



# A BRIEF GUIDE TO THE 2026 WAUKESHA COUNTY ADOPTED BUDGET

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The Budget-In-Brief is a summary document. Further detail on the 2026 budget and County operations can be obtained from the Waukesha County Department of Administration or from the County's website at [www.waukeshacounty.gov/administration/budget/](http://www.waukeshacounty.gov/administration/budget/).

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# 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

John G. Gscheidmeier

#### 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

Deb Schroeder

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

Timothy Dondlinger

#### 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

### About the Cover:

Pewaukee Lake is a 2437-acre lake located in Waukesha County. It has a maximum depth of 45 feet. Visitors have access to the lake from public boat landings. Fish include Musky, Panfish, Largemouth Bass, Northern Pike and Walleye. The lake's water is moderately clear.

### Cover Photo by:

Hillary Mintz, Press Secretary/PIO to the County Executive

### Composition and Layout by:

Lisa Kwiatt, Public Communications Coordinator, Health & Human Services/Public Health

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 9, 2025

The 2026 Adopted Budget continues to meet the needs of our residents and local businesses while adhering to our conservative financial principles and the state's strict levy limits. As part of the plan I laid out earlier this year to address the county's ongoing fiscal pressures, I have sought the input of the public at three budget town hall sessions, worked with the County Board to educate and lobby our state leaders on the county's needs, and consulted with local businesses on how the county can best serve them and make this a prosperous place to live.

We made some gains with the state budget, but funding fell short from where it ought to be under a responsible state/local government partnership. Counties statewide urged a \$70 million increase in Circuit Court support to bring the state share of mandated costs closer to 50/50, but state leadership approved only \$10 million. Funding increased in a handful of targeted areas, but does not materially change the county's long-term fiscal challenges. Other areas, such as the \$13.3 million of Community Aids that provide Health and Human Services with its largest primary source of discretionary intergovernmental revenue, remain flat.

To make up for these gaps, department leadership from across the county continued to provide creative solutions. This includes employing technology, collaborating with each other, and prioritizing services. You will see cuts to staffing and services in multiple areas in the budget. These are thoughtfully proposed to help ensure residents continue to benefit from the quality work the county provides. This budget is balanced, but challenges still remain.

### COUNTY EXPENDITURES AND REVENUES

Expenditures in the budget total \$391.5 million, an increase of \$3.0 million from the prior year. Operating budget expenditures increase \$0.8 million or 0.2%. Capital project expenditures increase \$2.2 million for a total capital budget of \$46.0 million and includes the final funding year for the courthouse renovation project, repaving of County Trunk Highways, and improvements to park infrastructure and facilities.

The proposed 2026 general property tax levy totals \$117.6 million, an increase of 1.79% or \$2,070,352. 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 1.46% as compared to 1.45% in the prior year. The growth in levy is against an equalized property tax base of \$92.8 billion, which experienced an 8.3% increase. The general county tax rate decreases \$0.08 per \$1,000 of property value, from \$1.35 to \$1.27.

The budget continues careful management of personnel. This includes a net reduction in funded full-time, part-time, temporary, and overtime staffing of 3.33 FTE, offset by the cost to continue existing staff. After excluding new sunset positions, or those that are otherwise fully funded with outside revenue sources, that were created during the current year and in this proposed budget, the total FTE reduction is 6.83 FTE.

The 2026 budget includes changes in key revenue sources.

- The Federal Reserve 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 \$276,000 in the Treasurer's Office. Interest rates are likely to come down in the future, so this revenue source is budgeted conservatively.
- After remaining essentially flat for more than a quarter century, the state budget increased the county's Circuit Court Support Grant allocation by \$573,500, which frees up resources that will help cover the department's cost to continue for about two years.
- After the state provided the county an additional \$3.5 million in Shared Revenue in 2024 as part of a statewide effort to provide relief to local governments, increases have been more incremental, covering a fraction of the county's cost to continue. The state budget approved a 3.4% or \$141,900 increase in 2026. For 2027, the increase will be less, at 2.1% or \$91,200. A separate provision of Shared Revenue, which provides counties revenues to offset the property tax exemption of utilities, increases \$150,000 in 2026.
- County staff are continuously looking for ways to stretch dollars and maximize cost recovery through outside revenue sources to the benefit of local taxpayers. Through the efforts of our Department of Administration, working with Health and Human Services, we were able to negotiate with state officials to increase our Medicaid reimbursement levels for a more comprehensive recovery of prior-year county-provided human services, resulting in a \$1.5 million increase for the 2026 budget. This cost recovery, frequently referred to as Wisconsin Medicaid Cost Reporting (WIMCR), is accounted for among several programs in HHS.
- Continuing strong demand for quality outdoor recreation leads to an increase in various parks fees (e.g., annual/entrance stickers, camping fees) of \$262,000. The county's long-standing practice of supporting our parks with fees from those who enjoy these quality-of-life amenities (making up 84% of funding), reduces tax levy reliance and is one of the factors that makes Waukesha County a fiscally conservative leader. The county also made the decision to re-prioritize \$260,000 of annual landfill siting fee revenue that was being set aside for major parks maintenance projects in the capital plan and will instead use it to replace tax levy in its operating budget that funded the smaller three-year maintenance plan. These additional revenues, along with the unfunding of a 1.0 FTE land use specialist, help offset the department's \$360,000 tax levy reduction.
- The budget includes a \$2.0 million Branch Campus Redevelopment Grant from the Wisconsin Economic Development Corporation to offset demolition costs related to the future sale of the former UW-Milwaukee at Waukesha campus property.

The Justice and Law Enforcement program areas remain a priority, receiving about \$1.7 million of additional tax levy, which is nearly 90% of all new, non-debt levy.

- The Sheriff's Department receives an additional \$1.5 million in tax levy, an increase of 4.3%, and an additional \$120,000 in Shared Revenue, to help cover the cost to continue. Two additional sunset deputy sheriff positions were added during the year to provide school resource officer services and are fully funded by the school districts. The department avoided a major revenue reduction when the Federal Communication Commission (FCC) delayed the implementation of a ruling, based on the Martha Wright-Reed Act, that would have eliminated all inmate telephone funding for the county. The FCC rule was set to go into effect on April 1, 2026, and was estimated to reduce revenues \$600,000 (\$425,000 in the first year and \$175,000 in the second year). The department is already bringing this revenue down \$208,000 based on usage trends, but the remainder will be a budget challenge when the rule goes into effect one year later on April 1, 2027. Over \$2.0 million of temporary fund balance continues to be budgeted in this department to offset levy need for the phase-in of new costs and equipment replacement, and will need to be decreased over time, creating future budget challenges.
- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 33 municipalities, includes an increase of \$180,000 or 2.4% in tax levy, driven mostly by the cost to continue staff and technology. The department offsets costs by unfunding a 1.0 FTE programs and projects analyst, with Department of Administration staff picking up many of the financial management responsibilities of the previous position to consolidate functions at a lower overall cost.

- The District Attorney's Office receives an increase in tax levy of \$70,000 or 2.9%. The 2025-27 state budget provided an additional six prosecutor positions, but did not include funding for additional support staff. The department was able to increase its staffing by 0.5 FTE for an additional part-time victim witness specialist, partly due to an anticipated increase in the state's Victim/Witness reimbursement rate from 50% to 55%. The county continues to provide \$168,000 of its Opioid Settlement funding (an increase of \$8,000) to partially make up for a \$249,000 decrease in the department's VOCA grant award in the 2025 budget.
- The Medical Examiner's Office receives an increase in tax levy of \$117,000 or 7.9%, along with continuing \$114,000 of Opioid Settlement funds. The County Board approved an ordinance during the summer to add an associate medical examiner position, bringing the number of forensic pathologists up to three. This was necessary to help ensure sustainable caseloads and aid in future recruitment efforts. The additional position costs about \$400,000, and approximately 40% of it is covered by eliminating temporary pathologist coverage. The remaining \$244,000 is covered with fund balance, and will need to be phased out over the next several years. Personnel costs also include \$110,000 of additional expenses, supported with fund balance, to cover potential costs associated with staffing transitions.

### **SERVICE LEVEL ADJUSTMENTS**

The 2026 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 \$148,200 largely due to rate increases. In order to meet these and other rising costs, the department is unfunding its last remaining county-employed building services worker in the Housekeeping program. All Housekeeping services will now be performed through contract staff.
- Tax levy for the county's Transit Services program decreases \$155,000 to reflect the mid-year 2025 elimination of commuter routes 901, 904, and 905, which previously served various points in Lake County to the City of Waukesha and downtown Milwaukee/UW-Milwaukee Campus. Transit routes have been eliminated over the last several years due to low ridership, and funding is prioritized for county's lone remaining Route 1 that runs from the city's Transit Center in downtown Waukesha, along Bluemound Road to Brookfield Square, before connecting with Milwaukee County's Bus Rapid Transit that runs along Wisconsin Avenue to downtown Milwaukee.
- Through additional Wisconsin Department of Transportation funding, the Department of Public Works Transportation Fund is restoring a previously unfunded 1.0 FTE patrol worker position to provide additional state highway maintenance.
- Health and Human Services is prioritizing its resources in its Aging and Disability Resource Center division by eliminating two senior dining meal sites in Oconomowoc and La Casa based on low participation. The department has been working with those affected to identify alternatives.
- Net of other position adjustments, Health and Human Services is abolishing and unfunding 2.0 FTE administrative assistants, a 1.0 FTE senior fiscal specialist, the remaining 0.42 FTE of the clinical services manager, a 0.6 FTE part-time senior dining manager and a part-time 0.40 FTE psychiatric nurse practitioner.
- Health and Human Service's Third-Party Administrator Program for Children with Long-Term Support needs is being eliminated in the 2026 budget, as the state is no longer requiring the county to report these expenses or manage the provider audits. This will not have an impact on the services the county provides, nor on the tax levy because these were pass-through expenses offset with revenues. This action reduces the expenditure and revenue budget by \$14.0 million.
- Through a re-alignment of responsibilities and the elimination of the virtual desktop infrastructure, the Department of Administration is able to unfund 1.0 FTE principal information technology professional position.

