



# A BRIEF GUIDE TO THE 2022 WAUKESHA COUNTY ADOPTED BUDGET

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The Budget-In-Brief is a summary document. Further detail on the 2022 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).



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# Waukesha County Executive

Paul Farrow

(Term Expires April 2023)

## Board of Supervisors

(Terms Expire April 2022)

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

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Michael A. Crowley	Christine Mommaerts
Kathleen M. Cummings	Richard Morris
Timothy Dondlinger	Larry Nelson
Tyler J. Foti	Duane E. Paulson
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Keith Hammitt	Jeremy Walz
Christine M. Howard	Steve Whittow
Darlene M. Johnson	Peter M. Wolff
Jacob LaFontain	Ted Wysocki
Thomas A. Michalski	David D. Zimmermann

### **About the cover:**

Park visitors and their dogs enjoy an afternoon swim in the recently upgraded designated dog swim area at Waukesha County Park System’s Menomonee Park. The park also opened a 32-acre off-leash Dog Exercise Area in July. The new space features open turf areas and several mowed trails through natural meadows and woodlands with separate areas for large breed and small breed dogs. Both dog areas are surrounded by a unique buck and rail fencing system that eliminated the need for costly drilling into the shallow bedrock for fence posts.

### **Cover photo by:**

Stephen Siodlarz, Department of Parks and Land Use, Senior Landscape Architect

### **Composition and Layout by:**

Nicole Armendariz, Press Secretary/PIO to the County Executive

The entire budget can be found at  
<http://www.waukeshacounty.gov/budget>



# Waukesha County

## Office of the County Executive

To: Honorable County Board Members  
From: Paul Farrow, County Executive  
Date: December 10, 2021

Dear Honorable County Board Supervisors:

This 2022 Adopted Budget is an example of what is possible when local government utilizes creative solutions to tackle complex community issues. The budget includes multiple examples of the County addressing important priorities while improving services and keeping taxes low. Thank you for responsibly representing your constituents throughout the budget development process.

Residents have said public health, public safety, and low taxes are what matters most to them. Each year, my goal is to create a budget that reflects those concerns. Through your support and collaboration, this budget delivers once again. We are tackling the backlog in the courts due to the COVID-19 pandemic; we are closing an underused juvenile detention facility and reinvesting resources to expand youth mental health services, which are more important than ever; we are investing in a safer courthouse facility that can meet residents' needs for decades; and we are leveraging new sources of revenue to offset the toll of pandemic response. These ambitious initiatives will improve the safety, health and quality of life of residents while maintaining our conservative fiscal values.

Other public health and safety improvements will focus on long-term investments to make neighborhoods safer, ensure access to reliable infrastructure, and improve economic development in our communities while keeping taxes low. Once again, this budget is under the state mandated tax levy cap, a target that we were able to reach through innovation, strategic planning and collaboration.

The 2022 County general property tax levy totals \$109.5 million, an increase of 1.57% or \$1,689,728. The increase includes a factor for tax increment district closures, prior-year unused levy capacity and a net new construction growth rate of 1.57% as compared to 1.64% in the prior year. This growth in levy is against an equalized property tax base of \$65.0 billion, which experienced a 6.32% increase. Once again, we are holding tax levy growth within statutory limits to minimize impacts to homeowners and businesses in order to sustain services required in a county with increased development and a growing population.

The Justice and Law Enforcement program areas remain a priority, requiring increased tax levy of \$1,252,000 or nearly three-quarters of new tax levy.

- The Sheriff's Department tax levy will increase \$825,000 and includes funding for three additional correctional officers to provide supervision of 17-year-olds held at the jail with sight and sounds separation from adult inmates. The additional positions are expected to provide additional jail staffing flexibility and help reduce reliance on overtime. Sheriff equipment needs for both jail and non-corrections equipment replacement plans are funded at \$404,200 in 2022.
- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 31 municipalities, includes a tax levy increase of \$215,000, helping cover the costs of existing staff and provide additional coverage resources.
- A tax levy increase of \$153,000 will fund the cost to continue for Circuit Courts and the District Attorney's Office and help offset revenues that have minimal growth or are decreasing.
- Tax levy for the Medical Examiner's Office increases \$59,000, which includes funding for additional temporary staff, contracted medical services, and medical supplies to help manage an increasing case load and cost of testing.

**SERVICE LEVEL ADJUSTMENTS:** The 2022 budget includes changes in service levels in several areas.

- The Department of Health and Human Services (HHS) is budgeting additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children’s Long-Term Support (CLTS) program. In order to promote stability in services provided and counter staffing turnover, the budget includes 4.0 FTE additional social worker positions (3.0 FTE newly created and 1.0 FTE transferred from the Adolescent and Family Services Division), estimated to cost \$346,100 and additional contracted case management staffing of \$966,500. This higher service capacity is funded with a projected increase in federal CLTS revenue of \$965,900 and an additional \$403,800 of tax levy allocated to this program area overall.
- HHS will initiate the new Youth Intensive Services program in 2022 to expand mental health and substance use treatment services to adolescents. The program is budgeted at an estimated \$1.25 million and staffed with 11.00 FTE positions, including seven reassigned from other divisions and four new position creations. Support will also be provided through contracted third-party agencies, budgeted at \$180,000. This program will be mostly funded with federal Medicaid revenues through the state’s Comprehensive Community Services (CCS) program. For new programs such as this, Medicaid only provides limited reimbursement in the first year, so the department is strategically using \$266,500 in one-time General Fund balance until full reimbursement can be achieved in 2023. This fund balance will be recouped through state funding provided through the Wisconsin Medicaid Cost Reporting cost settlement process.
- HHS - Public Health continues to budget for potential COVID-19 disease investigation and pandemic response needs in 2022, with a specific allocation of American Rescue Plan Act (ARPA) grant funding and related expenditures at \$459,300. The budget assumes funding for the first six months of 2022. HHS will continue to monitor conditions and will only spend grant funds based on anticipated need, which could include a request for additional grant-funded appropriations if evaluation warrants it.
- In July of this year, the County Board approved an ordinance authorizing HHS to cease secure detention services at the Juvenile Center and to seek a contracted solution with other counties to care for the diminishing number of juveniles in this area. This ordinance abolished 8.50 FTE, while reclassifying an existing position and creating 2.00 FTE new positions to monitor and coordinate care for juveniles going forward, resulting in a net savings of about \$450,000, which HHS was able to use to offset other programmatic needs.
- The 2022 budget includes \$63,000 for the creation of a 1.00 FTE administrative assistant position in the HHS-Veterans’ Services Division to address an increasing number of clients and workload to help ensure that veterans receive timely service.

### **INVESTING IN INFRASTRUCTURE**

The 2022 Capital budget, with total expenditures of \$28.5 million, increases by \$9.3 million from the 2021 budget, and includes \$16 million for the Courthouse Project Step II: Renovate 1959 Courthouse. The project will improve security, address aging and out-of-date facility systems, and ensure that facilities can support the next fifty years of growth in the County. The 2022 budget will fund the completion of the design phase and begin the construction phase, which is expected to continue through 2026. The capital budget also includes about \$1.5 million to rehabilitate Moorland Road from Interstate 94 to Bluemound Road in the City of Brookfield.

### **ACKNOWLEDGEMENTS**

I would like to thank the Waukesha County staff that helped prepare the 2022 Waukesha County Budget and the County Board Supervisors who worked hard to deliver a budget that will continue our commitment to the taxpayers of Waukesha County to remain a low-tax leader.

Sincerely,



PAUL FARROW  
County Executive

## 2022 BUDGET SUMMARY

	2021 Adopted Budget	2022 Budget	Incr/(Decr) From 2021 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures (a)	\$294,850,970	\$308,888,843	\$14,037,873	4.76%
MEMO: Less Interdept. Charges (b)	<u>\$41,994,089</u>	<u>\$44,481,035</u>	<u>\$2,486,946</u>	5.92%
MEMO: Net Expenditures (b)	\$252,856,881	\$264,407,808	\$11,550,927	4.57%
Less: Revenues (Excl. Retained Earnings)	\$174,803,379	\$187,691,531	\$12,888,152	7.37%
Less Net Appropriated Fund Balance	<u>\$10,090,345</u>	<u>\$9,279,598</u>	<u>(\$810,747)</u>	
<b>TAX LEVY - OPERATING BUDGETS</b>	\$109,957,246	\$111,917,714	\$1,960,468	1.78%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$19,201,900	\$28,516,000	\$9,314,100	48.5%
Less: Revenues	\$17,187,356	\$21,037,968	\$3,850,612	22.4%
Less: Appropriated Fund Balance	<u>\$498,617</u>	<u>\$6,185,917</u>	<u>\$5,687,300</u>	
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$1,515,927	\$1,292,115	(\$223,812)	-14.8%
<b>COUNTY TOTALS</b>				
Expenditures (b)	\$314,052,870	\$337,404,843	\$23,351,973	7.4%
Less: Revenues	\$191,990,735	\$208,729,499	\$16,738,764	8.7%
Less: Appropriated Fund Balance	<u>\$10,588,962</u>	<u>\$15,465,515</u>	<u>\$4,876,553</u>	
<b>County General Tax Levy (Excl Library)(c)</b>	<b>\$107,813,395</b>	<b>\$109,503,123</b>	<b>\$1,689,728</b>	<b>1.57%</b>
<b>Federated Library Tax Levy (d)</b>	\$3,659,778	\$3,706,706	\$46,928	1.3%
<b>Total County Tax Levy (c)</b>	<b>\$111,473,173</b>	<b>\$113,209,829</b>	<b>\$1,736,656</b>	<b>1.56%</b>

- (a) The 2022 gross operating budget expenditure increase is largely funded by state and federal grant awards, including \$3.5 million in the Community Development Fund, \$2.0 million from the American Rescue Plan-Coronavirus State and Local Fiscal Recovery Funds program, and several other grant allocations, mostly in the Health and Human Services functional area.
- (b) **2022 operating budget net expenditures are \$264,407,808 and total County net expenditures are \$292,923,808 after eliminating interdepartmental chargeback transactions** (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (c) The Tax Levy (for 2022 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section).
- (d) Special County Library tax applied to those Waukesha County communities without a library.

