

2023 BUDGET SUMMARY

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

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

2023 Budget Tax Levy Breakdown

(General County and Federated Library)

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