- Recognizing the importance of proper elections administration, this budget increases staffing in the County Clerk's Office by about 0.5 FTE, bringing a part-time administrative assistant position up to full-time. The cost of ballots continues to be a major cost driver for this department, with the price per ballot estimated to increase from \$0.28 to \$0.31, which translates into a \$76,600 increase from the last comparable election year (2026 versus 2024). General fund balance remains budgeted to help phase-in this cost.
- The Register of Deeds Office is unfunding 1.0 FTE administrative specialist position and is investing \$25,000 for new auto-indexing software to help reduce staffing needs and assist with backfile indexing.

### **INVESTING IN INFRASTRUCTURE**

The 2026 capital budget, with total expenditures of \$46.0 million, increases \$2.2 million from the 2025 budget, and includes \$20.5 million for the final funding year 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. Highway projects include \$850,000 for the design phase of major project to improve CTH K (Lisbon Road) from CTH JK (Lynndale Road) to Brookfield Road. There's also \$1.8 million (mostly funded with federal, state, and municipal contributions) to extend the Lake Country trail from Roosevelt Park in the City of Oconomowoc to the Jefferson County Line (which Jefferson County will connect to the City of Watertown). For facilities, there is \$200,000 to begin window replacement at the Law Enforcement Center, \$1.6 million to start roof construction at the Highway Operations/Central Fleet building, \$324,000 to finish roof replacement at the Communications Center, and \$150,000 to study the Administration Center building on options to reconfigure/relocate departments to better meet the needs of the public, improve wayfinding, and create staffing efficiencies.

### **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 increases \$1.4 million, mostly due to an increase in budgeted General Fund balance by \$3.5 million and an increase in tax levy by \$562,200, partially offset by a decrease in Capital Project Fund balance of \$1.6 million, eliminating of the remaining \$615,000 of American Rescue Plan Act funding, reducing prior-year Jail Assessment Funds by \$304,000 and transferring \$200,000 of Shared Revenue utility aid payments to the operating budget. The total downpayment covers 26% of net capital costs, which is above the target policy of 20%, but will be difficult to maintain in future capital years as resources have been transferred to the operating budget to help meet critical service needs.

Borrowed funds are budgeted at \$27.2 million, a decrease of \$2.0 million from the 2025 budget. This includes \$24.2 million in borrowing for the capital plan, a decrease of \$0.8 million from the 2025 budget, and \$3.0 million in borrowing for major vehicle replacements, a decrease of \$1.2 million. The County's 2026 debt service expenses are budgeted at \$18.9 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 7.0% 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 who helped prepare the 2026 Waukesha County Budget and the County Board Supervisors who gave careful consideration to our efforts to prioritize quality services and deliver a budget that continues our commitment to the taxpayers of Waukesha County to remain a low-tax leader.

Sincerely,



PAUL FARROW

## 2026 BUDGET SUMMARY

	2025 Adopted Budget	2026 Adopted Budget	Incr/(Decr) From 2025 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures	\$344,725,103	\$345,503,017	\$777,914	0.23%
MEMO: Less Interdept. Charges (a)	<u>\$47,505,424</u>	<u>\$49,016,620</u>	<u>\$1,511,196</u>	3.18%
MEMO: Net Expenditures (a)	\$297,219,679	\$296,486,397	(\$733,282)	-0.25%
Less: Revenues (Excl. Retained Earnings)	\$212,079,540	\$209,558,543	(\$2,520,997)	-1.19%
Less Net Appropriated Fund Balance	<u>\$13,079,906</u>	<u>\$14,537,169</u>	<u>\$1,457,263</u>	
<b>TAX LEVY - OPERATING BUDGETS</b>	\$119,565,657	\$121,407,305	\$1,841,648	1.54%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$43,745,400	\$45,966,400	\$2,221,000	5.1%
Less: Revenues	\$36,890,865	\$36,474,830	(\$416,035)	-1.1%
Less: Appropriated Fund Balance	<u>\$6,459,277</u>	<u>\$8,534,105</u>	<u>\$2,074,828</u>	
		\$0		
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$395,258	\$957,465	\$562,207	142.2%
<b>COUNTY TOTALS</b>				
Expenditures (a)	\$388,470,503	\$391,469,417	\$2,998,914	0.8%
Less: Revenues	\$248,970,405	\$246,033,373	(\$2,937,032)	-1.2%
Less: Appropriated Fund Balance	<u>\$19,539,183</u>	<u>\$23,071,274</u>	<u>\$3,532,091</u>	
<b>County General Tax Levy (Excl Library)(b)</b>	<b>\$115,537,401</b>	<b>\$117,607,753</b>	<b>\$2,070,352</b>	<b>1.79%</b>
<b>Bridges Library System Tax Levy (c)</b>	<b>\$4,423,514</b>	<b>\$4,757,017</b>	<b>\$333,503</b>	<b>7.5%</b>
<b>Total County Tax Levy (b)</b>	<b>\$119,960,915</b>	<b>\$122,364,770</b>	<b>\$2,403,855</b>	<b>2.00%</b>

- (a) 2026 operating budget net expenditures are \$296,486,397 and total County net expenditures are \$342,452,797 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 2026 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 (1.46% for 2026), 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.

## 2026 Budget Tax Levy Breakdown

(General County and Bridges Library System)

	2025 Adopted Budget	2026 Adopted Budget	Incr/(Decr) From 2025 Adopted Budget	
			\$	%
General County Tax Levy	\$115,537,401	\$117,607,753	\$2,070,352	1.79%
General County Tax Rate	\$1.3479	\$1.2668	(\$0.0811)	-6.02%
General County Equalized Value	\$85,713,447,900	\$92,839,031,800	\$7,125,583,900	8.31%
Bridges Library System Tax Levy	\$4,423,514	\$4,757,017	\$333,503	7.54%
Bridges Library System Tax Rate	\$0.2015	\$0.2012	(\$0.0003)	-0.15%
Bridges Library System Equalized Value	\$21,951,625,900	\$23,639,273,300	\$1,687,647,400	7.69%

# 2026 General County Tax Levy Summary

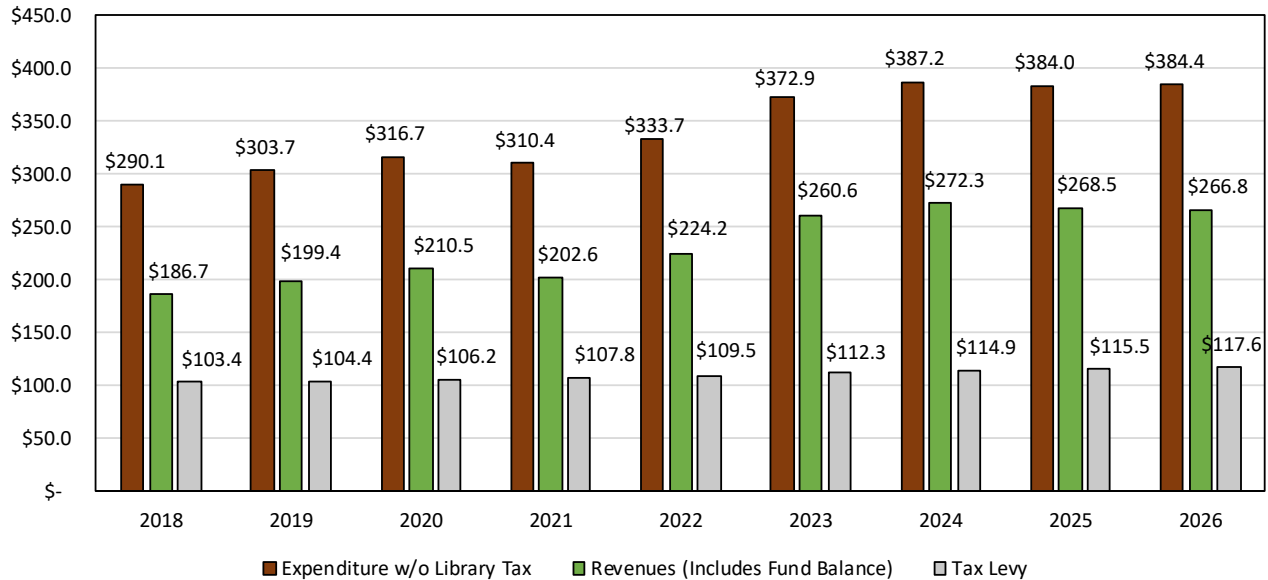
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2026 proposed budget includes a general county tax levy of \$117,607,753, which is an increase of 1.79% or \$2,070,352.

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

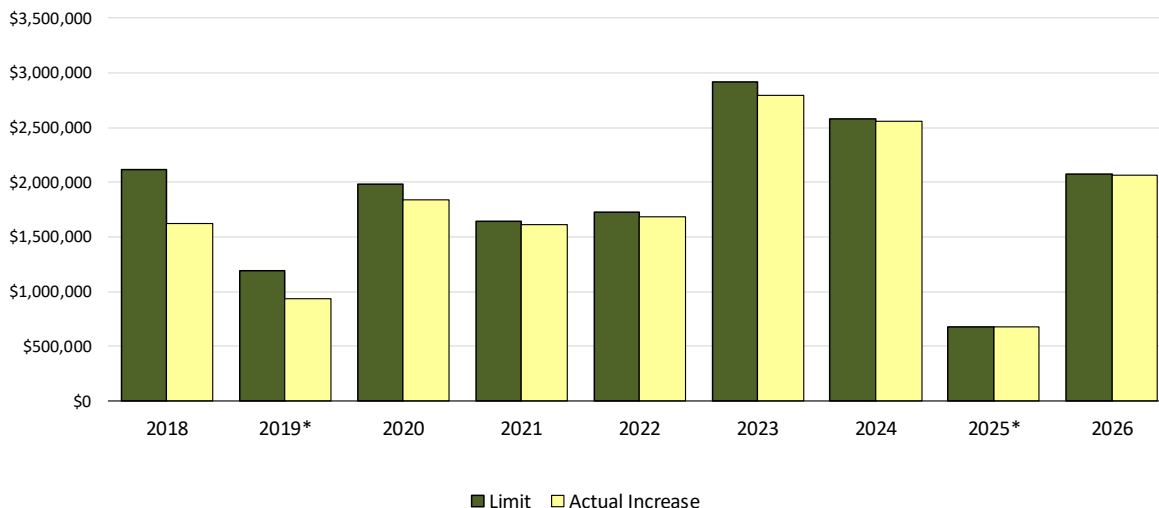
## Total Expenditures, Revenue, Tax Levy