## 2022 Budget Tax Levy Breakdown

(General County and Federated Library)

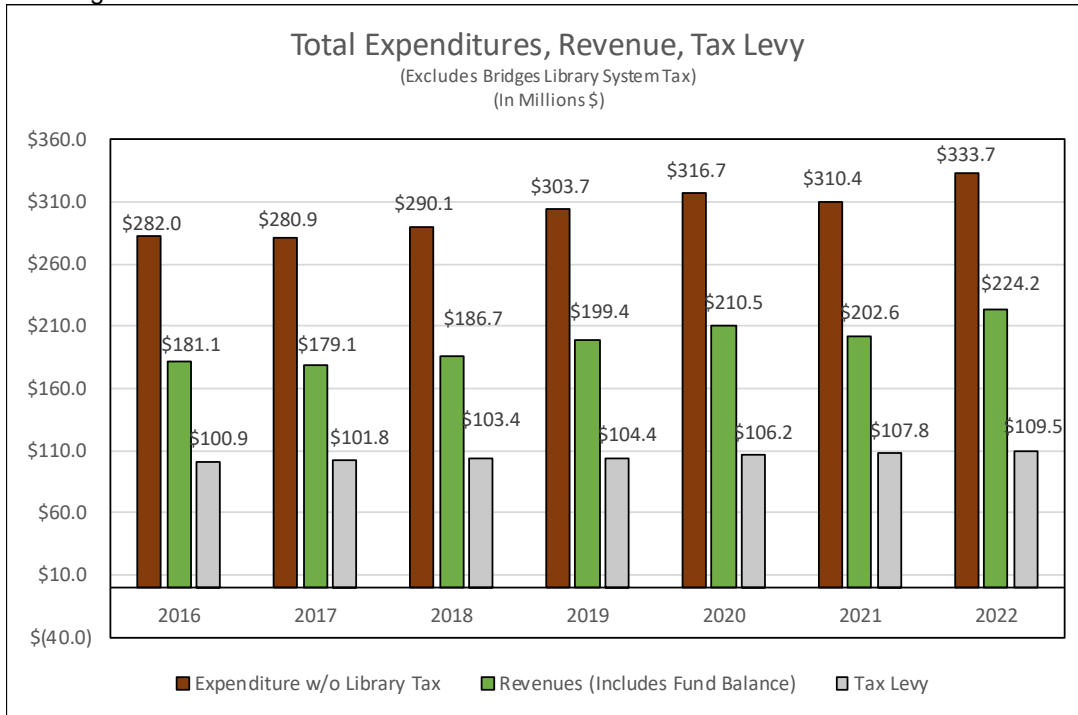
	2021 Adopted Budget	2022 Budget	Incr/(Decr) From 2021 Adopted Budget	
			\$	%
General County Tax Levy	\$107,813,395	\$109,503,123	\$1,689,728	1.57%
General County Tax Rate	\$1.7636	\$1.6847	(\$0.0789)	-4.47%
General County Equalized Value	\$61,132,610,900	\$64,997,770,400	\$3,865,159,500	6.32%
Federated Library Tax Levy	\$3,659,778	\$3,706,706	\$46,928	1.28%
Federated Library Tax Rate	\$0.2389	\$0.2291	(\$0.0098)	-4.12%
Federated Library Equalized Value	\$15,317,332,800	\$16,179,685,200	\$862,352,400	5.63%

# 2022 General County Tax Levy Summary

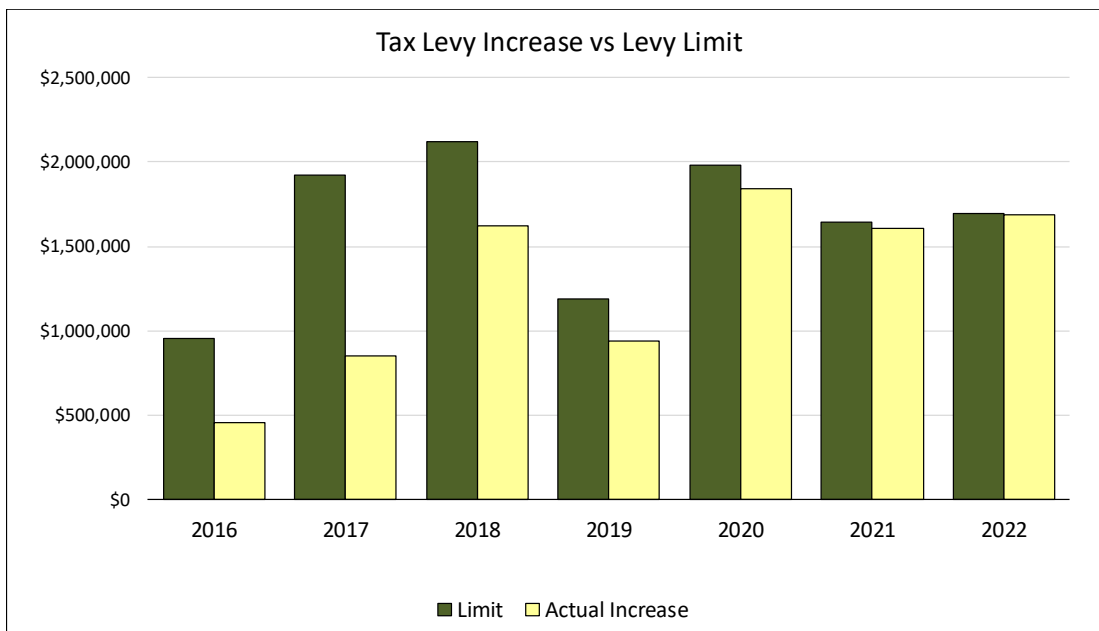
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2022 proposed budget requires a general county tax levy of \$109,503,123, which is an increase of 1.57% or \$1,689,728.

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

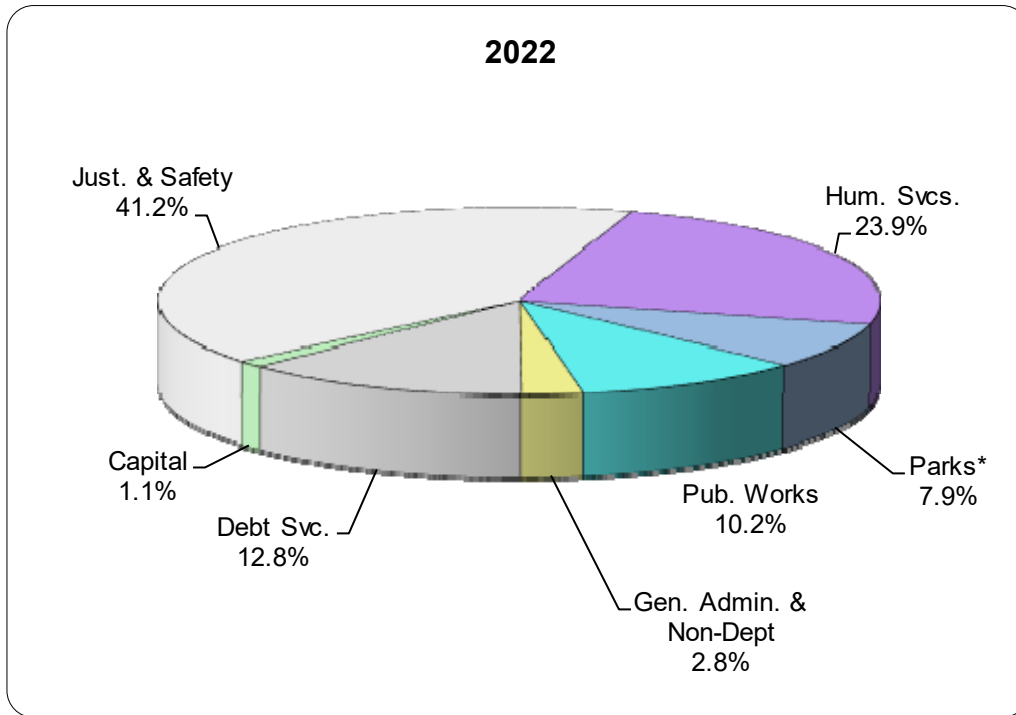


The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction and changes in debt service payments.



## 2021-2022 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2021 Adopted Budget		2022 Budget	Incr/(Decr) From 2021 Adopted Budget	
				\$	%
Justice & Public Safety	\$45,397,880		\$46,649,880	\$1,252,000	2.8%
Health & Human Services	\$26,991,220		\$27,107,529	\$116,309	0.4%
Parks, Env., Educ. & Land Use	\$8,954,800		\$8,951,728	\$(3,072)	0.0%
Public Works	\$11,351,865		\$11,550,197	\$198,332	1.7%
General Administration	\$2,856,662		\$3,024,359	\$167,697	5.9%
Non-Departmental	\$92,100		\$113,100	\$21,000	22.8%
Debt Service	\$14,312,719		\$14,520,921	\$208,202	1.5%
Capital Projects	\$1,515,927		\$1,292,115	\$(223,812)	-14.8%
<b>Total Tax Levy</b>	<b>\$111,473,173</b>		<b>\$113,209,829</b>	<b>\$1,736,656</b>	<b>1.6%</b>



