$1,610,912	1.5%	
	2022	\$109,503,123	\$1,689,728	1.6%	
	2023	\$112,298,983	\$2,795,860	2.6%	
	2024	\$114,862,166	\$2,563,183	2.3%	
<b>Adopted</b>	<b>2025</b>	<b>2024 (5)</b>	<b>\$115,537,401</b>	<b>\$675,235</b>	<b>0.6%</b>

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	2015	\$48,283,418,200	\$1,895,955,000	4.1%	
	2016	\$49,440,690,500	\$1,157,272,300	2.4%	
	2017	\$50,989,620,500	\$1,548,930,000	3.1%	
	2018	\$52,982,985,200	\$1,993,364,700	3.9%	
	2019	\$55,212,959,400	\$2,229,974,200	4.2%	
	2020	\$58,358,920,500	\$3,145,961,100	5.7%	
	2021	\$61,132,610,900	\$2,773,690,400	4.8%	
	2022	\$64,997,770,400	\$3,865,159,500	6.3%	
	2023	\$73,452,931,500	\$8,455,161,100	13.0%	
	2024	\$82,638,928,700	\$9,185,997,200	12.5%	
<b>Adopted</b>	<b>2025</b>	<b>2024 (5)</b>	<b>\$85,713,447,900</b>	<b>\$3,074,519,200</b>	<b>3.7%</b>

- 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).  
(5) Personal property value was eliminated beginning in 2025 and is offset by a state personal property aid payment of \$1.2 million.

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



<b>COUNTY POPULATION*</b>	
As of 1/1/2024	413,728
2020 Census	406,978
*WI Department of Administration (2024), U.S. Census Bureau (2020)	

<b>EQUALIZED PROPERTY VALUES</b>	
Including TID	\$88,230,894,000
Excluding TID	\$85,713,447,900

## **BRIEF WAUKESHA COUNTY HISTORY**

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

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

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

## **WAUKESHA COUNTY TODAY**

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA) and is the third most populous county in the State. The County has the 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	4,430
Froedert	4,322
Kohl's Department Stores	4,000
Quad Graphics Inc.	3,601
Roundy's (Kroger)	3,387
Advocate Aurora Healthcare*	2,800
Generac	2,047
General Electric Healthcare	2,000
Milwaukee Electric Tool/Empire Level	2,000
School District of Waukesha	1,600
Target Corporation	1,565
Wal-Mart Corporation	1,517
Waukesha County	1,424
Elmbrook School District	1,209
Eaton Cooper Power Systems	1,200
Spring City/Pieper Electric	1,200
Waukesha County Technical College	1,034
<b>Subtotal</b>	<b>39,336</b>

\* No survey responded received in 2024. Latest response available (2021) is used.  
 Source: Data Axle Genie (www.salesgenie.com), the Village of Sussex official statement dated March 14, 2023, City of Brookfield official statement dated June 6, 2023, City of Waukesha 2024 Executive Operating Budget, and direct employer contacts February 2024.

PRINCIPAL TAXPAYERS		
TAXPAYER	2023 EQUALIZED VALUE	2022 RANK
Wimmer Brothers	\$351,144,648	1
The Corners of Brookfield*	\$226,337,400	2
ProHealth Care	\$187,556,232	4
Brookfield Square*	\$180,054,000	5
Aurora	\$179,713,917	6
Individual	\$177,801,860	3
Fiduciary Real Estate Development	\$162,817,200	8
Bielinski Homes	\$146,742,188	N/A
Froedert Health	\$142,425,116	N/A
Target Corporation	\$141,656,496	9
<b>Subtotal</b>	<b>\$1,896,249,057</b>	
<b>% Total 2023 Equalized Value**</b>	<b>2.2%</b>	

\*Includes adjacent and nearby properties owned by multiple entities  
 \*\*2023 total equalized value including TID of \$84,956,236,000  
 Source: Waukesha County Tax System & Wisconsin Department of Revenue  
 See Waukesha County Annual Comprehensive Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2023 NAICS (1)
Retail Trade, Transportation, Utilities	51,270
Manufacturing	42,908
Education and Health	43,235
Professional and Business Services	36,707
Leisure and Hospitality	22,037
Construction	19,007
Financial Activities	14,964
Other Services (2)	8,366
Public Administration	6,254
Information	3,050
<b>Total</b>	<b>247,798</b>

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

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2023	847	\$443,154
2022	1,010	\$502,943
2021	1,124	\$599,050
2020	868	\$393,312
2019	879	\$354,686

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT	
<b>PER CAPITA INCOME, 2023 (1)</b>	
Waukesha County	\$91,766
State of Wisconsin	\$64,976
United States	\$69,810
<b>JOBS, 2023 (2)</b>	
	247,798
<b>UNEMPLOYMENT RATE, 2023 (3)</b>	
	2.6%

(1) Bureau of Economic Analysis - US Department of Commerce  
 (2) Wisconsin Department of Workforce Development  
 (3) Bureau of Labor Statistics - US Department of Labor

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other
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
2025	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693
<b>% of Total</b>	<b>78.6%</b>	<b>0.0%</b>	<b>18.7%</b>	<b>2.2%</b>	<b>0.5%</b>

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**

Tyler Livesey, Senior Financial Analyst

Willem Weigel, Senior Financial Analyst

Christianne Hill, Financial Analyst

Josh Selje, Financial Analyst

WAUKESHA COUNTY

Department Heads

Administration .....	Andrew Thelke
* Clerk of Courts .....	Monica Paz
Corporation Counsel .....	Erik G. Weidig
* County Board Chairperson .....	James A. Heinrich
* 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.....	Ralph Ramirez
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