(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



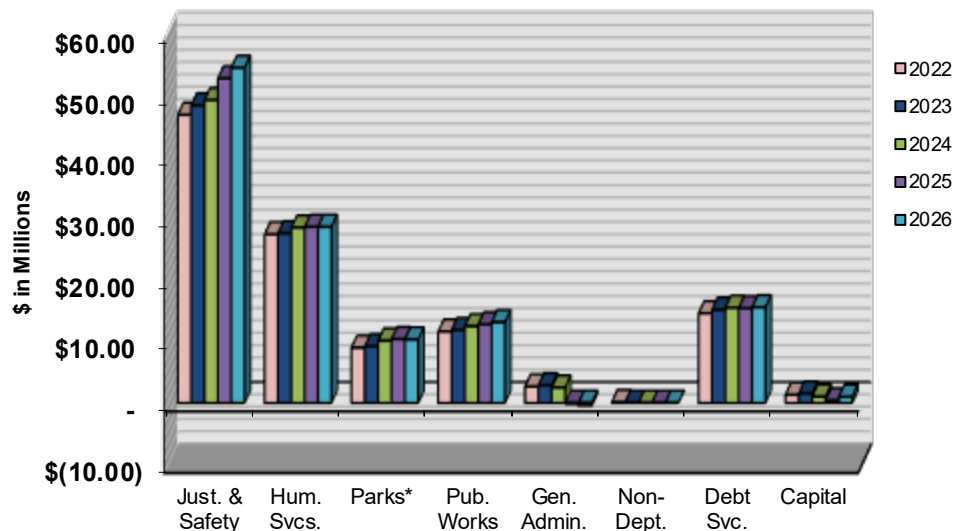
\*Allowable levy growth was reduced by state statute reflecting the exemption of personal property for 2019 and 2025 budget purposes. For 2019, machinery, tools, and patterns (not used in manufacturing) were exempted, and for 2025, all remaining personal property was exempted. Both reductions in allowable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



## 2025-2026 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2025 Adopted Budget	2026 Adopted Budget	Incr/(Decr) From 2025 Adopted Budget	
			\$	%
Justice & Public Safety	\$52,714,858	\$54,409,396	\$1,694,538	3.2%
Health & Human Services	\$28,585,849	\$28,592,537	\$6,688	0.0%
Parks, Env., Educ. & Land Use	\$10,340,902	\$10,274,405	\$(66,497)	-0.6%
Public Works	\$12,740,628	\$13,090,628	\$350,000	2.7%
General Administration	(\$162,481)	(\$462,889)	\$(300,408)	184.9%
Non-Departmental	\$0	\$0	-	-
Debt Service	\$15,345,901	\$15,503,228	\$157,327	1.0%
Capital Projects	\$395,258	\$957,465	\$562,207	142.2%
<b>Total Tax Levy</b>	<b>\$119,960,915</b>	<b>\$122,364,770</b>	<b>\$2,403,855</b>	<b>2.0%</b>

**2022-2026 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

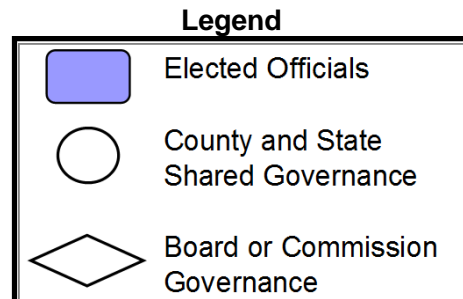
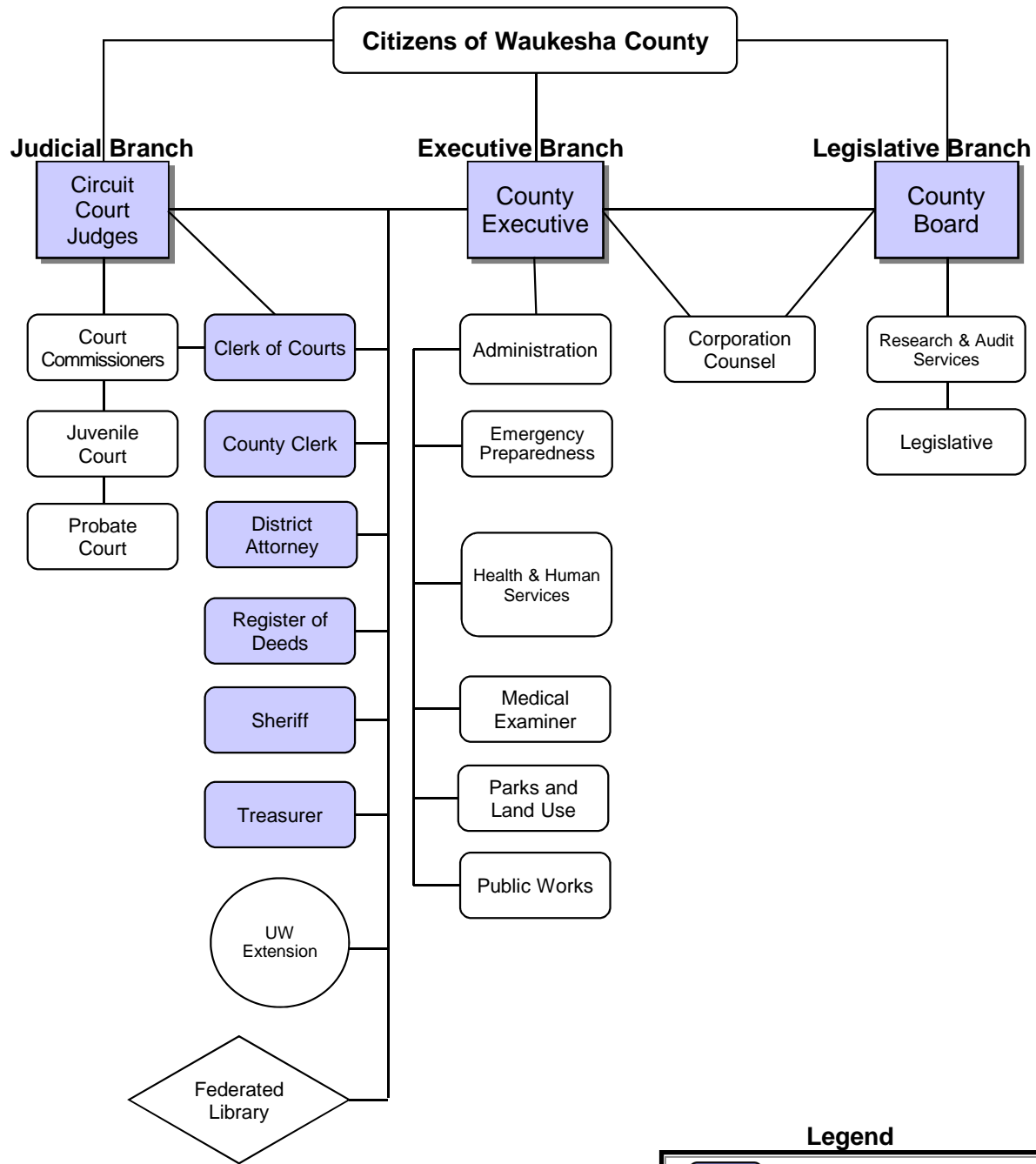
In addition to statutory requirements and conformance with recognized financial standards, Waukesha County's commitment to strategic budgeting requires decisions to be made in conformance with the County's budget philosophy:

- 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



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**BUDGETED POSITIONS 2024-2026 - SUMMARY BY DEPARTMENT**

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<b><u>BY DEPARTMENT</u></b>	<b><u>2024 Year End</u></b>	<b><u>2025 Adopted Budget</u></b>	<b><u>2025 Modified Budget</u></b>	<b><u>2026 Budget</u></b>	<b><u>Incr/(Decr) From 2024 Adpt Budget</u></b>
Administration (Includes End User Operations & Tech.)	109.00	108.00	108.00	107.00	(1.00)
Bridges Library System	7.00	7.00	7.00	7.00	0.00
Circuit Court Services	81.00	81.00	81.00	81.00	0.00
Corporation Counsel	42.85	42.85	42.85	42.85	0.00
County Board	3.50	3.50	3.50	3.50	0.00
County Clerk	5.00	5.51	5.51	6.00	0.49
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	36.53	32.15	32.15	32.65	0.50
Emergency Preparedness	66.00	64.00	64.00	63.00	(1.00)
Health & Human Services	443.67	440.71	440.71	432.49	(8.22)
Medical Examiner	16.00	16.00	17.00	17.00	1.00
Parks & Land Use	104.30	104.80	104.80	104.30	(0.50)
Public Works	131.00	129.00	129.00	129.00	0.00
Register Of Deeds	16.00	16.00	16.00	15.00	(1.00)
Sheriff	352.50	350.50	352.50	352.50	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)	1,426.00	1,412.67	1,415.67	1,404.94	(7.73)
Total Extra-Help Positions (FTE)	86.97	84.70	84.64	90.50	5.80
Total Overtime Positions (FTE)	28.45	27.63	27.63	27.78	0.15
<b>TOTAL POSITION EQUIVALENTS COUNTY-WIDE</b>	<b><u>1,541.42</u></b>	<b><u>1,525.00</u></b>	<b><u>1,527.94</u></b>	<b><u>1,523.22</u></b>	<b><u>(1.78)</u></b>

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**SIGNIFICANT CHANGES FOR 2026:**