\*Includes Parks, Environment, Education, and Land Use

**Mission Statement:**

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

**Vision Statement:**

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

**Standards of Service Excellence:**

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

**County-Wide Pillars:**

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

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

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

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

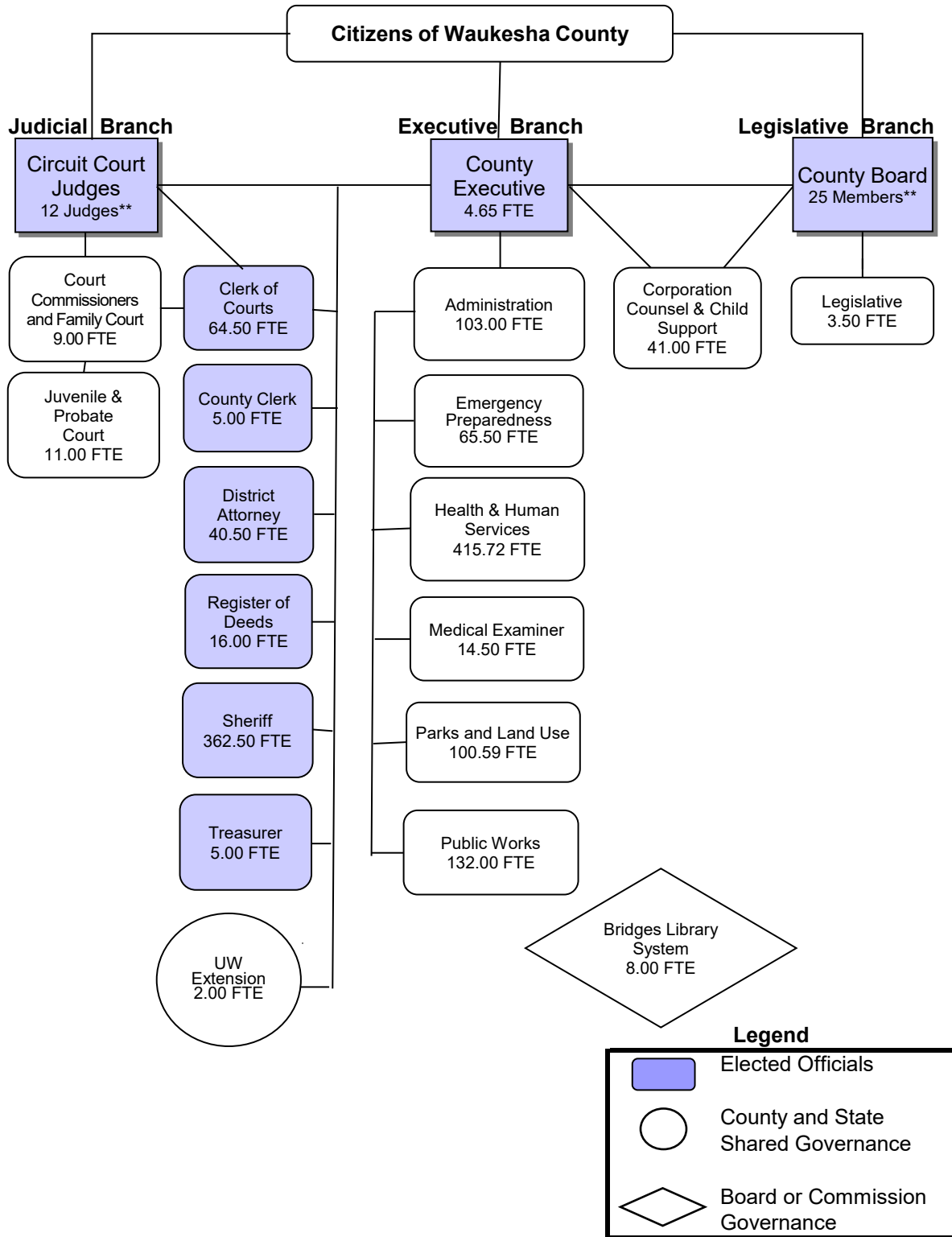
Departmental budgets are tied to the Strategic Plan in the following manner:

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



# Waukesha County Organizational Chart

With Total FTEs\*



**TOTAL POSITION EQUIVALENTS COUNTY WIDE\* 1,403.96 FTEs**

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

**BUDGETED POSITIONS 2020-2022 - SUMMARY BY DEPARTMENT**

<b><u>BY DEPARTMENT</u></b>	<b><u>2020 Year End</u></b>	<b><u>2021 Adopted Budget</u></b>	<b><u>2021 Modified Budget</u></b>	<b><u>2022 Budget</u></b>	<b><u>Incr/(Decr) From 2021 Adpt Budget</u></b>
Administration (Includes End User Operations & Tech.)	94.20	93.20	93.58	103.00	9.80
Bridges Library System	7.71	7.70	7.70	8.00	0.30
Circuit Court Services	81.50	81.13	81.72	84.50	3.37
Corporation Counsel	41.00	41.00	41.00	41.00	0.00
County Board	4.50	4.50	4.50	3.50	(1.00)
County Clerk	5.00	5.00	5.00	5.00	0.00
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	33.50	33.50	34.67	40.50	7.00
Emergency Preparedness	65.40	65.40	65.40	65.50	0.10
Health & Human Services	408.45	415.96	417.83	415.71	(0.25)
Medical Examiner	14.50	14.50	14.50	14.50	0.00
Parks & Land Use	103.85	101.60	101.60	100.60	(1.00)
Public Works	135.60	133.50	133.50	132.00	(1.50)
Register Of Deeds	16.15	15.90	15.90	16.00	0.10
Sheriff	360.50	359.00	360.17	362.50	3.50
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.85	2.70	2.85	2.00	(0.70)
Total Regular Positions (FTE)	1,384.36	1,384.24	1,389.57	1,403.96	19.72
Total Extra-Help Positions (FTE)	113.54	120.88	140.02	110.16	(10.72)
Total Overtime Positions (FTE)	24.89	24.33	27.47	27.67	3.34
<b>TOTAL POSITION EQUIVALENTS COUNTY-WIDE</b>	<b><u>1,522.79</u></b>	<b><u>1,529.45</u></b>	<b><u>1,557.06</u></b>	<b><u>1,541.79</u></b>	<b><u>12.34</u></b>

**SIGNIFICANT CHANGES FOR 2022:**

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 12.34, including temporary extra help and overtime.
- There is a net increase of 19.72 FTE budgeted regular positions
- Temporary extra help decreases by 10.72 FTE (about 22,297 hours), and budgeted overtime increases 3.34 FTE (about 6,947 hours).

## 2022 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2022 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '21 - '22
<b>JUSTICE AND PUBLIC SAFETY</b>					
EMERGENCY PREPAREDNESS					
General	\$7,442,810	\$664,516	\$46,000	\$6,732,294	\$215,000
Radio Services	\$2,087,640 (a)	\$2,388,611	(\$300,971)	\$0	\$0
Radio Svcs. Rtn. Earn.	\$0	(\$300,971)	\$300,971	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$1,032,528)	\$1,032,528	\$0	\$0
DISTRICT ATTORNEY	\$3,218,228	\$1,117,743	\$16,148	\$2,084,337	\$53,000
DISTRICT ATTORNEY - ARPA	\$581,822	\$581,822	\$0	\$0	\$0
CIRCUIT COURT SERVICES	\$10,009,873	\$4,272,060	\$50,000	\$5,687,813	\$100,000
CIRCUIT COURT SERVICES - ARPA	\$581,799	\$581,799	\$0	\$0	\$0
MEDICAL EXAMINER	\$2,289,019	\$1,100,064	\$0	\$1,188,955	\$59,000
SHERIFF	<u>\$45,439,207</u>	<u>\$13,799,134</u>	<u>\$683,592</u>	<u>\$30,956,481</u>	<u>\$825,000</u>
<b>Subtotal: Justice &amp; Public Safety</b>	<b>\$71,650,398</b>	<b>\$23,172,250</b>	<b>\$1,828,268</b>	<b>\$46,649,880</b>	<b>\$1,252,000</b>
<b>HEALTH AND HUMAN SERVICES</b>					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,921,211	\$2,511,397	\$0	\$409,814	\$0
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$85,031,783	\$57,411,879	\$922,189	\$26,697,715	\$116,309
Aging and Disability Resource Center Contract (ADRC) Fund	\$3,777,002	\$3,777,002	\$0	\$0	\$0
HHS - ARPA	<u>\$335,966</u>	<u>\$335,966</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Health and Human Services</b>	<b>\$92,065,962</b>	<b>\$64,036,244</b>	<b>\$922,189</b>	<b>\$27,107,529</b>	<b>\$116,309</b>
<b>PARKS, ENVIR, EDUC. &amp; LAND USE</b>					
REGISTER OF DEEDS	\$1,491,999	\$3,856,750	\$0	(\$2,364,751)	(\$110,000)
UW-EXTENSION: EDUCATION	\$432,207	\$71,444	\$0	\$360,763	\$10,000
BRIDGES LIBRARY SYSTEM					
County	\$3,706,706	\$0	\$0	\$3,706,706	\$46,928
State Aids	\$2,169,831	\$2,043,331	\$126,500	\$0	\$0
CAFÉ Shared Automation	\$481,867	\$494,367	(\$12,500)	\$0	\$0
CAFÉ Rtn. Earn.	\$0	(\$12,500)	\$12,500	\$0	\$0
CAFÉ Rtn. Fund Balance	\$0	(\$10,713)	\$10,713	\$0	\$0
PARKS & LAND USE					
General	\$13,793,765	\$6,434,755	\$110,000	\$7,249,010	\$50,000
Community Development	\$6,914,406	\$6,914,406	\$0	\$0	\$0
Workforce Innovation	\$2,127,318	\$2,127,318	\$0	\$0	\$0
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
Golf Courses	\$2,162,366 (a)	\$2,157,000	\$5,366	\$0	\$0
Golf Course Rtn. Earnings	\$0	\$5,366	(\$5,366)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,251,421 (a)	\$1,111,930	\$139,491	\$0	\$0
Ice Arenas Rtn. Earnings	\$0	\$139,491	(\$139,491)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,791,191 (a)	\$3,114,987	\$676,204	\$0	\$0
MRF Retained Earnings	\$0	\$676,204	(\$676,204)	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$55,000)</u>	<u>\$55,000</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Parks, Env., Ed. &amp; Land Use</b>	<b>\$38,723,077</b>	<b>\$29,069,136</b>	<b>\$702,213</b>	<b>\$8,951,728</b>	<b>(\$3,072)</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.

## 2022 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2022 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '21 - '22
<b>PUBLIC WORKS</b>					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,795,235	\$464,747	\$100,000	\$8,230,488	\$65,000
Transportation	\$17,290,008	\$13,835,299	\$135,000	\$3,319,709	\$133,332
Central Fleet Maintenance	\$3,804,904 (a)	\$3,881,661	(\$76,757)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$76,757)	\$76,757	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,598,198 (a)	\$4,122,605	(\$524,407)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$524,407)	\$524,407	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,338,749 (a)</u>	<u>\$1,169,167</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Public Works</b>	<b>\$34,827,094</b>	<b>\$22,771,232</b>	<b>\$505,665</b>	<b>\$11,550,197</b>	<b>\$198,332</b>
<b>GENERAL ADMINISTRATION</b>					
COUNTY EXECUTIVE	\$636,865	\$0	\$0	\$636,865	\$15,000
COUNTY BOARD	\$986,697	\$0	\$0	\$986,697	(\$53,303)
COUNTY CLERK	\$702,056	\$267,246	\$100,000	\$334,810	(\$9,000)
TREASURER	\$765,596	\$5,540,446	\$120,000	(\$4,894,850)	\$135,000
ADMINISTRATION					
General	\$7,394,717	\$2,286,313	\$78,000	\$5,030,404	\$30,000
Risk Management	\$3,269,798 (a)	\$3,004,298	\$265,500	\$0	\$0
Collections	\$1,006,666 (a)	\$980,251	\$26,415	\$0	\$0
American Job Center	\$347,180 (a)	\$319,965	\$27,215	\$0	\$0
ARPA	\$118,047	\$118,047	\$0	\$0	\$0
End User Technology	\$8,540,977 (a)	\$8,583,895	(\$42,918)	\$0	\$0
End User Technology Rtn. Earn.	\$0	(\$42,918)	\$42,918	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$640,103)	\$640,103	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,526,141</u>	<u>\$595,708</u>	<u>\$0</u>	<u>\$930,433</u>	<u>\$50,000</u>
<b>Subtotal: General Administration</b>	<b>\$25,294,740</b>	<b>\$21,013,148</b>	<b>\$1,257,233</b>	<b>\$3,024,359</b>	<b>\$167,697</b>
<b>NON DEPARTMENTAL</b>					
GENERAL	\$1,820,455	\$1,035,100	\$672,255	\$113,100	\$21,000
HEALTH & DENTAL INSURANCE	\$28,225,321 (a)	\$26,594,421	\$1,630,900	\$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>\$31,245,776</b>	<b>\$27,629,521</b>	<b>\$3,503,155</b>	<b>\$113,100</b>	<b>\$21,000</b>
<b>DEBT SERVICE--GENERAL</b>					
	<u>\$15,081,796</u>	<u>\$0</u>	<u>\$560,875</u>	<u>\$14,520,921</u>	<u>\$208,202</u>
<b>Subtotal: Operating Budget</b>	<b>\$308,888,843</b>	<b>\$187,691,531</b>	<b>\$9,279,598</b>	<b>\$111,917,714</b>	<b>\$1,960,468</b>
<b>CAPITAL PROJECTS</b>					
	<u>\$28,516,000</u>	<u>\$21,037,968</u>	<u>\$6,185,917</u>	<u>\$1,292,115</u>	<u>(\$223,812)</u>
<b>GRAND TOTAL</b>	<b><u>\$337,404,843</u></b>	<b><u>\$208,729,499</u></b>	<b><u>\$15,465,515</u></b>	<b><u>\$113,209,829</u></b>	<b><u>\$1,736,656</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.

## 2020 - 2022 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2020 Actual	2021 Adopted Budget	2021 Estimate (a)	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Personnel Costs (a)	\$133,954,433	\$136,687,836	\$139,239,543	\$140,550,360	\$3,862,524
Operating Expenses (a)	\$111,137,948	\$119,705,179	\$133,631,391	\$128,090,579	\$8,385,400
Interdepartmental Charges (a)	\$21,115,482	\$22,176,095	\$22,408,011	\$23,892,332	\$1,716,237
Fixed Assets & Imprvmnts (b)	\$834,503	\$1,408,266	\$2,058,765	\$1,273,776	\$(134,490)
Debt Service-Excl Proprietary (b)	\$14,520,724	\$14,873,594	\$14,642,311	\$15,081,796	\$208,202
Capital Projects (a) (c)	\$26,988,055	\$19,201,900	\$24,384,458	\$28,516,000	\$9,314,100
<b>Total Expenditures</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

FUNCTIONAL AREA	2020 Actual	2021 Adopted Budget	2021 Estimate (a)	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Justice & Public Safety (a)	\$65,189,060	\$68,341,029	\$69,727,143	\$71,650,398	\$3,309,369
Health & Human Services (a)	\$85,059,667	\$89,612,129	\$93,335,168	\$92,065,962	\$2,453,833
Parks, Env., Educ. & Land Use (a)	\$32,473,556	\$33,498,114	\$49,625,453	\$38,723,077	\$5,224,963
Public Works (a)	\$31,852,855	\$34,413,700	\$34,969,245	\$34,827,094	\$413,394
General Administration	\$22,192,127	\$23,362,925	\$22,830,610	\$25,294,740	\$1,931,815
Non-Departmental	\$30,275,101	\$30,749,479	\$26,850,091	\$31,245,776	\$496,297
Debt Service-Excl Proprietary (b)	\$14,520,724	\$14,873,594	\$14,642,311	\$15,081,796	\$208,202
Capital Projects (a) (c)	\$26,988,055	\$19,201,900	\$24,384,458	\$28,516,000	\$9,314,100
<b>Total Expenditures</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

- (a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.
- (b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.
- (c) Capital Projects includes \$26,716,000 total expenditures for the Capital Improvement Plan and \$1,800,000 total expenditures for the Vehicle Replacement Plan.

## 2022 EXPENDITURE HIGHLIGHTS

### Expenditure Budget:

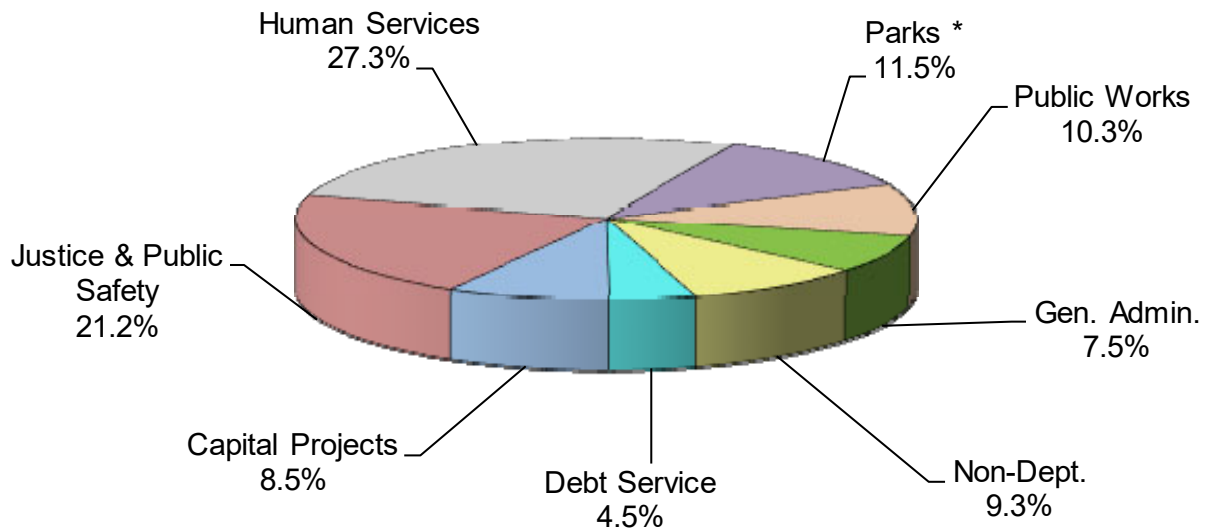
The 2022 total expenditure budget is \$337,404,800, an increase of \$23,352,000 or 7.4% from the 2021 adopted budget, which is mostly driven by state and federal grant awards. The 2022 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$308,888,800 and capital project spending of \$28,516,000. The total operating budget increases by \$14,037,900 4.76% from the 2021 adopted operating budget while capital project expenditures increase by \$9,314,100 or 48.5% from the 2021 adopted budget.

The net total operating expenditure budget after excluding \$44,481,000 of interdepartmental charges, mainly from internal service funds (which are double budgeted), is \$264,407,800, an increase of \$11,550,900 or 5.92%.

The budget includes personnel costs totaling \$140.6 million or about 46% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$3.9 million, or 2.8% from the 2021 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$10.1 million or 7.1% from \$141.9 million in the 2021 budget to \$152 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,273,800, a decrease of \$134,500 from the 2021 budget. Debt service payments are budgeted at \$15.1 million, which is an increase of \$208,200 from the 2021 budget level. This is about 6.1% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).

### 2022 Expenditures as a Percent of Total



\* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$71,650,398	21.2%
Human Services	\$92,065,962	27.3%
Parks *	\$38,723,077	11.5%
Public Works	\$34,827,094	10.3%
Gen. Admin.	\$25,294,740	7.5%
Non-Dept.	\$31,245,776	9.3%
Debt Service	\$15,081,796	4.5%
Capital Projects	<u>\$28,516,000</u>	8.4%
<b>Total Expenditures</b>	<b>\$337,404,843</b>	<b>100.0%</b>

\* Includes Parks, Environment, Education and Land Use

## 2020-2022 REVENUE SUMMARY

SOURCE	2020 Actual	2021 Adopted Budget	2021 Estimate	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Intgov't Contracts & Grants	\$72,527,961	\$68,859,477	\$92,079,182	\$80,704,920	\$11,845,443
State Transportation Aids	\$5,200,573	\$5,184,758	\$5,044,828	\$5,084,758	\$(100,000)
State Shared Revenues/Computer Aid	\$1,849,602	\$1,435,000	\$1,435,000	\$1,815,000	\$380,000
State Personal Property Aid (a)	\$695,465	\$646,856	\$646,856	\$745,668	\$98,812
Fines & Licenses	\$2,992,020	\$3,154,110	\$3,126,255	\$3,203,980	\$49,870
Charges for Services (b)	\$38,636,346	\$39,991,758	\$39,249,488	\$42,073,471	\$2,081,713
Interdepartmental Revenue	\$38,636,379	\$41,994,089	\$40,200,153	\$44,481,035	\$2,486,946
Other Revenues (b)	\$21,089,640	\$13,752,469	\$16,050,962	\$14,799,513	\$1,047,044
Interest/Penalty on Delinq Taxes	\$1,378,341	\$1,840,000	\$1,476,000	\$1,760,000	\$(80,000)
Investment Inc-Unrestricted Funds	\$2,499,107	\$2,897,646	\$1,910,000	\$2,897,646	-
Debt Borrowing	\$18,000,000	\$12,000,000	\$12,000,000	\$11,300,000	\$(700,000)
Appropriated Fund Balance	\$1,143,565	\$10,588,962	\$13,618,540	\$15,465,515	\$4,876,553
Retained Earnings (b)	\$(5,839,086)	\$234,572	\$(1,945,958)	\$(136,492)	\$(371,064)
Tax Levy	\$109,741,232	\$111,473,173	\$111,473,173	\$113,209,829	\$1,736,656
<b>Total Revenues</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