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 1.78, including temporary extra help and overtime.
- There is a net decrease of 7.73 FTE budgeted regular positions
- Temporary extra help increases by 5.80 FTE (about 12,064 hours), and budgeted overtime increases 0.15 FTE (about 312 hours).
- *Note: These changes include 3.00 FTE Weekend Registered Nurse positions in Health & Human Services that are now being accounted for as temporary extra help instead of regular positions, which is more in line with their non-benefited status*

## 2026 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2026 Adopted Budget						
AGENCY NAME	EXPEND.	REVENUES	FUND FUND BALANCE	RETAINED EARNINGS	TAX LEVY	Tax Levy \$ Chg '25 - '26
<b>JUSTICE AND PUBLIC SAFETY</b>						
EMERGENCY PREPAREDNESS						
General	\$8,732,283	\$1,093,315	\$48,360		\$7,590,608	\$180,000
Radio Services	\$2,198,869 (a)	\$1,615,071	\$876,774	(\$292,976)	\$0	\$0
DISTRICT ATTORNEY	\$3,501,332	\$858,392	\$176,150		\$2,466,790	\$70,000
CIRCUIT COURT SERVICES	\$11,647,803	\$5,691,517	\$0		\$5,956,286	(\$193,512)
MEDICAL EXAMINER	\$3,489,118	\$1,392,553	\$496,352		\$1,600,213	\$117,000
SHERIFF	<u>\$55,963,825</u>	<u>\$17,152,670</u>	<u>\$2,015,656</u>		<u>\$36,795,499</u>	<u>\$1,521,050</u>
<b>Subtotal: Justice &amp; Public Safety</b>	<b>\$85,533,230</b>	<b>\$27,803,518</b>	<b>\$3,613,292</b>	<b>(\$292,976)</b>	<b>\$54,409,396</b>	<b>\$1,694,538</b>
<b>HEALTH AND HUMAN SERVICES</b>						
CORPORATION COUNSEL						
Child Support (General Fund)	\$3,344,880	\$2,936,060	\$0		\$408,820	\$6,688
HEALTH & HUMAN SERVICES						
Human Services (General Fund)	\$93,660,100	\$63,737,853	\$1,738,530		\$28,183,717	\$0
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$4,370,986</u>	<u>\$4,370,986</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Health and Human Services</b>	<b>\$101,375,966</b>	<b>\$71,044,899</b>	<b>\$1,738,530</b>	<b>\$0</b>	<b>\$28,592,537</b>	<b>\$6,688</b>
<b>PARKS, ENVIR, EDUC. &amp; LAND USE</b>						
REGISTER OF DEEDS	\$1,590,232	\$3,752,861	\$0		(\$2,162,629)	(\$50,000)
UW-EXTENSION: EDUCATION	\$539,318	\$142,574	\$0		\$396,744	\$10,000
BRIDGES LIBRARY SYSTEM						
County	\$4,757,017	\$0	\$0		\$4,757,017	\$333,503
State Aids	\$2,729,792	\$2,621,292	\$108,500		\$0	\$0
CAFÉ Shared Automation	\$560,313	\$542,440	\$24,000	(\$6,127)	\$0	\$0
PARKS & LAND USE						
General	\$15,893,060	\$8,250,397	\$371,890		\$7,270,773	(\$360,000)
Community Development	\$3,320,402	\$3,320,402	\$0		\$0	\$0
Workforce and Economic Development	\$2,718,087	\$2,551,287	\$154,300		\$12,500	\$0
Parkland Management and Land Acquisition	\$400,000	\$0	\$400,000		\$0	\$0
Golf Courses	\$2,691,452 (a)	\$2,763,076	\$0	(\$71,624)	\$0	\$0
Ice Arenas	\$1,569,474 (a)	\$1,409,077	\$0	\$160,397	\$0	\$0
Material Recycling Facility	<u>\$2,778,861 (a)</u>	<u>\$2,886,183</u>	<u>\$0</u>	<u>(\$107,322)</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Parks, Env., Ed. &amp; Land Use</b>	<b>\$39,548,008</b>	<b>\$28,239,589</b>	<b>\$1,058,690</b>	<b>(\$24,676)</b>	<b>\$10,274,405</b>	<b>(\$66,497)</b>

## 2026 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2026 Adopted Budget		FUND	RETAINED	TAX LEVY	Tax Levy \$ Chg '25 - '26
	EXPEND.	REVENUES	FUND BALANCE	EARNINGS		
<b>PUBLIC WORKS</b>						
DEPARTMENT OF PUBLIC WORKS						
General	\$10,134,824	\$560,535	\$401,000		\$9,173,289	\$195,000
Transportation	\$18,639,257	\$14,612,918	\$109,000		\$3,917,339	\$155,000
Central Fleet Maintenance	\$4,666,262 (a)	\$4,613,294	\$101,083	(\$48,115)	\$0	\$0
Vehicle/Equipment Replacement	\$3,793,904 (a)	\$4,398,670	\$0	(\$604,766)	\$0	\$0
Airport	\$1,615,264 (a)	\$1,445,682	\$169,582		\$0	\$0
<b>Subtotal: Public Works</b>	<b>\$38,849,511</b>	<b>\$25,631,099</b>	<b>\$780,665</b>	<b>(\$652,881)</b>	<b>\$13,090,628</b>	<b>\$350,000</b>
<b>GENERAL ADMINISTRATION</b>						
COUNTY EXECUTIVE	\$795,440	\$0	\$0		\$795,440	\$35,000
COUNTY BOARD	\$1,006,958	\$0	\$0		\$1,006,958	\$0
COUNTY CLERK	\$1,061,090	\$296,500	\$299,112		\$465,478	\$56,016
TREASURER	\$780,687	\$7,819,284	\$120,000		(\$7,158,597)	(\$258,000)
ADMINISTRATION						
General	\$7,101,917	\$5,339,689	\$60,000		\$1,702,228	(\$234,825)
Risk Management	\$4,127,598 (a)	\$3,634,194	\$493,404		\$0	\$0
Collections	\$1,310,166 (a)	\$1,273,166	\$37,000		\$0	\$0
End User Technology	\$11,488,881 (a)	\$9,015,811	\$903,426	\$2,253	\$1,567,391	\$28,089
CORPORATION COUNSEL						
General	\$1,788,263	\$630,050	\$0		\$1,158,213	\$73,312
<b>Subtotal: General Administration</b>	<b>\$29,461,000</b>	<b>\$28,008,694</b>	<b>\$1,912,942</b>	<b>\$2,253</b>	<b>(\$462,889)</b>	<b>(\$300,408)</b>
<b>NON DEPARTMENTAL</b>						
GENERAL	\$4,897,937	\$3,040,624	\$1,857,313		\$0	\$0
HEALTH & DENTAL INSURANCE	\$26,894,400 (a)	\$26,758,400	\$136,000		\$0	\$0
<b>Subtotal: Non-Departmental</b>	<b>\$31,792,337</b>	<b>\$29,799,024</b>	<b>\$1,993,313</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT SERVICE--GENERAL</b>	<b>\$18,942,965</b>	<b>\$0</b>	<b>\$3,439,737</b>	<b>\$0</b>	<b>\$15,503,228</b>	<b>\$157,327</b>
<b>Subtotal: Operating Budget</b>	<b>\$345,503,017</b>	<b>\$210,526,823</b>	<b>\$14,537,169</b>	<b>(\$968,280)</b>	<b>\$121,407,305</b>	<b>\$1,841,648</b>
<b>CAPITAL PROJECTS</b>	<b>\$45,966,400</b>	<b>\$36,474,830</b>	<b>\$8,534,105</b>	<b>\$0</b>	<b>\$957,465</b>	<b>\$562,207</b>
<b>GRAND TOTAL</b>	<b>\$391,469,417</b>	<b>\$247,001,653</b>	<b>\$23,071,274</b>	<b>(\$968,280)</b>	<b>\$122,364,770</b>	<b>\$2,403,855</b>

## 2024 - 2026 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2024 Actual	2025 Adopted Budget	2025 Estimate (a)	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Personnel Costs	\$152,841,223	\$159,294,656	\$157,315,418	\$165,810,721	\$6,516,065
Operating Expenses	\$131,513,940	\$140,578,667	\$121,119,933	\$132,457,551	\$(8,121,116)
Interdepartmental Charges	\$25,203,078	\$25,758,029	\$25,320,768	\$26,589,266	\$831,237
Fixed Assets & Imprvmnts (a) (b)	\$2,120,822	\$1,936,975	\$2,472,046	\$1,702,514	\$(234,461)
Debt Service-Excl Proprietary (b)	\$16,671,648	\$17,156,776	\$17,156,776	\$18,942,965	\$1,786,189
Capital Projects (a) (c)	\$59,599,016	\$43,745,400	\$36,694,475	\$45,966,400	\$2,221,000
<b>Total Expenditures</b>	<b>\$387,949,726</b>	<b>\$388,470,503</b>	<b>\$360,079,416</b>	<b>\$391,469,417</b>	<b>\$2,998,914</b>

FUNCTIONAL AREA	2024 Actual	2025 Adopted Budget	2025 Estimate (a)	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Justice & Public Safety	\$78,075,113	\$82,393,552	\$82,867,243	\$85,533,230	\$3,139,678
Health & Human Services	\$106,051,517	\$112,060,898	\$96,668,824	\$101,375,966	\$(10,684,932)
Parks, Env., Educ. & Land Use (d)	\$41,282,876	\$38,775,719	\$38,599,748	\$39,548,008	\$772,289
Public Works (a)	\$35,019,627	\$37,790,818	\$36,537,791	\$38,849,511	\$1,058,693
General Administration (d)	\$26,280,898	\$27,893,997	\$26,882,005	\$29,461,000	\$1,567,003
Non-Departmental	\$24,969,031	\$28,653,343	\$24,672,554	\$31,792,337	\$3,138,994
Debt Service-Excl Proprietary (b)	\$16,671,648	\$17,156,776	\$17,156,776	\$18,942,965	\$1,786,189
Capital Projects (a) (c)	\$59,599,016	\$43,745,400	\$36,694,475	\$45,966,400	\$2,221,000
<b>Total Expenditures</b>	<b>\$387,949,726</b>	<b>\$388,470,503</b>	<b>\$360,079,416</b>	<b>\$391,469,417</b>	<b>\$2,998,914</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 \$42,966,400 total expenditures for the Capital Improvement Plan and \$3,000,000 total expenditures for the Vehicle Replacement Plan.
- (d) The table is restated to include expenses that had been budgeted in the General Administration functional area under the Department of Administration - American Job Center Fund to instead be restated in the Parks, Environment, Education, and Land Use functional area under the Workforce and Economic Development Fund.