FUNCTION	2020 Actual	2021 Adopted Budget	2021 Estimate	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Justice & Public Safety	\$20,392,406	\$21,462,326	\$22,497,411	\$23,473,221	\$2,010,895
Health & Human Services	\$61,766,131	\$62,031,742	\$66,424,609	\$64,036,244	\$2,004,502
Parks, Env, Educ & Land Use	\$27,187,381	\$22,671,154	\$41,618,117	\$28,260,575	\$5,589,421
Public Works	\$23,452,304	\$22,925,875	\$23,207,478	\$23,372,396	\$446,521
General Administration	\$17,603,912	\$18,752,310	\$17,638,564	\$21,056,066	\$2,303,756
Non-Departmental	\$30,894,158	\$26,725,400	\$24,645,189	\$27,629,521	\$904,121
Debt Borrowing	\$18,000,000	\$12,000,000	\$12,000,000	\$11,300,000	\$(700,000)
Capital Projects	\$4,209,142	\$5,187,356	\$5,187,356	\$9,737,968	\$4,550,612
Appropriated Fund Balance	\$1,143,565	\$10,588,962	\$13,618,540	\$15,465,515	\$4,876,553
Retained Earnings (b)	\$(5,839,086)	\$234,572	\$(1,945,958)	\$(136,492)	\$(371,064)
Tax Levy	\$109,741,232	\$111,473,173	\$111,473,173	\$113,209,829	\$1,736,656
<b>Total Revenues</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

(a) Beginning in 2019, the county receives a personal property aid payment from the state to offset the loss of tax levy resulting from the exemption of machinery, tools, and patterns (not used in manufacturing).

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

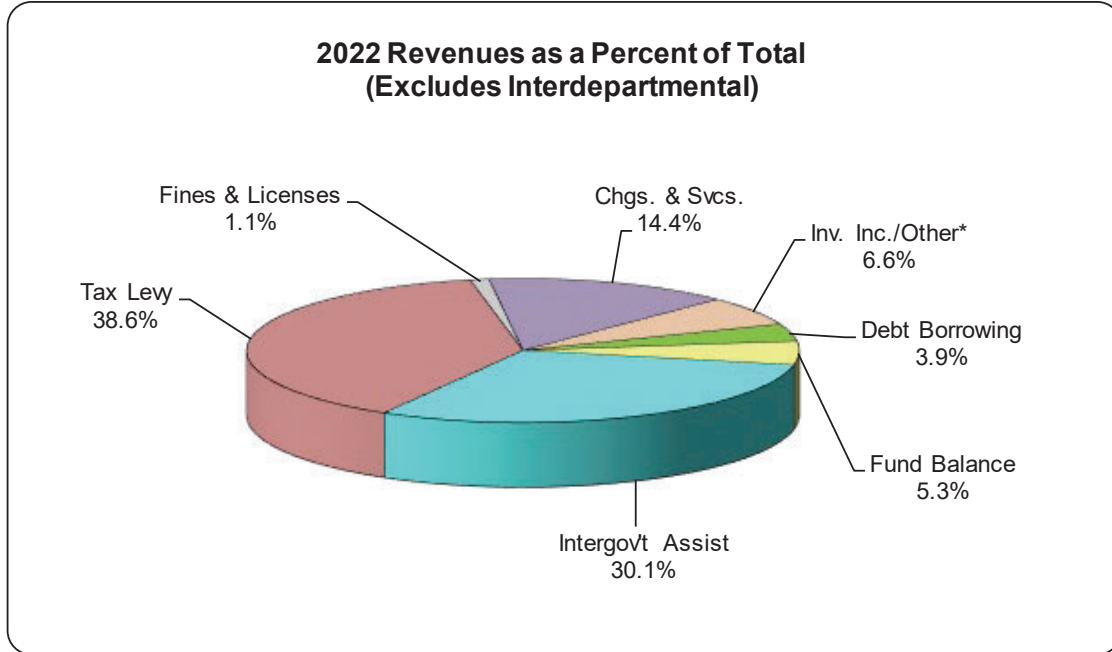
## 2022 REVENUE HIGHLIGHTS

### Revenue Budget:

The **2022 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings) totals \$208,729,499**, an increase of \$16,738,764 or 8.7% from the 2021 Adopted Budget. The revenue budget includes \$44,481,035 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2022 budgeted revenues consist of departmental operating revenues at \$187,691,531 and capital project revenues at \$21,037,968 including \$11,300,000 from planned borrowing. Overall, the operating revenues increase by \$12,888,152 or 7.4% from the prior-year budget, while capital project revenues increase by \$3,850,612 or 22.4%.

The graph below reflects the ratio of revenue sources budgeted for 2022 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 38.6% and Intergovernmental Assistance of 30.1% as the major revenue components.



\* Excludes Retained Earnings

### Revenue Projection Methodology

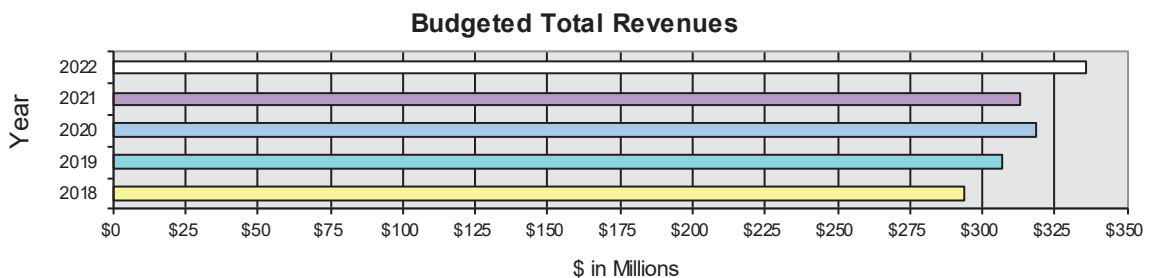
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

1. Informed and Expert Judgment (e.g., the advice of a department head).
2. Deterministic Techniques (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

### Projection and Trends:

External factors that may impact estimated future revenue trends include a disruption in the economic recovery, a change in the interest rate trend impacting county investments, and a change in moderate inflation trends. Also, other impacts which could impact future revenue trends include federal and state budget deficits which will likely result in revenue reductions and the potential for higher future interest rates. Internal factors mainly include user fee rate increases, which help cover the rising costs of services and the ability to collect on client accounts.

The graph below shows the total budgeted revenue trends from all sources for 2018-2022. Total revenues are budgeted to increase \$23.4 million or 7.4% to \$337.4 million.





Pg #	PROJECT TITLE	Project Number	2022 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
<b>PUBLIC WORKS - AIRPORT</b>						
498	AIRPORT TERMINAL AND TOWER ROOF REPLACEMENT	202101	\$242,500	\$242,500	(a)	\$0
499	AIRPORT PERIMETER ROAD	202108	\$103,500	\$103,500	(a)	\$0
500	AIRPORT PARKING LOT REHABILITATION AND EXPANSION	202109	\$75,000	\$75,000	(a)	\$0
501	AIRPORT RAMP REHABILITATION	202110	\$450,000	\$450,000	(a)(b)	\$0
<b>PUBLIC WORKS - CENTRAL FLEET</b>						
502	FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$200,000			\$200,000
<b>PUBLIC WORKS - BUILDINGS</b>						
503	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$16,000,000			\$16,000,000
<b>PUBLIC WORKS - HIGHWAYS</b>						
505	CTH T, NORTHVIEW ROAD TO I-94 REHABILITATION	201805	\$109,000			\$109,000
506	CTH B, MORGAN ROAD INTERSECTION	202009	\$47,000			\$47,000
507	CTH M, CTH F TO CTH SR REHABILITATION	202011	\$52,000			\$52,000
508	CTH F, LINDSAY ROAD INTERSECTION	202105	\$35,000	\$35,000	(c)	\$0
509	CTH M, CALHOUN RD TO EAST COUNTY LINE	201008	\$560,000	\$275,000	(d)	\$285,000
510	CTH XX, PEBBLE BROOK CREEK BRIDGE	201402	\$69,000			\$69,000
511	CTH O, CTH HH TO GRANGE AVE	202102	\$123,000			\$123,000
512	CTH O, I-94 TO USH 18	201502	\$1,548,400	\$159,000	(e)	\$1,389,400
513	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$208,300			\$208,300
514	CTH I, CALHOUN CREEK BRIDGE	202201	\$6,000			\$6,000
515	CTH EF, BARK RIVER BRIDGE	202202	\$6,000			\$6,000
516	CTH I, MUKWONAGO RIVER BRIDGE	202203	\$6,000			\$6,000
517	BRIDGE AID PROGRAM 2018 - 2022	201701	\$100,000			\$100,000
518	CULVERT REPLACEMENT PROGRAM 2018-2022	201618	\$100,000			\$100,000
519	REPAVING PROGRAM 2018-2022	201416	\$4,300,000	\$590,000	(f)	\$3,710,000

- (a) Airport Fund balance
- (b) Fixed Base Operator reimbursements
- (c) Municipal local share
- (d) Miscellaneous reimbursements
- (e) Municipal local share
- (f) Includes state County Highway Improvement Program (CHIP) funding of \$330,000 and CHIP-Discretionary funding of \$260,000

**Capital Projects**

**2022 Capital Projects**

**Project Listing**

Pg #	PROJECT TITLE	Project Number	2022 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
<b>PARKS AND LAND USE</b>						
520	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$862,000	\$862,000	(g)	\$0
521	FOX RIVER PARK IMPROVEMENTS	202212	\$313,300	\$313,300	(h)	\$0
522	PAVEMENT MANAGEMENT PLAN 2018-2022	201406	\$1,200,000	\$200,000	(i)	\$1,000,000

<b>VEHICLE REPLACEMENT</b>						
(j)	VEHICLE REPLACEMENT	N/A	\$1,800,000			\$1,800,000

<b>TOTAL EXPENDITURES/Fund Balance &amp; Revenues Applied/Net \$ Needed</b>	<b>\$28,516,000</b>	<b>\$3,305,300</b>	<b>\$25,210,700</b>
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<b>ADDITIONAL REVENUES &amp; FUND BALANCE-GENERALLY APPLIED</b>	
STATE COMPUTER EQUIPMENT EXEMPTION	\$600,000
STATE SHARED REVENUE/UTILITY PAYMENT	\$390,000
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$745,668
AMERICAN RESCUE PLAN ACT FUNDING (ARPA)	\$6,000,000
GENERAL FUND BALANCE	\$2,000,000
CAPITAL PROJECT FUND BALANCE	\$2,762,917
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$9,500,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$1,800,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$120,000
<b>TOTAL FROM OTHER FUNDING SOURCES</b>	<b>\$23,918,585</b>

<b>TAX LEVY</b>	<b>\$1,292,115</b>
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- (g) Golf Course Fund balance
- (h) Includes WI Department of Natural Resources funding, SEWRFC grant funding, WI Department of Agriculture, Trade, and Consumer Protection funding, Village of Mukwonago Waste Water Treatment Plant funding, and Community Development Block Grant funding
- (i) Landfill siting revenues
- (j) 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

**For more information about these capital projects, visit the 2022 Waukesha County Adopted Budget Book, online at [www.waukeshacounty.gov/budget](http://www.waukeshacounty.gov/budget). Once open, view the page numbers corresponding to the various capital projects.**

**WAUKESHA COUNTY 2022-2026 CAPITAL PROJECT PLAN SUMMARY**

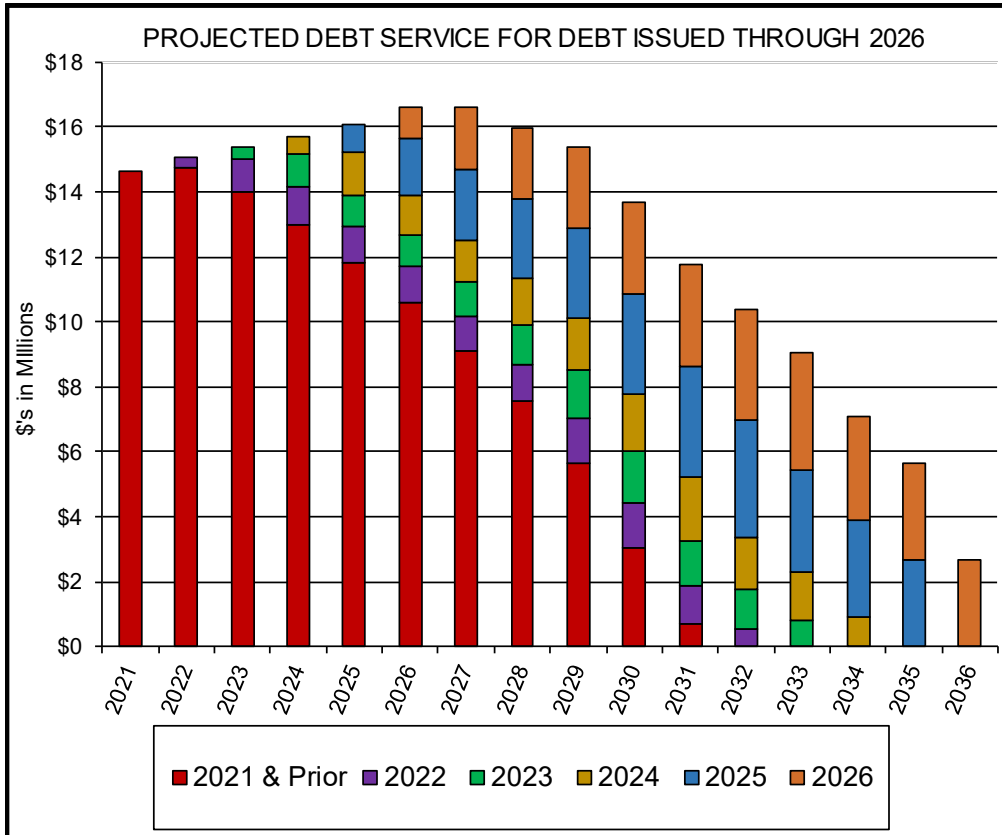
FUNCTIONAL AREA:	2022 BUDGET	2023 PLAN	2024 PLAN	2025 PLAN	2026 PLAN	TOTAL FIVE- YEAR PLAN
<b>JUSTICE &amp; PUBLIC SAFETY</b>						
Facility Projects	\$16,000,000	\$20,450,000	\$20,750,000	\$20,350,000	\$20,500,000	\$98,050,000
System Projects	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$16,000,000	\$20,450,000	\$20,750,000	\$20,350,000	\$20,500,000	\$98,050,000
<b>HEALTH &amp; HUMAN SERVICES</b>						
Facility Projects	\$0	\$0	\$0	\$0	\$0	\$0
System Projects	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
<b>PARKS, ENVIRONMENT, EDUCATION &amp; LAND USE</b>						
Parks, Facilities, Pavement, System Projects (a)	\$2,375,300	\$2,079,900	\$1,270,000	\$3,640,000	\$1,455,000	\$10,820,200
<b>PUBLIC WORKS</b>						
Priority Corridor Expansion	\$683,000	\$307,200	\$0	\$1,518,000	\$0	\$2,508,200
Intersections and Bridges	\$369,000	\$1,884,400	\$548,000	\$403,000	\$752,800	\$3,957,200
Pavement and Rehabilitation	\$6,217,700	\$8,528,100	\$5,289,400	\$6,006,000	\$7,410,000	\$33,451,200
Subtotal Highways	\$7,269,700	\$10,719,700	\$5,837,400	\$7,927,000	\$8,162,800	\$39,916,600
Facilities	\$200,000	\$200,000	\$110,000	\$320,000	\$450,000	\$1,280,000
Airport	\$871,000	\$0	\$0	\$0	\$0	\$871,000
Subtotal Public Works	\$8,340,700	\$10,919,700	\$5,947,400	\$8,247,000	\$8,612,800	\$42,067,600
<b>GENERAL ADMINISTRATION COUNTY WIDE</b>						
TECHNOLOGY PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
FINANCING	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GROSS EXPENDITURES</b>	<b>\$26,716,000</b>	<b>\$33,449,600</b>	<b>\$27,967,400</b>	<b>\$32,237,000</b>	<b>\$30,567,800</b>	<b>\$150,937,800</b>
Less Proj. Specific Rev./Proprietary Fund Bal.	(\$3,305,300)	(\$3,249,600)	(\$70,000)	(\$3,178,600)	(\$65,000)	(\$9,868,500)
<b>NET EXPENDITURES</b>	<b>\$23,410,700</b>	<b>\$30,200,000</b>	<b>\$27,897,400</b>	<b>\$29,058,400</b>	<b>\$30,502,800</b>	<b>\$141,069,300</b>
Cash Balances Excluding Property Tax Levy	(\$12,498,585)	(\$18,512,885)	(\$14,000,285)	(\$3,541,285)	(\$4,835,685)	(\$53,388,725)
<b>NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED (b)</b>	<b>\$10,912,115</b>	<b>\$11,687,115</b>	<b>\$13,897,115</b>	<b>\$25,517,115</b>	<b>\$25,667,115</b>	<b>\$87,680,575</b>

- (a) Category includes concrete sidewalk, stairway, and parking lot improvements for the University of Wisconsin-Milwaukee at Waukesha campus.
- (b) Net expenditures will also be funded with personal property aid revenue from the state (included in the cash balance), which is meant to offset the loss of property tax levy from the tax exemption of machinery, tools, and patterns (not used in manufacturing). The personal property aid payment is budgeted at \$745,668 in 2022.

The 2022-2026 Capital Plan identifies 45 projects at an estimated total cost of \$150.6 million over the five-year period. Projects in the first year of the plan represent the 2022 Budget.

For more information about the five-year capital plan, visit the Waukesha County's Five-Year Capital Plan, online at [www.waukeshacounty.gov/administration/budget/2022-2026-Adopted-CP](http://www.waukeshacounty.gov/administration/budget/2022-2026-Adopted-CP)

Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. The chart below also includes the estimated cost of issuance (e.g., bond counsel, bond rating review) and interest on vehicle replacements. Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart. Debt is managed to maintain debt service payments at less than 10% of each respective budget year governmental operating expenditures. (See Debt Service ratio earlier in this budget.)



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

	2022	2023	2024	2025	2026
	Budget	5 - Year Plan	5 - Year Plan	5 - Year Plan	5 - Year Plan

Capital Plan Project Costs	\$26,716,000	\$33,449,600	\$27,967,400	\$32,237,000	\$30,567,800
<b>Capital Plan Funding</b>					
Project Specific Revenues & Proprietary Fund Balance (a)	\$3,305,300	\$3,249,600	\$70,000	\$3,178,600	\$65,000
Tax levy/Current Funds (b)	\$13,790,700	\$19,920,000	\$15,557,400	\$5,248,400	\$6,692,800
Investment Income	\$120,000	\$280,000	\$340,000	\$810,000	\$810,000
Borrowed Funds (c)	<u>\$9,500,000</u>	<u>\$10,000,000</u>	<u>\$12,000,000</u>	<u>\$23,000,000</u>	<u>\$23,000,000</u>
Total Capital Plan Funding	\$26,716,000	\$33,449,600	\$27,967,400	\$32,237,000	\$30,567,800
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	2.50%	2.50%	3.00%	3.00%	3.50%
Planned Bond Issue	\$9,500,000	\$10,000,000	\$12,000,000	\$23,000,000	\$23,000,000

- (a) Other funding for projects usually is identified as project year nears the budget appropriation year.
- (b) Includes funds from Capital and General Fund Balances.
- (c) Does not include borrowing for vehicle replacements.

### 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 2022-2026 Five-Year Capital Projects Plan and interest on vehicle and equipment replacements. Debt Service figures below exclude principal payments on vehicle and equipment replacement, which is funded through contributions from the Vehicle Replacement Fund. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2022.