## 2026 EXPENDITURE HIGHLIGHTS

### Expenditure Budget:

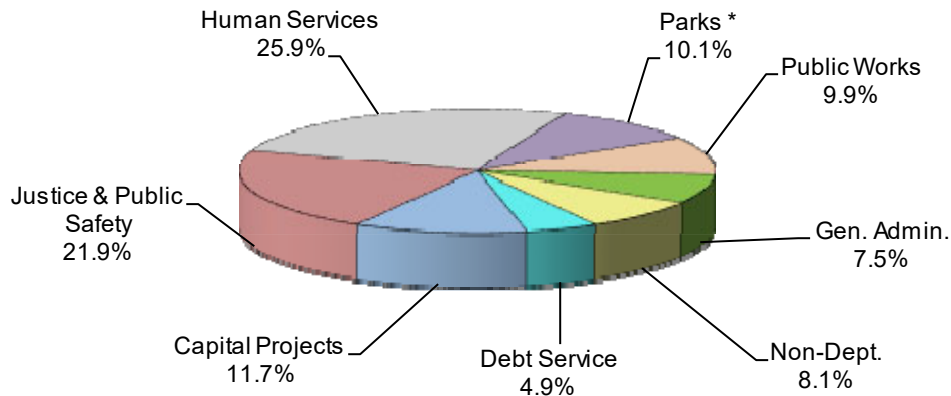
The 2026 total expenditure budget is \$391,469,400, an increase of \$2,998,900 or 0.8% from the 2025 adopted budget. The 2026 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$345,503,000 and capital project spending of \$45,966,400. The total operating budget increases by \$777,900 or 0.2% from the 2025 adopted operating budget while capital project expenditures increase by \$2,221,000 or 5.1% from the 2025 adopted budget.

The net total operating expenditure budget is \$296,486,400 after excluding \$49,016,600 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is a decrease of \$733,300 or 0.2%.

The budget includes personnel costs totaling \$165,810,700 or 50.8% of the total operating expenditure budget (excluding debt service). Personnel costs are budgeted to increase by \$6,516,100 or 4.1% from the 2025 adopted budget level.

Operating expenses and interdepartmental charges in total decrease by \$7,289,900 or 4.4% to \$159,046,800 in the 2026 budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,702,500, a decrease of \$234,500 from the 2025 budget. Debt service payments are budgeted at \$18,943,000, which is an increase of \$1,786,200 from the 2025 budget. This is about 6.2% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).

### 2026 Expenditures as a Percent of Total



\* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$85,533,230	21.9%
Human Services	\$101,375,966	25.9%
Parks *	\$39,548,008	10.1%
Public Works	\$38,849,511	9.9%
Gen. Admin.	\$29,461,000	7.5%
Non-Dept.	\$31,792,337	8.1%
Debt Service	\$18,942,965	4.9%
Capital Projects	<u>\$45,966,400</u>	11.7%
Total Expenditures	\$391,469,417	100.0%

\* Includes Parks, Environment, Education and Land Use



## 2024-2026 REVENUE SUMMARY

<b>SOURCE (c)</b>	2024 Actual	2025 Adopted Budget	2025 Estimate	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Intgov't Contracts & Grants	\$130,477,054	\$87,208,425	\$73,776,406	\$80,037,970	\$(7,170,455)
State Transportation Aids	\$4,989,831	\$4,992,282	\$4,964,383	\$4,992,282	-
State Shared Revenues	\$4,883,533	\$4,791,626	\$4,526,847	\$5,083,487	\$291,861
State Personal Prop./Computer Aid	\$1,344,125	\$2,541,918	\$2,541,918	\$2,588,436	\$46,518
Fines & Licenses	\$3,672,418	\$3,813,850	\$3,865,028	\$4,011,895	\$198,045
Charges for Services (a)	\$49,540,687	\$50,076,499	\$50,884,205	\$53,097,099	\$3,020,600
Interdepartmental Revenue	\$44,623,575	\$47,505,424	\$45,095,707	\$49,016,620	\$1,511,196
Other Revenues (a)	\$15,687,505	\$12,472,754	\$17,350,563	\$13,541,617	\$1,068,863
Interest/Penalty on Delinq Taxes	\$1,308,788	\$1,595,000	\$1,358,841	\$1,545,000	\$(50,000)
Investment Inc-Unrestricted Funds	\$7,738,364	\$5,611,255	\$7,500,000	\$5,887,247	\$275,992
Debt Borrowing	\$20,800,000	\$29,200,000	\$29,200,000	\$27,200,000	\$(2,000,000)
Appropriated Fund Balance	\$(23,575,588)	\$19,539,183	\$(2,876,284)	\$23,071,274	\$3,532,091
Retained Earnings (a)	\$7,419,139	\$(838,628)	\$1,930,887	\$(968,280)	\$(129,652)
Tax Levy	\$119,040,295	\$119,960,915	\$119,960,915	\$122,364,770	\$2,403,855
<b>Total Revenues</b>	<b>\$387,949,726</b>	<b>\$388,470,503</b>	<b>\$360,079,416</b>	<b>\$391,469,417</b>	<b>\$2,998,914</b>

<b>FUNCTION</b>	2024 Actual	2025 Adopted Budget	2025 Estimate	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Justice & Public Safety	\$28,089,493	\$26,354,604	\$26,987,686	\$27,803,518	\$1,448,914
Health & Human Services	\$79,163,668	\$82,286,975	\$69,879,055	\$71,044,899	\$(11,242,076)
Parks, Env, Educ & Land Use (b)	\$32,401,998	\$26,083,907	\$31,106,021	\$28,239,589	\$2,155,682
Public Works	\$25,715,972	\$24,896,281	\$23,418,761	\$25,631,099	\$734,818
General Administration (b)	\$26,916,136	\$26,572,529	\$28,009,304	\$28,008,694	\$1,436,165
Non-Departmental	\$27,108,620	\$26,723,872	\$24,772,206	\$29,799,024	\$3,075,152
Debt Borrowing	\$20,800,000	\$29,200,000	\$29,200,000	\$27,200,000	\$(2,000,000)
Capital Projects	\$44,869,992	\$7,690,865	\$7,690,865	\$9,274,830	\$1,583,965
Appropriated Fund Balance	\$(23,575,588)	\$19,539,183	\$(2,876,284)	\$23,071,274	\$3,532,091
Retained Earnings (a)	\$7,419,139	\$(838,628)	\$1,930,887	\$(968,280)	\$(129,652)
Tax Levy	\$119,040,295	\$119,960,915	\$119,960,915	\$122,364,770	\$2,403,855
<b>Total Revenues</b>	<b>\$387,949,726</b>	<b>\$388,470,503</b>	<b>\$360,079,416</b>	<b>\$391,469,417</b>	<b>\$2,998,914</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.

(b) The table is restated to include revenues that had been budgeted in the General Administration functional area under the Department of Administration - American Job Center Fund to instead be restated in the Parks, Environment, Education, and Land Use functional area under the Workforce and Economic Development Fund.

(c) As part of the implementation of a new enterprise resource planning system during 2025, revenues have been reclassified to different categories, resulting in higher charges for service and general government revenue, offset by lower other revenue. The 2025 budget and 2024 actuals have been restated for comparison purposes.

## 2026 REVENUE HIGHLIGHTS

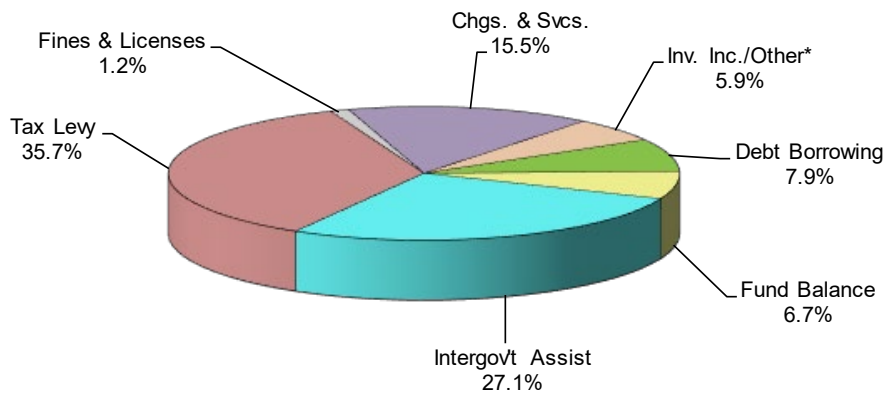
### Revenue Budget:

The **2026 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$246,033,373** a decrease of \$2,937,032 or 1.2% from the 2025 Adopted Budget. The revenue budget includes \$49,016,620 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2026 budgeted revenues consist of departmental operating revenues at \$209,558,543 and capital project revenues at \$36,474,830 including \$27,200,000 from planned borrowing. Overall, the operating revenues decreases by \$2,520,997 or 1.2% from the prior-year budget, while capital project revenues decrease by \$416,035 or 1.1%.

The graph below reflects the ratio of revenue sources budgeted for 2026 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 35.7% and 27.1% of intergovernmental assistance as the major revenue components.

**2026 Revenues as a Percent of Total  
(Excludes Interdepartmental)**



\* Excludes Retained Earnings

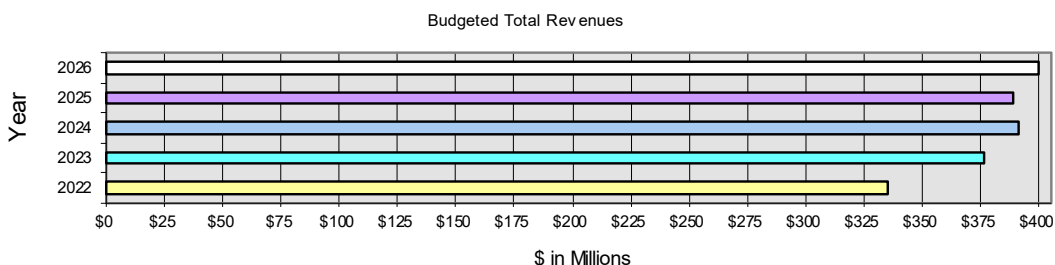
### Revenue Projection Methodology

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 2022-2026. Total revenues, including tax levy and appropriated fund balance, are budgeted to increase \$3.0 million or 0.8% to \$391.5 million.



Pg #	PROJECT TITLE	Project Number	2026 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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**PUBLIC WORKS - AIRPORT**

486	AIRPORT MAINTENANCE & SNOW REMOVAL BUILDING	202534	\$6,000	\$6,000	(a)	\$0
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**PUBLIC WORKS - BUILDINGS**

487	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$20,500,000			\$20,500,000
490	LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$200,000			\$200,000
491	ADMIN BLDG STUDY & REMODEL	202532	\$150,000			\$150,000
493	COMMUNICATION CTR ROOF REPLACEMENT	202209	\$324,000			\$324,000
494	HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	\$1,550,000			\$1,550,000

**PUBLIC WORKS - HIGHWAYS**

495	CTH O, CTH D TO STH 59 REHABILITATION	202013	\$250,000			\$250,000
496	CTH O, CTH HH TO GRANGE AVE	202102	\$1,844,000	\$1,315,200	(b)	\$528,800
498	CTH F - CTH K INTERSECTION	202304	\$100,000			\$100,000
499	CTH D - CTH E INTERSECTION	202407	\$20,000			\$20,000
500	CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$174,000			\$174,000
501	CTH I, CALHOUN CREEK BRIDGE	202201	\$55,000			\$55,000
502	CTH I, MUKWONAGO RIVER BRIDGE	202203	\$55,000			\$55,000
503	CTH D - CTH X INTERSECTION	202509	\$31,000			\$31,000
504	CTH K - CTH JK TO BROOKFIELD RD	202514	\$850,000			\$850,000
506	CTH KE - CTH E INTERSECTION	202520	\$155,000			\$155,000
507	CTH YY - CTH V V TO WIS 175	202521	\$660,000			\$660,000
508	TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	202601	\$351,000	\$120,000	(c)	\$231,000
509	CTH NN - TRAFFIC SIGNALS, CTH EE & FAIRWINDS BLVD, MUKWONAGO HS	202605	\$250,000			\$250,000
510	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
511	REPAVING PROGRAM 2023-2027	201906	\$4,300,000	\$2,510,000	(d)	\$1,790,000

(a) Airport Fund balance of \$6,000.

(b) Federal Surface Transport Program (STP) funding for utility relocation.

(c) Federal Congestion Mitigation and Air Quality (CMAQ) funding.

(d) Includes state Local Road Improvement Program- Supplemental (LRIP-S) funding of \$1,900,000, County Highway Improvement Program (CHIP) funding of \$350,000, and CHIP-Discretionary funding of \$260,000.

# Capital Projects

# 2026 Capital Projects

# Project Listing

Pg #	PROJECT TITLE	Project Number	2026 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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## PARKS AND LAND USE

512	FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$10,000	\$10,000	(e)	\$0
513	PARK SYSTEM ROOF REPLACEMENTS	202524	\$205,000			\$205,000
514	RETZER NATURE CENTER COVERED SHELTER	202525	\$441,500	\$441,500	(f)	\$0
515	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$643,000	\$643,000	(g)	\$0
516	LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	\$1,761,900	\$1,737,900	(h)	\$24,000
517	EXPO FORUM BUILDING IMPROVEMENTS	202523	\$285,000			\$285,000
518	EXPO BUILDING MAINTENANCE, SECURITY AND SAFETY IMPROVEMENTS	202612	\$998,000	\$998,000	(i)	\$0
520	PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,897,000	\$622,000	(j)	\$1,275,000

## EMERGENCY PREPAREDNESS

521	DESK AND RADIO CONSOLE REPLACEMENT	202614	\$3,000,000	\$850,000	(k)	\$2,150,000
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## SHERIFF - IT

522	JAIL SECURITY AUDIO UPGRADE	202206	\$1,500,000			\$1,500,000
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## VEHICLE REPLACEMENT

(l)	VEHICLE REPLACEMENT	N/A	\$3,000,000			\$3,000,000
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EST. FINANCING		\$200,000				\$200,000
TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed		\$45,966,400	\$9,253,600			\$36,712,800

## ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$725,430
GENERAL FUND BALANCE (m)	\$3,000,000
RESERVED GENERAL FUND BALANCE (n)	\$2,000,000
CAPITAL PROJECT FUND BALANCE	\$2,007,105
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$24,200,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$3,000,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$822,800
TOTAL FROM OTHER FUNDING SOURCES	\$35,755,335

TAX LEVY	\$957,465
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- (e) Funding from the Southeast Wisconsin Fox River Commission Grant.
- (f) Funding from Friends of Retzer Nature Center (FORNC) donations of \$358,800 and Community Development Block Grant (CDBG) of \$82,700.
- (g) Golf Course Fund Balance of \$643,000.
- (h) Funding from Federal Congestion Mitigation and Air Quality (CMAQ), State of Wisconsin Stewardship Grant, City of Oconomowoc contribution, and Oconomowoc Rotary club donation.
- (i) Parkland Management and Land Acquisition (Tarmann) Fund Balance of \$878,000 and Donation Revenue of \$120,000 from Waukesha and Pewaukee Convention and Visitor's Bureau.
- (j) Funding from various state and federal funding sources.
- (k) Wisconsin Office of Emergency Communications Next-Gen 911 PSAP Grant funding.
- (l) 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.
- (m) General Fund balance of \$3,000,000 is allocated to address higher downpayment requirements, primarily due to the Courthouse Project Step 2 – Renovate 1959 Courthouse.
- (n) Reserved General Fund balance of \$2,000,000 that has been set aside by the Department of Emergency Preparedness for equipment replacement and capital needs and will be used for the Desk and Radio Console Replacement project (#202614).

## WAUKESHA COUNTY 2026-2030 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN	TOTAL FIVE- YEAR PLAN
<b>JUSTICE &amp; PUBLIC SAFETY</b>						
Facility Projects	\$21,024,000	\$925,000	\$1,458,000	\$20,000	\$243,000	\$23,670,000
System Projects	<u>\$4,500,000</u>	<u>\$1,800,000</u>	<u>\$10,290,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,590,000</u>
Subtotal	\$25,524,000	\$2,725,000	\$11,748,000	\$20,000	\$243,000	\$40,260,000
<b>HEALTH &amp; HUMAN SERVICE</b>						
Facility Projects	\$0	\$25,000	\$621,000	\$0	\$0	\$646,000
System Projects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$0	\$25,000	\$621,000	\$0	\$0	\$646,000
<b>PARKS, ENVIRONMENT, EDUCATION &amp; LAND USE</b>						
Parks, Facilities, Pavement, System Projects	\$6,241,400	\$2,381,100	\$2,669,400	\$1,863,000	\$1,575,000	\$14,729,900
<b>PUBLIC WORKS</b>						
Priority Corridor Expansion	\$2,694,000	\$2,421,600	\$0	\$26,158,200	\$4,252,000	\$35,525,800
Intersections and Bridges	\$1,391,000	\$5,178,200	\$5,053,900	\$4,819,300	\$3,589,500	\$20,031,900
Pavement and Rehabilitation	<u>\$5,210,000</u>	<u>\$15,275,300</u>	<u>\$16,195,000</u>	<u>\$7,585,000</u>	<u>\$9,962,400</u>	<u>\$54,227,700</u>
Subtotal Highways	\$9,295,000	\$22,875,100	\$21,248,900	\$38,562,500	\$17,803,900	\$109,785,400
Facilities	\$1,700,000	\$1,476,000	\$194,400	\$10,000	\$561,000	\$3,941,400
Airport	\$6,000	\$86,000	\$0	\$0	\$0	\$92,000
Other	<u>\$0</u>	<u>\$550,000</u>	<u>\$600,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,150,000</u>
Subtotal Public Works	\$11,001,000	\$24,987,100	\$22,043,300	\$38,572,500	\$18,364,900	\$114,968,800
<b>GENERAL ADMINISTRATION COUNTY WIDE</b>						
TECHNOLOGY PROJECTS	\$0	\$0	\$539,000	\$1,617,000	\$0	\$2,156,000
FINANCING	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Subtotal	\$200,000	\$200,000	\$739,000	\$1,817,000	\$200,000	\$3,156,000
<b>TOTAL GROSS EXPENDITURES</b>	\$42,966,400	\$30,318,200	\$37,820,700	\$42,272,500	\$20,382,900	\$173,760,700
<b>Less Proj. Specific Rev./Proprietary Fund Bal.</b>	<u>(\$9,253,600)</u>	<u>(\$7,049,700)</u>	<u>(\$16,773,400)</u>	<u>(\$21,594,000)</u>	<u>(\$6,662,000)</u>	<u>(\$61,332,700)</u>
<b>NET EXPENDITURES</b>	\$33,712,800	\$23,268,500	\$21,047,300	\$20,678,500	\$13,720,900	\$112,428,000
<b>Cash Balances Excluding Property Tax Levy</b>	<u>(\$7,732,535)</u>	<u>(\$1,779,642)</u>	<u>(\$1,763,842)</u>	<u>(\$725,430)</u>	<u>(\$725,430)</u>	<u>(\$12,726,879)</u>
<b>NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED</b>	\$25,980,265	\$21,488,858	\$19,283,458	\$19,953,070	\$12,995,470	\$99,701,121

The 2026-2030 Capital Plan identifies 64 projects at an estimated total cost of \$173.8 million over the five-year period. Projects in the first year of the plan represent the 2026 Budget. Major projects for future years are briefly explained in the following narrative.