(Millions)	2020	2021	2022	2023	2024	2025	2026
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$225.8	\$242.9	\$247.2	\$254.4	\$261.9	\$269.7	\$277.8
Debt Ser.(b)(c)	\$14.5	\$14.6	\$15.1	\$15.4	\$15.7	\$16.1	\$16.6
Ratio (%) of Debt t	6.4%	6.0%	6.1%	6.0%	6.0%	6.0%	6.0%

- (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
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$12,000,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$17,100,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$15,600,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$10,500,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$7,800,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$7,005,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$5,100,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$3,400,000
2020 REFINANCE (b)	2020	2023	\$10,513,000	0.85%	\$5,268,000
TOTAL DEBT 12/31/21					\$83,773,000
2022 ISSUE					\$11,300,000
TOTAL DEBT (c)					\$95,073,000

- (a) GOPN=General Obligation Promissory Note  
 (b) 2020 includes refinancing the \$10.5 million balance of 2011, 2012, and 2013 debt issues.  
 (c) The 2022 budget will reduce the outstanding debt with the budgeted principal payment of \$13,129,000 to \$81,944,000 before the 2022 issue.

### Outstanding Debt Limit

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

	2020 Budget Year	2021 Budget Year	2022 Budget Year
Equalized Value (d)	\$59,540,912,600	\$62,620,157,900	\$66,686,337,700
Debt Limit (5% x equalized value)	\$2,977,045,630	\$3,131,007,895	\$3,334,316,885
Outstanding Debt (e)	\$97,330,000	\$96,678,000	\$95,073,000
Available Debt Limit	\$2,879,715,630	\$3,034,329,895	\$3,239,243,885
Percent of Debt Limit Available	96.7%	96.9%	97.1%

- (d) Total county equalized value including tax incremental districts for budget year purposes.  
 (e) Includes anticipated 2022 debt issue of \$11.3 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 34% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 39% 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

Operating Budget Process		KEY DATES											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Review prior year results/identify potential budget issues.		■											
Analyze impact of State budget on County funding/programs.			■										
Develop budget assumptions and Internal Service rates for the ensuing year.				■									
Department budget targets developed and issued.	June				■								
Department budget development.						■							
Co. Executive seeks public opinion on budget.	July							■					
Departments submit budget and new position requests.								■					
Department Heads present budget requests to Co. Executive.								■					
Executive budget prepared.									■				
Co. Executive message and budget presented to Co. Board.	September								■				
Publication of County Board Public Notice.	September									■			
Finance Committee holds public hearing on Proposed Budget.	October									■			
Committees review of Co. Executive Proposed Budget.										■			
Finance Committee reviews amendments and makes recommendation to Board.										■			
Co. Board votes for adoption/amendment of budget.	2nd Tues. in Nov.										■		
Co. Executive vetoes (if necessary)- Co. Board action.											■		
Budget Monitoring.		■											
Capital Budget Process		KEY DATES											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
All open projects reviewed; completed projects closed.		■											
Project list developed and submitted to departments.				■									
Review of open and planned projects.				■									
Preliminary consideration of new project requests.				■									
Technical reviews of projects.						■							
Departments present project plans to Co. Executive.								■					
Co. Executive seeks public opinion on budget.	July							■					
Executive review and decision making.								■					
Executive's capital budget and five-year plan developed.								■					
Executive presents five-year plan to Co. Board.	By Sep. 1								■				
Committees review of five-year capital plan.									■				
Finance Committee holds public hearing on proposed budget.	October									■			
Board adopts/amends capital plan.										■			
Capital budget is adopted with operating budget.	2nd Tues. in Nov.										■		

## EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 10, 2021 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$66,686,337,700. This represents an increase of \$4,066,179,800 or 6.5% from 2020. A table listing 2020 and 2021 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2020 EQUAL PROP. VALUE	2021 EQUAL PROP. VALUE	'20 - '21 CHANGE	% CHANGE
<b>CITIES:</b>				
Brookfield	\$7,713,940,200	\$8,192,033,600	\$478,093,400	6.20%
Delafield	\$1,663,340,700	\$1,760,693,400	\$97,352,700	5.85%
* Milwaukee	\$14,259,200	\$14,123,000	(\$136,200)	-0.96%
Muskego	\$3,479,899,800	\$3,695,735,500	\$215,835,700	6.20%
New Berlin	\$5,849,283,800	\$6,270,870,100	\$421,586,300	7.21%
Oconomowoc	\$2,655,689,500	\$2,801,915,900	\$146,226,400	5.51%
Pewaukee	\$3,526,148,000	\$3,741,123,300	\$214,975,300	6.10%
Waukesha	\$7,117,690,000	\$7,762,818,900	\$645,128,900	9.06%
<b>SUBTOTAL</b>	<b>\$32,020,251,200</b>	<b>\$34,239,313,700</b>	<b>\$2,219,062,500</b>	<b>6.93%</b>
<b>TOWNS:</b>				
Brookfield	\$1,392,726,900	\$1,442,189,900	\$49,463,000	3.55%
Delafield	\$1,803,432,000	\$1,881,829,900	\$78,397,900	4.35%
Eagle	\$568,316,000	\$572,304,300	\$3,988,300	0.70%
Genesee	\$1,155,603,200	\$1,221,595,800	\$65,992,600	5.71%
Lisbon	\$1,402,089,000	\$1,551,041,800	\$148,952,800	10.62%
Merton	\$1,838,790,000	\$1,912,743,600	\$73,953,600	4.02%
Mukwonago	\$1,018,429,900	\$1,107,308,300	\$88,878,400	8.73%
Oconomowoc	\$1,843,825,100	\$1,950,068,500	\$106,243,400	5.76%
Ottawa	\$674,883,900	\$665,652,000	(\$9,231,900)	-1.37%
<b>SUBTOTAL</b>	<b>\$11,698,096,000</b>	<b>\$12,304,734,100</b>	<b>\$606,638,100</b>	<b>5.19%</b>
<b>VILLAGES:</b>				
Big Bend	\$198,679,200	\$210,770,500	\$12,091,300	6.09%
Butler	\$254,259,700	\$272,554,800	\$18,295,100	7.20%
Chenequa	\$529,548,600	\$562,835,600	\$33,287,000	6.29%
Dousman	\$229,825,300	\$234,700,500	\$4,875,200	2.12%
Eagle	\$214,502,900	\$233,587,300	\$19,084,400	8.90%
Elm Grove	\$1,278,185,200	\$1,299,350,800	\$21,165,600	1.66%
Hartland	\$1,435,660,300	\$1,535,906,500	\$100,246,200	6.98%
Lac la Belle	\$129,228,600	\$132,952,800	\$3,724,200	2.88%
Lannon	\$151,387,900	\$180,513,900	\$29,126,000	19.24%
Menomonee Falls	\$5,621,021,400	\$6,150,246,600	\$529,225,200	9.42%
Merton	\$512,871,700	\$523,328,000	\$10,456,300	2.04%
Mukwonago	\$932,370,800	\$973,435,000	\$41,064,200	4.40%
Nashotah	\$217,036,100	\$230,523,300	\$13,487,200	6.21%
North Prairie	\$275,386,700	\$290,238,300	\$14,851,600	5.39%
Oconomowoc Lake	\$400,458,500	\$429,558,000	\$29,099,500	7.27%
Pewaukee	\$1,120,935,100	\$1,128,782,800	\$7,847,700	0.70%
Summit	\$1,182,001,900	\$1,267,150,100	\$85,148,200	7.20%
Sussex	\$1,533,703,600	\$1,661,648,200	\$127,944,600	8.34%
** Vernon	\$1,048,003,700	\$1,104,662,300	\$56,658,600	5.41%
Wales	\$439,027,700	\$482,931,600	\$43,903,900	10.00%
** Waukesha	\$1,197,715,800	\$1,236,613,000	\$38,897,200	3.25%
<b>SUBTOTAL</b>	<b>\$18,901,810,700</b>	<b>\$20,142,289,900</b>	<b>\$1,240,479,200</b>	<b>6.56%</b>
<b>TOTAL</b>	<b>\$62,620,157,900</b>	<b>\$66,686,337,700</b>	<b>\$4,066,179,800</b>	<b>6.49%</b>

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

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

SOURCE: Wisconsin Department of Revenue.

## WAUKESHA COUNTY POPULATION

According to the 2021 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 410,666.

	2020 CENSUS	2020	2021	'20 - '21 CHANGE	'20 - '21 % CHANGE
<b>CITIES</b>					
Brookfield	41,464	40,044	40,276	232	0.58%
Delafield	7,185	7,181	7,235	54	0.75%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,271	25,704	433	1.71%
New Berlin	40,451	40,600	40,821	221	0.54%
Oconomowoc	18,203	17,501	17,808	307	1.75%
Pewaukee	15,914	14,775	14,948	173	1.17%
Waukesha	71,158	71,952	71,856	(96)	-0.13%
<b>CITIES TOTAL</b>	219,407	217,324	218,648	1,324	0.61%
<b>TOWNS</b>					
Brookfield	6,477	6,744	6,789	45	0.67%
Delafield	8,095	8,503	8,614	111	1.31%
Eagle	3,478	3,586	3,635	49	1.37%
Genesee	7,171	7,379	7,428	49	0.66%
Lisbon	10,477	10,564	10,731	167	1.58%
Merton	8,277	8,469	8,537	68	0.80%
Mukwonago	7,781	7,979	8,061	82	1.03%
Oconomowoc	8,836	8,706	8,777	71	0.82%
Ottawa	3,646	3,936	3,941	5	0.13%
<b>TOTAL TOWNS</b>	64,238	65,866	66,513	647	0.98%
<b>VILLAGES</b>					
Big Bend	1,483	1,491	1,513	22	1.48%
Butler	1,787	1,803	1,810	7	0.39%
Chenequa	526	588	593	5	0.85%
Dousman	2,419	2,353	2,377	24	1.02%
Eagle	2,071	2,104	2,155	51	2.42%
Elm Grove	6,513	5,857	6,035	178	3.04%
Hartland	9,501	9,286	9,434	148	1.59%
Lac la Belle	279	296	303	7	2.36%
Lannon	1,355	1,264	1,473	209	16.53%
Menomonee Falls	38,527	38,948	39,379	431	1.11%
Merton	3,441	3,711	3,756	45	1.21%
Mukwonago	8,040	7,916	7,978	62	0.78%
Nashotah	1,321	1,350	1,359	9	0.67%
North Prairie	2,202	2,234	2,252	18	0.81%
Oconomowoc Lake	566	598	607	9	1.51%
Pewaukee	8,238	7,883	7,933	50	0.63%
Summit	4,784	4,974	5,159	185	3.72%
Sussex	11,487	11,373	11,587	214	1.88%
Vernon **	7,474	7,621	7,692	71	0.93%
Wales	2,862	2,616	2,669	53	2.03%
Waukesha **	8,457	9,329	9,441	112	1.20%
<b>TOTAL VILLAGES</b>	123,333	123,595	125,505	1,910	1.55%
<b>TOTAL: COUNTY</b>	406,978	406,785	410,666	3,881	0.95%

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

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

SOURCE: Wisconsin Department of Administration.

## GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA

EXCLUDES BRIDGES LIBRARY SYSTEM

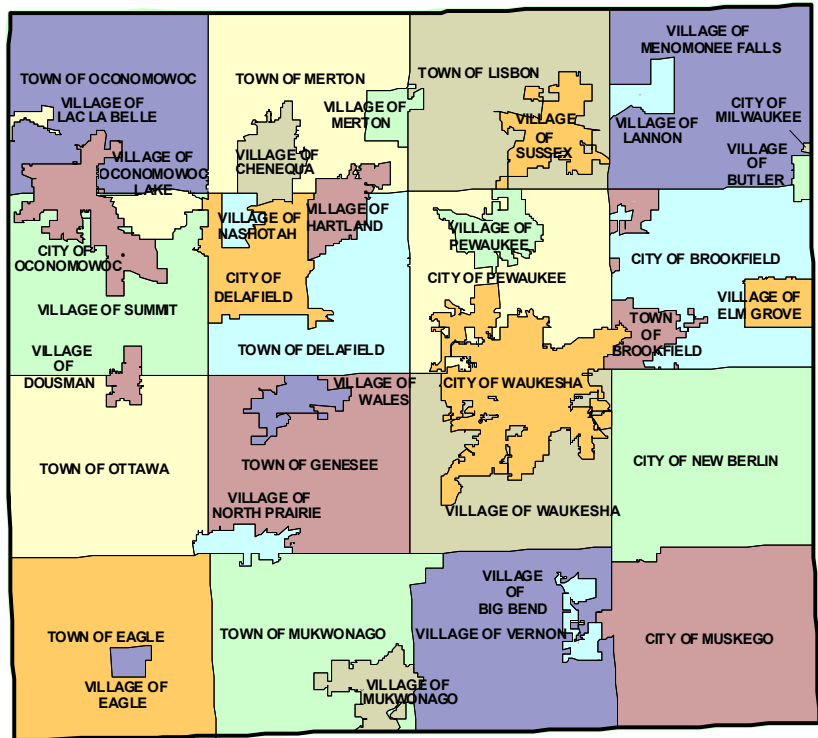
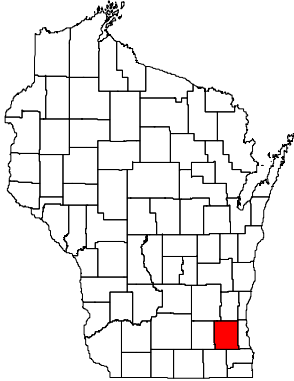
		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
	2012	\$2.01	\$0.04	2.0%	
	2013	\$2.11	\$0.10	5.0%	
	2014	\$2.15	\$0.04	1.9%	
	2015	\$2.08	(\$0.07)	-3.3%	
	2016	\$2.04	(\$0.04)	-1.9%	
	2017	\$2.00	(\$0.04)	-2.0%	
	2018	\$1.95	(\$0.05)	-2.5%	
	2019	\$1.89	(\$0.06)	-3.1%	
	2020	\$1.82	(\$0.07)	-3.7%	
	2021	\$1.76	(\$0.06)	-3.3%	
<b>Adopted</b>	<b>2022</b>	<b>2021</b>	<b>\$1.68</b>	<b>(\$0.08)</b>	<b>-4.5%</b>

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	2012	\$98,037,483	\$615,418	0.6%	
	2013	\$98,798,522	\$761,039	0.8%	
	2014	\$99,505,152	\$706,630	0.7%	
	2015	\$100,492,252	\$987,100	1.0%	
	2016	\$100,948,152	\$455,900	0.5%	
	2017	\$101,799,099	\$850,947	0.8%	
	2018	\$103,422,375	\$1,623,276	1.6%	
	2019	\$104,363,046	\$940,671	0.9%	
	2020	\$106,202,483	\$1,839,437	1.8%	
	2021	\$107,813,395	\$1,610,912	1.5%	
<b>Adopted</b>	<b>2022</b>	<b>2021</b>	<b>\$109,503,123</b>	<b>\$1,689,728</b>	<b>1.6%</b>

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	2012	\$48,747,058,300	(\$692,738,800)	-1.4%	
	2013	\$46,923,448,900	(\$1,823,609,400)	-3.7%	
	2014	\$46,387,463,200	(\$535,985,700)	-1.1%	
	2015	\$48,283,418,200	\$1,895,955,000	4.1%	
	2016	\$49,440,690,500	\$1,157,272,300	2.4%	
	2017	\$50,989,620,500	\$1,548,930,000	3.1%	
	2018	\$52,982,985,200	\$1,993,364,700	3.9%	
	2019	\$55,212,959,400	\$2,229,974,200	4.2%	
	2020	\$58,358,920,500	\$3,145,961,100	5.7%	
	2021	\$61,132,610,900	\$2,773,690,400	4.8%	
<b>Adopted</b>	<b>2022</b>	<b>2021</b>	<b>\$64,997,770,400</b>	<b>\$3,865,159,500</b>	<b>6.3%</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).

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2021	410,666
2020 Census	406,978
*WI Department of Administration (2021), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$66,686,337,700
Excluding TID	\$64,997,770,400

## **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, the second highest per capita income, and the third highest equalized property tax base in the State. The County covers 581 square miles and consists of 8 cities, 21 villages and 9 towns. The County Board is represented by 25 County Board Supervisors.

# WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

## ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
Kohl's Department Stores	4,500
ProHealth Care	4,348
Froedtert	3,943
Quad Graphics Inc.	3,000
Advocate Aurora Healthcare	2,800
Roundy's (Kroger)	2,627
Generac	2,274
General Electric Healthcare	2,100
Target Corporation	1,765
Eaton Cooper Power Systems	1,600
School District of Waukesha	1,600
Milwaukee Electric Tool/Empire Level	1,564
Wal-Mart Corporation	1,517
Waukesha County	1,385
Elmbrook School District	1,230
BMO Harris Bank, N.A.	1,167
Waukesha County Technical College	1,100
<b>Subtotal</b>	<b>38,520</b>

\* Latest annual total job estimate (2020), see table below.

Source: The 2020-2021 Business Journal Book of Lists, Data Axle Genie, (www.dataaxlegenie.com), publically available disclosure documents available on EMMA.msrb.org, the County and employer contacts April 2021.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2020 NAICS (1)
Retail Trade, Transportation, Utilities	47,717
Manufacturing	41,376
Education and Health	40,525
Professional and Business Services	33,434
Leisure and Hospitality	18,345
Construction	17,683
Financial Activities	15,827
Other Services (2)	8,011
Public Administration	6,212
Information	3,660
Total	232,790

(1) North American Industry Classification System

Source: Wisconsin Department of Workforce Development, Bureau of Workforce Information

(2) Includes Natural Resources.

PRINCIPAL TAXPAYERS		
TAXPAYER	2020 EQUALIZED VALUE	2019 RANK
The Corners of Brookfield*	\$206,308,900	2
Wimmer Brothers	\$197,302,900	4
ProHealth Care	\$161,616,947	6
Individual	\$151,186,900	5
Kohl's Department Stores	\$142,045,500	7
Brookfield Square*	\$136,668,600	3
Aurora	\$132,820,400	8
Target Corporation	\$123,455,300	9
Fiduciary Real Estate Development	\$121,160,700	1
Pabst Farms	\$111,358,600	12
<b>Subtotal</b>	<b>\$1,483,924,747</b>	
% Total 2020 Equalized Value**	2.4%	

\*Includes adjacent and nearby properties owned by multiple entities

\*\*2020 total equalized value including TID of \$62,620,157,900

Source: Waukesha County Tax System & Wisconsin Department of Revenue

See Waukesha County Annual Comprehensive Financial Report for more detailed information

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2020	868	\$393,312
2019	879	\$354,686
2018	1,061	\$437,265
2017	855	\$351,821
2016	953	\$365,330

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
<b>PER CAPITA INCOME, 2020 (1)</b>		
Waukesha County		\$75,958
State of Wisconsin		\$55,593
United States		\$61,674
<b>JOBS, 2020 (2)</b>		
		232,790
<b>UNEMPLOYMENT RATE, 2020 (3)</b>		
		5.6%

(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
2018	\$40,728,754	\$1,169,249	\$10,483,713	\$1,493,718	\$282,698
2019**	\$42,779,364	\$808,507	\$11,140,259	\$1,513,522	\$294,986
2020	\$45,119,301	\$871,812	\$11,689,762	\$1,553,375	\$306,663
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223
% of Total	76.5%	1.3%	19.2%	2.5%	0.5%

See STATS/TRENDS Section for more detailed information

\* Includes Tax Incremental District Value

\*\*The decrease in personal property value is due to a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000 in 2019.



**Andrew Thelke, Director**  
**Waukesha County Department of Administration**

**Department of Administration – Budget Division:**

**William P. Duckwitz, Budget Manager**

Michelle Y. Beasley, Budget Management Specialist

Clara L. Daniels, Senior Financial Budget Analyst

Stephanie M. Hall, Senior Financial Budget Analyst

Alex J. Klosterman, Senior Financial Budget Analyst

Mitchell C. Wenzel, Budget Intern

WAUKESHA COUNTY

Department Heads

Administration .....	Andrew Thelke
* Deputy Chief Judge .....	Jennifer R. Dorow
* Clerk of Courts .....	Monica Paz
Corporation Counsel .....	Erik G. Weidig
* County Board Chairperson .....	Paul L. Decker
* County Clerk .....	Margaret Wartman
* County Executive .....	Paul Farrow
* District Attorney .....	Susan L. Opper
Emergency Preparedness .....	Gary Bell
Federated Library .....	Karol Kennedy
Health & Human Services .....	Elizabeth Aldred
Medical Examiner .....	Lynda M. Biedrzycki
Parks & Land Use .....	Dale R. Shaver
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