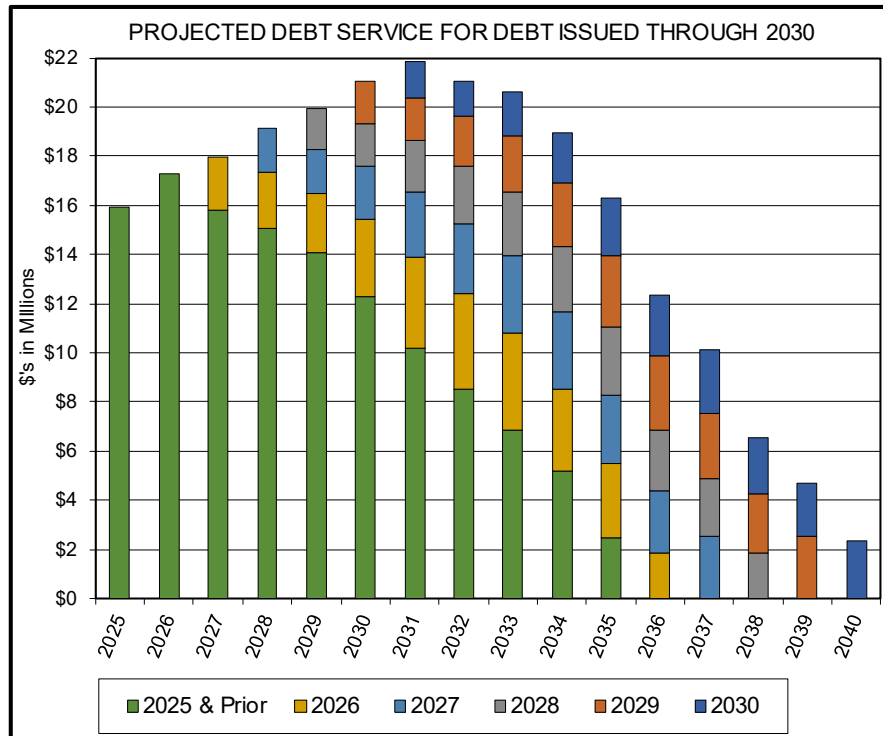
For more information about the five-year capital plan, visit the Waukesha County's Five-Year Capital Plan, online at <https://www.waukeshacounty.gov/capitalplan>.

## 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 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.)



	2026 Budget	2027 5 - Year Plan	2028 5 - Year Plan	2029 5 - Year Plan (c)	2030 5 - Year Plan (c)
<b>Capital Plan</b>					
Capital Plan Project Costs (c)	\$42,966,400	\$30,318,200	\$37,820,700	\$42,774,288	\$25,187,888
<b>Capital Plan Funding</b>					
Project Specific Revenues & Proprietary Fund Balance (a)	\$9,253,600	\$7,049,700	\$16,773,400	\$21,594,000	\$6,662,000
Tax levy/Current Funds (b)	\$8,690,000	\$2,174,900	\$2,159,100	\$1,120,688	\$1,120,688
Investment Income	\$822,800	\$693,600	\$588,200	\$659,600	\$605,200
Borrowed Funds	<u>\$24,200,000</u>	<u>\$20,400,000</u>	<u>\$18,300,000</u>	<u>\$19,400,000</u>	<u>\$16,800,000</u>
Total Capital Plan Funding	\$42,966,400	\$30,318,200	\$37,820,700	\$42,774,288	\$25,187,888
<b>Vehicle/Equipment Replacement</b>					
Replacement Costs	\$3,000,000	\$4,000,000	\$2,500,000	\$3,000,000	\$3,000,000
Replacement Borrowing	\$3,000,000	\$4,000,000	\$2,500,000	\$3,000,000	\$3,000,000
<b>Total</b>					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.50%	3.50%	3.50%	3.50%	3.50%
Planned Bond Issue	\$27,200,000	\$24,400,000	\$20,800,000	\$22,400,000	\$19,800,000

(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 \$42.3 million and \$20.2 million of known project costs in 2029 and 2030. The estimates in this table are increased about \$501,800 for 2029 and \$4.8 million for 2030, 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 2026-2030 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 2026.

(Millions)	2024	2025	2026	2027	2028	2029	2030
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$273.9	\$263.6	\$279.2	\$287.7	\$297.0	\$306.1	\$315.8
Debt Ser.(b)(c)	\$16.0	\$15.9	\$17.3	\$18.0	\$19.2	\$19.9	\$21.1
Ratio (%) of Debt to Oper	5.9%	6.0%	6.2%	6.2%	6.4%	6.5%	6.7%

(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
2025 GOPN	2025	2035	\$29,200,000	3.54%	\$29,200,000
2024 GOPN	2024	2034	\$20,800,000	3.55%	\$19,270,000
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$10,150,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$7,830,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$7,800,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$10,700,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$8,500,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$4,500,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$2,200,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$1,480,000
TOTAL DEBT 12/31/25					\$101,630,000
2026 ISSUE					<u>\$27,200,000</u>
TOTAL DEBT (b)					<u>\$128,830,000</u>

(a) GOPN = General Obligation Promissory Note

(b) The 2026 budget will reduce the outstanding debt with the budgeted principal payment of \$15,030,000 to \$113,800,000 before the 2026 issue.

### Outstanding Debt Limit

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

	2024 Budget Year	2025 Budget Year	2026 Budget Year
Equalized Value (c)	\$84,956,236,000	\$88,230,894,000	\$95,725,979,100
Debt Limit (5% x equalized value)	\$4,247,811,800	\$4,411,544,700	\$4,786,298,955
Outstanding Debt (d)	\$101,460,000	\$116,315,000	\$128,830,000
Available Debt Limit	\$4,146,351,800	\$4,295,229,700	\$4,657,468,955
Percent of Debt Limit Available	97.6%	97.4%	97.3%

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

(d) Includes anticipated 2026 debt issue of \$27.2 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 36% 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)

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

		KEY												
Operating Budget Process		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.														
		KEY												
Capital Budget Process		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 8, 2025 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$95,725,979,100. This represents an increase of \$7,495,085,100 or 8.49% from 2024. A table listing 2024 and 2025 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2024 EQUAL PROP. VALUE	2025 EQUAL PROP. VALUE	'24 - '25 CHANGE	% CHANGE
<b>CITIES:</b>				
Brookfield	\$9,841,962,300	\$10,537,904,200	\$695,941,900	7.07%
Delafield	\$2,441,888,300	\$2,667,384,100	\$225,495,800	9.23%
* Milwaukee	\$12,899,700	\$13,266,700	\$367,000	2.85%
Muskego	\$5,042,447,500	\$5,572,749,500	\$530,302,000	10.52%
New Berlin	\$8,046,558,800	\$8,404,437,700	\$357,878,900	4.45%
Oconomowoc	\$3,953,102,300	\$4,394,385,000	\$441,282,700	11.16%
Pewaukee	\$4,971,695,200	\$5,228,633,000	\$256,937,800	5.17%
Waukesha	\$9,870,303,400	\$10,941,341,200	\$1,071,037,800	10.85%
<b>SUBTOTAL</b>	<b>\$44,180,857,500</b>	<b>\$47,760,101,400</b>	<b>\$3,579,243,900</b>	<b>8.10%</b>
<b>TOWNS:</b>				
Brookfield	\$1,650,058,900	\$1,808,275,900	\$158,217,000	9.59%
Delafield	\$2,490,754,400	\$2,682,197,600	\$191,443,200	7.69%
Eagle	\$844,663,400	\$887,500,900	\$42,837,500	5.07%
Genesee	\$1,561,608,400	\$1,600,535,500	\$38,927,100	2.49%
Merton	\$2,773,800,000	\$3,032,449,600	\$258,649,600	9.32%
Mukwonago	\$1,495,561,600	\$1,573,545,000	\$77,983,400	5.21%
*** Oconomowoc	\$2,957,088,600	\$3,236,011,700	\$278,923,100	9.43%
Ottawa	\$845,501,600	\$885,229,900	\$39,728,300	4.70%
<b>SUBTOTAL</b>	<b>\$14,619,036,900</b>	<b>\$15,705,746,100</b>	<b>\$1,086,709,200</b>	<b>7.43%</b>
<b>VILLAGES:</b>				
Big Bend	\$265,188,800	\$288,280,000	\$23,091,200	8.71%
Butler	\$334,857,100	\$360,596,100	\$25,739,000	7.69%
Chenequa	\$721,518,100	\$791,128,600	\$69,610,500	9.65%
Dousman	\$322,877,800	\$332,229,800	\$9,352,000	2.90%
Eagle	\$313,394,400	\$338,170,100	\$24,775,700	7.91%
Elm Grove	\$1,746,770,700	\$1,919,757,200	\$172,986,500	9.90%
Hartland	\$2,107,999,000	\$2,342,784,500	\$234,785,500	11.14%
*** Lac la Belle	\$195,047,400	\$212,114,100	\$17,066,700	8.75%
Lannon	\$337,021,100	\$394,458,300	\$57,437,200	17.04%
** Lisbon	\$2,122,800,900	\$2,344,457,500	\$221,656,600	10.44%
Menomonee Falls	\$8,003,243,900	\$8,931,733,700	\$928,489,800	11.60%
Merton	\$766,640,300	\$800,194,300	\$33,554,000	4.38%
Mukwonago	\$1,378,157,300	\$1,497,890,100	\$119,732,800	8.69%
Nashotah	\$291,702,600	\$322,900,200	\$31,197,600	10.70%
North Prairie	\$385,482,900	\$417,685,400	\$32,202,500	8.35%
Oconomowoc Lake	\$598,411,900	\$649,304,500	\$50,892,600	8.50%
Pewaukee	\$1,395,317,700	\$1,528,269,500	\$132,951,800	9.53%
Summit	\$2,054,151,200	\$2,151,654,600	\$97,503,400	4.75%
Sussex	\$2,357,042,500	\$2,583,781,500	\$226,739,000	9.62%
Vernon	\$1,443,007,300	\$1,587,716,000	\$144,708,700	10.03%
Wales	\$604,333,600	\$668,685,000	\$64,351,400	10.65%
Waukesha	\$1,686,033,100	\$1,796,340,600	\$110,307,500	6.54%
<b>SUBTOTAL</b>	<b>\$29,430,999,600</b>	<b>\$32,260,131,600</b>	<b>\$2,829,132,000</b>	<b>9.61%</b>
<b>TOTAL</b>	<b>\$88,230,894,000</b>	<b>\$95,725,979,100</b>	<b>\$7,495,085,100</b>	<b>8.49%</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.

\*\*\* The Village of Lac la Belle and Town of Oconomowoc merged in January 2025. This change is not yet reflected on the equalized value breakdown from the Wisconsin Department of Revenue.

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	2024	2025	'24 - '25 CHANGE	'24 - '25 % CHANGE
<b>CITIES</b>					
Brookfield	41,464	41,055	41,453	398	0.97%
Delafield	7,185	7,162	7,240	78	1.09%
* Milwaukee	0	0	0	0	N/A
Muskego	25,032	25,624	25,688	64	0.25%
New Berlin	40,451	40,055	40,044	(11)	-0.03%
Oconomowoc	18,203	19,699	20,179	480	2.44%
Pewaukee	15,914	16,215	16,292	77	0.47%
Waukesha	71,158	70,923	71,390	467	0.66%
<b>CITIES TOTAL</b>	219,407	220,733	222,286	1,553	0.70%
<b>TOWNS</b>					
Brookfield	6,477	6,423	6,482	59	0.92%
Delafield	8,095	8,085	8,080	(5)	-0.06%
Eagle	3,478	3,524	3,539	15	0.43%
Genesee	7,171	7,186	7,210	24	0.33%
Merton	8,277	8,311	8,293	(18)	-0.22%
Mukwonago	7,781	7,762	7,763	1	0.01%
*** Oconomowoc	8,836	8,799	8,819	20	0.23%
Ottawa	3,646	3,631	3,641	10	0.28%
<b>TOTAL TOWNS</b>	53,761	53,721	53,827	106	0.20%
<b>VILLAGES</b>					
Big Bend	1,483	1,481	1,490	9	0.61%
Butler	1,787	1,761	1,758	(3)	-0.17%
Chenequa	526	534	529	(5)	-0.94%
Dousman	2,419	2,493	2,711	218	8.74%
Eagle	2,071	2,140	2,144	4	0.19%
Elm Grove	6,513	6,492	6,498	6	0.09%
Hartland	9,501	10,128	10,161	33	0.33%
*** Lac la Belle	279	282	279	(3)	-1.06%
Lannon	1,355	2,195	2,212	17	0.77%
** Lisbon	10,477	10,935	11,219	284	2.60%
Menomonee Falls	38,527	40,099	40,945	846	2.11%
Merton	3,441	3,569	3,624	55	1.54%
Mukwonago	8,040	8,438	8,622	184	2.18%
Nashotah	1,321	1,306	1,303	(3)	-0.23%
North Prairie	2,202	2,198	2,194	(4)	-0.18%
Oconomowoc Lake	566	567	561	(6)	-1.06%
Pewaukee	8,238	8,193	8,215	22	0.27%
Summit	4,784	5,341	5,361	20	0.37%
Sussex	11,487	12,282	12,413	131	1.07%
Vernon	7,474	7,455	7,462	7	0.09%
Wales	2,862	2,907	2,909	2	0.07%
Waukesha	8,457	8,478	8,507	29	0.34%
<b>TOTAL VILLAGES</b>	133,810	139,274	141,117	1,843	1.32%
<b>TOTAL: COUNTY</b>	406,978	413,728	417,230	3,502	0.85%

\* 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.

\*\*\* The Village of Lac la Belle and Town of Oconomowoc merged in January 2025. This change is not yet reflected on the population breakdown from the Wisconsin Department of Administration.

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 (%)	
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%	
2024	2023	\$1.39	(\$0.14)	-9.2%	
2025	2024	\$1.35	(\$0.04)	-2.9%	
Adopted	2026	2025	\$1.27	(\$0.08)	-5.9%

	BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)
	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%
	2024	2023	\$114,862,166	\$2,563,183	2.3%
	2025	2024 (5)	\$115,537,401	\$675,235	0.6%
Adopted	2026	2025	\$117,607,753	\$2,070,352	1.8%

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)
	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%
	2024	2023	\$82,638,928,700	\$9,185,997,200	12.5%
	2025	2024 (5)	\$85,713,447,900	\$3,074,519,200	3.7%
Adopted	2026	2025	\$92,839,031,800	\$7,125,583,900	8.3%

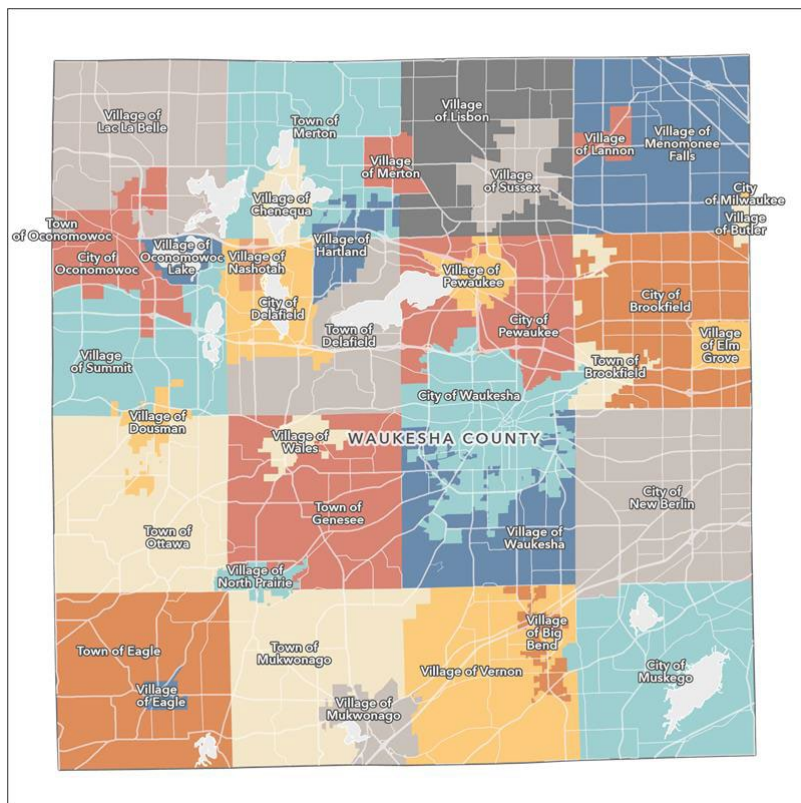
- NOTES: (1) Rounded to nearest cent.  
(2) Excludes amounts for Bridges Library System.  
(3) The tax levy increase is reduced to \$940,671 due a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property 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



COUNTY POPULATION*	
As of 1/1/2025	417,230
2020 Census	406,978
*WI Department of Administration (2025), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$95,725,979,100
Excluding TID	\$92,839,031,800



## **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 7 towns. The County Board is represented by 25 County Board Supervisors.

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

## ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
Froedtert	4,626
Kohl's Department Stores	4,000
ProHealth Care	3,473
Roundys (Krogers)*	3,387
General Electric Healthcare	2,850
Advocate Aurora Healthcare*	2,800
Milwaukee Electric Tool/Empire Level	2,800
Wal-Mart Corporation	2,338
Generac	2,283
Quad Graphics Inc.	2,056
Eaton Cooper Power Systems	1,720
Target Corporation*	1,679
BMO Harris Bank	1,581
School District of Waukesha	1,500
Waukesha County	1,424
Elmbrook School District	1,221
Spring City/Pieper Electric	1,200
<b>Subtotal</b>	<b>40,938</b>

\* No survey response received in 2025. Latest response available (2024) is used.  
Source: Data Axle Genie (www.salesgenie.com), the Village of Sussex official statement dated March 14, 2024, City of Brookfield official statement dated June 6, 2024, City of Waukesha 2025 Executive Operating Budget, and direct employer contacts Spring 2025.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2024 NAICS (1)
Retail Trade, Transportation, Utilities	51,716
Manufacturing	42,017
Education and Health	44,206
Professional and Business Services	35,487
Leisure and Hospitality	22,360
Construction	19,610
Financial Activities	14,673
Other Services (2)	8,655
Public Administration	6,439
Information	2,625
<b>Total</b>	<b>247,788</b>

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

PRINCIPAL TAXPAYERS		
TAXPAYER	2024 EQUALIZED VALUE	2023 RANK
Wimmer Brothers	\$406,524,878	1
The Corners of Brookfield*	\$230,383,700	2
Aurora	\$191,891,439	5
Fiduciary Real Estate Development	\$189,349,600	7
ProHealth Care	\$180,380,821	3
Brookfield Square*	\$179,587,900	4
Mandel	\$175,692,564	N/A
Individual	\$160,123,386	6
Target Corporation	\$147,992,269	10
Irgens	\$146,606,734	N/A
<b>Subtotal</b>	<b>\$2,008,533,291</b>	
% Total 2024 Equalized Value**	2.3%	

\*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

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2024	1,110	\$774,453
2023	847	\$443,154
2022	1,010	\$502,943
2021	1,124	\$599,050
2020	868	\$393,312

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2023 (1)		
Waukesha County		\$91,766
State of Wisconsin		\$64,976
United States		\$69,810
JOBS, 2024 (2)		
		247,788
UNEMPLOYMENT RATE, 2024 (3)		
		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	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223
2022	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648
2023	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933
2024	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693
2025	\$74,670,714	\$0	\$18,445,505	\$2,182,669	\$427,091
% of Total	78.0%	0.0%	19.3%	2.3%	0.4%

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**

Willem Weigel, Principal Financial Analyst

Christianne Hill, Senior Financial Analyst

Josh Selje, Senior 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 .....	Lesli S. Boese
Emergency Preparedness .....	Gail Goodchild
Federated Library .....	Brittany Larson
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 .....	Jennifer Grant
University of Wisconsin-Extension .....	Jerry Braatz
* Elected Position	